

# ANNUAL PLAN

Draft Annual Plan  
2025-2026



WAIMAKARIRI  
DISTRICT COUNCIL



# CONTENTS

<b>YOUR COUNCIL</b>	<b>2</b>	<b>Infrastructure Services</b>	<b>34</b>	<b>Benchmarks</b>	<b>105</b>
<b>OUR PURPOSE</b>	<b>3</b>	• Roads and Footpaths	34	<b>Forecast Financial Statements</b>	<b>106</b>
<b>WELCOME FROM THE MAYOR AND CHIEF EXECUTIVE</b>	<b>4</b>	• Water Supply	38	• Prospective Statements	106
<b>COUNCIL'S PLANNING AND REPORTING CYCLE</b>	<b>6</b>	• Wastewater	48	• Significant Capital Projects	110
<b>THE PURPOSE OF THE ANNUAL PLAN</b>	<b>6</b>	• Stormwater Drainage	54	• Funding Impact Statement	112
<b>THE DECISION MAKING PROCESS</b>	<b>7</b>	• Solid Waste	60	• Capital Project Funding Plans	114
<b>COMMUNITY OUTCOMES</b>	<b>8</b>	<b>Community Services</b>	<b>64</b>	• Rates	115
<b>STRATEGIC PRIORITIES</b>	<b>10</b>	• Recreation	64	• Cost of Activity Statements	126
<b>TĀ MĀTOU MAURI</b>	<b>11</b>	• Libraries and Museums	70	<b>RATES AND FEES</b>	<b>141</b>
<b>MĀORI CAPACITY</b>	<b>12</b>	• Community Protection	74	<b>Rate Samples by Area</b>	<b>142</b>
<b>OUR DISTRICT</b>	<b>13</b>	- Emergency Management	74	<b>POLICIES</b>	<b>155</b>
<b>CONSULTATION TOPICS AND ADDITIONAL INFORMATION</b>	<b>16</b>	- Environmental Health Services	76	<b>Financial Policies</b>	<b>156</b>
<b>OUR FINANCIALS</b>	<b>20</b>	- Animal Control	78	<b>FURTHER INFORMATION</b>	<b>167</b>
<b>SERVICE DELIVERY</b>	<b>23</b>	- Building Services	79	<b>Staff Structure to Level Three</b>	<b>168</b>
<b>Significant Activities</b>	<b>24</b>	• Community Development	82	<b>Structures of Elected Members</b>	<b>169</b>
<b>Community Leadership</b>	<b>26</b>	<b>Property Management</b>	<b>88</b>	• The Structure of Council - Wards	169
• Governance	26	<b>Earthquake Recovery and Regeneration</b>	<b>92</b>	• Council and Committees Structure	170
• District Development	30	<b>Council Controlled Organisations</b>	<b>96</b>	• Structure of Council - Committees and Community Boards	171
		• Enterprise North Canterbury	96	<b>Glossary</b>	<b>172</b>
		• Te Kōhaka o Tūhaitara Trust	98	<b>Directory</b>	<b>175</b>
		• Transwaste Canterbury Limited	100		
		• Waimakariri Public Arts Trust	101		
		<b>FINANCIAL MANAGEMENT</b>	<b>103</b>		
		<b>Annual Plan Disclosure Statement</b>	<b>104</b>		





# YOUR COUNCIL

## FROM LEFT TO RIGHT:

Chief Executive Jeff Millward  
Councillor Robbie Brine  
Councillor Paul Williams  
Councillor Jason Goldsworthy  
Councillor Niki Mealings  
Deputy Mayor Neville Atkinson, JP

Mayor Dan Gordon  
Councillor Joan Ward  
Councillor Philip Redmond, QSM  
Councillor Al Blackie, QSM, JP  
Councillor Brent Cairns  
Councillor Tim Fulton

# OUR PURPOSE

**The Council's purpose is to make Waimakariri a great place to be, in partnership with our Communities guided by our outcomes, actioned through the following roles:**

- As a service provider
- As a funder of activities by others
- As an advocate on behalf of our community
- As a regulator under legislation.



# WELCOME FROM THE MAYOR AND CHIEF EXECUTIVE

## Kia ora Waimakariri,

The Draft Annual Plan continues the work programme that is set out the Long Term Plan (LTP).

Cost increases, or reductions in funding, since adopting the LTP mean the Council has had to review our budgets and rates for this coming year.

It was signalled that rates would initially be 4.73% in the LTP. The Draft Annual Plan proposes an increase of 0.25% to 4.98%.

Most of this increase is due to additional costs shifted to the Council from central government—such as an additional \$360,000 from ratepayers to cover new Commerce Commission and Taumata Arowai levies. This added 0.4% to the rates.

Because we are still in an inflationary environment, it is important to the Council that budgets for the Draft Annual Plan stayed as close to what we signalled in the LTP as possible. The aim was to focus on cost-efficiency, value for money, and core services.

This direction is nothing new for Waimakariri but reiterating the point shows alignment with the direction from the central government to focus on good quality local infrastructure, core services, and responsible rates increases.

We're pleased to say that we've managed to achieve this.

This Annual Plan also details options available to the Council regarding Three Waters reform. We have a deadline of September to submit a plan to Central Government that discusses how we will meet future standards and regulation.

Independent advice has confirmed that water infrastructure in Waimakariri is in great shape. This is good news for ratepayers as it means there are many options available for how the Council can manage water going forward.

We are committed to delivering on what we said we would through the LTP and are continually exploring opportunities to achieve greater value for money while providing the services that our community want.

## The opportunities and challenges facing the Council this year include:

- Considering the best arrangement for Local Water Done Well, the reform of Three Waters services. We need to submit a Water Services Delivery Plan by September and the best option for our community appears to be an Internal Business Unit of Council while continuing to investigate joint arrangements between the business unit and neighbouring councils. This is essentially the same as we have now but meets the new Government legislative requirements.
- Responding to a NZ Transport Agency funding shortfall: A \$13.5m gap for roads and transport over three years
- The impact of increased asset values: Higher valuations of roads, reserves, and water plants drive up depreciation costs. These increases in value result in hikes in costs of insurance
- We're also seeking input on a rates remission for secondary dwellings as well as our Development Contributions policy.

Subject to what you tell us, we intend to adapt to these challenges and continue with the direction set during our LTP.

Our Council is proud to provide exceptional services for the community and do so while regularly having the lowest rate increases in the country. This is only achievable due to Waimakariri District Council being financially prudent and responsible.

Council's financials are audited annually by Audit NZ and credit rating agency Standard and Poor's has recently reconfirmed its AA long-term and A-1+ short-term credit rating with a negative outlook for the Council. For context, this rating is better than that of major trading banks.

This record reflects our commitment to supporting households while fostering growth and maintaining high-quality services.

Balancing affordability for residents with the demands of a rapidly growing district is the top priority for our Council. We are committed to achieving this without compromising our appeal as a high-growth District where people love to live, and others want to move to.

We look forward to hearing from you. Share your thoughts with us before **21 April**.

Ngā mihi



**Dan Gordon**  
Mayor

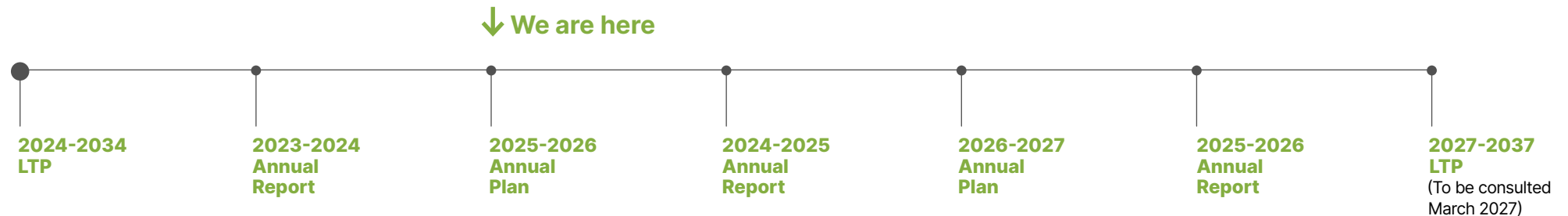


**Jeff Millward**  
Chief Executive



# COUNCIL'S PLANNING AND REPORTING CYCLE

## The Long Term Planning Cycle



## THE PURPOSE OF THE ANNUAL PLAN

This 2025/2026 Draft Annual Plan updates budgets and work programmes laid out in the second year of the 2024-2034 Long Term Plan.

The Local Government Act 2002 stipulates in Section 95(5) that the purpose of an annual plan is to:

- a) contain the proposed annual budget and funding impact statement for the year to which the annual plan relates
- b) identify any variation from the financial statements and funding impact statement included in the local authority's long term plan in respect of the year
- c) support the long term plan in providing integrated decision making and coordination of the resources of the local authority
- d) contribute to the accountability of the local authority to the community.

The current Long Term Plan can be viewed on the Council website [waimakariri.govt.nz](http://waimakariri.govt.nz)



# THE DECISION MAKING PROCESS

## Annual Plan 2025-2026 Consultation Document for Public Submissions

(Open Friday 14 March 2025)



**Public Submissions**

(Close Monday 21 April 2025)



**Hearing of Submissions**

(From Wednesday 7 May to Thursday 8 May 2025)



**Consideration of Submissions**

(From Tuesday 27 May to Wednesday 28 May 2025)



**Adoption of Annual Plan 2025-2026**

(Tuesday 17 June 2025)



**Effective from 1 July 2025**

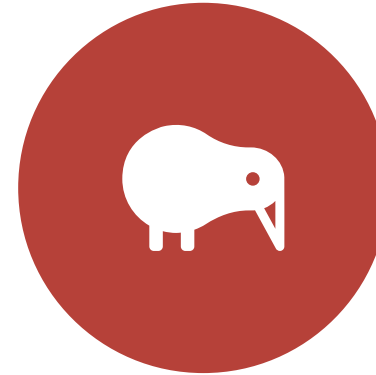
# COMMUNITY OUTCOMES



## SOCIAL

**A place where everyone can have a sense of belonging...**

- Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation
- Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities
- Housing is available to match the changing needs and aspirations of our community
- Our community groups are sustainable and able to get the support they need to succeed
- Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives
- People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces
- Our community has equitable access to the essential infrastructure and services required to support community wellbeing.



## CULTURAL

**...where our people are enabled to thrive and give creative expression to their identity and heritage...**

- Public spaces express our cultural identities and help to foster an inclusive society
- The distinctive character of our takiwā/district, arts and heritage are preserved and enhanced
- All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers
- Waimakariri's diversity is freely expressed, respected and valued
- There is an environment that supports creativity and innovation for all
- Local arts, culture and heritage are able to make a growing contribution to the community and economy.



## ENVIRONMENTAL

**...that values and restores our environment...**

- People are supported to participate in improving the health and sustainability of our environment
- Land use is sustainable; biodiversity is protected and restored
- Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change
- Our district transitions towards a reduced carbon and waste district
- The natural and built environment in which people live is clean, healthy and safe
- Our communities are able to access and enjoy natural areas and public spaces.



## ECONOMIC

**...and is supported by a resilient and innovative economy.**

- Enterprises are supported and enabled to succeed
- There is access to meaningful, rewarding, and safe employment within the district
- Our district recognises the value of both paid and unpaid work
- Infrastructure and services are sustainable, resilient, and affordable
- Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy
- There are sufficient and appropriate locations where businesses can set up in our District
- There are sufficient skills and education opportunities available to support the economy.

# STRATEGIC PRIORITIES

## Protect and enhance the resilience of our natural and built environment

Respond to the challenges posed by climate change by building resilient infrastructure, managing adaptation, and minimising council's carbon emissions.



## Enable economic development and sustainable growth

Enable economic prosperity of the district through sustained population growth, direct investment and business friendly practices that attract new and support existing local businesses.



## Enhance community wellbeing, safety, inclusivity and connectedness

Waimakariri District is a high growth area with an increasingly diverse population. We want to build a wellbeing centred community where all feel safe and welcome; are accepted and connected.



## Embrace partnership with Ngāi Tūāhuriri

Pursue a meaningful, open and trusting relationship based on the principles of Te Tiriti o Waitangi with Ngāi Tūāhuriri.



## Advance an integrated and accessible transport network

Improve transportation options across the district by working to reduce congestion, providing alternative transport options, and ensuring the choices cater to a range of accessibility needs.



### KEY

### Community Outcomes— Wellbeing Dimension



Social



Cultural



Environmental



Economic



# TĀ MĀTOU MAURI

## Our Principles

Our principles	Ngā mātāpono		
<b>Our purpose</b> <i>Tā mātou kaupapa</i>	To make Waimakariri a great place to be, in partnership with our communities. <i>Kia mahitahi ki te hāpori kia whakanui ake te rohe o Waimakariri.</i>		
<b>Our vision</b> <i>Tā mātou anamata</i>	We are a respectful, progressive team delivering value for our customers. <i>Kia pono, kia tika tā mātou mahi mō te hāpori.</i>		
<b>Our values</b> <i>Tā mātou uara</i>	We will... <i>Ka pēnei mātou</i>		
	Act with integrity, honesty and trust <i>Mahi pono</i>	Keep you informed <i>Tauākī mahi</i>	
	Do better every day <i>Whaia te tika</i>	Take responsibility <i>Takohanga rato</i>	Work with you and each other. <i>Mahitahi</i>
<b>Our customer promise</b> <i>Tā mātou taurangi kiritaki</i>	We will be professional, approachable and solutions-focused. <i>Ina he pātai tāu, mā te ringa manaaki, te ringa ngaio e kimi te whakautu tika.</i>		

# MĀORI CAPACITY

## Continued development of Māori Capacity to contribute to decision making process of the Council.

The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build their relationship towards mutual understanding, through on-going discussion and consultation on relevant issues. This is provided for in the Memorandum of Understanding (MOU) between Te Ngāi Tūāhuriri Rūnanga and the Council, initially signed in 2003 and reviewed in December 2012.

### Shared Decision-Making

Opportunity for active involvement in shared decision making includes an annual hui between the Council and Te Ngāi Tūāhuriri Rūnanga. Current issues and possible joint ventures or shared projects are discussed and matters for Council consideration in developing its Long Term and Annual Plans identified.

There is continued Council representation and dialogue at Te Ngāi Tūāhuriri Rūnanga meetings as requested, so that the Rūnanga can contribute to issues before the Council, like resource consents and plan changes, and hear about Council projects and developments that are of interest to them.

The Council continues to be open to a variety of partnering opportunities with Te Ngāi Tūāhuriri Rūnanga, to ensure shared decision making on key relevant issues.

### Consultation

To facilitate consultation, Te Ngāi Tūāhuriri Rūnanga liaise with Council staff at bi-monthly forums, participate in statutory and non-statutory consultation processes and provide advice and guidance on resource management matters of significance to the hapū and whānau of Ngāi Tūāhuriri.

The standard report template for all Council Committee and Community Board reports provides for specific consideration of mana whenua views on matters likely to be of interest to Te Ngāi Tūāhuriri hapū, based on known matters of concern or clearly direct implications.

### Hearings and Pre-Hearing Meetings

Mana whenua, where relevant, are acknowledged in hearings and pre-hearings and the Council encourage pre-hearings with Te Ngāi Tūāhuriri Rūnanga before resource consent and plan change/variation hearings to address issues of concern use of venues and provision for tikanga Māori.

At hearings recognition and provision for tikanga Māori and te reo Māori, is provided for where appropriate, and information considered sensitive and confidential by mana whenua is protected.

### Other Relationships

The Council works closely with Whitiara Centre Limited and Paenga Kupenga Limited as organisations authorised to represent Te Ngāi Tūāhuriri Rūnanga on a variety of matters of interest to mana whenua.

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

The Council and Te Ngāi Tūāhuriri Rūnanga (through Ngāi Tahu) each appoint Trustees to Te Kōhaka o Tūhaitara Trust that manages over 700ha of coastal conservation land. Recently, management responsibility of the Mahinga Kai area in Kaiapoi, as a result of the regeneration plans post earthquakes, was delegated to the Trust.

(Clause 35, Part 3, Schedule 10 - Local Government Act 2002).

# OUR DISTRICT

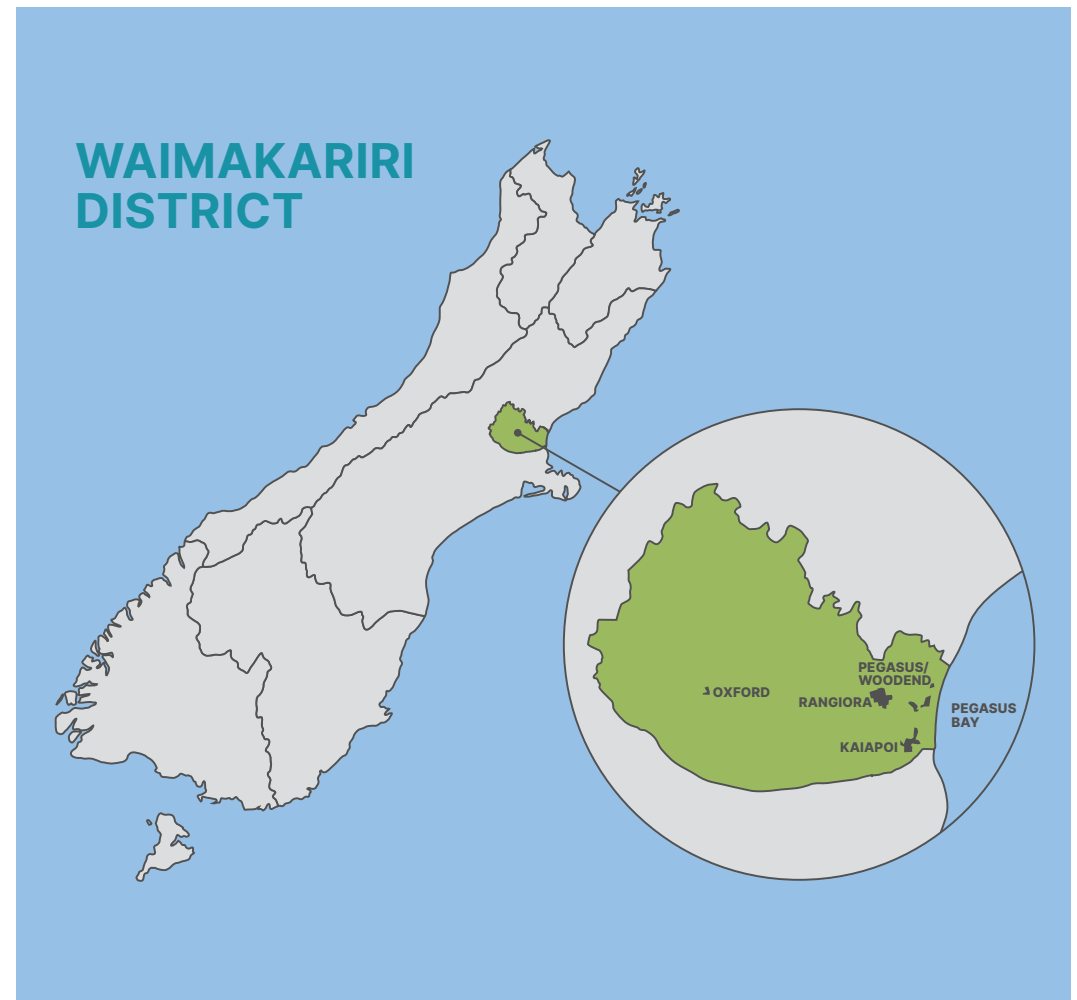
## Waimakariri (meaning river of cold rushing water or cold river)

### Location and character

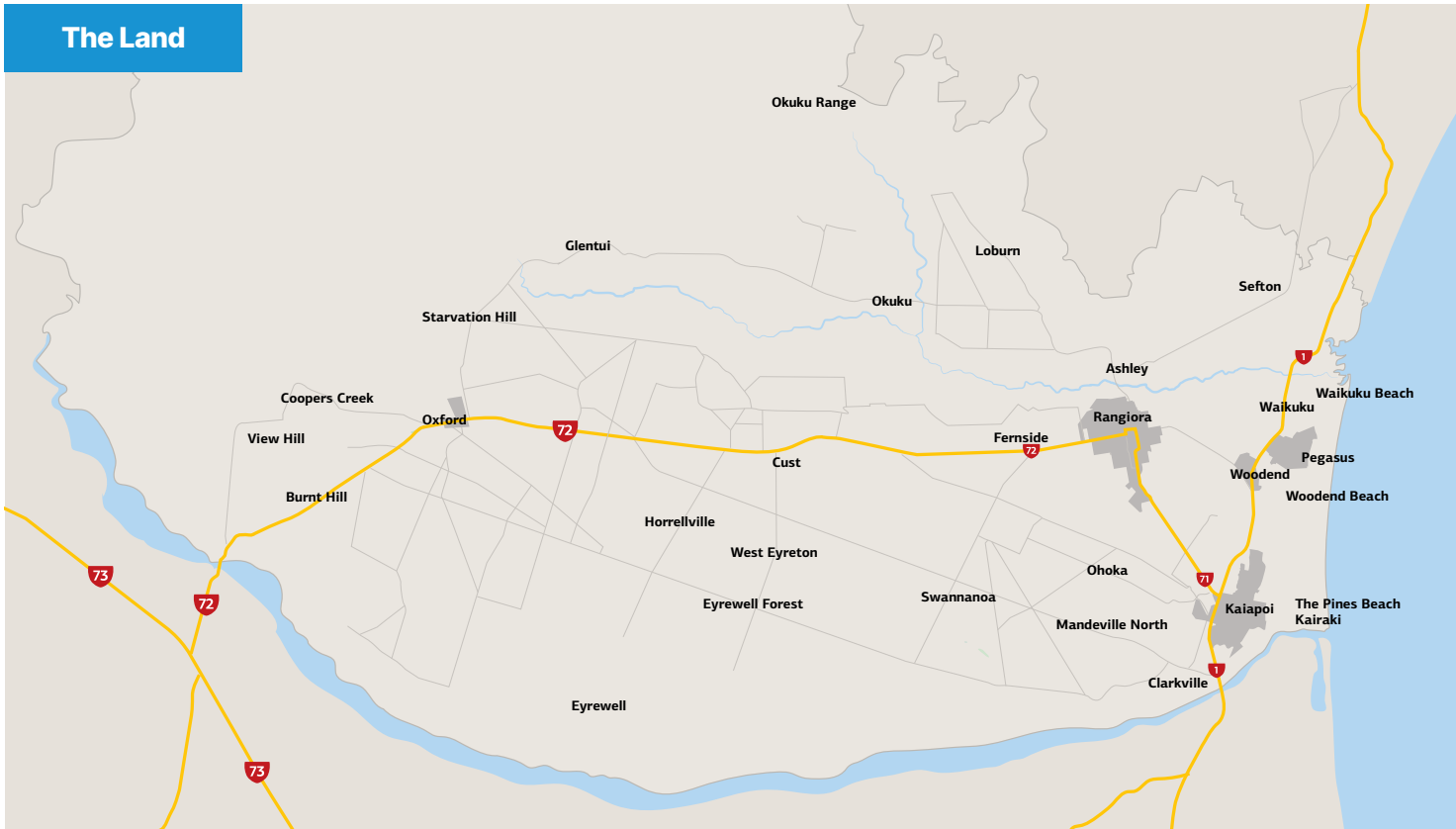
The Waimakariri District lies to the north of Christchurch on the Canterbury Plains, extending from the Waimakariri River to the south, Pegasus Bay in the east and the Puketeraki Range in the west. It is bounded to the north by Hurunui District.

More than 80% of the population is concentrated in the eastern part of the District in the main urban areas of Rangiora, Kaiapoi, and Woodend/Pegasus/Ravenswood. Oxford is the largest town in the western part of the District. These larger towns are supplemented by smaller rural villages and four beach settlements. The District also has a large number of people living on smaller lots in the rural and rural residential areas, with around 2,400 households living on properties sized between 0.5ha and just under 4ha, and around another 3,300 households living on small holdings sized between 4ha and just under 8ha. Many of these properties have their own sewerage system and some have their own water supply systems.

Most people live within a 30 minute drive from one another and all of these areas are within commuting distance of Christchurch City. Despite rapid population growth, Waimakariri has retained its small town/rural character and the District's close proximity to Christchurch makes it an attractive location for those wanting to live near a city but enjoy the country environment.



## The Land



## Main towns

Rangiora  
Kaiapoi  
Oxford  
Woodend/Pegasus

## Rural villages

Cust  
Sefton  
Ohoka  
Ashley  
Mandeville  
Tuahiwi  
(Hapū of Te Ngāi O Tūāhuriri Rūnanga)

## Beach settlements

Waikuku  
Woodend  
The Pines  
Kairaki

# 225,500ha

Land area of the District

# \$15,065m

Land value (January 2025)

# \$28,672m

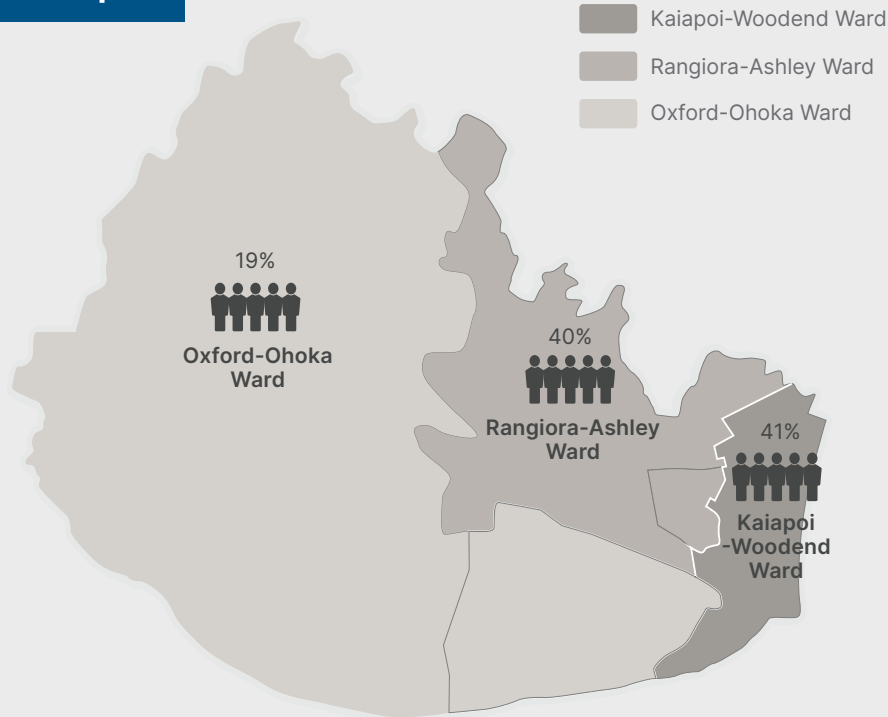
Capital value (January 2025)

# 30,204

Rateable properties (January 2025)



## The People



Data source:

Sub-national population estimates at December 2023, Statistics NZ



# 72,000

Estimated usually resident population as at 30 June 2023

# +16%

Population change 2018 - 2023

## Population age

0-14 years (12,826 people)  
 15-39 years (19,078 people)  
 40-64 years (24,683 people)  
 65+ (15,413 people)

## Ethnic groups

European (92.1%)  
 Māori (9.9%)  
 Asian (3.8%)  
 Pacific Peoples (1.6%)  
 Other (1.3%)

## Employment

Employed full time (50%)  
 Employed part-time (16%)  
 Not in the labour force (31%)  
 Unemployed (3%)

## Gross income

46% earn < \$30,000 pa  
 36% earn between \$30-\$70,00 pa  
 18% earn > \$70,000 pa  
 Mean income \$33,600

## Household composition

One-family households (77%)  
 One-person households (20%)  
 Multi-person households (3%)

## Home ownership

82.2% of households live in a privately owned dwelling

# CONSULTATION TOPICS AND ADDITIONAL INFORMATION

## Key Issues

### 3 Waters Reform — Local Water Done Well

In 2021 when Three Waters Reform was first proposed, the government aimed to centralise the management and ownership of stormwater, drinking water, and wastewater into four regional co-governed entities, moving these responsibilities away from councils.

Our Council had a range of concerns and fundamentally opposed the forced removal of public-owned assets.

We consulted the community, and 95% of respondents told us that they opposed the reform and valued local ownership and control over water services.

Waimakariri District Council led the formation of Communities 4 Local Democracy (C4LD), a coalition of around 30 councils advocating against Three Waters.

C4LD lobbied for local say, and community assets remaining in community ownership. We put forward an alternative reform model that emphasised local say and ownership, while being agile enough to meet higher regulatory and financial sustainability standards.

This policy formed the basis of Local Water Done Well — the reform proposal adopted by the new Government in early 2024.

The policy allows for local solutions and arrangements to be made to address water infrastructure needs while maintaining local ownership and representation.

As a Council, Waimakariri has heavily invested over many years in our water infrastructure and security on behalf of our community and with our environment in mind, and we aren't facing the same up-coming infrastructure costs as some other communities.

Over the last 20 years we've invested over \$100m in our water infrastructure to ensure it is of the highest quality and standard and we are planning to ensure it stays this way. We also have a 150 year infrastructure strategy to fund these assets for our community.

Our water-related assets together have a value of \$1,103m, and we have a further \$112.7m allocated in the Long Term Plan to support drinking water safety upgrades, improve our wastewater treatment infrastructure and address flood risks in our District.

Legislation passed in August last year requires councils to create a Water Services Delivery Plan for the provision of drinking water, wastewater and stormwater services. This plan details how councils will meet higher standards, investment, and regulations and needs to be sent to the Government by September.

In anticipation of this deadline, Hurunui, Kaikōura, and Waimakariri District councils announced that they had been exploring potential efficiencies that could be achieved through collaboration.

We had utility and infrastructure advisers Castalia, undertake modelling for us looking at drinking water and wastewater services. Stormwater was not included as

the close link between stormwater infrastructure with roads and reserves means delivery of these services cannot readily be separated from Council ownership.

Several models were considered and modelled for the delivery of drinking water and wastewater services:

- Internal Business Unit within the council — this is essentially the existing approach to service delivery
- 2 + 1 model — Hurunui and Kaikōura contract WDC to provide management, operational, and maintenance of water services
- Management-Operation-Maintenance (MOM) model — All councils maintain their own assets but form a co-owned MOM entity that manages operations
- Joint Council Controlled Organisation (CCO) — The three councils set up a company that would own the water assets and deliver water services
- Solely owned CCO — Each Council sets up its own company that would own the water assets and deliver water services.

Modelling of future costs, based on various scenarios, has shown that in the first 10 years the preferred model for Waimakariri is an internal business unit.

This is essentially the same as we have now but meets the new Government legislative requirements.

Through a business unit we retain effective control and influence which is what we heard was important when we engaged with the community.

Option	Advantages	Disadvantages	Conclusion
<b>Internal Business Unit</b>	Ownership, governance and operational control remain with council Retains current efficient and high-quality service and supports integrated land use and infrastructure planning Lowest cost option over the next 10 years Council has made significant investment in water infrastructure over the last 20 years and has a future programme to ensure infrastructure remains at the highest level.	Does not bring possible benefits of a single purpose entity with an independent board.	Preferred option
<b>2+1 model</b>	Retains current efficient and high-quality service and supports integrated land use and infrastructure planning. Supports North Canterbury	Does not bring possible benefits of a single purpose entity with an independent board. May bring some complexity (WDC acting as a contract service provider)	Viable option
<b>MOM</b>	May provide some efficiencies Single purpose entity may improve performance over time Supports North Canterbury	Additional cost and uncertain efficiencies. Increases complexity and muddies accountability for services. Loss of integrated land use and infrastructure planning.	Not preferred
<b>Joint CCO</b>	May provide some efficiencies Single purpose entity may improve performance over time Supports North Canterbury	Additional cost and uncertain efficiencies. Loss of integrated land use and infrastructure planning. Need to resolve ownership structure.	Not preferred
<b>Sole CCO</b>	Single purpose entity may improve performance over time	Additional cost and uncertain efficiencies. Loss of integrated land use and infrastructure planning.	Not preferred

Across the longer term (ten years or more) there are possible efficiencies in other structures. However, these would likely be offset by the costs of setting up a new organisation. There would also be a duplication of overheads across other Council operations.

Any decision to change the way water services are provided in Waimakariri also needs to consider more than just financial matters.

Provision of water services is integral to other Council activities such as land use and infrastructure planning. Taking these factors into account, the Council considered the advantages and disadvantages of the options available during a meeting earlier in the year.

Council considers that the most cost-effective way to provide water services for ratepayers, is through an Internal Business Unit and offer to share/provide management and technical services with Hurunui and Kaikōura councils or their organisations.

There is merit in looking at activities our councils jointly undertake through shared services that provides efficiencies and savings while retaining localism. We will continue to explore these discussions going forward.

An Internal Business Unit is the best model for Waimakariri District being a growth council, but also allows our council through shared position to provide water services to one or both councils through shared services arrangements.



As the proposed approach is to continue with our existing service delivery model there is no impact on levels of borrowing, levels of services or future rates compared with existing arrangements.

Any possible shared service arrangement with Hurunui and Kaikōura would similarly not impact on levels of service or rates compared with existing arrangements as the cost of providing services would be fully recovered from the other councils.

And as described above it is unlikely that the other arrangements that involve Waimakariri being part of a CCO would bring significant financial benefits and that is why we recommend an Internal Business Unit as our preferred option.

It also aligns with feedback we received from the community in 2021 when Three Waters Reform was first proposed. At the time thousands of Waimakariri residents provided feedback to the council to opt out, with 95 per cent who responded to a survey on the issue saying they wanted water to be managed locally with strong local say.

Further information including technical reports on options as well as previously received community feedback is available at [waimakariri.govt.nz/letstalk](https://waimakariri.govt.nz/letstalk)

## Transport Funding

In October last year the Council had to revise its roading programme after a drop in co-funding from NZ Transport Agency.

The cost of building and maintaining local roads is shared between central government, through NZ Transport Agency (NZTA) and local councils.

NZTA contributes to local roads from taxes whereas councils contribute from rates and borrowing, in what is known as the 'local share'.

Councils' set new projects and maintenance budgets for these assets in the Long Term and Annual Plans while waiting for confirmation of co-funding from NZTA. If funding isn't delivered at the expected level this requires a re-budget and re-prioritisation.

In the last Long Term Plan, Waimakariri District Council asked NZTA for a \$9.5m contribution towards roading improvement projects. NZTA allocated \$0.7m — leaving a shortfall of \$8.82m for roading improvements.

For road maintenance Council received only \$49.8m of the \$59m needed to maintain our districts roads.

Overall, this left the Council with a \$13.5m gap within its budgeted operational and capital programme over three years to 2026/27.

Council instructed staff to rejig, reduce-scope, and progress some projects to design stage only to work within the available budget, this is what is now reflected in the Draft Annual Plan.

We know that many people in the community are feeling the pinch. Because of this our non-negotiable was not to increase costs overall and to live within our budget. What we've done is re-prioritise and defer work to a level that stayed within budget.

The council added \$0.93m for a small programme of works including minor safety improvements for schools, high-risk rural intersections, roadside hazard removal and improvements at Fernside Road/Todds Road intersection.

It did this by delaying several other projects in future years which did not get funding through the National Land Transport fund, noting these can be reconsidered in this Draft Annual Plan.

These projects are listed below.

Project	Initial timeline	Proposed Revised timeline
Rangiora Woodend Road Improvements — Widening and Hazard Removal	2024/25 for design, 2025/26 for construction	2026/27 for design, 2027/28 & 2028/29 for construction
Two Chain Road/ Tram Road Intersection — Safety Improvements	2025/26	2026/27 for design, 2027/28 for construction
Ashley Gorge Road/ German Road	2024/25	2026/27 for design, 2027/28 for construction
Oxford Road/ Tram Road Intersection — Safety Improvement	2025/26	2026/27 for design, 2027/28 for construction
Woodend Improvements in conjunction with NZTA PBC and Woodend Bypass	2026/27	2026/27 for design, 2027/28 & 2028/29 for construction
Woodend to Ravenswood Walking and Cycling Connection	2024/25	2026/27 for construction

## Outside Factors Driving Cost Increases

The Council acknowledges the growing cost pressures on our community, with essentials such as groceries, insurance, and utilities increasing significantly over recent years.

These pressures impact households as well as the Council. Specifically, our ability to maintain services and infrastructure, with growing insurance premiums and inflation making balancing the budget a challenge.

Local Government inflation continues to run higher than CPI. The Local Government Cost Index (LGCI) is 3.4% compared to the Consumer Price Index (CPI) which is now 2.2%.

Inflation over previous years has driven up the price and cost of essential construction and maintenance activities.

This increase affects assets like roads, bridges, and water systems, which are crucial for local communities and heavily funded by council budgets. For example, work commissioned by Local Government New Zealand found that over the past three years, costs have gone up significantly:

- Bridges are 38% more expensive to build
- Sewage systems are 30% more expensive to build
- Roads and water supply system are 27% more expensive to build.

As the value of assets increase, the Council needs to increase the amount we put aside for maintenance and future asset renewal. The council also needs to fund depreciation as a mean of its obligations to the LGA of keeping intact intergenerational equity.

As asset values have inflated, insurance premiums need to rise sharply — and this has been between 12% and 30% in the last few years.

This is due to higher inflation as well as more frequent severe weather events, such as Cyclone Gabrielle and recent regional flooding increasing the risks being faced by insurers.

These pressures require the Council to consider options like raising rates or lowering levels of service to balance the budget and manage debt responsibly.

However, it's important when thinking about the Council's borrowing that we put this into perspective. In 2023/24 Council's annual operating revenue was approximately \$127m, with net debt sitting at \$177m.



This is a 1.3:1 debt to income ratio and well under the Government threshold for a growth council. This is also backed up by community-owned assets (roads, reserves, water plants etc.) valued at approximately \$2.8b.

For a household comparison, mortgage borrowing in New Zealand is capped at a 6:1 debt to income ratio (for the majority of owner occupiers), many of whom have their home as their major asset. This common debt ratio is 2.4 times higher than Council's self-imposed limit and 4.3 times higher than Council's debt currently.

Waimakariri District Council is financially in good shape. We know this because Council's financials are audited annually by Audit NZ and credit rating agency Standard and Poor's has reconfirmed its AA long-term and A-1+ short-term credit rating with a negative outlook for the Council. For comparison, most major New Zealand retail banks have a Standard & Poor's Rating of AA-

It is important to the Council to balance affordability for residents, especially when we know households are under pressure, without compromising our position as a financially prudent Council that plans for growth as well as the maintenance and replacement of community assets.

For this reason, in the Draft Annual Plan, we have chosen to continue the direction set out in Year 1 of the LTP where we do not fully fund depreciation to ensure rates increases remain manageable. However, this is not a viable long term strategy which is why we are progressively funding depreciation in subsequent years.

## Rating policy changes

### Rates Remission for Secondary Dwellings

The Council is looking to introduce a Rating Remission Policy to make it easier for ratepayers eligible for a rates reduction for their second dwelling to apply for the reduction.

The Council sets several rates as a fixed charge per separately used and inhabited part of a rating unit. This allows a separate set of fixed charges to be set on multiple dwellings on a single piece of land. One set of fixed charges is applied to each dwelling.

The Council provides an exemption "where the second dwelling is occupied by a member of the ratepayer's household, or the second dwelling is not let or available to be let."

The current process requires an annual application and rates relating to the second dwelling to be removed from the rates invoice altogether, prior to setting rates.

Council wants to change this process to a remission policy. Under a remission policy the multiple charges will remain on the rates assessment and a remission credit will be applied for second dwellings that meet the eligibility criteria. The rates invoice will be for the net amount of rates less remission.

This change in process will allow for greater transparency, eliminates manual rates adjusting, the criteria can be targeted easier, as well as less administration.

### Discount for early payment of rates

Ratepayers that pay their annual rates (including arrears) by the date of the first instalment penalty date are currently eligible for a 4% discount on some rates (as defined below).

Under the policy, rates that can be discounted are the General Rate and Uniform Annual General Charge, roading rates, community parks and reserves, Pegasus services rate, community libraries and museums, community swimming pools and Canterbury Museum rates.

As an example of the savings that can be made per property, the median value of the discount received in 2024/25 was around \$82 per property. The reduced

income to Council because of the discount was estimated to be \$195,000 for the 2025/26 year.

Waimakariri is unusual in offering a discount for early payment of rates and staff have only been able to identify two other councils that currently offer discounts, both are in the North Island and they offer 2% and 2.5% discounts.

The Council proposes to amend its Rates Policy to remove this discount (section 4) from the Policy. Early payment discounts tend to favour ratepayers that have the means to pay early, and the cost of the discount is met by the balance of ratepayers.

If this is done no discounts will be available for the early payment of rates payable for the 2025/26 year.

Ratepayers not utilising this discount can still pay their rates as usual.

## Development Contributions

The Development Contributions Schedule is revised each year. Periodically the council reviews the document and over the years has made small amendments to the policy to take into account our changing environment and needs.

The Council has reviewed its Development Contribution Policy to confirm that the elements of the policy are still relevant for administration of development contributions.

The key topics considered under this review include:

- Making an amendment to include a calculation for the Oxford Wastewater Treatment Plant/Schedule
- A review of fees and charges generally to ensure those who benefit from the service pays for it.

The full set of changes can be found online at [waimakariri.govt.nz/letstalk](https://waimakariri.govt.nz/letstalk)

# OUR FINANCIALS

## Rates

The 2025/26 Annual Plan proposes a District average rate increase of 4.98%. The rate increase compares to the 4.73% signalled in the 2024–2034 Long Term Plan (LTP).

Of the 4.98% increase in rates, continuing general inflation impacting the Local Government sector will increase cost of service delivery. The Business and Economic Research Limited (BERL) BERL forecast for the Local Government sector for cost increases in 2025 year is 3.4%, compared with current CPI of 2.2%.

An increase in the value of three waters assets values (which reflect the cost of replacing existing assets) by 27% at the 30 June 2024 valuation has had a direct impact on depreciation expense. Rising insurance premiums, with an increase of over 40% in 2024/25 and further increases expected in 2025/26, will continue to impact the cost of services.

Falling interest rates have allowed a reduction in forecast interest costs, helping offset some of the cost increase. Lower than requested NZTA funding for roading for the period 2024–2027 has required the roading programme for maintenance, renewal and capital works to be revised and reduced to stay within LTP funding levels. The Government’s proposal that water regulation (quality and economic) is funded by local government will further increase costs.

The balance of the increase is spread over a number of other services provided by Council.

Depending on the services a ratepayer receives and the proposed developments occurring in different parts of the District, the rate increases experienced by individual ratepayers will vary from the District-wide average increase. The Annual Plan provides further examples of the proposed rate increases across the District.

## Operating Expenditure

The council's proposed operating expenditure for 2025/26 is \$165m to deliver its services and programmes.

Rates revenue funds about 64% of this cost, with the balance funded from fees and charges, subsidies and other income. The operating costs for each activity and sub activity is provided within the Annual Plan.

## Fees and Charges

Adjustments have been made to the Fees and Charges, including Development Contributions to reflect the cost of providing services. The full list of fees and charges are included in this document and can be viewed online at [waimakariri.govt.nz/letstalk](http://waimakariri.govt.nz/letstalk)

## Capital Expenditure

Capital works are contained within each of the significant activities of Roothing, Water, Waste and Recreational Services and the various projects are classified into three categories, Growth, New Levels of Service and Replacement. A list of significant capital projects is shown within the 2025/26 Annual Plan.

The Council's capital programme for 2025/26 is budgeted to cost \$61m. This has been reviewed to allow for efficient delivery of the programme and to reflect the reduction in NZTA subsidy — it has been reduced from the \$80m programme in the Long Term Plan.

## Debt

The Council net debt is forecast to be \$232m at June 2026. Debt is one of the tools used to fund the Council's capital programme of renewals of assets, and new assets required for growth and improved levels of service.

The Council debt is significantly lower than the maximum limits and benchmark allowed under the Local Government Funding Agency (LGFA) and Local Government (Financial Reporting Prudence) Regulations.

However, Council imposes more stringent limits on its own borrowing and limits of debt, to ensure it has enough “headroom” to debt fund future adverse events, such as an alpine fault rupture. The Council feels that it is prudent to allow for this type of event, given the experiences of the 2010 and 2011 earthquakes.







# SERVICE DELIVERY

<b>SIGNIFICANT ACTIVITIES</b>	<b>24</b>	<b>PROPERTY MANAGEMENT</b>	<b>88</b>
<b>COMMUNITY LEADERSHIP</b>	<b>26</b>	<b>EARTHQUAKE RECOVERY AND REGENERATION</b>	<b>92</b>
• Governance	26		
• District Development	30	<b>COUNCIL CONTROLLED ORGANISATIONS</b>	<b>96</b>
<b>INFRASTRUCTURE SERVICES</b>	<b>34</b>	• Enterprise North Canterbury	96
• Roads and Footpaths	34	• Te Kōhaka o Tūhaitara Trust	98
• Water Supply	38	• Transwaste Canterbury Limited	100
• Wastewater	48	• Waimakariri Public Art Advisory Trust	101
• Stormwater Drainage	54		
• Solid Waste	60		
<b>COMMUNITY SERVICES</b>	<b>64</b>		
• Recreation	64		
• Libraries and Museums	70		
• Community Protection	74		
- Emergency Management	74		
- Environmental Health Services	76		
- Animal Control	78		
- Building Services	79		
• Community Development	82		

# SIGNIFICANT ACTIVITIES

**This section contains information about each of the Council's significant activities, the services provided to ratepayers and why the Council makes each service available.**

The table for each activity indicates the major services provided, which may include indications of how much is provided, the standard to which it is delivered, timeframes, costs and legal obligations. The Council measures its progress and performance in meeting ratepayer expectations by relating the service to any relevant timeframes and quantifiable targets, enabling identification of progress and trends. Over time this reporting indicates areas where the Council may consider making improvements to the way it delivers services.

Progress in achieving improved service levels link with the achievement of the community outcomes.

Assets are described and information about potential changes to an asset is explained.



# GOVERNANCE

## Community Outcomes



## What we provide

The Council provides systems and processes for establishing and maintaining effective decision-making for the overall benefit of the community, and supports:

- The relationship between Māori and the Council
- The functions of the Community Boards for:
  - Kaiapoi-Tuahivi
  - Oxford-Ohoka
  - Rangiora-Ashley
  - Woodend-Sefton
- Representation of the community’s interests
- The ways in which the community can contribute to Council decisions, and
- Monitoring of the Council’s performance.

## Why we do it

The Council has a responsibility to provide community leadership, make decisions and involve the community in decision-making. Community involvement in decision-making elevates the Council’s accountability to the community and enhances Iwi relationships.

The Council must also comply with financial policies and practices like the Revenue and Financing Policy, Rating Policy and Generally Accepted Accounting Practices (GAAP) specified in the Annual Report, which monitors the Council’s financial performance and service delivery each year.

## The assets we look after

There are no significant assets for this activity.

## Key projects planned for 2025-2026

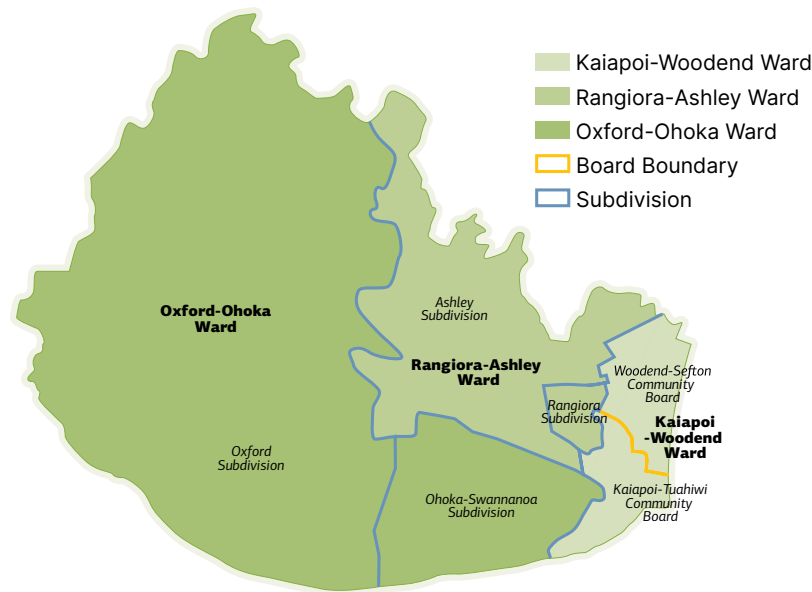
Local Body Elections and Representation Review.

## Longer Term



Local Body Elections 2028.

## Significant negative effects on the community

There are none.



## Governance - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p>	<p>On-going discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.</p>	<p>Council staff meet with Rūnanga representatives to discuss issues as set out in the Memorandum of Understanding.</p>	<p>A minimum of one meeting per quarter.</p>
	<p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p>	<p>Recognising and responding to community requests for official information under the Local Government Official Information and Meetings Act (LGOIMA) 1987.</p>	<p>The percentage of LOGIMA submissions responded to within 20 working days.</p>	<p>100%</p>

## Governance - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	3,045	3,095	3,214
Targeted Rates	732	784	794
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	30	30	37
<b>TOTAL OPERATING FUNDING</b>	<b>3,807</b>	<b>3,909</b>	<b>4,045</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	3,087	3,184	3,281
Finance costs	-	-	-
Internal charges and overheads applied	706	735	751
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,793</b>	<b>3,919</b>	<b>4,032</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>14</b>	<b>(10)</b>	<b>13</b>
<b>Sources of Capital Funding</b>			
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	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	14	(10)	13
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>14</b>	<b>(10)</b>	<b>13</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(14)</b>	<b>10</b>	<b>(13)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.





# DISTRICT DEVELOPMENT

## Community Outcomes



Social



Environmental

### What we provide

District Development provides accurate and responsive advice, and regular monitoring to enable the Council to plan for land uses and respond to patterns of change in the District as a result of demographic fluctuations.

### Why we do it

A planned and sustainable response to district land uses and demographic patterns of change helps to:

- Generate a spatial framework to guide anticipated growth in the District
- Manage any adverse effects of development, maintaining a quality environment for our community
- Coordinate and facilitate economic development and investment in the District
- Cater for growth ensuring timely, effective and efficient coordination and provision of core infrastructure.

### The assets we look after

There are no significant assets for this activity.



### Key projects planned for 2025-2026

- Completion of the District Plan review hearings and Council decision phases
- Respond to central government reform as required
- Implement national direction including National Policy Statements on Urban Development Capacity and Highly Productive Land.

### Significant negative effects on the community

None identified.

## District Development - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
 	<p>Housing is available to match the changing needs and aspirations of our community.</p> <p>Land use is sustainable; biodiversity is protected and restored.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Responding to resource consents applications in a timely manner.</p>	<p>The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements.</p>	<p>95%</p>

## District Development - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	5,243	5,536	5,582
Targeted Rates	194	198	198
Subsidies and grants for operating purposes	640	439	439
Fees and charges	2,206	2,228	2,277
Internal charges and overheads recovered	2,650	3,015	3,051
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>10,933</b>	<b>11,416</b>	<b>11,547</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	10,713	9,614	9,822
Finance costs	281	315	262
Internal charges and overheads applied	864	901	896
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>11,858</b>	<b>10,830</b>	<b>10,980</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(925)</b>	<b>586</b>	<b>567</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	837	(612)	(511)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>837</b>	<b>(612)</b>	<b>(511)</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	(88)	(26)	56
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>(88)</b>	<b>(26)</b>	<b>56</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>925</b>	<b>(586)</b>	<b>(567)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# ROADS AND FOOTPATHS

## Community Outcomes

 Social
  Environmental
  Economic

## What we provide

The Council provides, maintains and renews sealed and unsealed roads, bridges and culverts, footpaths, on and off road cycleways, and bus stops, seats and shelters to enable people and businesses in the District to move around for employment, recreation, shopping, social activities and business purposes.

It also provides road signs, markings and street lighting to ensure that travel is safe and convenient.

## Why we do it

The provision of an effective and efficient road and transport system is key to providing a high quality living environment. The Council improves the road network to meet changing needs and develops plans to ensure the road network is able to cater for future growth.

## The assets we look after

The roading network is comprised of:

Extent	Asset	Extent	Asset
289	Bridges	20,188	Signs
36	Bus Shelters	385km	Footpaths
26	Bus Stop Seats	50.6km	Shared Paths
6,404	Sumps and Soak Pits	987km	Sealed Road
5,785	Streetlights	592km	Unsealed Road

99.5% of Urban roads and 53.8% of rural roads are sealed.

## Key projects planned for 2025–2026

Due to a lower level of funding endorsement in the 2024-27 National Land Transport Programme (NLTP), a number of capital projects have been moved out to future years.

Key capital projects planned include:

- Fernside Road/Todds Road Intersection Upgrade
- West Rangiora Route Improvements – Design in 2025/26 and construction in 2027/28.
- Tram Road/No. 10 Road Intersection Upgrade – 2026/27.



- Tram Road/Bradleys Road/McHughs Road Intersection Upgrade – Construction 2027/28.
- Oxford Road/Lehmans Road Intersection Upgrade – Design in 2025/26 and construction in 2027/28.
- Lees Valley Resilience Improvements – 2025/26 and 2026/27.
- Skew Bridge Replacement (multi-year project and subject to NLTP funding) 2027/28 to 2029/30.
- Rangiora Eastern Link Road (multi-year project and subject to NLTP funding) – Business Case preparation and preliminary design 2025/26 and 2026/27. Construction 2028/29 and 2029/30.

## Significant negative effects on the community

- Increased traffic volumes results in increased vehicle emissions, unreliable travel times, increase road faults and decrease road safety.
- Lack of travel mode choices can result in social disconnect and lack of opportunity for safe and healthy activity.
- Dust from unsealed roads could impact on environmental amenity.
- Contaminants from road surfaces entering natural waterways have adverse effects on water quality.



## Roads and Footpaths - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p>The road network is increasingly free of fatal and serious injury crashes.</p>	<p>The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.</p>	<p>Reduction in fatalities and serious injury crashes.</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Sealed roads provide a level of comfort that is appropriate to the road type.</p> <p>Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.</p> <p>Footpaths are safe, comfortable and convenient.</p> <p>Requests for service will be responded to in a prompt and timely manner.</p>	<p>The average quality of ride on a sealed road network, measured by smooth travel exposure.</p> <p>The percentage of the sealed local road network that is resurfaced.</p> <p>The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.</p> <p>The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.</p>	<ul style="list-style-type: none"> <li>• 95% for rural roads</li> <li>• 75% for urban roads.</li> </ul> <p>5%</p> <p>95%</p> <p>95%</p>

## Roads and Footpaths - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates, NZTA subsidies and loans.</i>	
<b>Subsidised Renewal Works</b>	
Remetalling *	750
Pavement Rehabilitation *	1,333
Drainage Renewals - Kerbs & Channels	664
Drainage Renewals - Culverts	167
Resurfacing - Chipseal *	2,125
Resurfacing - Thin Asphaltic *	708
Sign Renewal	517
Footpath Reconstruction	176
Carriage Way Lighting Renewal	127
Bridge Component Replacement	402
Bridge Reconstruction Renewals	651
<b>Unsubsidised Renewal Works</b>	
Sign Renewal	60
Traffic Services Renewal - Lighting	104
Bridge Component Replacement	158
Bridge Reconstruction Renewals	171
Footpath Reconstruction	218
Old Waimakariri Bridge Renewals	404
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates, NZTA subsidies and loans.</i>	
<b>Subsidised Level of Service Works</b>	
Ravenswood Park and Ride	160
Lees Valley Willow Walls	500
Minor Improvement Projects	895
School Safety Improvements	1,000

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>Unsubsidised Level of Service Works</b>	
New Eastern Link Road	162
Land - Blake St Extention **	75
Subdivisional Projects	879
Rangiora Airfield/Priors Rd Upgrade	200
North/South Collector Rd	83
Fernside/Todds Intersection **	330
Mulcocks and Fernside Rd closure - Kiwirail & Waka Kotahi	98
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates, NZTA subsidies, development contributions and loans.</i>	
<b>Subsidised New Growth Works</b>	
Ravenswood Park and Ride	160
<b>Unsubsidised New Growth Works</b>	
East Woodend ODP - North South Rd	200
New Eastern Link Road	162
North/South Collector Rd	584
Gravel Pit Land Purchase	950
Fernside/Todds Intersection **	330
<i>Note: These are capital project that are over \$50,000.</i>	

\* project is consists of both subsidised and unsubsidised work

\*\* project consists of both Level of Service and Growth work

## Roads and Footpaths - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	16,025	17,283	16,845
Subsidies and grants for operating purposes	5,300	5,860	5,121
Fees and charges	998	1,521	1,274
Internal charges and overheads recovered	72	135	258
Local authorities fuel tax, fines, infringement fees, and other receipts	360	368	360
<b>TOTAL OPERATING FUNDING</b>	<b>22,755</b>	<b>25,167</b>	<b>23,858</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	11,729	12,782	12,284
Finance costs	1,185	1,237	1,026
Internal charges and overheads applied	3,738	3,864	3,677
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>16,652</b>	<b>17,883</b>	<b>16,987</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>6,103</b>	<b>7,284</b>	<b>6,871</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	7,951	10,150	4,631
Development and financial contributions	9,858	8,665	10,562
Increase (decrease) in debt	1,255	2,443	690
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>19,064</b>	<b>21,257</b>	<b>15,883</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	8,886	12,156	4,284
- to improve the level of service	6,254	4,420	3,282
- to replace existing assets	8,579	10,458	8,861
Increase (decrease) in reserves	1,448	1,507	6,327
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>25,167</b>	<b>28,541</b>	<b>22,754</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(6,103)</b>	<b>(7,284)</b>	<b>(6,871)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# WATER SUPPLY

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council currently provides reticulated water supplies for about 80% of the District's population, from 11 physically distinct schemes, rated as 14 schemes. The on-demand schemes are provided with a common level of service, while restricted and semi-restricted levels of service are scheme specific. All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with their respective resource consent conditions. The two main types of supplies are on-demand (supplying urban areas) and restricted or semi-restricted (supplying rural and rural-residential areas).

## Legislation

The Council as a drinking water supplier has obligations under the Water Services Act (2021) to supply safe drinking water to the community and to comply with the drinking water standards. The water regulator (Taumata Arowai) has issued the Drinking Water Quality Assurance Rules (DWQAR) which sets out the requirements that the Council has to meet to demonstrate that the drinking water supplied to the community complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022. This regulation supersedes the New Zealand Drinking Waters Standards 2005.

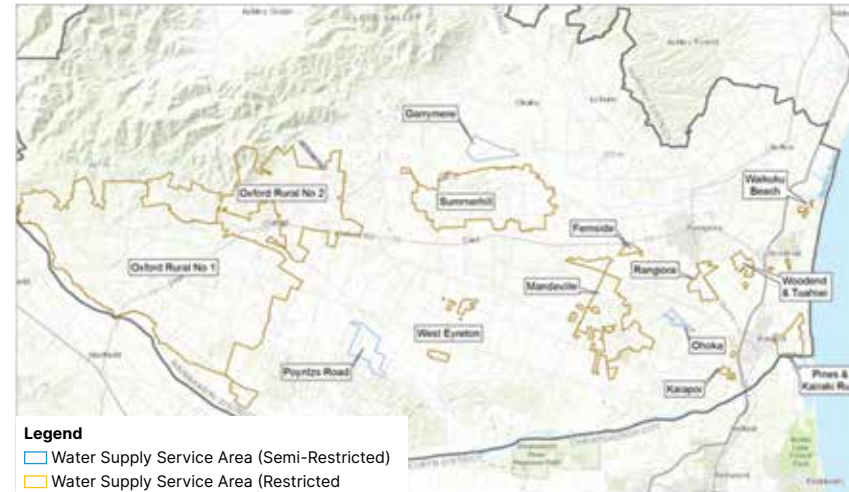
## On-demand water schemes

- **Cust**
- **Kaiapoi**
- **Oxford Urban**
- **Woodend/Pegasus** (including Tuahiwi)
- **Rangiora**
- **Waikuku Beach**



## Restricted and semi-restricted water schemes

- **Garrymere**
- **Mandeville/Fernside**
- **Ohoka**
- **Oxford Rural No. 1**
- **Oxford Rural No. 2**
- **West Eyreton/Summerhill/Poyntz Road**



## Compliance with the Drinking Water Quality Assurance Rules (DWQAR) 2022 for the period 1 July 2023–30 June 2024

The Council had been working towards ensuring that it complies with the requirements of the Water Services Act (2021), which requires the Council to take all practicable steps to comply with the Water Services (Drinking Water Standards for NZ) Regulations 2022 and Drinking Water Quality Assurance Rules (DWQAR).

The outcome for each treatment plant and distribution zone is summarised in the table to the right. This is for the period 1 July 2023–30 June 2024.

### Treatment Plant and Distribution Zone bacterial and residual disinfection compliance were not fully achieved for some of the water supplies.

- Some urban on-demand supplies (Oxford Urban, Rangiora, Waikuku) were only chlorinated from late second quarter of 2023-2024 and therefore only achieved partial treatment plant and distribution zone compliance.
- Some supplies (Kaiapoi, Ohoka, West Eyreton, Oxford Rural 1, Oxford Urban and Rural 2) have either no on-site or insufficient reservoir storage to meet minimum chlorine contact time required and therefore unable to achieve treatment plant bacterial compliance. This will be resolved once UV treatment has been installed at these sites as there will be the ability to achieve bacterial compliance through the UV treatment pathway.
- UV treatment has now been installed at Oxford Rural 1.

- Data outages and missed samples contributed to some minor non-compliances for some supplies.

### Treatment Plant protozoa compliance was not fully achieved for some of the water supplies.

- Only Garrymere, Mandeville and Waikuku Beach had fully operational UV treatment plants during the 2023-2024 year.
- UV treatment has now been installed at Woodend-Pegasus and Oxford Rural 1 water supplies. Rangiora, Kaiapoi, Oxford Urban/Rural 2 are due to have operational UV treatment plants by the end of 2024 and Ohoka and West Eyreton in 2025.
- Data outages and missed samples contributed to some minor non-compliances for some supplies.

Water Supply	Treatment Plant <sup>1</sup>		Distribution Zone <sup>2</sup>		Key Reasons for Non-Compliance
	Bacterial	Protozoa	Bacterial	Residual Disinfection	
Ashley Gorge*	33%	0%	100%	100%	TP: Elevated turbidity and low pH.
Cust	99.9%	99.9%	100%	99%	TP: Data outage (2 days). DZ: Missed CI sample (1).
Garrymere	100%	100%	100%	99%	DZ: Missed CI sample (1).
Kaiapoi	0%	0%	100%	99.4%	TP: Insufficiently sized reservoir to meet CI contact time. No UV treatment. DZ: Missed CI sample (1).
Mandeville	99.7%	99.7%	99.4%	99.4%	TP: Data outage (5 days). DZ: Missed E.Coli sample result (1) and CI sample (1).
Ohoka	30.1%	100%	100%	97.1%	TP: Continuous turbidity monitoring only installed on 12 March 2024. DZ: Missed CI samples (3).
Oxford Rural 1	16.1%	16.1%	100%	98.7%	TP: No on-site reservoir to meet CI contact time. No UV treatment until 2 May 2024. DZ: Missed CI samples (2).
Oxford Urban and Rural 2	0%	0%	100%	(Urban) – 63.5% (Rural 2)** – 98.7%	TP: Ox Urban unchlorinated until 31 October 2023. No on-site reservoir to meet CI contact time. No UV treatment. DZ: Ox Urban unchlorinated until 31 October 2023. Missed CI samples (2).
Woodend – Pegasus	99.9%	0%	100%	99.4%	TP: Data outage (2 days). No UV treatment. DZ: Missed CI sample (1).
Rangiora	62.1%	0%	100%	60.9%	TP: Unchlorinated until 15 November 2023. Data outage (1 day). Insufficiently sized reservoir to meet CI contact time (17 days). No UV treatment. DZ: Unchlorinated until 15 November 2023. Missed CI sample (1).
Waikuku Beach	99.9%	99.9%	100%	62.8%	TP: Data outage (2 days). DZ: Unchlorinated until 8 November 2023. Missed CI sample (1).
West Eyreton – Summerhill – Poyntz Road	0%	0%	100%	99.4%	TP: Insufficiently sized reservoir to meet CI contact time. No UV treatment. DZ: Missed CI sample (1).

<sup>1</sup> Calculated based on the total instances of non-compliance over the period that the treatment plant was operational in the 2023/24 compliance year.

<sup>2</sup> Calculated based on the total instances of non-compliance over the total number of samples required to demonstrate compliance in the 2023/24 compliance year.

\* Ashley Gorge was connected to the Oxford Rural 2 supply in December 2023 and was only operational for 6 months in 23/24 before being deregistered as a drinking water supply.

\*\* Includes the Ashley Gorge distribution zone from December 2023.



### Commitment to safe drinking water

In February 2020 Council adopted its 'Drinking-water Commitment Statement'. This confirms the level of commitment that Council has made towards ensuring a high standard of drinking-water quality, and appropriate supporting management systems and investment to achieve this. This statement was refreshed in August 2021.

### Stockwater

The Council provides stockwater via an extensive water race system to a large portion of farmed land in the District, generally west of Rangiora, east of Oxford and between the Waimakariri and Ashley rivers. The system is managed under contract by Waimakariri Irrigation Limited (WIL), who own and operate the irrigation scheme which is integrated with the stockwater race system. The system is operated by WIL in accordance with the water take resource consent conditions.

### Why we do it

#### Water

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

#### Stockwater

To enable livestock farming on dry land.

### The assets we look after

Extent	Asset
<b>Water</b>	
1	Intakes
29	Pump Stations and Treatment Plants
59	Reservoirs and Tanks
52	Wells
1,091km	Water Mains
<b>Stockwater</b>	
6,640m	Culverts
1	Intake Tunnel (Browns Rock)
34km	Main Race Channel
796km	Open Water Races
33	Other Structures (Weirs, Gates and Bridges)
1,890m	Siphons
2	Small Takes on the Cust River

### Key projects planned for 2025-2026

The focus will be the following key projects:

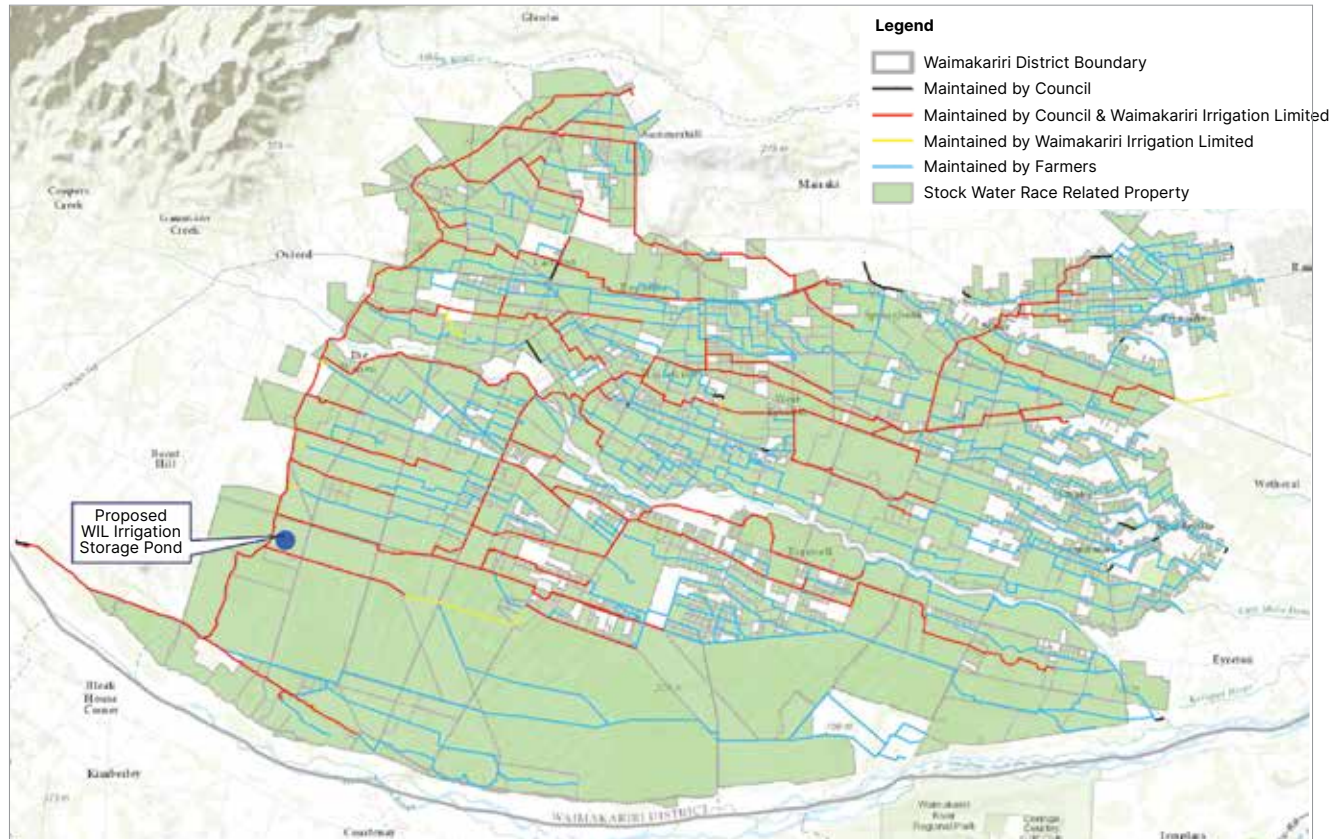
- Continue with upgrades to comply with the Drinking Water Quality Assurance Rules, specifically (UV) treatment.
- Additional sources to either cater for growth, improve resilience or both. Examples are for the Garrymere and Mandeville schemes.
- Growth related works involving extending the distribution network in Rangiora.

- Level of service related works involving standby generators and backup water treatment equipment to improve resilience of the water supplies.
- Continue with the ongoing programme to renew pipes and equipment, in line with Council's renewals model.
- Growth related works involving new reservoirs and extending distribution network at Rangiora and Oxford.
- Additional sources to either cater for growth, improve resilience or both. Examples are for the Cust, Mandeville and Ohoka schemes.
- Level of service related works involving upgrades to provide for fire flows at Oxford and Cust.


### Significant negative effects on the community

- Demand for continuity of community supplies may over time contribute to an adverse effect on groundwater resources (in combination with agricultural use).
- Increasing standards over time are causing the cost of providing services to increase. While this is partially offset by growth, affordability of services can be a challenge to balance against increasing expectations and requirements.

## District wide stockwater races



## Water Supply - measuring performance


WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2024-2034)</i>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p><b>Safety of Drinking Water</b> All public water supplies comply with Drinking Water Quality Assurance Rules.</p>	<p>The extent to which drinking water complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022* for:</p> <ul style="list-style-type: none"> <li>a. Bacterial compliance</li> <li>b. Protozoal compliance.</li> </ul>	<p>100% of people on a public supply receive water from a compliant scheme.</p>

\* The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005.



These standards have been superseded by the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 (per practice note issued by Taituara (Local Government Professionals Aotearoa) in April 2024).

Therefore the Council is reporting against these measures relying upon the relevant incorporation by reference provisions in New Zealand Law.

## Water Supply - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
 <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p><b>Maintenance of the Reticulation Network</b>                      All public water supplies are actively maintained to minimise the loss of water through leakage.</p> <p><b>Fault Response Times</b>                      All public water supplies are actively maintained to minimise the outage of water.</p>	<p>The percentage of real water loss from the networked reticulation system.</p>	<p>Less than 22%</p>	
		<p>The median response time to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:</p>	<p>a. Less than 60 minutes.</p>	
		<p>a. Attendance for urgent call-outs from the time that the local authority receives notification to the time that the service personnel reach the site.</p>	<p>b. Less than 480 minutes.</p>	
		<p>b. Resolution of urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.</p>	<p>c. Less than 36 hours (2,160 minutes).</p>	
		<p>c. Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that service personnel reach the site.</p> <p>d. Resolution of non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption.</p>	<p>d. Less than 48 hours (2,880 minutes).</p>	

## Water Supply - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p>	<p><b>Fault Response Times</b> All public water supplies are actively maintained to minimise the outage of water.</p>	<p>The number of events that cause water not to be available to any connection for more than 8 hours.</p>	<p>Nil.</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p><b>Customer Satisfaction</b> All public water supplies are managed to an appropriate quality of service.</p>	<p>The total number of complaints received about any of the following:</p> <ul style="list-style-type: none"> <li>a. Drinking water clarity</li> <li>b. Drinking water taste</li> <li>c. Drinking water odour</li> <li>d. Drinking water pressure or flow</li> <li>e. Continuity of supply</li> <li>f. Council's response to any of the above.</li> </ul>	<p>Aggregate of a) to f) to be less than 5 complaints per 1,000 connections.</p>
	<p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p><b>Demand Management</b> All public water supplies are managed to ensure demand does not exceed capacity.</p>	<p>Expressed per 1,000 connections to the networked reticulation system.</p>	<p>Less than 450 litres.</p>
<b>STOCKWATER</b>				
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p><b>System Reliability</b> The stockwater race system is managed to an appropriate standard.</p>	<p>The percentage of service requests responded to within 48 hours.</p>	<p>At least 95% within 48 hours</p>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p>			
	<p>The natural and built environment in which people live is clean, healthy and safe.</p>			

Mandatory Performance Measures



## Water Supply - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Pipeline Renewals	838
Rangiora: Electrical Renewals	84
Rangiora: Ayers St Water Treatment Plant to East Belt Supply Main	677
Rangiora: Johns Road East Supply Main	671
Rangiora: Northbrook Rd Boost Main - Stage 2	209
Woodend: Water Supply Pipe Renewals	214
Woodend: Headworks Renewals	89
Mandeville: Water Reticulation Renewals	293
Kaipoi: Pipeline Renewals	366
Oxford Urban : Pipeline Renewals	355
Oxford Urban: Water Supply Headworks Renewals	105
Oxford Rural #2: Pipeline Renewals	351
Oxford Rural #2: Headworks Renewals	84
West Eyreton: Water Supply Pipe Renewals	105
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Woodend: Fixed Generator at EQ1 and EQ2 Wells	168
Mandeville: Generator at Two Chain Road HW	52
West Eyreton: Generator for West Eyreton WTP	84
Ohoka: Water Treatment Plant Upgrade	105
District Water: Ohoka UV Upgrade	576

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates, development contributions and loans.</i>	
Rangiora: Ayers Street Supply Main	900
Rangiora: Ayers St to EB (Lovers Lane extra over)	267
Rangiora: Merton Rd and Priors Rd Water Servicing	904
Rangiora: East Belt Booster Main Stage 2	674
Rangiora: Johns Road East Supply Main	69
Rangiora: Northbrook Rd Boost Main - Stage 2	71
Rangiora: Ayers St Water Treatment Plant to East Belt Supply Main	992
Rangiora: East Belt Booster Main	183
Woodend: Additional Equestrian Source Well	403
Mandeville: Two Chain Rd 3rd Well	52
Oxford Urban: Domain Road new well	153
Oxford Rural #2: Oxford Urban and Oxford No 2 Source Upgrade 1 (Oxford No 2 Share)	102
Garrymere: Backup Well	168
<i>Note: These are capital project that are over \$50,000.</i>	

## Water Supply - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	32	32	28
Targeted Rates	14,313	15,800	16,012
Subsidies and grants for operating purposes	-	-	-
Fees and charges	209	216	238
Internal charges and overheads recovered	149	185	267
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>14,703</b>	<b>16,233</b>	<b>16,545</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	8,478	8,799	9,169
Finance costs	1,379	1,935	1,544
Internal charges and overheads applied	1,456	1,567	1,576
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>11,313</b>	<b>12,301</b>	<b>12,289</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>3,390</b>	<b>3,932</b>	<b>4,256</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	904	756	756
Development and financial contributions	3,533	6,315	4,155
Increase (decrease) in debt	14,308	935	1,196
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>18,745</b>	<b>8,006</b>	<b>6,107</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	6,877	5,189	4,975
- to improve the level of service	10,157	826	1,178
- to replace existing assets	2,689	4,652	4,720
Increase (decrease) in reserves	2,412	1,271	(510)
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>22,136</b>	<b>11,938</b>	<b>10,363</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(3,390)</b>	<b>(3,932)</b>	<b>(4,256)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# WASTEWATER

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council provides wastewater services via two separate network schemes that collectively enable the disposal of sewage from about 66% of the properties in the District. The service in the main towns is provided by conventional gravity reticulation, while sewer reticulation in rural areas is generally provided via pressurised systems. For these systems, homeowner’s pump into the system either directly via small grinder pumps, or use more conventional pumps after primary treatment in their own septic tanks. The Council cleans out sludge from private septic tanks connected to a Council scheme. While levels of service are similar between schemes, costs are variable.

All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with resource consent conditions. Schemes services include the acceptance of sewage flows from properties, conveyance to treatment plants, treatment and discharge to meet environmental standards.

## Why we do it

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

## The assets we look after

The sewerage assets are separated into two schemes, although the Eastern Districts scheme services a number of sub-schemes as listed below:

Wastewater schemes	Sub-schemes
Oxford	
Eastern Districts	Kaiapoi
	Loburn Lea
	Mandeville/Ohoka
	Pegasus
	Rangiora
	The Pines Beach and Kairaki
	Tuahiwi
	Waikuku Beach
	Woodend
	Woodend Beach

## Key projects planned for 2025–2026


The focus will be on the following key projects:

- Network renewals in Rangiora with a focus on Council owned pipes located within private properties.
- Growth related works involving upgrade of the Rangiora WWTP aeration basin, Woodend WWTP UV upgrade, network extension in Rangiora.
- Level of service related works involving wetland upgrades at Woodend and Kaiapoi WWTPs.
- Growth and level of service triggered network upgrades in Rangiora and Kaiapoi.
- Renewal of treatment plant equipment at Oxford WWTP, i.e. inlet screen and irrigator.




## Significant negative effects on the community

- Potential for noise and odours when sewage treatment plants malfunction.
- Potential for environmental harm in the event of overflows from the sewer network.
- Potential for environmental harm in the event of treatment plant failure.

## Wastewater - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district transitions towards a reduced carbon and waste district.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p><b>System Adequacy</b>                      The sewerage system is adequately sized and maintained.</p>	<p>The number of dry weather sewerage overflows from the sewerage system expressed per 1,000 sewerage connections to that sewerage system.</p>	<p>Less than 1 per 1,000 connections.</p>
	<p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p><b>Discharge Compliance</b>                      The treatment and disposal of sewage is managed in accordance with consent conditions.</p>	<p>Compliance with resource consents for discharge from the sewerage system measured by the number of:</p> <ul style="list-style-type: none"> <li>a. Abatement notices</li> <li>b. Infringement notices</li> <li>c. Enforcement orders; and</li> <li>d. Convictions.</li> </ul> <p>Received in relation to those resource consents.</p>	<p>Nil.</p>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p><b>Consent Breach - Action required</b></p>	<p>Percentage of the total number of wastewater consent conditions that have breaches that result in an Environment Canterbury report identifying compliance issues that require action.</p>	<p>0% of consent condition that have breaches.</p>

## Wastewater - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p><b>Response to Sewerage System Faults</b>                      The sewerage system is actively maintained and faults promptly attended to.</p>	<p>The median response times for attendance to sewerage overflows resulting from a blockage or other fault in the sewerage system:</p> <ul style="list-style-type: none"> <li>a. Attendance time from receipt of notification to the time that service personnel reach the site; and</li> <li>b. Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.</li> </ul>	<ul style="list-style-type: none"> <li>a. Less than 120 minutes</li> <li>b. Less than 480 minutes.</li> </ul>
 	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p>	<p><b>Customer Satisfaction</b>                      The wastewater system is managed to an appropriate quality of service.</p>	<p>The number of complaints received about any of the following:</p> <ul style="list-style-type: none"> <li>a. Sewerage odour</li> <li>b. Sewerage system faults</li> <li>c. Sewerage system blockages; and</li> <li>d. Response to issues with the sewerage system.</li> </ul> <p>Expressed per 1,000 connections to the sewerage system.</p>	<p>Aggregate of a. to d. to be less than 5 complaints per 1,000 connections.</p>



## Wastewater - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Pipeline Replacement	52
Rangiora: WWTP Brand Sreens Renewal	105
Pegasus: Electrical Renewals	52
Woodend: Increase UV Capacity	105
Woodend: Wetland Plant Investigations	105
Woodend: Wastewater headworks Renewals	209
Kaiapoi: Wastewater Headworks Renewals	314
Mandeville: Wastewater Headworks Renewals	52
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Percival Street - Charles to Matawai	838
Rangiora: Brick Kiln Lane Sewer Main Repair	314
Rangiora: Generators at Southbrook WWPS and Rangiora EDS PS	105
Woodend: WWTP Wetslands	84
Kaiapoi: Wetlands Assessment	52
Kaiapoi: Generator at KWWTP	105
Kaiapoi: Cridland Street sewer repairs	84
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates, development contributions and loans.</i>	
Rangiora: Merton Rd and Priors Rd Wastewater Servicing	871
Rangiora: Aeration Basin Upgrade	105
Rangiora: Northbrook Rd South Pumpstation and Rising Main	2,262
Rangiora: Central Rangiora Capacity Upgrade Stage 9	52
Woodend: Increase UV Capacity	105
Oxford: WWTP Upgrade	366
<i>Note: These are capital project that are over \$50,000.</i>	

## Wastewater - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	12,829	13,688	14,199
Subsidies and grants for operating purposes	-	-	-
Fees and charges	564	566	598
Internal charges and overheads recovered	26	54	52
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>13,419</b>	<b>14,308</b>	<b>14,849</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	7,440	8,574	9,206
Finance costs	752	752	588
Internal charges and overheads applied	1,548	1,679	1,744
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>9,740</b>	<b>11,005</b>	<b>11,538</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>3,679</b>	<b>3,303</b>	<b>3,311</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	1,323	1,323
Development and financial contributions	4,562	5,656	3,694
Increase (decrease) in debt	(9)	1,990	350
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>4,553</b>	<b>8,969</b>	<b>5,368</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	738	5,217	3,761
- to improve the level of service	2,828	1,562	1,649
- to replace existing assets	3,614	2,849	1,139
Increase (decrease) in reserves	1,052	2,644	2,130
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>8,232</b>	<b>12,272</b>	<b>8,679</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(3,679)</b>	<b>(3,303)</b>	<b>(3,311)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.



# STORMWATER DRAINAGE

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council provides drainage services in 12 drainage areas in the District for the removal of surface water following rainfall events. Rates are targeted to those who benefit from the removal of surface water within urban or designated rural drainage areas. In urban drainage areas Council owns, manages and maintains stormwater assets, while in rural drainage areas Council maintains certain drains and waterways.

The drainage systems are managed through Asset Management Plans (AMPs). Maintenance is controlled by the Drainage team working with a dedicated drainage contractor, and other resources to meet levels of service.

## Why we do it

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

## The assets we look after

Extent	Asset
54	Basins
293.4km	Open Drains and Waterways
127.8km	Piped Stormwater Networks
14	Stormwater Pump Stations
8	Treatment Devices

## Key projects planned for 2025-2026

- Progress implementation works to achieve improved water quality compliance as part of network discharge consents.
- Complete the Box Drain improvement works in Woodend/Tuahiwi.
- Complete Stage 1 of the Mandeville Resurgence Channel Upgrade Project.
- Continue to implement stormwater capacity upgrades and flood resilience works in Kaiapoi, Rangiora, Waikuku Beach and surrounding rural areas.
- Progress Stage 2 of the Mandeville Resurgence Channel Upgrade Project.


## Significant negative effects on the community

Urban stormwater systems can adversely affect the waterways and groundwater and also cause flooding of private property if not well managed.



Rural drain maintenance could potentially have the following adverse effects if not well managed:

- Potential damage to private property through access of machinery used to clean drains
- Increased silt load in streams, following drain cleaning, particularly if operator not properly aware of the issue
- Potential ecological damage, including fish spawning habitats from drain maintenance activities.

## Stormwater Drainage - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS</b> <b>(2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p><b>System Adequacy</b>                      The stormwater system is adequately sized and maintained. Rural drainage areas are adequately maintained.</p>	<p><b>Urban Stormwater</b></p> <p>a. The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.</p> <p>b. For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the territorial authority's stormwater system.</p>	<p>Nil in less than 50 year storm events.</p> <p>Nil per 1,000 connected properties in less than 50 year storm events.</p>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p><b>Discharge Compliance</b>                      The stormwater system is managed in accordance with consent conditions.</p>	<p>Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:</p> <ul style="list-style-type: none"> <li>a. Abatement notices</li> <li>b. Infringement notices</li> <li>c. Enforcement orders; and</li> <li>d. Convictions</li> </ul> <p>Received in relation to those resource consents.</p>	<p>Nil.</p>
			<p>Percentage of the total number of water take consents that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.</p>	<p>0% of water take consents with breaches.</p>

### Stormwater Drainage - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p><b>Response Times</b>                      Flooding events from the stormwater system are promptly attended to.</p>	<p>The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.</p>	<p>Less than 180 minutes.</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p>	<p><b>Customer Satisfaction</b>                      The stormwater system is managed to an appropriate quality of service.</p> <p><b>Community Engagement</b>                      The community is consulted on drainage related proposals.</p>	<p><b>Complaints</b>                      The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1,000 properties connected to the territorial authority's stormwater system.</p> <p>Facilitate and engage with all drainage and water race advisory groups.</p>	<p>Less than 3 complaints per 1,000 connected properties.</p> <p>Three meetings per group per year.</p>

## Stormwater Drainage - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Kaiapoi: Drainage Pump Renewals	50
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Under Channel Piping	63
Rangiora: North Drain Piping - Ashley to Edward	52
Rangiora: Network Discharge Consent Implementation Works	52
Rangiora: Blakett Street Piping	52
Rangiora: Three Brooks Enhancement Work - North Brook / Geddis Street	287
Rangiora: Wiltshire/Green Pipework Upgrade Stage 2	75
Coastal Urban: Box Drain Improvements	105
Costal Urban: Pines Kairaki Upgrade	241
Kaiapoi: Kaikanui Diversion	52
Kaiapoi: Kaikanui SMA Upgrade	52
Kaiapoi: Cridland Street West Drainage Upgrades	157
District Drainage: Infrastructure Resilience Fund	1,570
District Drainage: Mandeville Resurgence Channel Diversion / Upgrade	2,050
District Drainage: 1030 Loburn Whiterock Rd	245
<i>Note: These are capital project that are over \$50,000.</i>	



## Stormwater Drainage - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	1,407	1,517	1,400
Targeted Rates	6,794	7,385	7,498
Subsidies and grants for operating purposes	401	-	-
Fees and charges	52	53	68
Internal charges and overheads recovered	212	220	238
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>8,866</b>	<b>9,175</b>	<b>9,204</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	4,181	3,779	3,896
Finance costs	1,851	1,968	1,704
Internal charges and overheads applied	791	819	835
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>6,823</b>	<b>6,566</b>	<b>6,435</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,043</b>	<b>2,609</b>	<b>2,769</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	247	247
Development and financial contributions	1,104	1,100	1,132
Increase (decrease) in debt	2,959	9,106	2,899
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>4,063</b>	<b>10,453</b>	<b>4,278</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	611	-	42
- to improve the level of service	4,473	11,055	5,448
- to replace existing assets	760	-	87
Increase (decrease) in reserves	261	2,007	1,470
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>6,105</b>	<b>13,062</b>	<b>7,047</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(2,043)</b>	<b>(2,609)</b>	<b>(2,769)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>



# SOLID WASTE

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council provides collection, transport, treatment, and disposal of solid and hazardous waste in a way that protects and enhances the health and wellbeing of the community, minimising the effect on the environment.

Urban domestic kerbside collection services consist of a rates funded recycling wheelie bin collection, and a refuse bag collection funded through official bag sales. Customers may also opt in to a refuse and/or organics wheelie bin collection, the cost of which is charged through rates. These collection services are provided to 71% of the district, however some rural residential households receive only recycling and rubbish bin collections.

A Council resource recovery park operates in Rangiora, a transfer station in Oxford and a cleanfill site. Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites.

## Why we do it

The Council has a role in facilitating waste minimisation behaviours within our community. Providing kerbside collection, waste disposal and material diversion services and facilities helps maintain quality of life in the District. Waste minimisation through re-use, recycling and recovery also helps protect our environment by adopting sustainable practices.

## The assets we look after

Extent	Asset
0.44km	Access Roads
2	Cleanfill Sites
5	Closed Landfills
6.1km	Fencing
9	Gates
18,800m <sup>2</sup>	Hardstand Areas
2	Hazardous Waste Storage Facilities
5,132m <sup>2</sup>	Landscaping
2	Transfer Stations
2.2km	Underground Reticulation




## Key projects planned for 2025-2026

- Southbrook RRP upgrades - \$6.3m, 2025/26 to 2028/29.
- Southbrook RRP land purchase - \$0.7m.
- Remediation of Closed Landfill cover deficiencies - 280k capex, 2025/26 to 2028/29.
- Historic Closed Landfill Global Consents - \$70k, 2025/26 to 2026/27
- Diversion infrastructure improvements at Oxford transfer station - \$302k, 2025/26 to 2026/27
- Southbrook Transfer Station Upgrade Construction - \$4.3m, 2027/28.
- Closed Landfill remediation works - \$350k, 2027/28 to 2033/34.
- Historic Closed Landfill Global Consents - \$120k, 2025/26 to 2027/28.
- New Solid Waste Contracts (Collections, Facility Operations) commencing 1 July 2029.

## Significant negative effects on the community

Public health may be adversely affected if solid waste facilities and closed landfill sites are not managed properly.

## Solid Waste - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS</b> <b>(2024-2034)</b>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Providing a kerbside waste and recycling collection service.</p>	<p>Kerbside collection service provided as scheduled.</p>	<p>99%</p>
	<p>Our district transitions towards a reduced carbon and waste district.</p>	<p>Reduction in annual per capita of Council managed waste to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.</p>	<p>Reduction in annual per capita quantity of Council managed waste to landfill.</p>	<p>Reduction from 294kg per capita to 236kg per capita by 2027/28.</p>
	<p>Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy.</p>	<p>Increase in the annual per capita quantity of Council managed materials diverted from landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.</p>	<p>Increase in annual per capita quantity of Council managed materials diverted from landfill.</p>	<p>Increase from 170kg per capita to 228kg per capita by 2027/28.</p>

## Solid Waste - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Southbrook Access Roads	80
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Construction of New Shop and Education Centre	200
Southbrook: Landscaping/shelter belts	70
Southbrook: Disposal Pit Upgrade and Road Realignment	105
Southbrook: Land Purchases for Future Upgrades	740
<i>Note: These are capital project that are over \$50,000.</i>	

## Solid Waste - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	1,087	1,196	1,190
Targeted Rates	5,891	6,394	6,420
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6,121	6,382	6,989
Internal charges and overheads recovered	23	18	23
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>13,122</b>	<b>13,990</b>	<b>14,622</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	11,545	11,927	12,725
Finance costs	47	45	37
Internal charges and overheads applied	1,044	1,086	1,130
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>12,636</b>	<b>13,058</b>	<b>13,892</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>486</b>	<b>932</b>	<b>730</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(38)	(36)	(32)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(38)</b>	<b>(36)</b>	<b>(32)</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	546	1,622	1,357
- to improve the level of service	-	-	-
- to replace existing assets	136	25	107
Increase (decrease) in reserves	(234)	(751)	(766)
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>448</b>	<b>896</b>	<b>698</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(486)</b>	<b>(932)</b>	<b>(730)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# RECREATION

## Community Outcomes



**Social**



**Environmental**



**Cultural**



**Economic**

## What we provide

### Spaces and Places

The Council provides a range of facilities and amenities which support community health, fitness and improved quality of life. It incorporates a diverse range of community buildings, parks and reserves and streetscape features such as trees and gardens.

These settings encourage constructive use of leisure time and provide opportunities for positive social interaction as well as promotion of biodiversity within the parks and reserves.

### Aquatic facilities

The Council provides indoor swimming facilities at Dudley Park Aquatic Centre in Rangiora and the Kaiapoi Aquatic Centre for seven days per week all year and an outdoor facility at Oxford for a 15 week summer season. The Council also provides a seasonal paddling pool at Waikuku.

### Why we do it

Development of a diverse parks and reserves network and aquatic facilities enables recreation and sporting activities and natural and cultural heritage values to be protected and restored. These settings encourage constructive use of leisure time and provide opportunities for positive social interaction.

Community buildings provide opportunities for local people and visitors to the District to experience and participate in recreation, the arts, cultural activities, service to others and life-long learning.

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

## The assets we look after

Extent	Asset
<b>Spaces and Places</b>	
1	Airfield in Rangiora
8	Cemeteries
8	Civic Spaces
27	Community Buildings
19	Cultural Heritage Sites
75	Neighbourhood Parks
<b>955.71ha</b>	<b>Parks and Reserves</b>
4	Privately Leased Holiday Parks – Camping Grounds at Ashley Gorge, Waikuku, Woodend and The Pines/Kairaki Beaches
3	Public Gardens
63	Public Toilets (The Council maintain 61 located on Council reserves)
28	Sport and Recreation Reserves
<b>356</b>	<b>Streetscapes</b>
<b>Aquatic Facilities</b>	
3	25m Pools (one outdoor and two indoor)
3	Learn-to-Swim Pools (one outdoor and two indoor)
1	Leisure Pool and Spa at Dudley Park Aquatic Centre
1	Seasonal Paddling Pool at Waikuku



## Key projects planned for 2025-2026

### **Arohata te awa**

This existing project looks to enhance the districts streams and waterways to improve water quality, biodiversity and public access.

### **Pegasus Community Centre**

Construction of a permanent purpose built community centre in Pegasus to replace the existing leased space.

### **Natural Environment Strategy**

The strategy provides direction for Council in looking after and developing its own land holdings. The implementation is over many years and hopes to connect people with nature, prioritise nature, improve our knowledge and sustain and create resilient ecosystems.

### **Renewals**

The Council has an ongoing renewals program to ensure parks and reserves are relevant safe and enjoyable. Parks that are due for replacement include Woodend Beach Domain and NCF Park.

## Outer Year Projects

### **Southbrook Sports Club**

The current facilities are no longer fit for purpose and require replacement. Council has allocated a provisional sum of \$1.3m as a one third contribution. The contribution reflects the important community facility and meeting space role that the building plays in the east of Rangiora. The Southbrook Sports Club will be responsible for raising the rest of the funds.

### **Rangiora Town Hall Sounds System**

Council plan to install a sound system and then charge rental for its use to offset the cost. This should attract additional bookings for the venue.

### **Cricket Oval Development 154 East Belt**

This is a contribution towards development of a second cricket oval and training facilities at Mainpower Oval. This will make sure first class cricket remains in Rangiora.

### **Community Facility Replacements**

To ensure aging facilities are replaced to meet current and future demands additional funding has been included in years 7 and 10 of the LTP.

## Significant negative effects on the community



### **Spaces and places**

There are none.


### **Aquatic facilities**

Closures for maintenance will have a negative impact on customer usage of the facilities. However, closures will be scheduled during times of the year that reduce the impact on programmes and activities wherever possible.

## Recreation - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Public spaces express our cultural identities and help to foster an inclusive society.</p> <p>All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.</p>	<p><b>Community Facilities</b>                      Providing town halls, meeting spaces and indoor court facilities across the district for the community to use.</p>	<p>Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.</p>	<p>At least 90%</p>
	<p>Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Land use is sustainable; biodiversity is protected and restored.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p><b>Reserves</b>                      Providing sports grounds neighbourhood reserves and natural reserves for the community to use.</p>	<p>The number of hectares of parkland per 1,000 residents.</p> <p>The number of hectares of neighbourhood reserve land per 1,000 residents.</p> <p>The number of hectares of reserve planted in indigenous plants. The 2023 baseline is 2.7%.</p>	<p>8ha per 1,000 residents</p> <p>1ha</p> <p>A rolling annual percentage increase of indigenous vegetation cover.</p>

## Recreation - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS</b> <b>(2024-2034)</b>
	<p>Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.</p> <p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Public spaces express our cultural identities and help to foster an inclusive society.</p> <p>All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.</p> <p>Waimakariri's diversity is freely expressed, respected and valued.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p> <p>There is access to meaningful, rewarding, and safe employment within the District.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p><b>Aquatics</b>            Providing two indoor year-round aquatic centres and a seasonal summer pool.</p>	<p>Customer Satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.</p>	<p>At least 90% per survey.</p>

## Recreation - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
<b>Reserves</b>	
General Reserve Renewals	381
Roads and Carparks	355
Play Safety Surface/Equipment	294
Hard Court Renewals	90
<b>Buildings</b>	
Community Buildings General Renewals	408
Oxford Town Hall Projection	64
<b>Public Conveniences</b>	
Toilet Renewals	375
<b>Swimming Pools</b>	
Dudley Pool Renewals	109
Kaiapoi Pool Renewals	115
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
<b>Reserves</b>	
District: Aroatea Te Awa (Cam River Walkway)	113
District: Roads and Carparks Upgrades	72
District: Coopers Creek Carpark/toilet	51
Kaiapoi Tuahiwi: Light upgrade at Kendall park	133
Kaiapoi Tuahiwi: Silverstream River Crossing (east west)	61
Kaiapoi Tuahiwi: Kaiapoi Lakes (last gravel pit development)	208
Kaiapoi Tuahiwi: Support for MUBA (Area directly adjacent to KTC)	255

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates, development contributions and loans.</i>	
<b>Reserves</b>	
Non-specified Reserve Enhancement	264
154 East Belt Cricket Oval	255
Land Purchase - Neighbourhood	1,925
Land Development - Neighbourhood	363
<i>Note: These are capital project that are over \$50,000.</i>	

## Recreation - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	1,294	1,372	1,459
Targeted Rates	18,483	20,073	20,484
Subsidies and grants for operating purposes	144	63	63
Fees and charges	3,061	3,115	3,189
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>22,982</b>	<b>24,623</b>	<b>25,195</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	15,469	15,893	16,284
Finance costs	2,195	2,791	2,652
Internal charges and overheads applied	2,436	2,574	2,739
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>20,100</b>	<b>21,258</b>	<b>21,675</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>2,882</b>	<b>3,365</b>	<b>3,520</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,183	4,003	3,182
Increase (decrease) in debt	15,131	459	7,311
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>18,314</b>	<b>4,462</b>	<b>10,493</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	10,474	2,288	2,544
- to improve the level of service	7,169	2,118	1,357
- to replace existing assets	4,408	2,427	2,505
Increase (decrease) in reserves	(855)	994	7,607
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>21,196</b>	<b>7,827</b>	<b>14,013</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(2,882)</b>	<b>(3,365)</b>	<b>(3,520)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# LIBRARIES AND MUSEUMS

## Community Outcomes



Social



Cultural

## What we provide

### Libraries

Waimakariri Libraries provide a variety of learning, information, and recreation resources in both print and electronic format. These are available to the public in the libraries at Kaiapoi, Oxford and Rangiora and via the library's website and Facebook page.

### Museums

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

## Why we do it

Waimakariri Libraries aim to be 'The first choice for knowledge and entertainment'.

Qualified staff, carefully curated resources and free access to technology and learning programmes are employed to inform, inspire, empower, entertain, teach and sometimes challenge users.

The libraries engage with, and connect people to their community, their cultures, their heritage, their futures and the world in which they live in.

## The assets we look after

Extent	Asset
56,978	Electronic Resources
141,000 items	Library Collections/Items
347.5m <sup>2</sup>	Oxford Library and Service Centre
1,892m <sup>2</sup>	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m <sup>2</sup>	Trevor Inch Memorial Library Rangiora: Chamber Gallery and Citizens' Advice Bureau


## Key projects planned for 2025-2026

- A complete upgrade of library shelving at Rangiora Library, including some flexible-use shelving options will happen in March. This will facilitate more efficient use and access to library collections and an improved community experience. These changes will enable us to accommodate larger groups for events and make better use of the space available.
- Consultation and planning for an extension to Rangiora Library will continue.
- Canterbury Museum Project (\$4.8m over 3 years).
- An extension and refurbishment to Rangiora Library is anticipated to commence 2027/28.

## Significant negative effects on the community

There are none.

## Libraries and Museums - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p>	<p>Providing library facilities in Rangiora, Kaiapoi and Oxford; quality resources and information, and a range of programmes and events.</p>	<p>The number of visits per year to the Kaiapoi, Oxford and Rangiora Libraries based on the district's population.</p>	<p>Minimum of 5 visits per person per year.</p>
	<p>Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p>		<p>The total number of virtual visits to the library website, OPAC, library app, and social media accounts, regardless of the number of pages or elements viewed during the reporting period. For Facebook and Instagram report the page visits. Based on the district's population.</p>	<p>Minimum of 3 visits per year.</p>
	<p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Public spaces express our cultural identities and help to foster an inclusive society.</p> <p>All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.</p> <p>There is an environment that supports creativity and innovation for all.</p> <p>Local arts, culture and heritage are able to make a growing contribution to the community and economy.</p>		<p>The number of public programs run by the Libraries.</p>	<p>1000 public programs delivered per year.</p>



## Libraries and Museums - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Resource Purchases	432
<i>Note: These are capital project that are over \$50,000.</i>	

## Libraries and Museums - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	6,025	6,569	6,614
Subsidies and grants for operating purposes	170	-	-
Fees and charges	96	98	113
Internal charges and overheads recovered	9	10	2
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>6,300</b>	<b>6,677</b>	<b>6,729</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	7,326	7,107	7,099
Finance costs	11	78	66
Internal charges and overheads applied	467	455	443
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>7,804</b>	<b>7,640</b>	<b>7,608</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(1,504)</b>	<b>(963)</b>	<b>(879)</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	820	757	839
Increase (decrease) in debt	1,689	1,367	1,660
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>2,509</b>	<b>2,124</b>	<b>2,499</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	1,003	609	541
Increase (decrease) in reserves	2	552	1,079
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>1,005</b>	<b>1,161</b>	<b>1,620</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>1,504</b>	<b>963</b>	<b>879</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# COMMUNITY PROTECTION - Emergency Management

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council, in accordance with the National Disaster Resilience Strategy, works with the community to manage delivery of Civil Defence Emergency Management (CDEM) services. We do this by delivering activities and services across the ‘four R’s’ of emergency management:

- Reduction
- Readiness
- Response
- Recovery.

## Why we do it

Our community has told us they want a safe environment for all to live in. The Council endeavours to provide an environment where the risk to life and property is minimised and the community is well serviced by emergency response agencies.

## The assets we look after

Asset
Emergency Response Vehicles
Mobile Radio-telephone communication devices including satellite communications and internet-ready devices
A CDEM Base that stores a range of emergency response vehicles and equipment
CDEM Siren System

## Key projects planned for 2025-2026

Focus on strengthening community resilience to emergency events through building and supporting multiple Community Emergency Hubs. Community Emergency Hubs are predefined locations that are accessible to the local community and serve as the base for a community-driven response to crisis or emergency situations.

Public education programme on the potential impacts of a major rupture of the Alpine Fault and a Hikurangi Subduction Zone tsunami.

Building internal capacity and capability to lead the response and recovery functions related to emergency events.


## Key activities:

- Public engagement on AF8 2024–2026.
- Public engagement on Tsunami 2026–2028.
- Public engagement on Flood risk 2028–2030.

## Significant negative effects on the community

There are none.

## Emergency Management - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p>	<p>Our community is aware of its major EM hazards and risks.</p>	<p>Our community is engaged in the district's top four EM risks: earthquake, tsunami, flooding and pandemic.</p>	<p>Three engagements per year.</p>
	<p>Our community groups are sustainable and able to get the support they need to succeed.</p>	<p>Provision of trained responders to assist in emergency response.</p>	<p>Our responders are trained and resourced to industry standards.</p>	<p>At least one training event delivered each month.</p>
	<p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>Our district recognises the value of both paid and unpaid work.</p>	<p>Encourage development of and support community-led hubs across the District.</p>	<p>Community Emergency Hubs are established in cooperation with Neighbourhood Support, Residents Associations and other community-based organisations.</p>	<p>Six hubs are provided with hub kits per year for the next 5 years.</p>

# COMMUNITY PROTECTION - Environmental Health Services

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council provides an effective licensing and inspection regime of registered food and alcohol premises to ensure public health is maintained and health nuisances are managed.

## Why we do it

To protect the public from and to reduce alcohol related harm, minimise and manage risks to public health, nuisances, excessive and unreasonable noise. Ensure compliance with relevant legislation and council policy.

## The assets we look after

There are no significant assets for this activity.


## Key projects planned for 2025-2026

Food and Health functions were successfully brought back in house at the end of 2023 after eight years of being contracted out. These functions will be monitored and reviewed again through the Local Government Act 2002 Section 17A process within 6 years.

## Significant negative effects on the community

There are none.

## Environmental Health Services - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS</b> <b>(2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p>	<p>Food premises are verified in accordance with the guidelines set down by the Food Act 2014.</p>	<p>The percentage of licensed food premises inspected as per legislative requirements.</p>	<p>90%</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p>	<p>Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly, and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.</p>	<p>The percentage of all licensed alcohol premises inspected at least once per year.</p>	<p>90%</p>
	<p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Ensuring that all premises registered under the Health Act 1956 must be inspected.</p>	<p>The percentage of all health licensing premises inspected once per year.</p>	<p>90%</p>
	<p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p>Provision of compliance service to enforce noise complaints.</p>	<p>The percentage of after-hours excessive noise complaints responded to within 2 hours.</p>	<p>90%</p>
	<p>Enterprises are supported and enabled to succeed.</p>		<p>The percentage of all other noise complaints responded to within 48 hours.</p>	<p>90%</p>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p>	<p>Provision of a compliance service to enforce nuisance complaints for example: offensive smells, dangerous litter and abandoned motor vehicles.</p>	<p>The percentage of serious nuisance complaints responded to within 48 hours.</p>	<p>90%</p>
	<p>Our communities are able to access and enjoy natural areas and public spaces.</p>		<p>On-going compliance monitoring with consent conditions.</p>	<p>The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.</p>

# COMMUNITY PROTECTION - Animal Control

## Community Outcomes



Social



Environmental



Economic

## What we provide

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

## Why we do it

To protect the public from dangerous animals and animals that cause a public nuisance.

## The assets we look after

Extent	Asset
1	Dog shelter
1	Stock shelter

## Key projects planned for 2025-2026

Relocate the existing Dog Shelter building or build new depending on scope and costings. This work will start in 2027/28 (Scope and design if needed) and physical relocate/build in 2028/29–2029/30 depending on the Eastern Link Roading Project timing.

The relocation of the Dog Shelter is required due to the location and alignment of the new road.

Maintenance of the Dog Shelter and associated buildings to maintain and enhance the standard to provide a comfortable environment for impounded dogs.

## Significant negative effects on the community

There are none.

## Animal Control - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2024-2034)</i>
	Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.	To make provisions for the care and control of dogs in our community.	The percentage of complaints for serious dog attacks responded to within 1 hour.	100%



# COMMUNITY PROTECTION - Building Services

## Community Outcomes



Social



Environmental



Economic

## What we provide

The Council provides a compliance service to ensure the built environment throughout the District meets the minimum requirement of the Building Act 2004.

Guidance is provided to customers through the building consent process.

## Why we do it

To control building work undertaken within the District to required standards to provide for community safety.

## The assets we look after

There are no significant assets for this activity.

## Key projects planned for 2025-2026

Ensuring regulatory performance of the Building Consent Authorities (BCA) and council's accreditation.

## Significant negative effects on the community

There are none.

## Building Services - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2024-2034)</i>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Housing is available to match the changing needs and aspirations of our community.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Monitoring the performance of the delivery of building compliance services.</p>	<p>The percentage of building consent applications processed within the statutory 20 days.</p>	95%*
			<p>The percentage of code of compliance certificates issued within the statutory 20 days.</p>	95%*
			<p>Maintain Building Consent Authority accreditation.</p>	Accreditation maintained.
			<p>The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.</p>	95%*
		<p>Audit 25% of premises for building warrants of fitness annually.</p>	No less than 25%.	
		<p>Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the Building Act 2004.</p>	<p>Audit pool barriers every 3 years.</p>	No less than 33%

\* The Council will aim to achieve full compliance with statutory timeframes associated with building consents. However, there are a range of circumstances outside of Council control that might lead to timeframes being unachievable, such as large volumes of consent applications ahead of changing regulations or where developers submit mass consent applications at once. In such circumstances, available resources are exceeded including available external contractors engaged to help manage peak workloads. Notwithstanding this, Council still sets a minimum target of 95% of building consents to be achieved within statutory timeframes.

## Community Protection - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Civil Defence: Digital Radio Upgrade	87
<i>Note: These are capital project that are over \$50,000.</i>	

## Community Protection - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	2,727	2,845	2,729
Targeted Rates	59	60	63
Subsidies and grants for operating purposes	-	-	-
Fees and charges	8,958	9,066	9,230
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>11,744</b>	<b>11,971</b>	<b>12,022</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	10,301	10,381	10,645
Finance costs	9	9	6
Internal charges and overheads applied	831	840	850
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>11,141</b>	<b>11,230</b>	<b>11,501</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>603</b>	<b>741</b>	<b>521</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(32)	(33)	11
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(32)</b>	<b>(33)</b>	<b>11</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	68	57	65
- to replace existing assets	84	-	87
Increase (decrease) in reserves	419	651	380
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>571</b>	<b>708</b>	<b>532</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(603)</b>	<b>(741)</b>	<b>(521)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# COMMUNITY DEVELOPMENT

## Community Outcomes



Social



Environmental



Cultural



Economic

## What we provide

The Council Community Team provides leadership, advocacy and project coordination services. This work is collaboratively funded by the Council and a variety of Government and non-government funding bodies, including the Ministries of Youth Development and Social Development, various offices of the Department of Internal Affairs and Rata Foundation.

## Why we do it

To facilitate a whole of community response to identified community aspirations and needs for a District where people are:

- Safe and Healthy
- Welcoming and Inclusive
- Educated and Empowered
- Inspired and Entertained.

Through its 23-year standing International Safe Community status, the Waimakariri District Council has ensured that the Waimakariri District is of the safest in New Zealand. This status ensures:

- Community partnerships that promote safety, wellbeing, inclusion, resilience and empowerment
- Well evidenced and evaluated programmes that target key issues and high-risk groups.

## The assets we look after

There are no significant assets for this activity.

## Key projects planned for 2025-2026


- Youth Action Plan development.
- Mayor's Taskforce for Jobs.
- Community Development Strategy adoption and implementation.
- Welcoming Communities Plan development and implementation.
- Accessibility Plan adoption and implementation
- Alcohol and Drug Harm Prevention.
- Wellbeing Promotion and Suicide Prevention.
- Kaiapoi Community Hub.
- Support for Global Locals of Waimakariri (GLOW) initiatives.

- Relationship violence education and prevention
- Support for community-led housing issues response.
- Support for a Food Secure Waimakariri District.
- Civil Defence event welfare response and social recovery.
- Inclusion-centred initiatives – 'Age-friendly', accessibility and 'In Common'.
- On Track capability and capacity building series for community groups, clubs and organisation.


## Significant negative effects on the community

There are none.


## Community Development - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
<b>CONNECTED COMMUNITIES</b>				
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p>	<p>Supporting networks in the local social and health sectors.</p>	<p>Facilitation and support for collaborative networks that address issues related to health and wellbeing.</p>	<p>Active involvement in at least four collaborative social and health sector networks each quarter.</p>

## Community Development - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS</b> <b>(2024-2034)</b>
<b>EMPOWERED COMMUNITIES</b>				
	<p>Our community groups are sustainable and able to get the support they need to succeed.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p> <p>All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.</p> <p>Waimakariri's diversity is freely expressed, respected and valued.</p> <p>Local arts, culture and heritage are able to make a growing contribution to the community and economy.</p> <p>Our district recognises the value of both paid and unpaid work.</p> <p>Enterprises are supported and enabled to succeed.</p>	<p>Providing informed advice and support to local groups and organisations that connect and empower the community.</p>	<p>Support groups and initiatives that connect and empower local residents.</p>	<p>Support for at least six groups or initiatives that connect and empower residents each quarter.</p>

## Community Development - measuring performance (cont)

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p> <p>Our district recognises the value of both paid and unpaid work.</p>	<p>Facilitating safer, more resilient communities.</p>	<p>Active involvement in networks that address community safety.</p>	<p>Facilitation and/or active involvement in at least four safety related forums and associated initiatives per quarter.</p>

## Community Development - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Pensioner Housing: Capital Asset Management Plan	228
Pensioner Housing: Unit Refurbishment Program	228
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Pensioner Housing: Housing HUD Funded	10,631
<i>Note: These are capital project that are over \$50,000.</i>	



## Community Development - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	1,091	1,142	1,152
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	404	296	267
Fees and charges	1,316	1,395	1,397
Internal charges and overheads recovered	1	1	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>2,812</b>	<b>2,834</b>	<b>2,816</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	2,476	2,108	2,098
Finance costs	191	200	212
Internal charges and overheads applied	302	295	277
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,969</b>	<b>2,603</b>	<b>2,587</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(158)</b>	<b>231</b>	<b>229</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	1,243	4,402	4,402
Development and financial contributions	-	-	-
Increase (decrease) in debt	(138)	3,563	3,603
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>1,105</b>	<b>7,965</b>	<b>8,005</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,250	10,631	10,631
- to replace existing assets	446	456	456
Increase (decrease) in reserves	(749)	(2,891)	(2,853)
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>947</b>	<b>8,195</b>	<b>8,234</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>158</b>	<b>(231)</b>	<b>(229)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# PROPERTY MANAGEMENT

## Community Outcomes



Social

### What we provide

The Property Unit as an in-house service provider is responsible for a range of property advisory and transactional services, and the provision of corporate accommodation at various locations in Rangiora and Oxford. It also provides housing for the elderly, campgrounds, forestry, management of commercial and development properties, property held pending or post public works, rural and reserve land leased for grazing and a wide variety of property leased to community groups and not for profit agencies.

It also manages investments retained due to their strategic importance and administers three large areas of land in Kaiapoi with a view to commercial development. These were identified under the Regeneration Plan and Town Centre Plan as being re-zoned as Mixed Use Business Areas (MUBA).

### Why we do it

As an in-house service provider, the Property Unit supports most of Council's business activities, and their respective purposes and the various Community Outcomes they contribute to. This is mostly indirect via the provision of office accommodation, service centre facilities and public meeting spaces for governance and community purposes. This extends to professional property related advice and transactional services as well as property management and administration functions.

Council owns a range of property held for strategic purposes and in some cases the Property Unit seeks to maximise the return on investment while these properties are in Council ownership. Council's forestry portfolio and land under license for grazing provide a commercial return or an offset to property holding costs for property held by Council. In many instances there is also some community benefit such as access or a recreational resource.

The Property Unit works closely with the Strategy and Business Unit, with regard to property development opportunities across the District to foster and support commercial development in these areas.

In addition to this the Property Unit provide safe, fit-for-purpose and affordable housing to address a gap in private sector rental accommodation for the elderly on low incomes and with limited equity.

### The assets we look after

Extent	Asset
600ha	Forestry Land
89	Individual Rangiora Airfield Licenses
438	Leases/Licenses of Council Property
112	Pensioner Units
2	Rental Houses
9	Offices/Service Centres (8 buildings)
3	Mixed Use Business Areas (Kaiapoi)

### Key projects planned for 2025-2026

Mid-life renewals totalling over \$400k per year is budgeted for the 'Housing for the Elderly' service to make existing Units fit-for-purpose for another 40-50 years and address aging site infrastructure and exterior works.

Plan and construct approximately 32 new Housing Units for Council's 'Housing for the Elderly' service. Over half of this will be funded by a government grant. The balance will be financed from equity released from the sale of Community Housing properties and by debt funded by rents charged to future residents of this development.


Roof replacement (\$200,000) at Ashley Gorge Camp and an additional \$150,000 for strengthening works at a commercial building in Kaiapoi.

Ongoing review of Council's property holdings.

### Significant negative effects on the community

Council is committed to supporting the psychosocial wellbeing of residents.

## Property Management - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	Housing is available to match the changing needs and aspirations of our community.	Council provides pensioner units in the district. (As at 1 July 2024 there were 112).	The percentage of occupancy per year.	At least 95% occupancy per year.

## Property Management - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Infrastructural Strategy Rangiora Service Centre Renewals	67
Kaipoi Subway - Seismic Strengthening	150
<i>Note: These are capital project that are over \$50,000.</i>	

## Property Management - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	2,682	2,752	2,691
Local authorities fuel tax, fines, infringement fees, and other receipts	219	223	464
<b>TOTAL OPERATING FUNDING</b>	<b>2,901</b>	<b>2,975</b>	<b>3,155</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	2,882	2,800	2,910
Finance costs	151	148	131
Internal charges and overheads applied	122	114	123
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>3,155</b>	<b>3,062</b>	<b>3,164</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(254)</b>	<b>(87)</b>	<b>(9)</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(86)	(90)	(89)
Gross proceeds from sale of assets	487	339	477
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>401</b>	<b>249</b>	<b>388</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	185	25	47
- to replace existing assets	613	67	217
Increase (decrease) in reserves	(651)	70	115
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>147</b>	<b>162</b>	<b>379</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>254</b>	<b>87</b>	<b>9</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.

# EARTHQUAKE RECOVERY AND REGENERATION

## Community Outcomes



Social



Environmental



Cultural



Economic

## What we provide

The Council provides stewardship and implementation of the agreed uses; greenspace, mixed use business, rural and private lease, for the five regeneration areas identified in the Waimakariri Residential Red Zone Recovery Plan which was approved December 2016. The Council also has a programme of earthquake recovery projects around the Kaiapoi Riverbanks.

## Why we do it

Implementation of the Recovery Plan facilitates recovery from the impacts of the Canterbury earthquakes and supports regeneration of the District and our communities.

The majority of the projects identified in the Regeneration and Earthquake Recovery plans (over 90%) are now completed.

## The assets we look after

There are none under this activity. Any assets created or relevant (e.g. former red zone land) are included in other activities.

## Key projects

### 2025/26

- Huria Reserve Heritage & Mahinga Kai (stage 5).
- Murphy Park & River Access (including Rowing/ paddlesports precinct).

### Outer years projects

- Recreation and Ecological Linkage – Kaiapoi East Rural area (2027/28).
- Feldwick SMA (Drainage EQ Recovery) (2027/28).
- Kaiapoi Town Centre - Williams Street Bridge Balustrade upgrades (2027/28).

## Significant negative effects on the community

There are none.

## Earthquake Recovery and Regeneration - measuring performance

There are no measures under this account as it is provided to monitor the activity associated with the rebuild in the district after the Earthquakes.

## Earthquake Recovery and Regeneration - Significant Capital Projects Over \$50,000 for 2025/2026

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
<b>Redzone District Regeneration</b>	
Heritage and Mahinga Kai	357
<i>Note: These are capital project that are over \$50,000.</i>	

## Earthquake Recovery and Regeneration - Funding Impact Statement for 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	3,490	3,769	3,662
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
<b>TOTAL OPERATING FUNDING</b>	<b>3,490</b>	<b>3,769</b>	<b>3,662</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	217	224	41
Finance costs	2,587	2,482	2,385
Internal charges and overheads applied	34	34	93
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>2,838</b>	<b>2,740</b>	<b>2,518</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>652</b>	<b>1,029</b>	<b>1,144</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(1,753)	(1,852)	(1,936)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>(1,753)</b>	<b>(1,852)</b>	<b>(1,936)</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Applications of Capital Funding</b>			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	845	365	357
- to replace existing assets	1,328	-	499
Increase (decrease) in reserves	(3,274)	(1,188)	(1,648)
Increase (decrease) in investment	-	-	-
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>(1,101)</b>	<b>(823)</b>	<b>(792)</b>
<b>SURPLUS (DEFICIT) OF OPERATING FUNDING</b>	<b>(652)</b>	<b>(1,029)</b>	<b>(1,144)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

The funding impact statements are in the prescribed format of those required under the Local Government Act 2002. For a more complete understanding and additional information regarding activities, please refer to the Cost of Activity Statements section.





# ENTERPRISE NORTH CANTERBURY

## Community Outcomes



Cultural



Economic


Enterprise North Canterbury (ENC) was established by the Waimakariri and Hurunui District Councils in 2002 to promote economic development in the region. Since 2005, ENC has been contracted by Waimakariri District Council to promote the Waimakariri District as an innovative and progressive place to stay and play. Subsequently, from 2012, ENC has been working closely with local developers and the Council to promote the District as a destination for business relocation and start-ups.

ENC works alongside businesses to generate an innovative and prosperous region by encouraging the development of exceptional infrastructure, businesses and experiences. A key focus in developing exceptional business is working one-on-one with business owners, project instigators and key players in the growth of North Canterbury to enable successful outcomes. This is supported with connections to business training, coaching and mentoring and provision of networking opportunities.

The Trust receives grant funding from the two District Councils to enable it to initiate economic development. In addition ENC has a service contract with Waimakariri District for the provision of District Promotion services.

The Board of Trustees is responsible for corporate governance of ENC. The Board guides and monitors management of the business and affairs of the Trust on behalf of Waimakariri and Hurunui District Councils. The Mayors of each Council are Trustees, and the two Chief Executive Officers (CEOs) are Advisory Trustees.

## Enterprise North Canterbury - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Local arts, culture and heritage are able to make a growing contribution to the community and economy.</p> <p>Enterprises are supported and enabled to succeed.</p> <p>There is access to meaningful, rewarding, and safe employment within the District.</p> <p>Our district recognises the value of both paid and unpaid work.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p> <p>There are sufficient and appropriate locations where businesses can set up in our District.</p> <p>There are sufficient skills and education opportunities available to support the economy.</p>	<p>Retaining and supporting existing Small to Medium businesses by providing training, coaching, mentoring services and networking opportunities.</p>	<p>The number of businesses assessed for training and coaching needs.</p> <p>The number of business seminars and workshops delivered per year.</p> <p>The number of business opinion surveys completed per year.</p> <p>Support startup businesses, including people exploring starting a business and newly started businesses.</p>	<p>A minimum of 48 capability assessments per year.</p> <p>16 seminars and workshops delivered.</p> <p>2 per year with a minimum of 50 businesses contributing per survey.</p> <p>50 per year.</p>

*The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.*

# TE KŌHAKA O TŪHAITARA TRUST

## Community Outcomes



Social



Environmental



Cultural

Te Kōhaka o Tūhaitara Trust was established under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998, set up between the Council and Te Rūnanga o Ngāi Tahu to manage and administer the Tūhaitara Coastal Park.


The Park covers approximately 700ha of land along the coastline from the Waimakariri River mouth to the Waikuku Beach Township. The Trust seeks to revitalise and conserve the indigenous biodiversity within the park's diverse ecosystems. The Trust works on strong ecological, conservation and cultural values. There are a range of opportunities to preserve Ngāi Tahu values,

retain and enhance biodiversity, and offer recreational and educational experiences for all people of New Zealand.

The Council provides administrative support and financial management for the Trust, and from time to time the Trust may request assistance from the Council to contribute to various projects on Trust land.

Te Kōhaka o Tūhaitara Trust has three trustees appointed by the Waimakariri District Council and three from Te Rūnanga o Ngāi Tahu.

## Te Kōhaka o Tūhaitara Trust - measuring performance

<b>WELLBEING</b> <i>That this activity contributes to</i>	<b>COMMUNITY OUTCOME</b> <i>How this activity contributes to outcome</i>	<b>WHAT COUNCIL PROVIDES</b> <i>Major levels of service</i>	<b>MEASURING PERFORMANCE</b>	<b>TARGETS (2024-2034)</b>
	<p>Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.</p> <p>Public spaces express our cultural identities and help to foster an inclusive society.</p> <p>The distinctive character of our takiwā/district, arts and heritage are preserved and enhanced.</p> <p>Waimakariri's diversity is freely expressed, respected and valued.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>Land use is sustainable; biodiversity is protected and restored.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p>Managing and administering the 550ha of coastal reserve land in accordance with the Te Kōhaka o Tūhaitara Trust Deed, to protect the ecological, conservation and cultural values as well as providing educational and recreational activities.</p>	<p>Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.</p> <p>Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.</p> <p>Develop and implement environmental education modules through engaging and retaining learning institutions.</p>	<p>5 per year.</p> <p>At least 25km of trail per year.</p> <p>At least 5 institutions per year.</p>

*The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.*

# TRANSWASTE CANTERBURY LIMITED

## Community Outcomes



Economic



Environmental



Transwaste Canterbury Limited (TCL) is a joint venture company, established in 1998, owned by five councils and one private company within the Canterbury region. They are Christchurch City Council and the Ashburton, Hurunui, Selwyn, Waimakariri District Councils, and Canterbury Waste Services Ltd (CWS), a wholly owned subsidiary of Waste Management NZ Ltd.

TCL developed a Landfill at Kate Valley in North Canterbury, to serve the Canterbury region with the

transport and disposal of waste and other transfer station operations. This private/public model provides a built-in obligation for all parties to work together to ensure the safe and secure disposal of waste and long-term waste minimisation.

The Council shareholders appoint representatives to the joint Canterbury Regional Landfill Committee, which has authority to appoint directors to the board of Transwaste Canterbury Limited.

## Transwaste Canterbury Limited - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2024-2034)</i>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>Our district transitions towards a reduced carbon and waste district.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Providing a landfill at Kate Valley to serve the Canterbury area, to ensure waste is disposed of safely and securely, and the environment is protected through conditions of resource consents as issued under the Resource Management Act 1991.</p>	<p>Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.</p>	<p>Nil.</p>
	<p>Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy.</p>		<p>The percentage of landfill available to waste transporters during normal annual transport access hours.</p>	<p>99%</p>

The Council operates three Council Controlled Organisations (CCOs) that independently deliver services and manage facilities on the Council's behalf.

# WAIMAKARIRI PUBLIC ARTS TRUST

## Community Outcomes



Social



Cultural

The Waimakariri Public Arts Trust has been established to administer the Council's Art in Public Spaces policy and to foster, evaluate and commission art in public spaces.

The Trust will identify and seek independent funding through various methods including donations, grants, sponsorship and applications to funding agencies.

Council have allocated \$10k per year to assist with and support administration of the Trust.

Council approved the exemption for the Waimakariri Public Arts Trust from reporting on performance requirements under the Local Government Act 2002.





# FINANCIAL MANAGEMENT

---

**ANNUAL PLAN DISCLOSURE STATEMENT** **104**

---

**BENCHMARKS** **105**

---

**FORECAST FINANCIAL STATEMENTS** **106**

- **Prospective Statements** **106**
- **Significant Capital Projects** **110**
- **Funding Impact Statement** **112**
- **Capital Projects Funding Plans** **114**
- **Rates** **115**
- **Cost of Activity Statements** **126**

# ANNUAL PLAN DISCLOSURE STATEMENT FOR YEAR ENDING 30 JUNE 2026

## 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 annual 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.

# BENCHMARKS

	Quantified Limit	Planned	Met (Yes/No)
<b>RATES (INCREASES) AFFORDABILITY BENCHMARK</b>	<b>5.9%</b>	<b>5.0%</b>	<b>Yes</b>
<p>This benchmark compares the Council's planned rates increases with a quantified limit on rates increases.</p> <p>The quantified limit is the Local Government Cost Index (LGCI) plus growth in properties in the District plus Earthquake Recovery Rate increases plus increases for levels of service.</p>			
<b>DEBT AFFORDABILITY BENCHMARK</b>	<b>15.0%</b>	<b>9.4%</b>	<b>Yes</b>
<p>The Council meets the debt affordability benchmark if its planned borrowing is within the quantified limit on borrowing that is total debt as a percentage of total assets will not exceed 15%.</p>			
<b>BALANCED BUDGET BENCHMARK</b>	<b>100.0%</b>	<b>93.0%</b>	<b>No*</b>
<p>The Council meets this benchmark if its 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 operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment) is equal to or greater than 100%.</p> <p><i>* The planned result is 93%. This is due to not fully funding depreciation as the depreciation fund is able to be invested at a higher rate than inflation over the useful life of assets. Also, the new Council wide computer system and Canterbury Museum redevelopment projects which are being loan funded.</i></p>			
<b>ESSENTIAL SERVICES BENCHMARK</b>	<b>100.0%</b>	<b>139.0%</b>	<b>Yes</b>
<p>The Council meets the essential services benchmark if its planned capital expenditure on network services as a proportion of depreciation on network services is equal to or greater than 100%.</p> <p>Network services are classified as water supply, sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths.</p>			
<b>DEBT SERVICING BENCHMARK (AS A % OF TOTAL REVENUE)</b>	<b>15.0%</b>	<b>7.4%</b>	<b>Yes</b>
<p>The Council meets the benchmark if its borrowing costs equal or are less than 15% of its revenue.</p> <p>Revenue excludes development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment.</p>			

# PROSPECTIVE STATEMENTS

## Prospective Statement of Comprehensive Revenue and Expense

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Rates	98,572	105,746	106,939
Interest	883	1,095	1,309
Dividends	735	735	538
Subsidies	17,197	23,537	17,250
Fees and Charges and Other Revenue	24,985	26,073	27,203
Development Contributions	23,060	26,496	23,564
Vested Assets	25,756	22,356	26,513
<b>TOTAL REVENUE EXCLUDING GAINS</b>	<b>191,188</b>	<b>206,038</b>	<b>203,316</b>
<b>Operating Expenditure by Activity</b>			
Governance	3,793	3,920	4,033
District Development	11,080	9,981	10,080
Roads and Footpaths	30,635	32,685	28,753
Water Supply	16,332	17,749	18,218
Sewerage and the Treatment and Disposal of Sewage	16,644	18,142	19,356
Stormwater Drainage	9,238	9,096	9,320
Refuse and Recycling	12,807	13,246	14,053
Recreation	26,907	28,235	28,768
Libraries and Museums	8,846	8,705	8,724
Community Protection	11,216	11,308	11,608
Community Development	4,102	3,846	3,757
Property Management	1,611	1,494	1,604
Earthquake Recovery	2,838	2,740	2,519
Non Significant Activities	6,537	3,748	4,006
<b>TOTAL EXPENSES EXCLUDING LOSSES</b>	<b>162,586</b>	<b>164,895</b>	<b>164,799</b>
<b>OPERATING SURPLUS BEFORE GAINS AND LOSSES</b>	<b>28,602</b>	<b>41,143</b>	<b>38,517</b>
Net Other Gains/(Losses)	(1,211)	(1,224)	(814)
<b>SURPLUS BEFORE INCOME TAX</b>	<b>27,391</b>	<b>39,919</b>	<b>37,703</b>
Income Tax	-	-	-
<b>NET SURPLUS/(DEFICIT)</b>	<b>27,391</b>	<b>39,919</b>	<b>37,703</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Other Comprehensive Revenue/(Expenditure)</b>			
Financial assets at fair value through other Comprehensive Revenue and Expense	-	96	-
Net Gains on Revaluation of Property, Plant and Equipment	75,609	58,128	119,730
<b>TOTAL OTHER COMPREHENSIVE REVENUE/(EXPENDITURE)</b>	<b>75,609</b>	<b>58,224</b>	<b>119,730</b>
<b>TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE)</b>	<b>103,000</b>	<b>98,142</b>	<b>157,434</b>

## Other Disclosures Relating to the Prospective Financial Statements

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operation Expenditure includes:</b>			
Interest Charges	11,259	12,894	11,400
Depreciation	39,280	41,132	39,771
Personnel Costs	42,405	43,338	44,816
Other Expenditure	69,642	67,531	68,811
<b>TOTAL OPERATION EXPENDITURE</b>	<b>162,586</b>	<b>164,895</b>	<b>164,799</b>

## Prospective Statement of Changes in Net Assets/Equity

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
Equity at the Beginning of the year	2,444,337	2,547,438	<b>2,697,226</b>
<b>Comprehensive Revenue and Expenditure:</b>			
Net Surplus/(Deficit) for the year	27,391	39,919	37,703
Other Comprehensive Revenue and Expenditure for the year	75,609	58,224	119,730
<b>TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE) FOR THE YEAR</b>	<b>103,000</b>	<b>98,142</b>	<b>157,434</b>
<b>EQUITY AT THE END OF YEAR</b>	<b>2,547,337</b>	<b>2,645,580</b>	<b>2,854,660</b>

### Prospective Statement of Financial Position

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Current Assets</b>			
Cash and Cash Equivalents	26,631	21,539	12,165
Short Term Investment	-	-	55,000
Inventories	425	434	528
Trade and Other Receivables	12,120	12,263	15,613
<b>TOTAL CURRENT ASSETS</b>	<b>39,176</b>	<b>34,236</b>	<b>83,306</b>
<b>Non Current Assets</b>			
Other Financial Assets	6,802	7,294	11,145
Derivative Financial Instruments	4,171	2,781	2,981
Forestry Assets	2,600	2,625	2,546
Investments in Associates	6,500	6,600	6,064
Investment Properties	7,002	7,128	8,514
Property, Plant and Equipment	82,974	93,688	107,274
Infrastructure Assets	2,661,972	2,770,781	2,962,259
<b>TOTAL NON CURRENT ASSETS</b>	<b>2,765,521</b>	<b>2,884,297</b>	<b>3,100,784</b>
<b>TOTAL ASSETS</b>	<b>2,804,697</b>	<b>2,918,532</b>	<b>3,184,090</b>
<b>Current Liabilities</b>			
Trade and Other Payables	21,095	20,593	23,350
Employee Benefit Liabilities	4,966	5,075	5,041
Development Contributions	1,619	1,860	1,790
Current Portion of Borrowings	40,000	40,000	55,000
<b>TOTAL CURRENT LIABILITIES</b>	<b>67,680</b>	<b>67,528</b>	<b>85,181</b>
<b>Non Current Liabilities</b>			
Borrowings	196,179	212,024	244,200
Derivative Financial Instruments	-	-	49
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>196,179</b>	<b>212,024</b>	<b>244,249</b>
<b>TOTAL LIABILITIES</b>	<b>263,859</b>	<b>279,552</b>	<b>329,430</b>
<b>NET ASSETS</b>	<b>2,540,838</b>	<b>2,638,980</b>	<b>2,854,660</b>
<b>Ratepayers' Equity</b>			
Accumulated General Equity	1,020,012	1,060,031	1,087,899
Special Funds	4,367	4,463	5,035
Revaluation Reserve	1,522,959	1,581,087	1,761,726
<b>TOTAL RATEPAYERS' EQUITY</b>	<b>2,547,338</b>	<b>2,645,580</b>	<b>2,854,660</b>

### Prospective Statement of Cash Flow

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Cash Flows from Operating Activities</b>			
<b>Cash was provided from:</b>			
Receipts from Ratepayers	98,572	105,746	106,937
Receipts from Subsidies	17,197	23,537	17,250
Receipts from Fees and Charges	24,985	26,073	27,203
Development Contributions	23,060	26,737	23,564
Interest received	883	1,095	1,309
Dividends received	735	735	538
Receipt of Canterbury Regional Council Rates	16,231	16,839	17,520
	<b>181,663</b>	<b>200,762</b>	<b>194,321</b>
<b>Cash was dispersed to:</b>			
Payments to Suppliers	(70,008)	(68,413)	(66,935)
Payments to Employees	(42,405)	(43,338)	(44,816)
Payments to Canterbury Regional Council	(16,231)	(16,839)	(17,520)
Interest paid	(11,259)	(12,894)	(11,400)
	<b>(139,903)</b>	<b>(141,484)</b>	<b>(142,917)</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>41,760</b>	<b>59,278</b>	<b>51,404</b>
<b>Cash Flows from Investing Activities</b>			
<b>Cash was provided from:</b>			
Proceeds from Sale of Fixed Assets	544	379	534
<b>Cash was dispersed to:</b>			
Purchase of Investments	(1,029)	(396)	(885)
<b>Purchase of Fixed Assets and Infrastructural Assets</b>			
Renewals	(21,658)	(21,798)	(19,462)
New Works - Growth	(24,661)	(26,473)	(16,946)
New Works - Level of Service	(31,376)	(31,925)	(24,972)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>	<b>(78,180)</b>	<b>(80,213)</b>	<b>(61,730)</b>
<b>Cash Flows from Financing Activities</b>			
<b>Cash was provided from:</b>			
Proceeds from Borrowings	50,743	28,262	29,109
<b>Cash was applied to:</b>			
Repayment of Borrowings	(9,564)	(12,419)	(11,407)
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>	<b>41,179</b>	<b>15,843</b>	<b>17,702</b>
Net Increase (Decrease) in Cash Held	4,759	(5,092)	7,376
Add Opening Bank Brought Forward	21,872	26,631	4,320
<b>CASH AND CASH EQUIVALENTS AT YEAR END</b>	<b>26,631</b>	<b>21,539</b>	<b>11,696</b>

## Statement of Prospective Debt

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Total Internal and External Debt</b>			
Governance	-	-	-
District Development	6,703	6,091	6,207
Community Protection	428	395	274
Community Development	3,958	7,521	7,686
Roading	29,815	32,257	29,208
Water and Stockwater	42,895	43,831	34,848
Sewerage and the Treatment and Disposal of Sewage	36,498	38,487	19,242
Drainage	46,491	55,598	53,316
Refuse and Recycling	1,195	1,159	1,172
Recreation	78,023	78,483	75,672
Libraries and Museums	2,229	3,595	2,164
Non Significant Activities	17,125	20,189	16,921
Earthquake Recovery	69,730	67,878	74,895
Property and Forestry	4,102	4,012	4,093
Treasury Management*	-	-	55,000
<b>CLOSING INTERNAL AND EXTERNAL DEBT</b>	<b>339,193</b>	<b>359,496</b>	<b>380,700</b>
Less Internal Debt	103,014	107,472	81,500
<b>TOTAL EXTERNAL DEBT</b>	<b>236,179</b>	<b>252,024</b>	<b>299,200</b>
Current Portion	40,000	40,000	55,000
<b>NON CURRENT PORTION</b>	<b>196,179</b>	<b>212,024</b>	<b>189,200</b>

\* Treasury Management is debt raised to cover those debts maturing in the following 12 months

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>TOTAL EXTERNAL DEBT</b>	<b>236,179</b>	<b>252,024</b>	<b>299,200</b>
Cash Held for Debt Repayment	-	-	55,000
Cash and Cash Equivalents	26,631	21,539	12,298
<b>NET EXTERNAL DEBT</b>	<b>209,548</b>	<b>230,485</b>	<b>231,901</b>

# SIGNIFICANT CAPITAL PROJECTS

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>To replace existing assets</b>	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
<b>ROADS AND FOOTPATHS</b>	
<b>Subsidised Renewal Works</b>	
Remetalling ****	750
Pavement Rehabilitation ****	1,333
Drainage Renewals	664
Resurfacing - Chipseal ****	2,125
Resurfacing - Thin Asphaltic ****	708
Signs Renewal ****	517
Bridge Component Replacement	402
Bridge Reconstruction Renewals	651
<b>Unsubsidised Renewal Works</b>	
Old Waimakariri Bridge Renewals	404
<b>WATER SUPPLY</b>	
Rangiora: Pipeline Renewals	838
Rangiora: Ayers Street Water Treatment Plant to East Belt Supply Main	677
Rangiora: Johns Road East Supply Main	671
Mandeville: Water Reticulation Renewals	293
Kaiapoi: Pipeline Renewals	366
Oxford Urban : Pipeline Renewals	355
Oxford Rural #2: Pipeline Renewals	351
<b>SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE</b>	
Kaiapoi: Wastewater Headworks Renewals	314

\* Project consists of both Level of Service and Growth work  
 \*\* Project consists of both Renewal and Growth work  
 \*\*\* Project consists of both Renewal and Level of Service work  
 \*\*\*\* Project consists of both Subsidised and Unsubsidised work

Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>RECREATION</b>	
<b>Reserves</b>	
General Reserve Renewals	381
Roads and Carparks ***	355
Play Safety Surface/Equipment	294
<b>Community Buildings</b>	
Community Buildings General Renewals	408
<b>Public Conveniences</b>	
Toilet Renewals	375
<b>LIBRARIES AND MUSEUMS</b>	
Resource Purchases	432
<b>To improve level of service</b>	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
<b>ROADS AND FOOTPATHS</b>	
<b>Subsidised Level of Service Works</b>	
Lees Valley Willow Walls	500
Minor Improvement Projects *	895
School Safety Improvements	1,000
<b>Unsubsidised Level of Service Works</b>	
Subdivision Projects	879
Fernside/Todds Intersection*	330
<b>WATER SUPPLY</b>	
District Water: Ohoka UV Upgrade	576
<b>SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE</b>	
Rangiora: Central Rangiora Capacity Upgrade Stage 9	838
Rangiora: Percival Street - Charles to Matawai	314
<b>STORMWATR DRAINAGE</b>	
Rangiora: Three Brooks Enhancement Work - North Brook / Geddis Street	287
District Drainage: Infrastructure Resilience Fund	1,570
District Drainage: Mandeville Resurgence Channel Diversion / Upgrade	2,050



Significant Capital Projects Over \$250,000	2025/2026
	\$'000
<b>RECREATION</b>	
<b>Reserves</b>	
Kaiapoi Tuahiwi: Support for MUBA (Area directly adjacent to KTC)	255
<b>EARTHQUAKE RECOVERY</b>	
<b>Redzone District Regeneration</b>	
Heritage and Mahinga Kai	357
<b>To meet additional demand</b>	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
<b>ROADS AND FOOTPATHS</b>	
<b>Unsubsidised New Growth Works</b>	
North/South Collector Road *	584
Gravel Pit Land Purchase	950
Fernside/Todds Intersection *	330
<b>WATER SUPPLY</b>	
Rangiora: Ayers Street Supply Main	900
Rangiora: Ayers St to EB (Lovers Lane extra over)	267
Rangiora: Merton Road and Priors Road Water Servicing	904
Rangiora: East Belt Booster Main Stage 2	674
Rangiora: Ayers Street Water Treatment Plant to East Belt Supply Main	992
Woodend: Additional Equestrian Source Well	403
<b>SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE</b>	
Rangiora: Merton Rd and Priors Road Wastewater Servicing	871
Rangiora: Northbrook Road South Pumpstation and Rising Main	2,262
Oxford: WWTP Upgrade	366
<b>SOLID WASTE</b>	
Southbrook: Land Purchases for Future Upgrades	740
<b>RECREATION</b>	
<b>Reserves</b>	
Non-specified Reserve Enhancement	264
154 East Belt Cricket Oval	255
Land Purchase - Neighbourhood	1,925
Land Development - Neighbourhood	363
<b>Community Buildings</b>	
Pensioner Housing: Housing HUD Funded	10,631

\* Project consists of both Level of Service and Growth work

\*\* Project consists of both Renewal and Growth work

\*\*\* Project consists of both Renewal and Level of Service work

# FUNDING IMPACT STATEMENT

The funding impact statement is required under the Local Government Act 2002 Schedule and conforms to the Local Government (Financial Reporting and Prudence) Regulations 2014. General accepted accounting practice does not apply to the preparation of the funding impact statement as stated in s111(2) of the Local Government Act.

The activity statements exclude all transactions derived by corporate services. Waimakariri District Council corporate services include Finance, Human Resources, Information Technology, Customer Services and District Management; these costs do not directly relate to any group of activity. However, corporate services transactions have been incorporated into the funding impact statement completed at a Council level.

## Reconciliation between the surplus (deficit) in the prospective statement of revenue and expense and surplus (deficit) of operating funding in the funding impact statement.

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>SURPLUS/(DEFICIT) OF OPERATING FUNDING</b>	<b>8,967</b>	<b>16,544</b>	<b>16,852</b>
<b>Add items in capital funding</b>			
Subsidies for capital expenditure	10,097	16,878	11,359
Development contributions	23,060	26,496	23,564
<b>Add non-cash items in Profit and Loss</b>			
Vested assets	25,756	22,356	26,513
Gains/(loss) on sale/fair value movement	(1,211)	(1,224)	(814)
Less depreciation	(39,280)	(41,132)	(39,771)
<b>NET SURPLUS/(DEFICIT) BEFORE TAXATION</b>	<b>27,391</b>	<b>39,919</b>	<b>37,703</b>

## Waimakariri District Council: Funding Impact Statement 2025/2026

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Sources of Operating Funding</b>			
General Rates, uniform annual general charges, rates penalties	13,780	13,782	14,116
Targeted Rates	84,791	91,963	92,823
Subsidies and grants for operating purposes	7,100	6,659	5,890
Fees and charges	24,398	25,475	26,372
Interest and dividends from investments	1,618	1,830	1,847
Local authorities fuel tax, fines, infringement fees, and other receipts	586	598	831
<b>TOTAL OPERATING FUNDING</b>	<b>132,273</b>	<b>140,307</b>	<b>141,879</b>
<b>Applications of Operating Funding</b>			
Payments to staff and suppliers	112,047	110,869	113,627
Finance costs	11,259	12,894	11,400
Other operating funding applications	-	-	-
<b>TOTAL APPLICATIONS OF OPERATING FUNDING</b>	<b>123,306</b>	<b>123,763</b>	<b>125,027</b>
<b>SURPLUS/(DEFICIT) OF OPERATING FUNDING</b>	<b>8,967</b>	<b>16,544</b>	<b>16,852</b>
<b>Sources of Capital Funding</b>			
Subsidies and grants for capital expenditure	10,097	16,878	11,359
Development and financial contributions	23,060	26,496	23,564
Increase (decrease) in debt	41,179	15,845	18,200
Gross Proceeds from sale of assets	544	379	534
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
<b>TOTAL SOURCES OF CAPITAL FUNDING</b>	<b>74,880</b>	<b>59,598</b>	<b>53,657</b>
<b>Applications of Capital Funding</b>			
<b>Capital expenditure</b>			
- to meet additional demand	28,132	26,473	16,963
- to improve the level of service	35,200	31,925	24,991
- to replace existing assets	23,927	21,798	19,473
Increase (decrease) in reserves	(4,441)	(4,450)	8,172
Increase (decrease) in investments	1,029	396	910
<b>TOTAL APPLICATIONS OF CAPITAL FUNDING</b>	<b>83,847</b>	<b>76,142</b>	<b>70,509</b>
<b>SURPLUS / (DEFICIT) OF CAPITAL FUNDING</b>	<b>(8,967)</b>	<b>(16,544)</b>	<b>(16,852)</b>
<b>FUNDING BALANCE</b>	<b>-</b>	<b>-</b>	<b>-</b>

# CAPITAL PROJECT FUNDING PLANS

a	Capital Project	Riverside Road and Inglis Road Sealing
<b>b</b>	Start date	January 2025
<b>c</b>	<ul style="list-style-type: none"> <li>(i) total estimated cost</li> <li>(ii) estimated amount to be funded by                             <ul style="list-style-type: none"> <li>(a) lump sum contributions</li> <li>(b) targeted rates</li> <li>(c) roading financial contributions held for the purpose of sealing the road</li> <li>(d) other revenue.</li> </ul> </li> </ul>	<p>\$473,460</p> <p>\$6,517</p> <p>\$41,272</p> <p>\$94,249</p> <p>\$331,422</p>
<b>d</b>	<ul style="list-style-type: none"> <li>(i) categories of rating unit liable</li> <li>(ii) estimated number of rating units liable for each rate</li> <li>(iii) how liability is calculated</li> <li>(iv) circumstances under which the categories of rating unit to be liable will change</li> <li>(v) circumstances under which calculation of each targeted rate will change</li> </ul>	<p>Rating units from Riverside Road S bend through to the west of driveway no. 28 Inglis Road</p> <p>22 at 1 July 2025</p> <p>Fixed rate: fixed charge per rating units</p> <p>No change to the categories of liable rating unit is expected</p> <p>If there is further development and one of the 22 rating units is subdivided</p>
<b>e</b>	<ul style="list-style-type: none"> <li>(i) how lump sum contributions will be calculated</li> <li>(ii) proposed timetable for inviting the contributions</li> <li>(iii) proposed due date or dates for the contribution payments</li> <li>(iv) targeted rates that the rating unit would be liable for, estimated amount of rates and estimated number of years for which those rates would be required if a lump sum contribution is not made</li> <li>(v) targeted rate or targeted rates that a rating unit would be liable for even if a lump sum contribution was made</li> </ul>	<p>Fixed lump sum: fixed charge per rating unit of \$2,498.09 (incl GST)</p> <p>Lump sum offered from 1 July 2025 to 31 August 2025</p> <p>1 July 2025 to 30 September 2025</p> <p>\$193.71 (incl GST) per year for 20 years</p> <p>\$0</p>
<b>f</b>	Matters the Council must be satisfied of before it will proceed with the project or invitation for lump sum contributions	N/A
<b>g</b>	<ul style="list-style-type: none"> <li>(i)                             <ul style="list-style-type: none"> <li>(a) estimated date of completion of the project</li> <li>(b) estimated date on which the total costs of the project will be known</li> </ul> </li> <li>(ii) Will the lump sum contribution be recalculated when the total cost of the project is known</li> <li>(iii) If a recalculation occurs                             <ul style="list-style-type: none"> <li>(a) what factors would cause a recalculation</li> <li>(b) how the recalculation would be made</li> <li>(c) how any refunds or further contributions would be dealt with.</li> </ul> </li> </ul>	<p>April 2025</p> <p>May 2025</p> <p>Yes</p> <p>Final construction costs for the sealing work</p> <p>Recalculation will consider final actual construction costs.</p> <p>Recalculation will be completed prior to the targeted rate being struck.</p>
<b>h</b>	State the proposed date that the funding plan will expire (which must not be a date that is earlier than the date on which the total costs of the project have been paid)	30 June 2045

# RATES

## Particulars of the rating system

### General Rates

The Council sets its General Rate using a Uniform Annual General Charge, assessed on each rating unit, with the balance collected on the capital value of all rating units in the District. The calculation of the Uniform Annual General Charge is based on the General Rate activities that provide benefit to individuals. The balance is collected by a rate in the dollar of capital value based on the functions that provide community-wide benefit or benefit primarily to property. For a full explanation of the basis of the calculation, refer to the Revenue and Financing Policy.

There are no differentials on the General Rate.

The Council sets targeted rates under Sections 16-19 of the Local Government (Rating) Act 2002 and the purposes for them are summarised in The Detailed Rating Schedule. The Detailed Rating Schedule sets out the targeted rating mechanism selected, the basis for the calculation and the amount of rates to be collected.

The Council utilises differential rates for its Community Parks and Reserves, Buildings and Grants Rate, the Water Race Rate, the Kaiapoi Urban Drainage Rate and on-demand water supply rates.

Rate and differential categories	Objective of differential
<p><b>Community Parks and Reserves, Buildings and Grants Rate</b></p> <p>Community Parks and Reserves, Buildings and Grants Rate differential applies according to where the land is situated and the use to which the land is put - to separately used or inhabited parts of rating units that are used for residential purposes and rating units that are used for business purposes. The following differential categories apply:</p> <p><b>Town Residential</b></p> <p>Includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for residential purposes.</p> <p><b>Town Commercial</b></p> <p>Includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for business purposes.</p>	<p>This differential was set to reflect the higher level of service that exists for reserves, particularly the provision of neighbourhood reserves in the five main towns. The differential recovers the cost of maintaining neighbourhood reserves from the areas that benefit.</p> <p><b>There are three levels of charge</b></p> <p><b>Level 1</b></p> <p>This is set and assessed on all rating units in the Town Vacant category and contributes partly to the Level 3 charge. This meets the cost of providing neighbourhood reserves.</p>

Rate and differential categories	Objective of differential
<p><b>Town Vacant</b> Includes all those rating units located in the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus on which there are no improvements as defined in the Rating Valuations Act 1998 or the improvements do not fit into Categories 1 and 2 above.</p> <p><b>Rural Residential</b> Includes all those rating units located outside the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for residential purposes.</p> <p><b>Rural Commercial</b> Rural Commercial which includes all those rating units located outside the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for business purposes.</p>	<p><b>Level 2</b> This is the cost of providing the community services activities - community buildings and reserves (excluding town neighbourhood reserves) and is set and assessed on all rating units in the Rural Commercial category and on each separately used or inhabited part of a rating unit in the Rural Residential category. This also contributes partly to the charge in Level 3.</p> <p><b>Level 3</b> This is the cost of providing neighbourhood reserves and all of the other community services, parks, buildings and grants functions. It is set and assessed on each rating unit in the Town Commercial category and on each separately used or inhabited part of a rating unit in the Town Residential category. The fixed charge in Level 3 is equal to the charge in Level 1 plus the charge in Level 2.</p>

## Definitions

**Target Rating Maps are available at** [waimakariri.govt.nz](http://waimakariri.govt.nz)

Rate and differential categories	Objective of differential
<p><b>On-Demand Water Schemes</b> Targeted rates for rating units connected to on-demand water schemes.</p> <p>There is a differential for the “on-demand” water supplies of Rangiora, Kaiapoi, Oxford Urban, Cust, Waikuku Beach and Woodend-Tuahiwi-Pegasus based on the provision and availability of the service.</p> <p><b>Unrestricted Connection</b> Rating units with an unrestricted connection to an “on-demand” supply. This differential is set as a fixed amount per separately used or inhabited part of rating units or per rating unit, depending on the scheme.</p> <p><b>Restricted Connection</b> Rating units with a restricted connection to an “on-demand” supply. There is a differential for some "on-demand" water supplies based on the provision and availability of a restricted supply service.</p>	<p>The differential recognises that rating units provided with a restricted connection to an “on-demand” water scheme do not have access to the same amount of water as rating units with an unrestricted connection to the same scheme.</p> <p>Rating units that are provided with an unrestricted connection to an “on-demand” water scheme pay 100% of the fixed rate for that scheme. (on a per separately used or inhabited part of a rating unit).</p> <p>Rating units provided with a restricted connection to an “on-demand” water scheme pay 40% of the fixed rate for each unit of water supplied (note – 1 unit of water equates to 1,000 litres per day).</p>
<p><b>Tuahiwi Water Loan Rates</b> A differential rate is in place for the Tuahiwi water loan rates that are set as a fixed amount on rating units in the Tuahiwi residential area serviced by the Woodend-Tuahiwi-Pegasus water supply. The differential is based on the provision or availability of the service.</p> <p><b>Targeted Rating maps are available at</b> <a href="http://waimakariri.govt.nz">waimakariri.govt.nz</a></p>	<p>The cost of installing the reticulation to the Tuahiwi residential area is met by all rating units within that area.</p> <p>A higher rate is set on rating units that are connected to the water supply to meet the cost of property connections.</p>
<p><b>Rating Units Connected</b> Rating units located inside the Tuahiwi residential water area that are connected to the Woodend-Tuahiwi-Pegasus water supply.</p> <p><b>Rating Units Not Connected</b> Rating units located inside the Tuahiwi residential water area that are not connected to the Woodend-Tuahiwi-Pegasus water supply.</p>	<p>Loan rates are not set on rating units where a lump sum contribution to meet the capital cost of the water reticulation has been paid.</p>

Rate and differential categories	Objective of differential
<p><b>Water Races</b></p> <p>The targeted rates for Water Races include a rate on land area and an amount per rating unit that is collected using a differential based on land area on rating units that have access to the water race network, (provision or availability of a service).</p> <p>There are two categories of fixed charge.</p> <p><b>Land over .4046ha</b> Rating Units with a land area over .4046ha.</p> <p><b>Land Equal to or Less than .4046ha</b> Rating Units with a land area equal to or less than .4046ha.</p>	<p>The introduction of a fixed charge for water race rates caused some hardship to smaller properties. The differential of \$5.00 was introduced to ease the burden on residential sections that had access to the races but do not place a high demand on the service.</p> <p>Rating units with a land area equal to or less than .4046ha pay a fixed charge of \$137.00.</p> <p>Rating units with a land area in excess of .4046ha pay a fixed charge of \$142.00.</p>
<p><b>Kaiapoi Urban Stormwater Drainage</b></p> <p>The Kaiapoi Urban Drainage rate levied on rateable land value has a differential scheme based on where the land is situated. There are two differential categories.</p> <p><b>Land Outside the Rural Zone</b> Area inside the Kaiapoi Urban Drainage Targeted Rating Area that is not situated in the Rural zone of the Waimakariri District Council Operative District Plan.</p> <p><b>Land Inside the Rural Zone</b> Area inside the Kaiapoi Urban Drainage Targeted Rating Area situated in the Rural zone of the Waimakariri District Council Operative District Plan.</p> <p>The boundary of the Kaiapoi Urban Drainage Targeted Rating Area is available at <a href="http://waimakariri.govt.nz">waimakariri.govt.nz</a></p>	<p>Rural zoned properties receive a lower level of service due to not being developed to urban standards e.g. no formed kerb and channel. Generally the larger property size inside the rural zone would result in a higher rate being paid on a land value base compared to the service received.</p> <p>The council calculated that a differential rate of 50% would be appropriate and reflect the level of service received.</p>



## Definitions and Other Information

### 1. Business purposes

Business purposes means rating units where there are any or all of the following:

- Business operations are carried out on the property
- Purpose built buildings or modified premises for the purpose of carrying out business
- Resource consents, Building consents or licences relating to business activity
- Advertising business services on the property, or through the media identifying the property as a place of business
- The property has a traffic flow greater than would be expected from a private residence.

This definition does not include rating units used primarily for farming or other forms of primary production or on rating units for utility network purposes, but only to the extent that the unit is used solely for primary production or utility network purposes.

### 2. Differential rates

Rates are set and assessed on a differential basis when the rates in respect of any one or more specified types or groups of property vary from the rates in respect of other types or groups of property. Schedule 2 of the Local Government (Rating) Act 2002 contains the matters that may be used as the basis for differential rating.

### 3. Rates assessed per unit of water supplied to restricted connections

Where targeted rates are shown as being assessed per unit of water, this is based on an annual allocation of water. 1 unit = 1000 litres/day. Rating units receiving a restricted supply are assessed at the start of the rating year to receive a certain number of units during the year. Supplies are limited by a restrictor on the property boundary that delivers the allocated amount of water. Waimakariri water rates are not assessed on actual use measured by a water meter.

### 4. Residential purposes

Residential purposes includes any separately used or inhabited part of a rating unit that is used as a dwelling.

### 5. Separately Used or Inhabited Parts of a rating unit (SUIP)

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

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

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

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

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

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

### Targeted rating areas

Where targeted rates are assessed by situation, Rating maps illustrate the location where the targeted rate applies. Targeted Rating maps are available at [waimakariri.govt.nz](http://waimakariri.govt.nz)

#### Proposed change to definition of a Separately Used and Inhabited Part of a Rating Unit

If the Council adopts the Rates Remission Policy for Fixed Charges on Multiple Dwellings the definition of a SUIP noted above will require a change also. The text in paragraph 5 above that is crossed out will be removed from the definition.

If the Council resolves not to proceed with the new rates remission policy, this definition will remain unchanged.

## Detailed Rating Schedule

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2024/25 Rate/Charge (GST at 15%)	2025/26 Rate/Charge (GST at 15%)	2025/26 \$
<b>General Rate</b>						
Uniform Annual General charge	NA	Rating unit	29,229	135.00	135.00	3,945,915
General rate in the dollar	NA	Capital value	28,117,141,050	0.000435	0.000437	12,287,191
<b>TOTAL</b>						<b>16,233,106</b>
<b>Earthquake Recovery Rate</b>						
Fixed charge	NA	Rating unit	29,229	141.87	144.08	4,211,314
Funds earthquake recovery and repairs to council property						
<b>Roading Rate</b>						
Fixed charge	NA	Rating unit	29,229	130.14	132.22	3,864,767
Roading rate in the dollar	NA	Capital value	28,117,141,050	0.000533	0.000550	15,464,428
Provision and maintenance of the roading network. Traffic management and road safety						
<b>TOTAL</b>						<b>19,329,195</b>
<b>Community Services Rate</b>						
<b>Community parks and reserves, buildings and grants rate</b>						
Town - Residential (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Residential use	Sep used/inhab	18,401	612.10	673.80	12,398,547
- Commercial (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Business use	Rating unit	527	612.10	673.80	355,093
Town Vacant (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Vacant land	Rating unit	999	85.00	85.00	84,915
Rural - Residential	Residential use	Sep used/inhab	8,863	527.10	588.80	5,218,576
- Commercial	Business use	Rating unit	77	527.10	588.80	45,338
Funds the provision of parks and greenspace facilities including community buildings and community grants.						
<b>Community library and museums rate</b>	Business Use	Rating unit	694	218.03	234.18	162,521
	Residential Use	Sep used/inhab	27,174	218.03	234.18	6,363,607
Funds the net cost of library services and facilities and local museums						
<b>Community swimming pools rate</b>	Business Use	Rating unit	694	193.78	189.06	131,208
	Residential Use	Sep used/inhab	27,174	193.78	189.06	5,137,516
Funds the net cost of operating the district aquatic facilities						
<b>TOTAL</b>						<b>29,897,320</b>
<b>Canterbury Museum Rates</b>						
Canterbury Museum operational levy rate - Commercial	Business use	Rating unit	694	31.80	30.40	21,098
- Residential	Residential use	Sep used/inhab	27,174	31.80	30.40	826,090
Canterbury Museum redevelopment levy rate - Commercial	Business use	Rating unit	694	7.90	8.20	5,691
- Residential	Residential use	Sep used/inhab	27,174	7.90	8.20	222,827
The Waimakariri share of the Canterbury Museum annual operating and redevelopment levies						
<b>TOTAL DISTRICT WIDE RATES</b>						<b>70,746,639</b>

## Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2024/25 Rate/Charge (GST at 15%)	2025/26 Rate/Charge (GST at 15%)	2025/26 \$
<b>Separate Targeted Rates</b>						
North Eyre Road and Browns Road seal extension loan rate	Targeted rating area	Rating unit	5	1,206.91	1,206.91	6,035
Funds the private share of seal extension work						
Thongcaster Road and Browns Rock Road seal extension loan rate	Targeted rating area	Rating unit	31	331.65	331.65	10,281
Funds the private share of seal extension work						
Barkers Road seal extension loan rate	Targeted rating area	Rating unit	22	216.17	216.17	4,756
Funds the private share of seal extension work						
Riverside Road and Inglis Road Sealing	Targeted rating area	Rating unit	22	-	193.71	4,262
Funds the private share of seal extension work						
Pegasus services rate	Targeted rating area	Rating unit	1,817	74.92	74.51	135,378
Contribution towards the cost of street trees at Pegasus						
<b>Animal Control (Stock) Rate</b>						
Stock Control - Residential 4A , 4B & Rural Zones in the Waimakariri District Plan	Land zoning	Capital value	12,204,392,850	0.000006	0.000006	73,226
Net cost of stock control (other than dogs)						
<b>Community Board Rates</b>						
Kaiapoi-Tuahiwi Community Board	Community Board area	Capital value	5,388,819,850	0.000007	0.000008	43,111
Kaiapoi-Tuahiwi Community Board		Rating unit	6,875	22.86	23.93	164,519
Rangiora-Ashley Community Board	Community Board area	Capital value	10,496,771,000	0.000005	0.000006	62,981
Rangiora-Ashley Community Board		Rating unit	11,256	20.42	21.71	244,368
Woodend-Sefton Community Board	Community Board area	Capital value	4,519,854,300	0.000008	0.000008	36,159
Woodend-Sefton Community Board		Rating unit	5,418	25.60	27.30	147,911
Oxford-Ohoka Community Board	Community Board area	Capital value	7,034,844,900	0.000006	0.000006	42,209
Oxford-Ohoka Community Board		Rating unit	5,067	30.78	32.39	164,120
Funds the operating cost of community boards.						
<b>Promotion and Economic Development Rate</b>						
Promotion and economic development rate	Business use	Capital value	1,592,348,001	0.00014	0.00014	227,706
Share of district and events promotion and economic development						
<b>Central Business Districts Area Maintenance and Street Works Rates</b>						
Rangiora CBD area maintenance and street works rate	CBD Business use	Capital value	390,675,001	0.0001219	0.0001250	48,834
Kaiapoi CBD area maintenance and street works rate	CBD Business use	Capital value	162,450,000	0.0002505	0.0002429	39,459
Share of CBD maintenance costs including street cleaning, landscaping, lighting and security						
<b>TOTAL CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS</b>						<b>88,293</b>

## Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2024/25 Rate/Charge (GST at 15%)	2025/26 Rate/Charge (GST at 15%)	2025/26 \$
<b>Kerbside Solid Waste Collection Rates</b>						
Kerbside rubbish and recycling rate	Contract areas	Sep used/inhab	21,280	118.00	122.00	2,596,160
Kerbside rubbish collection 80l bin	Contract areas	per bin	4,540	112.60	119.60	542,994
Kerbside rubbish collection 140l bin	Contract areas	per bin	13,187	150.10	160.10	2,111,243
Kerbside organics collection 80l bin	Contract areas	per bin	4,630	94.10	98.20	454,666
Kerbside organics collection 140l bin	Contract areas	per bin	5,835	127.60	133.10	776,639
Kerbside organics collection 240l bin	Contract areas	per bin	4,130	181.30	188.60	778,918
Ohoka kerbside recycling rate	Ohoka contract area	Sep used/inhab	1,096	108.00	112.00	122,752
Net cost of the Kerbside solid waste collection collections.						
<b>TOTAL</b>						<b>7,383,372</b>
<b>Water Rates</b>						
Cust	Water connected	Sep used/inhab	148	1,712.20	1,813.30	268,368
Cust water - restricted unit rate	Water connected	Water units supplied	7	684.88	725.32	5,077
Summerhill – per unit	Water connected	Water units supplied	600	127.40	146.80	88,080
Summerhill – per rating unit	Water connected	Rating unit	217	1,059.10	1,217.10	264,111
Fernside loan rate	Water connected	Water units supplied	184	87.30	82.90	15,254
Rangiora	Water connected	Sep used/inhab	9,075	451.90	468.70	4,253,453
Rangiora - restricted unit rate	Water connected	Water units supplied	109	180.76	187.48	20,435
Kaiapoi	Water connected	Sep used/inhab	6,262	313.00	334.40	2,094,060
Kaiapoi - restricted unit rate	Water connected	Water units supplied	65	125.20	133.76	8,694
Waikuku Beach	Water connected	Sep used/inhab	462	593.80	665.90	307,313
Waikuku Beach - restricted unit rate	Water connected	Water units supplied	119	237.52	266.36	31,697
Woodend - Tuahiwi - Pegasus	Water connected	Sep used/inhab	4,561	441.80	477.60	2,178,334
Woodend - Tuahiwi - Pegasus - restricted unit rate	Water connected	Water units supplied	224	176.72	191.04	42,793
Tuahiwi rural water loan rate	Water connected	Rating unit	21	778.30	778.30	16,344
Tuahiwi residential area water connection loan rate	Water connected	Rating unit	40	667.11	667.11	26,684
Tuahiwi residential area water pipeline loan rate	Water connected	Rating unit	14	489.22	489.22	6,849
West Eyreton – per unit	Water connected	Unit of water	280	106.10	117.30	32,844
West Eyreton – per rating unit	Water connected	Rating unit	82	1,097.90	1,201.40	98,515
Oxford Township	Water connected	Sep used/inhab	976	700.10	773.90	755,326
Oxford Township - restricted unit rate	Water connected	Unit of water	71	280.04	309.56	21,979
Oxford Rural Water No 1	Water connected	Unit of water	1,697	527.50	624.40	1,059,607
Oxford Rural Water No 2	Water connected	Unit of water	1,124	488.40	541.60	608,758
Water UV treatment rate (District wide - all rating units connected to a Waimakariri water supply)	Water connected	Rating unit	22,890	70.57	87.87	2,011,307
Mandeville	Water connected	Unit of water	2,146	333.80	372.20	798,741

## Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2024/25 Rate/Charge (GST at 15%)	2025/26 Rate/Charge (GST at 15%)	2025/26 \$
<b>Water Rates (Cont)</b>						
Ohoka - per unit	Water connected	Unit of water	1,804	25.38	26.14	47,159
Ohoka - per rating unit	Water connected	Rating unit	135	1,305.12	1,344.27	181,477
Poyntzs Road – per unit	Water connected	Unit of water	387	81.00	94.00	36,378
Poyntzs Road – per rating unit	Water connected	Rating unit	99	949.00	1,100.00	108,900
Garrymere - per unit	Water connected	Unit of water	532	45.70	58.03	30,872
Garrymere - per rating unit	Water connected	Rating unit	43	1,696.33	2,153.85	92,616
Ashley Rural Water	Water connected	Unit of water	1,838	1,181.39	1,256.40	2,309,263
<b>TOTAL</b>						<b>17,821,287</b>
Provision and maintenance of public water supplies						
<b>Waimakariri Water Race Rates</b>						
Water Race - per hectare	Water race available	Area of land	40,908	8.59	8.91	364,490
Water Race - uniform annual charge over .4046ha	Water race available	Rating unit	1,512	137.00	142.00	214,704
Water Race - less than or equal to .4046ha	Water race available	Rating unit	93	132.00	137.00	12,741
Water Race Special Rate for piped supply (by arrangement)	Piped connection	Rating unit	5	137.00	142.00	710
Provision and maintenance of stock water race network from rating units that have access to water races						
<b>TOTAL WATER RACE RATES</b>						<b>592,645</b>
<b>TOTAL WATER RATES</b>						<b>18,413,932</b>
<b>Sewer Rates</b>						
Eastern Districts	Sewer connection	Water Closets or urinals	22,573	615.90	658.80	14,871,092
Ohoka Utilities Connection Loan Rate	Targeted rating area	Rating unit	75	323.46	249.62	18,722
Loburn Lea loan rate	Targeted rating area	Rating unit	38	1,160.56	1,075.19	40,857
Oxford - Operating	Targeted rating area	Rating unit	931	1,212.50	1,474.00	1,372,294
Fernside loan rate	Targeted rating area	Rating unit	21	1,077.74	1,005.51	21,116
Provision and maintenance of wastewater collection, treatment and disposal facilities						
<b>TOTAL SEWER</b>						<b>16,324,081</b>

## Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2024/25 Rate/Charge (GST at 15%)	2025/26 Rate/Charge (GST at 15%)	2025/26 \$
<b>Urban Stormwater Drainage Rates</b>						
Kaiapoi excluding Island Road extension	Targeted rating area	Land value	1,950,832,200	0.001311	0.001449	2,827,146
Kaiapoi - Alexander Lane	Targeted rating area	Rating unit	8	120.00	120.00	960
Kaiapoi - Island Road Extension	Targeted rating area	Land value	30,198,000	0.000656	0.000725	21,881
Rangiora	Targeted rating area	Land value	3,336,665,000	0.0008443	0.0008911	2,973,302
Coastal Urban (Waikuku, Woodend, Pines Kairaki)	Targeted rating area	Land value	1,250,447,500	0.0005619	0.0006564	820,794
Oxford	Targeted rating area	Land value	198,964,000	0.0008824	0.0010057	200,098
Pegasus	Targeted rating area	Land value	656,857,000	0.0007863	0.0008033	527,653
Provision and maintenance of urban stormwater drainage networks and disposal facilities						
<b>TOTAL URBAN DRAINAGE</b>						<b>7,371,834</b>
<b>Rural Land Drainage Rates</b>						
Ohoka – per rating unit	Targeted rating area	Rating unit	1,316	75.00	81.00	106,596
Ohoka - land value	Targeted rating area	Land value	899,061,000	0.0004374	0.0004688	421,480
Loburn Lea	Targeted rating area	Land value	17,586,500	0.0017855	0.0021134	37,167
Oxford - per rating unit	Targeted rating area	Rating unit	430	57.00	59.00	25,370
Oxford - land value	Targeted rating area	Land value	280,134,000	0.0002592	0.0002674	74,908
Clarkville - per rating unit	Targeted rating area	Rating unit	198	210.00	223.00	44,154
Clarkville - per hectare	Targeted rating area	Area of land	741	55.36	59.03	43,768
Waimakariri Coastal Rural per rating unit	Targeted rating area	Rating unit	645	71.00	66.00	42,570
Waimakariri Coastal Rural per hectare	Targeted rating area	Area of land	3,796	43.21	44.07	167,290
Waimakariri Central - per rating unit	Targeted rating area	Rating unit	922	63.00	72.00	66,384
Waimakariri Central - land value	Targeted rating area	Land value	713,270,500	0.0002422	0.0002792	199,145
Cust per hectare	Targeted rating area	Area of land	285	68.64	78.55	22,354
Provision and maintenance of rural drainage schemes providing land drainage and protection from flooding						
<b>TOTAL RURAL DRAINAGE</b>						<b>1,251,186</b>
<b>TOTAL RATES</b>						<b>122,979,619</b>
GST						16,040,820
<b>RATES PER PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE</b>						<b>106,938,800</b>

## Collection of Ashley Water Rates

In the local government reorganisation of 1989 an area of Hurunui District Council (HDC) was transferred to Waimakariri. Many of the properties included were connected to the Ashley Water Supply, a rural scheme operated by the HDC. The reorganisation order that set up the Waimakariri DC stated that the Ashley Water Scheme would be operated by the HDC. In WDC there are 1,707 properties connected to the Ashley Water supply, consuming 1,804 units of water.

The HDC has collected water rates from the properties in WDC through their rating system. HDC could continue to collect the rates from WDC ratepayers. This is not favoured as WDC collection would be more efficient and cost effective. Recently staff from the two Councils have considered a more efficient collection using WDC rating.

The water consumers in the area will still deal with HDC for any operational issues with the water supply.

HDC will set rates which will be collected by WDC. A memorandum of understanding dated 10 May 2021 sets out the responsibilities of each Council. From 1 July 2021, WDC will pay the full amount invoiced each quarter to HDC and will be responsible for the collection of arrears. WDC will retain all penalty charges applied to Ashley water rates.

# COST OF ACTIVITY STATEMENTS

## Governance Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	3,045	3,095	3,214
Targeted Rates	732	784	794
Fees and Charges	30	30	37
<b>TOTAL REVENUE</b>	<b>3,807</b>	<b>3,909</b>	<b>4,045</b>
<b>Operating Expenditure</b>			
Council	3,056	3,122	3,232
Community Board, Advisory Groups	737	798	801
	<b>3,793</b>	<b>3,920</b>	<b>4,033</b>
Internal Interest Elimination	-	-	-
<b>TOTAL OPERATING EXPENDITURE</b>	<b>3,793</b>	<b>3,920</b>	<b>4,033</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>14</b>	<b>(10)</b>	<b>13</b>
<b>Capital Expenditure</b>			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	-	-	-
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	-	-	-
Cash from Operating	-	-	-
<b>TOTAL FUNDING</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>RATES MOVEMENT (%)</b>	<b>10.2%</b>	<b>2.7%</b>	<b>6.1%</b>
<b>Operating Expenditure includes:</b>			
Indirect Expenditure	706	735	751



## District Development Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	5,243	5,536	5,582
Targeted Rates	194	198	198
Fees and Charges	2,206	2,228	2,277
Subsidies	640	439	439
<b>TOTAL REVENUE</b>	<b>8,283</b>	<b>8,401</b>	<b>8,496</b>
<b>Operating Expenditure</b>			
District Development	3,783	2,890	2,864
Strategy and Engagement	2,526	2,304	2,315
Communications and Engagement	711	741	733
Plan Administration	3,071	3,039	3,155
District Promotion	665	680	678
Economic Development	373	381	380
	<b>11,129</b>	<b>10,035</b>	<b>10,125</b>
Internal Interest Elimination	49	54	45
<b>TOTAL OPERATING EXPENDITURE</b>	<b>11,080</b>	<b>9,981</b>	<b>10,080</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(2,797)</b>	<b>(1,581)</b>	<b>(1,584)</b>
<b>Capital Expenditure</b>			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	470	612	511
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>470</b>	<b>612</b>	<b>511</b>
<b>Funded by</b>			
Loans	1,307	-	-
Reserves	(837)	612	511
Cash from Operating	-	-	-
<b>TOTAL FUNDING</b>	<b>470</b>	<b>612</b>	<b>511</b>
<b>RATES MOVEMENT (%)</b>	<b>0.1%</b>	<b>5.5%</b>	<b>6.3%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	330	369	307
Depreciation	4	4	-
Indirect Expenditure	82	49	(3)
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	(925)	586	567
Depreciation	(4)	(4)	-
Internal Recoveries	(1,868)	(2,162)	(2,152)
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(2,797)</b>	<b>(1,581)</b>	<b>(1,584)</b>

## Roads and Footpaths Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Rooding Rates	16,025	17,283	16,845
Fees and Charges	1,358	1,889	1,634
Subsidies	13,251	16,010	9,752
Interest	72	135	258
Contributions	9,858	8,665	10,562
<b>TOTAL REVENUE</b>	<b>40,564</b>	<b>43,981</b>	<b>39,051</b>
<b>Operating Expenditure</b>			
<b>Subsidised Maintenance</b>			
Structural Maintenance	5,062	5,577	4,780
Corridor Maintenance	3,188	3,446	3,031
Other Maintenance	2,063	2,385	2,149
<b>Unsubsidised Expenditure</b>			
General Maintenance	1,415	1,374	2,324
Management Costs	1,219	1,218	1,327
Loan Interest	1,389	1,450	1,202
Depreciation	13,984	14,802	11,766
Indirect Expenditure	2,519	2,646	2,350
	<b>30,839</b>	<b>32,898</b>	<b>28,929</b>
Internal Interest Elimination	204	213	176
<b>TOTAL OPERATING EXPENDITURE</b>	<b>30,635</b>	<b>32,685</b>	<b>28,753</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>9,929</b>	<b>11,296</b>	<b>10,298</b>
<b>Capital Expenditure</b>			
Renewals	8,579	10,458	8,861
New Works	15,139	16,576	7,566
Loan Repayments	1,131	1,251	879
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>24,849</b>	<b>28,285</b>	<b>17,306</b>
<b>Funded by</b>			
Loans	2,386	3,694	1,569
Reserves	631	-	-
Cash from Operating	21,832	24,591	15,737
<b>TOTAL FUNDING</b>	<b>24,849</b>	<b>28,285</b>	<b>17,306</b>
<b>RATES MOVEMENT (%)</b>	<b>7.1%</b>	<b>7.9%</b>	<b>5.1%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	1,389	1,450	1,202
Depreciation	13,984	14,802	11,766
Depreciation not funded	1,877	1,401	851
Indirect Expenditure	2,519	2,646	2,350
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	6,103	7,284	6,871
Depreciation	(13,984)	(14,802)	(11,766)
Subsidies and grants for capital expenditure	7,951	10,150	4,631
Development and financial contributions	9,858	8,665	10,562
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>9,929</b>	<b>11,296</b>	<b>10,297</b>

## Water Supply Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	32	32	28
Targeted Rates	14,313	15,800	16,012
Fees and Charges	209	216	238
Interest	149	185	267
Subsidies	904	756	756
Development Contributions	3,533	6,315	4,155
<b>TOTAL REVENUE</b>	<b>19,140</b>	<b>23,304</b>	<b>21,456</b>
<b>Operating Expenditure</b>			
Rangiora	4,118	4,298	4,437
3 Waters Reform Water Investigation	9	8	7
Woodend/Pegasus	2,130	2,216	2,356
Waikuku	295	301	327
Outer East Rangiora DCA	1	104	91
Fernside	11	10	10
Ohoka	184	198	212
Mandeville	758	808	865
Kaiapoi - Pines Kairaki	2,102	2,187	2,278
West Kaiapoi Structure Plan Area	28	27	25
Oxford No 1 Rural	908	958	1,056
Oxford No 2 Rural	555	568	617
Oxford	756	781	824
Summerhill	273	274	321
Cust	252	255	260
Poyntzs Road	122	126	133
West Eyreton	136	142	155
Garrymere	86	99	110
District Water	1,399	2,111	1,774
Ashley Rural Water	1,853	2,008	2,008
Water Race	593	604	618
	<b>16,569</b>	<b>18,082</b>	<b>18,484</b>
Internal Interest Elimination	237	333	266
<b>TOTAL OPERATING EXPENDITURE</b>	<b>16,332</b>	<b>17,749</b>	<b>18,218</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>2,808</b>	<b>5,555</b>	<b>3,238</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	2,689	4,652	4,720
New Works	17,034	6,015	6,153
Loan Repayments	838	2,202	1,705
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>20,561</b>	<b>12,869</b>	<b>12,578</b>
<b>Funded by</b>			
Loans	15,146	3,137	2,901
Reserves	-	679	2,636
Cash from Operating	5,415	9,053	7,041
<b>TOTAL FUNDING</b>	<b>20,561</b>	<b>12,869</b>	<b>12,578</b>
<b>RATES MOVEMENT (%)</b>	<b>21.3%</b>	<b>10.4%</b>	<b>11.8%</b>
<b>Operating Expenditure includes:</b>			
Interest	1,616	2,268	1,810
Depreciation	5,019	5,449	5,928
Depreciation not funded	1,951	1,951	2,126
Indirect Expenditure	1,456	1,567	1,576
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	3,390	3,932	4,256
Depreciation	(5,019)	(5,449)	(5,928)
Capital Subsidies	904	756	756
Development Contributions	3,533	6,315	4,155
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>2,808</b>	<b>5,555</b>	<b>3,238</b>

## Wastewater Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Rates	12,829	13,688	14,199
Fees and Charges	564	566	598
Interest	26	54	52
Subsidies	-	1,323	1,323
Development Contributions	4,562	5,656	3,694
<b>TOTAL REVENUE</b>	<b>17,981</b>	<b>21,287</b>	<b>19,866</b>
<b>Operating Expenditure</b>			
Eastern Communities	15,435	16,901	17,923
Outer East Rangiora	23	15	4
East Rangiora	18	17	15
Ohoka Utilities	3	2	2
West Rangiora Structure Plan Area	80	78	71
West Kaiapoi Structure Plan Area	-	-	3
North Kaiapoi	4	4	2
Fernside loan account	12	11	10
Loburn Lea loan account	25	24	21
Oxford	1,173	1,219	1,406
	<b>16,773</b>	<b>18,271</b>	<b>19,457</b>
Internal Interest Elimination	129	129	101
<b>TOTAL OPERATING EXPENDITURE</b>	<b>16,644</b>	<b>18,142</b>	<b>19,356</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>1,337</b>	<b>3,145</b>	<b>510</b>
<b>Capital Expenditure</b>			
Renewals	3,614	2,849	1,139
New Works	3,566	6,779	5,410
Loan Repayments	610	650	588
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>7,790</b>	<b>10,278</b>	<b>7,137</b>
<b>Funded by</b>			
Loans	601	2,640	938
Reserves	-	-	-
Cash from Operating	7,189	7,638	6,199
<b>TOTAL FUNDING</b>	<b>7,790</b>	<b>10,278</b>	<b>7,137</b>
<b>RATES MOVEMENT (%)</b>	<b>17.4%</b>	<b>6.7%</b>	<b>10.9%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Indirect Expenditure	1,548	1,679	1,744
Interest	881	881	689
Depreciation	6,903	7,138	7,819
Depreciation not funded	3,666	3,486	3,784
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	3,679	3,303	3,311
Depreciation	(6,903)	(7,138)	(7,819)
Capital subsidies	-	1,323	1,323
Development Contributions	4,562	5,656	3,694
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>1,337</b>	<b>3,145</b>	<b>510</b>

## Stormwater Drainage Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	1,407	1,517	1,400
Targeted Rates	6,794	7,385	7,498
Fees and Charges	52	53	68
Subsidies	401	247	247
Interest	212	220	238
Development Contributions	1,104	1,100	1,132
<b>TOTAL REVENUE</b>	<b>9,970</b>	<b>10,522</b>	<b>10,583</b>
<b>Operating Expenditure</b>			
District Drainage	1,201	831	720
Waimakariri Water Zone	276	282	280
Rangiora	2,470	2,574	2,555
Southbrook	155	146	124
West Rangiora Structure Plan Area	89	86	74
Coastal Urban	764	796	932
East Woodend	2	2	2
Pegasus	584	594	593
Kaiapoi	2,703	2,749	2,962
Kaiapoi Area A	62	60	55
Kaiapoi Area E	45	38	39
Oxford	150	188	167
Ohoka Rural	406	414	432
Mill Road ODP	50	70	44
Loburn Lea	34	35	39
Oxford Rural	85	87	88
Clarkville	64	65	68
Coastal Rural	174	176	178
Central Rural	182	185	206
Cust	14	14	16
West of Bellgrove Kippenberger	47	43	39
	<b>9,557</b>	<b>9,435</b>	<b>9,613</b>
Internal Interest Elimination	319	339	293
<b>TOTAL OPERATING EXPENDITURE</b>	<b>9,238</b>	<b>9,096</b>	<b>9,320</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>732</b>	<b>1,426</b>	<b>1,263</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Capital Expenditure</b>			
Renewals	760	-	87
New Works	5,084	11,055	5,490
Loan Repayments	1,561	1,728	1,732
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>7,405</b>	<b>12,783</b>	<b>7,309</b>
<b>Funded by</b>			
Loans	4,520	10,834	4,631
Reserves	58	-	-
Cash from Operating	2,827	1,949	2,678
<b>TOTAL FUNDING</b>	<b>7,405</b>	<b>12,783</b>	<b>7,309</b>
<b>RATES MOVEMENT (%)</b>	<b>19.7%</b>	<b>8.5%</b>	<b>8.5%</b>
<b>Operating Expenditure includes:</b>			
Interest	2,170	2,307	1,997
Depreciation	2,414	2,531	2,887
Depreciation not funded	1,574	1,408	1,633
Indirect Expenditure	791	819	835
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	2,043	2,609	2,769
Capital subsidies	-	247	247
Depreciation	(2,414)	(2,531)	(2,887)
Development Contributions	1,104	1,100	1,132
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>732</b>	<b>1,426</b>	<b>1,264</b>

## Solid Waste Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	1,087	1,196	1,190
Targeted Rates	5,891	6,394	6,420
Fees and Charges	4,820	4,967	5,382
Interest	23	18	23
Waste Minimisation Charges	1,301	1,415	1,608
<b>TOTAL REVENUE</b>	<b>13,122</b>	<b>13,990</b>	<b>14,623</b>
<b>Operating Expenditure</b>			
Disposal	5,663	5,813	6,176
Collection	6,670	6,890	7,359
Waste Minimisation	482	551	524
	<b>12,815</b>	<b>13,254</b>	<b>14,059</b>
Internal Interest Elimination	8	8	6
<b>TOTAL OPERATING EXPENDITURE</b>	<b>12,807</b>	<b>13,246</b>	<b>14,053</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>315</b>	<b>744</b>	<b>570</b>
<b>Capital Expenditure</b>			
Renewals	136	25	107
New Works	546	1,622	1,357
Loan Repayments	38	36	32
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>720</b>	<b>1,683</b>	<b>1,496</b>
<b>Funded by</b>			
Loans	-	-	-
Reserves	234	751	766
Cash from Operating	486	932	730
<b>TOTAL FUNDING</b>	<b>720</b>	<b>1,683</b>	<b>1,496</b>
<b>RATES MOVEMENT (%)</b>	<b>8.0%</b>	<b>8.8%</b>	<b>9.1%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	55	53	43
Depreciation	169	189	161
Indirect Expenditure	1,044	1,086	1,130
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	486	932	730
Depreciation	(169)	(189)	(161)
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>315</b>	<b>744</b>	<b>570</b>

## Recreation Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	1,294	1,372	1,459
Targeted Community Services Rates	17,866	19,446	19,845
Targeted Rates	617	627	638
Fees and Charges	3,061	3,115	3,189
Subsidies	144	63	63
Developers and other contributions	3,183	4,003	3,182
<b>TOTAL REVENUE</b>	<b>26,165</b>	<b>28,626</b>	<b>28,376</b>
<b>Operating Expenditure</b>			
Reserves	10,639	11,194	11,391
Airfield	496	580	723
Buildings	7,111	7,724	7,886
Pools	6,713	6,818	6,847
Central Business Areas	377	383	385
Camping Grounds	382	389	272
Community Grants	534	547	554
Public Conveniences	1,033	1,080	1,166
	<b>27,285</b>	<b>28,715</b>	<b>29,224</b>
Internal Interest Elimination	378	480	456
<b>TOTAL OPERATING EXPENDITURE</b>	<b>26,907</b>	<b>28,235</b>	<b>28,768</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(742)</b>	<b>391</b>	<b>(392)</b>
<b>Capital Expenditure</b>			
Renewals	4,408	2,427	2,505
New Works	17,643	4,407	3,901
Loan Repayments	1,270	1,691	1,827
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>23,321</b>	<b>8,525</b>	<b>8,233</b>
<b>Funded by</b>			
Loans	16,401	2,150	9,138
Reserves	3,433	1,394	(905)
Cash from Operating	3,487	4,981	-
<b>TOTAL FUNDING</b>	<b>23,321</b>	<b>8,525</b>	<b>8,233</b>
<b>RATES MOVEMENT (%)</b>	<b>7.8%</b>	<b>8.7%</b>	<b>10.9%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	2,573	3,271	3,108
Depreciation	6,806	6,978	7,093
Depreciation not funded	2,577	2,388	2,631
Indirect Expenditure	2,437	2,574	2,739
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	2,882	3,365	3,520
Depreciation	(6,806)	(6,978)	(7,093)
Development Contributions	3,183	4,003	3,182
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(742)</b>	<b>391</b>	<b>(392)</b>

## Libraries and Museums Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Targeted Community Services Rates	5,098	5,604	5,680
Targeted Rates	927	965	933
Fees and Charges	96	98	113
Subsidies/Grants	170	-	-
Interest	9	10	2
Development Contributions	820	757	839
<b>TOTAL REVENUE</b>	<b>7,120</b>	<b>7,434</b>	<b>7,567</b>
<b>Operating Expenditure</b>			
Library	6,213	5,967	6,040
Canterbury Museum Operational Levy	746	783	740
Canterbury Museum Redevelopment Levy	1,872	1,951	1,936
Local Museums	17	17	19
	<b>8,848</b>	<b>8,718</b>	<b>8,735</b>
Internal Interest Elimination	2	13	11
<b>TOTAL OPERATING EXPENDITURE</b>	<b>8,846</b>	<b>8,705</b>	<b>8,724</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(1,726)</b>	<b>(1,271)</b>	<b>(1,157)</b>
<b>Capital Expenditure</b>			
Renewals	1,003	609	541
New Works	-	-	-
Loan Repayments	27	62	61
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,030</b>	<b>671</b>	<b>602</b>
<b>Funded by</b>			
Loans	1,716	1,429	1,721
Reserves	(686)	(758)	(1,119)
Cash from Operating	-	-	-
<b>TOTAL FUNDING</b>	<b>1,030</b>	<b>671</b>	<b>602</b>
<b>RATES MOVEMENT (%)</b>	<b>9.4%</b>	<b>9.0%</b>	<b>9.8%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	13	91	77
Depreciation	1,041	1,063	1,116
Depreciation not funded	355	321	333
Indirect Expenditure	467	455	443
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	(1,505)	(963)	(879)
Depreciation	(1,041)	(1,063)	(1,116)
Development Contributions	820	757	839
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(1,726)</b>	<b>(1,271)</b>	<b>(1,157)</b>



## Community Protection Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	2,727	2,845	2,729
Targeted Rates	59	60	63
Fees and Charges	8,958	9,066	9,230
<b>TOTAL REVENUE</b>	<b>11,744</b>	<b>11,971</b>	<b>12,022</b>
<b>Operating Expenditure</b>			
Civil Defence	776	787	793
Environmental Health	1,914	1,976	2,070
Building Services	7,380	7,365	7,463
Stock Control	66	67	75
Dog Control	767	793	870
Rural Fire	4	2	27
Cemeteries	311	319	311
	<b>11,218</b>	<b>11,309</b>	<b>11,609</b>
Internal Interest Elimination	2	1	1
<b>TOTAL OPERATING EXPENDITURE</b>	<b>11,216</b>	<b>11,308</b>	<b>11,608</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>528</b>	<b>663</b>	<b>414</b>
<b>Capital Expenditure</b>			
Renewals	84	-	87
New Works	68	57	65
Loan Repayments	74	64	20
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>226</b>	<b>121</b>	<b>172</b>
<b>Funded by</b>			
Loans	42	31	31
Reserves	-	-	-
Cash from Operating	184	90	141
<b>TOTAL FUNDING</b>	<b>226</b>	<b>121</b>	<b>172</b>
<b>RATES MOVEMENT (%)</b>	<b>13.3%</b>	<b>4.3%</b>	<b>0.2%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	11	10	7
Depreciation	74	78	107
Indirect Expenditure	831	840	850
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	603	741	521
Depreciation	(74)	(78)	(107)
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>528</b>	<b>663</b>	<b>414</b>

### Community Development Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
General Rates	1,091	1,142	1,152
Fees and Charges	1,316	1,395	1,397
Interest	1	-	-
Subsidies/Grants	1,646	4,698	4,669
<b>TOTAL REVENUE</b>	<b>4,054</b>	<b>7,235</b>	<b>7,218</b>
<b>Operating Expenditure</b>			
Community Development	999	1,006	912
Crime Prevention	307	263	215
Youth Development	335	178	288
Community Housing	2,494	2,434	2,379
	<b>4,135</b>	<b>3,881</b>	<b>3,794</b>
Internal Interest Elimination	33	35	37
<b>TOTAL OPERATING EXPENDITURE</b>	<b>4,102</b>	<b>3,846</b>	<b>3,757</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(48)</b>	<b>3,389</b>	<b>3,461</b>
<b>Capital Expenditure</b>			
Renewals	446	456	456
New Works	1,250	10,631	10,631
Loan Repayments	145	156	155
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>1,841</b>	<b>11,243</b>	<b>11,242</b>
<b>Funded by</b>			
Loans	8	3,719	3,758
Reserves	746	2,891	2,852
Cash from Operating	1,087	4,633	4,632
<b>TOTAL FUNDING</b>	<b>1,841</b>	<b>11,243</b>	<b>11,242</b>
<b>RATES MOVEMENT (%)</b>	<b>6.8%</b>	<b>4.7%</b>	<b>5.6%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	224	235	249
Depreciation	1,135	1,244	1,171
Indirect Expenditure	302	295	277
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	(158)	231	229
Depreciation	(1,135)	(1,244)	(1,171)
Subsidies and grants for capital expenditure	1,243	4,402	4,402
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(48)</b>	<b>3,389</b>	<b>3,461</b>

## Property Management Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Forestry revenue	25	25	265
Investment property revenue	169	172	172
Other revenue	25	26	26
Interest	326	345	336
Dividends	735	735	538
Gains	122	126	122
<b>TOTAL REVENUE</b>	<b>1,402</b>	<b>1,429</b>	<b>1,459</b>
<b>Operating Expenditure</b>			
General Management	639	672	617
Service Centres	42	28	12
Investment property	246	250	268
Other Property	520	373	511
Forestry	216	221	237
Investments	(26)	(25)	(19)
	<b>1,637</b>	<b>1,519</b>	<b>1,626</b>
Internal Interest Elimination	26	25	22
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,611</b>	<b>1,494</b>	<b>1,604</b>
Taxation	-	-	-
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(209)</b>	<b>(65)</b>	<b>(145)</b>
<b>Capital Expenditure</b>			
Renewals	613	67	217
New Works	185	25	47
Loan Repayments	86	90	89
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>884</b>	<b>182</b>	<b>353</b>
<b>Funded by</b>			
Capital Revenue	487	339	477
Loans	-	-	-
Reserves	(84)	(805)	(653)
Cash from Operating	481	648	529
<b>TOTAL FUNDING</b>	<b>884</b>	<b>182</b>	<b>353</b>
<b>RATES MOVEMENT (%)</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	177	173	153
Depreciation	813	838	798
Indirect Expenditure	122	114	123
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	(254)	(87)	(9)
Depreciation	(813)	(838)	(798)
Gains on sales	122	126	122
Dividends	735	735	538
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>(209)</b>	<b>(65)</b>	<b>(145)</b>

## Earthquake Recovery and Regeneration Cost of Activity Statement

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Revenue</b>			
Rates	3,490	3,769	3,662
<b>TOTAL REVENUE</b>	<b>3,490</b>	<b>3,769</b>	<b>3,662</b>
<b>Operating Expenditure</b>			
General Response and Recovery	-	-	-
Water	-	-	-
Sewer	-	-	-
Drainage	-	-	-
Roading	-	-	-
Recreation	-	-	-
District Regeneration	251	258	134
Interest	3,032	2,909	2,795
	<b>3,283</b>	<b>3,167</b>	<b>2,929</b>
Internal Interest Elimination	445	427	410
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,838</b>	<b>2,740</b>	<b>2,519</b>
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>652</b>	<b>1,029</b>	<b>1,144</b>
<b>Capital Expenditure</b>			
General Response and Recovery	200	-	-
Water	-	-	-
Sewer	-	-	-
Drainage	-	-	-
Roading	616	-	-
Recreation	512	-	499
District Regeneration	845	365	357
Loan Repayments	2,551	2,668	2,734
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>4,724</b>	<b>3,033</b>	<b>3,590</b>
<b>Funded by</b>			
Loans	798	816	798
Reserves	3,274	1,188	1,648
Cash from Operating	652	1,029	1,144
<b>TOTAL FUNDING</b>	<b>4,724</b>	<b>3,033</b>	<b>3,590</b>
<b>RATES MOVEMENT (%)</b>	<b>3%</b>	<b>8%</b>	<b>5%</b>

	Long Term Plan Budget 2024/2025	Long Term Plan Forecast 2025/2026	Annual Plan Budget 2025/2026
	\$'000	\$'000	\$'000
<b>Operating Expenditure includes:</b>			
Interest	3,032	2,909	2,795
<b>Reconciliation with Funding Impact Statement</b>			
Surplus/(Deficit) of operating funding from Funding Impact Statement	652	1,029	1,144
Subsidies and Grants for Capital Expenditure	-	-	-
<b>OPERATING SURPLUS/(DEFICIT)</b>	<b>652</b>	<b>1,029</b>	<b>1,144</b>





# RATES AND FEES

---

RATE SAMPLES BY AREA

142

# RATE SAMPLES BY AREA

The tables following show rates for the average property (land and capital value). All dollar values have been adjusted to include inflation.

Changes to rates vary widely across the District, according to the 'bundle' of Council services available to a particular area.

## Rangiora urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>378,219</b>	<b>378,219</b>	<b>378,219</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>726,752</b>	<b>726,752</b>	<b>726,752</b>
General Rates	452	445	454
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	518	550	532
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,175</b>	<b>2,273</b>	<b>2,265</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.1%</b>	<b>4.5%</b>	<b>4.1%</b>
<b>TARGETED RATES</b>			
Water (unrestricted supply)	452	464	469
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	319	342	337
Community Board	24	26	26
Rural Animal Control	-	-	-
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,600</b>	<b>1,703</b>	<b>1,700</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>15.8%</b>	<b>6.5%</b>	<b>6.3%</b>
<b>TOTAL RATES (\$)</b>	<b>3,774</b>	<b>3,977</b>	<b>3,966</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>10.0%</b>	<b>5.4%</b>	<b>5.1%</b>

## Kaiapoi urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>331,122</b>	<b>331,122</b>	<b>331,122</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>654,908</b>	<b>654,908</b>	<b>654,908</b>
General Rates	420	415	421
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	479	509	492
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,105</b>	<b>2,202</b>	<b>2,193</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.0%</b>	<b>4.6%</b>	<b>4.2%</b>
<b>TARGETED RATES</b>			
Water (unrestricted supply)	313	324	334
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	434	465	480
Community Board	27	29	29
Rural Animal Control	-	-	-
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,579</b>	<b>1,689</b>	<b>1,712</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>16.6%</b>	<b>7.0%</b>	<b>8.4%</b>
<b>TOTAL RATES (\$)</b>	<b>3,683</b>	<b>3,891</b>	<b>3,905</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>10.3%</b>	<b>5.6%</b>	<b>6.0%</b>



## Woodend urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>410,368</b>	<b>410,368</b>	<b>410,368</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>684,956</b>	<b>684,956</b>	<b>684,956</b>
General Rates	433	427	434
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	495	526	509
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,134</b>	<b>2,231</b>	<b>2,223</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.1%</b>	<b>4.6%</b>	<b>4.2%</b>
<b>TARGETED RATES</b>			
Water (unrestricted supply)	442	445	478
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	231	250	269
Community Board	31	33	33
Rural Animal Control	-	-	-
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,508</b>	<b>1,600</b>	<b>1,649</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>9.9%</b>	<b>6.1%</b>	<b>9.3%</b>
<b>TOTAL RATES (\$)</b>	<b>3,642</b>	<b>3,831</b>	<b>3,872</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>7.6%</b>	<b>5.2%</b>	<b>6.3%</b>

## Pegasus urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>389,835</b>	<b>389,835</b>	<b>389,835</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>786,890</b>	<b>786,890</b>	<b>786,890</b>
General Rates	477	471	479
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	550	584	565
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,232</b>	<b>2,333</b>	<b>2,324</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.2%</b>	<b>4.5%</b>	<b>4.1%</b>
<b>TARGETED RATES</b>			
Water	442	445	478
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	307	319	313
Pegasus Services Charge	73	75	75
Community Board	32	35	34
Rural Animal Control	-	-	-
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,659</b>	<b>1,746</b>	<b>1,768</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>9.4%</b>	<b>5.3%</b>	<b>6.5%</b>
<b>TOTAL RATES (\$)</b>	<b>3,891</b>	<b>4,079</b>	<b>4,091</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>7.5%</b>	<b>4.8%</b>	<b>5.1%</b>

### Oxford urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>254,293</b>	<b>254,293</b>	<b>254,293</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>628,280</b>	<b>628,280</b>	<b>628,280</b>
General Rates	408	403	410
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	465	494	478
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,078</b>	<b>2,175</b>	<b>2,168</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.0%</b>	<b>4.6%</b>	<b>4.3%</b>
<b>TARGETED RATES</b>			
Water (unrestricted supply)	700	723	774
District Water UV rate	71	108	88
Sewerage	1,213	1,257	1,474
Refuse	118	122	122
Drainage	224	276	256
Community Board	35	37	37
Rural Animal Control	-	-	-
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,361</b>	<b>2,524</b>	<b>2,751</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>15.9%</b>	<b>6.9%</b>	<b>16.5%</b>
<b>TOTAL RATES (\$)</b>	<b>4,439</b>	<b>4,699</b>	<b>4,918</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>11.0%</b>	<b>5.8%</b>	<b>10.8%</b>

### Ashley/Sefton urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>312,761</b>	<b>312,761</b>	<b>312,761</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>628,169</b>	<b>628,169</b>	<b>628,169</b>
General Rates	408	403	410
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	465	494	478
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>1,993</b>	<b>2,090</b>	<b>2,083</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.3%</b>	<b>4.8%</b>	<b>4.5%</b>
<b>TARGETED RATES</b>			
Water	1,181	1,256	1,256
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	24	25	25
Rural Animal Control	4	4	4
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,209</b>	<b>1,285</b>	<b>1,285</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>23.6%</b>	<b>6.3%</b>	<b>6.3%</b>
<b>TOTAL RATES (\$)</b>	<b>3,203</b>	<b>3,375</b>	<b>3,368</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>12.2%</b>	<b>5.4%</b>	<b>5.2%</b>

## Cust urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>384,591</b>	<b>384,591</b>	<b>384,591</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>786,698</b>	<b>786,698</b>	<b>786,698</b>
General Rates	477	471	479
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	549	584	565
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,146</b>	<b>2,248</b>	<b>2,239</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.4%</b>	<b>4.7%</b>	<b>4.3%</b>
<b>TARGETED RATES</b>			
Water	1,712	1,779	1,813
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	118	122	122
Drainage	-	-	-
Community Board	25	26	27
Rural Animal Control	5	5	5
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,931</b>	<b>2,040</b>	<b>2,055</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>24.2%</b>	<b>5.7%</b>	<b>6.5%</b>
<b>TOTAL RATES (\$)</b>	<b>4,077</b>	<b>4,288</b>	<b>4,294</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>14.1%</b>	<b>5.2%</b>	<b>5.3%</b>

## Fernside urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>511,748</b>	<b>511,748</b>	<b>511,748</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,143,753</b>	<b>1,143,753</b>	<b>1,143,753</b>
General Rates	633	623	635
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	740	787	761
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,493</b>	<b>2,603</b>	<b>2,591</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.7%</b>	<b>4.4%</b>	<b>3.9%</b>
<b>TARGETED RATES</b>			
Water (2 units)	668	687	744
District Water UV rate	71	108	88
Fernside Water Loan (2 units)	175	176	166
Sewerage	616	641	659
Fernside Sewer Loan	1,078	1,078	1,006
Refuse	118	122	122
Drainage	187	188	215
Community Board	26	29	30
Rural Animal Control	7	7	7
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,945</b>	<b>3,037</b>	<b>3,036</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>11.0%</b>	<b>3.1%</b>	<b>3.1%</b>
<b>TOTAL RATES (\$)</b>	<b>5,439</b>	<b>5,640</b>	<b>5,627</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>9.0%</b>	<b>3.7%</b>	<b>3.5%</b>

### Garrymere urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>577,760</b>	<b>577,760</b>	<b>577,760</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,051,445</b>	<b>1,051,445</b>	<b>1,051,445</b>
General Rates	592	584	594
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	691	734	711
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,403</b>	<b>2,511</b>	<b>2,500</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.6%</b>	<b>4.5%</b>	<b>4.0%</b>
<b>TARGETED RATES</b>			
Water (Property charge)	1,696	1,902	2,154
Water (Unit charge - 19 units)	868	992	1,103
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	26	29	29
Rural Animal Control	7	7	7
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,668</b>	<b>3,039</b>	<b>3,380</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>12.8%</b>	<b>13.9%</b>	<b>26.7%</b>
<b>TOTAL RATES (\$)</b>	<b>5,072</b>	<b>5,549</b>	<b>5,880</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>9.8%</b>	<b>9.4%</b>	<b>15.9%</b>

### Mandeville urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>577,168</b>	<b>577,168</b>	<b>577,168</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,270,687</b>	<b>1,270,687</b>	<b>1,270,687</b>
General Rates	688	678	690
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	807	859	831
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,615</b>	<b>2,730</b>	<b>2,716</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.7%</b>	<b>4.4%</b>	<b>3.8%</b>
<b>TARGETED RATES</b>			
Water (2 units)	668	687	744
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	-	-	-
Drainage	327	328	352
Community Board	39	41	41
Rural Animal Control	8	8	8
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,729</b>	<b>1,814</b>	<b>1,892</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>11.8%</b>	<b>5.0%</b>	<b>9.4%</b>
<b>TOTAL RATES (\$)</b>	<b>4,344</b>	<b>4,544</b>	<b>4,608</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>8.7%</b>	<b>4.6%</b>	<b>6.1%</b>

## Ohoka urban rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>537,581</b>	<b>537,581</b>	<b>537,581</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,233,046</b>	<b>1,233,046</b>	<b>1,233,046</b>
General Rates	671	662	674
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	787	838	810
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,578</b>	<b>2,693</b>	<b>2,679</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.6%</b>	<b>4.4%</b>	<b>3.9%</b>
<b>TARGETED RATES</b>			
Water (Property charge)	1,305	1,309	1,344
Water (Unit charge - 19 units)	482	625	497
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Ohoka Recycling Service Rate	108	112	112
Drainage	310	311	333
Community Board	39	40	40
Rural Animal Control	7	7	7
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,322</b>	<b>2,513</b>	<b>2,421</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>5.3%</b>	<b>8.2%</b>	<b>4.3%</b>
<b>TOTAL RATES (\$)</b>	<b>4,901</b>	<b>5,205</b>	<b>5,100</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>6.0%</b>	<b>6.2%</b>	<b>4.1%</b>

## Oxford rural no. 1 rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>1,165,772</b>	<b>1,165,772</b>	<b>1,165,772</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,562,398</b>	<b>1,562,398</b>	<b>1,562,398</b>
General Rates	815	802	818
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	963	1,025	992
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,898</b>	<b>3,020</b>	<b>3,005</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.9%</b>	<b>4.2%</b>	<b>3.7%</b>
<b>TARGETED RATES</b>			
Water (Ave 4.8 units)	2,532	2,681	2,997
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	41	42	42
Rural Animal Control	10	10	10
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,654</b>	<b>2,841</b>	<b>3,137</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>17.2%</b>	<b>7.1%</b>	<b>18.2%</b>
<b>TOTAL RATES (\$)</b>	<b>5,552</b>	<b>5,861</b>	<b>6,142</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>11.6%</b>	<b>5.6%</b>	<b>10.6%</b>

## Oxford rural no. 2 rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>720,102</b>	<b>720,102</b>	<b>720,102</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,142,960</b>	<b>1,142,960</b>	<b>1,142,960</b>
General Rates	632	623	634
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	739	786	761
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,491</b>	<b>2,602</b>	<b>2,590</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.6%</b>	<b>4.4%</b>	<b>3.9%</b>
<b>TARGETED RATES</b>			
Water (Ave 3 units)	1,465	1,512	1,625
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	38	40	40
Rural Animal Control	7	7	7
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,581</b>	<b>1,668</b>	<b>1,760</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>20.3%</b>	<b>5.5%</b>	<b>11.3%</b>
<b>TOTAL RATES (\$)</b>	<b>4,072</b>	<b>4,270</b>	<b>4,349</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>11.5%</b>	<b>4.8%</b>	<b>6.8%</b>

## Pines and Kairaki rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>232,290</b>	<b>232,290</b>	<b>232,290</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>489,116</b>	<b>489,116</b>	<b>489,116</b>
General Rates	348	344	349
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	391	415	401
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>1,859</b>	<b>1,952</b>	<b>1,945</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.1%</b>	<b>5.0%</b>	<b>4.6%</b>
<b>TARGETED RATES</b>			
Water	313	324	334
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	131	141	152
Community Board	27	28	28
Rural Animal Control	3	3	3
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,278</b>	<b>1,368</b>	<b>1,386</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>13.9%</b>	<b>7.0%</b>	<b>8.5%</b>
<b>TOTAL RATES (\$)</b>	<b>3,137</b>	<b>3,320</b>	<b>3,331</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>9.1%</b>	<b>5.8%</b>	<b>6.2%</b>

## Poyntzs Road rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>527,088</b>	<b>527,088</b>	<b>527,088</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>888,488</b>	<b>888,488</b>	<b>888,488</b>
General Rates	521	514	523
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	604	642	621
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,245</b>	<b>2,349</b>	<b>2,339</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.4%</b>	<b>4.6%</b>	<b>4.2%</b>
<b>TARGETED RATES</b>			
Water (Property charge)	949	995	1,100
Water (Unit charge - 2 units)	162	172	188
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	37	38	38
Rural Animal Control	6	6	6
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,225</b>	<b>1,319</b>	<b>1,420</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>15.2%</b>	<b>7.8%</b>	<b>15.9%</b>
<b>TOTAL RATES (\$)</b>	<b>3,470</b>	<b>3,668</b>	<b>3,759</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>9.3%</b>	<b>5.7%</b>	<b>8.3%</b>

## Rangiora rural rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>762,913</b>	<b>762,913</b>	<b>762,913</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,301,227</b>	<b>1,301,227</b>	<b>1,301,227</b>
General Rates	701	691	704
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	824	876	848
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,645</b>	<b>2,760</b>	<b>2,747</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.7%</b>	<b>4.3%</b>	<b>3.8%</b>
<b>TARGETED RATES</b>			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	27	30	30
Rural Animal Control	8	8	8
<b>TOTAL TARGETED RATES (\$)</b>	<b>35</b>	<b>38</b>	<b>38</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>2.9%</b>	<b>8.6%</b>	<b>8.6%</b>
<b>TOTAL RATES (\$)</b>	<b>2,680</b>	<b>2,798</b>	<b>2,785</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>6.7%</b>	<b>4.4%</b>	<b>3.9%</b>

### Summerhill rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>818,443</b>	<b>818,443</b>	<b>818,443</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,289,182</b>	<b>1,289,182</b>	<b>1,289,182</b>
General Rates	696	685	698
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	817	869	841
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,633</b>	<b>2,747</b>	<b>2,734</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>5.9%</b>	<b>4.3%</b>	<b>3.8%</b>
<b>TARGETED RATES</b>			
Water (Unit charge - 3.9 units)	490	493	565
Water (Property charge)	1,059	1,062	1,217
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	39	41	41
Rural Animal Control	8	8	8
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,667</b>	<b>1,713</b>	<b>1,919</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>8.3%</b>	<b>2.8%</b>	<b>15.1%</b>
<b>TOTAL RATES (\$)</b>	<b>4,301</b>	<b>4,460</b>	<b>4,653</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>6.8%</b>	<b>3.7%</b>	<b>8.2%</b>

### Tuahiwi rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>329,856</b>	<b>329,856</b>	<b>329,856</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>691,534</b>	<b>691,534</b>	<b>691,534</b>
General Rates	436	430	437
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	499	530	513
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,055</b>	<b>2,153</b>	<b>2,145</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.3%</b>	<b>4.7%</b>	<b>4.3%</b>
<b>TARGETED RATES</b>			
Water	442	445	478
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	143	144	164
Community Board	28	29	29
Rural Animal Control	4	4	4
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,421</b>	<b>1,495</b>	<b>1,544</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>10.6%</b>	<b>5.2%</b>	<b>8.6%</b>
<b>TOTAL RATES (\$)</b>	<b>3,477</b>	<b>3,647</b>	<b>3,688</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>8.0%</b>	<b>4.9%</b>	<b>6.1%</b>



## Waikuku rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>374,447</b>	<b>374,447</b>	<b>374,447</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>649,301</b>	<b>649,301</b>	<b>649,301</b>
General Rates	417	412	419
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	476	506	489
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,014</b>	<b>2,111</b>	<b>2,102</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.3%</b>	<b>4.8%</b>	<b>4.4%</b>
<b>TARGETED RATES</b>			
Water (unrestricted supply)	594	604	666
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	210	228	246
Community Board	31	33	32
Rural Animal Control	4	4	4
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,644</b>	<b>1,740</b>	<b>1,817</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>17.0%</b>	<b>5.9%</b>	<b>10.5%</b>
<b>TOTAL RATES (\$)</b>	<b>3,657</b>	<b>3,851</b>	<b>3,919</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>10.8%</b>	<b>5.3%</b>	<b>7.2%</b>

## West Eyreton rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>480,316</b>	<b>480,316</b>	<b>480,316</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,006,992</b>	<b>1,006,992</b>	<b>1,006,992</b>
General Rates	573	565	575
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	667	709	686
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,360</b>	<b>2,467</b>	<b>2,456</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.5%</b>	<b>4.5%</b>	<b>4.0%</b>
<b>TARGETED RATES</b>			
Water (Property charge)	1,098	1,221	1,201
Water (Unit charge - 4 units)	424	464	469
District Water UV rate	71	108	88
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	37	39	39
Rural Animal Control	7	7	7
<b>TOTAL TARGETED RATES (\$)</b>	<b>1,637</b>	<b>1,839</b>	<b>1,804</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>27.0%</b>	<b>12.4%</b>	<b>10.2%</b>
<b>TOTAL RATES (\$)</b>	<b>3,997</b>	<b>4,306</b>	<b>4,260</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>14.1%</b>	<b>7.7%</b>	<b>6.6%</b>

### Rangiora Central Business Area rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>821,410</b>	<b>821,410</b>	<b>821,410</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>2,013,232</b>	<b>2,013,232</b>	<b>2,013,232</b>
General Rates	1,011	995	1,015
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	1,203	1,281	1,240
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>3,419</b>	<b>3,553</b>	<b>3,534</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.8%</b>	<b>3.9%</b>	<b>3.4%</b>
<b>TARGETED RATES</b>			
Water	452	464	469
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	694	742	732
Community Board	31	34	34
Central Business Area Rate (based on Area1)	245	244	252
Promotion and Economic Development	290	290	288
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,516</b>	<b>2,646</b>	<b>2,643</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>14.4%</b>	<b>5.2%</b>	<b>5.0%</b>
<b>TOTAL RATES (\$)</b>	<b>5,936</b>	<b>6,199</b>	<b>6,177</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>9.9%</b>	<b>4.4%</b>	<b>4.1%</b>

### Kaipoi Central Business Area rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>587,208</b>	<b>587,208</b>	<b>587,208</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,554,245</b>	<b>1,554,245</b>	<b>1,554,245</b>
General Rates	811	799	814
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	959	1,020	987
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	612	660	674
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,975</b>	<b>3,096</b>	<b>3,081</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.6%</b>	<b>4.1%</b>	<b>3.6%</b>
<b>TARGETED RATES</b>			
Water (unrestricted supply)	313	324	334
District Water UV rate	71	108	88
Sewerage	616	641	659
Refuse	118	122	122
Drainage	770	824	851
Community Board	34	37	37
Central Business Area Rate	389	389	378
Promotion and Economic Development	224	224	222
<b>TOTAL TARGETED RATES (\$)</b>	<b>2,535</b>	<b>3,670</b>	<b>2,691</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>16.9%</b>	<b>5.3%</b>	<b>6.2%</b>
<b>TOTAL RATES (\$)</b>	<b>5,510</b>	<b>5,766</b>	<b>5,772</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>11.1%</b>	<b>4.7%</b>	<b>4.8%</b>

### Small farm (20–50ha) rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>1,170,471</b>	<b>1,170,471</b>	<b>1,170,471</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>1,496,012</b>	<b>1,496,012</b>	<b>1,496,012</b>
General Rates	786	774	789
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	928	987	955
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>2,834</b>	<b>2,954</b>	<b>2,939</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>6.8%</b>	<b>4.2%</b>	<b>3.7%</b>
<b>TARGETED RATES</b>			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	40	42	42
Rural Animal Control	9	9	9
<b>TOTAL TARGETED RATES (\$)</b>	<b>49</b>	<b>51</b>	<b>51</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>6.5%</b>	<b>4.1%</b>	<b>4.1%</b>
<b>TOTAL RATES (\$)</b>	<b>2,883</b>	<b>3,005</b>	<b>2,990</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>6.8%</b>	<b>4.2%</b>	<b>3.7%</b>

### Large farm (over 50ha) rates

	Long Term Plan 2024/2025	Long Term Plan 2025/2026	Annual Plan 2025/2026
	\$	\$	\$
<b>AVERAGE VALUATION \$Land</b>	<b>4,915,204</b>	<b>4,915,204</b>	<b>4,915,204</b>
<b>AVERAGE VALUATION \$Capital</b>	<b>5,766,587</b>	<b>5,766,587</b>	<b>5,766,587</b>
General Rates	2,643	2,597	2,655
Earthquake Recovery Rate	142	150	144
Canterbury Museum Operational Levy	32	33	30
Canterbury Museum Redevelopment Levy	8	8	8
Roading	3,204	3,413	3,304
Libraries	218	234	234
Pools	194	194	189
Parks and Reserves, Building and Grants	527	575	589
<b>TOTAL DISTRICT WIDE RATES (\$)</b>	<b>6,967</b>	<b>7,203</b>	<b>7,154</b>
<b>TOTAL DISTRICT WIDE RATE MOVEMENT (%)</b>	<b>7.6%</b>	<b>3.4%</b>	<b>2.7%</b>
<b>TARGETED RATES</b>			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	66	67	67
Rural Animal Control	35	35	35
<b>TOTAL TARGETED RATES (\$)</b>	<b>101</b>	<b>102</b>	<b>102</b>
<b>TARGETED RATE MOVEMENT (%)</b>	<b>8.6%</b>	<b>1.0%</b>	<b>1.0%</b>
<b>TOTAL RATES (\$)</b>	<b>7,068</b>	<b>7,305</b>	<b>7,256</b>
<b>TOTAL RATE MOVEMENT (%)</b>	<b>7.6%</b>	<b>3.3%</b>	<b>2.6%</b>





# POLICIES

---

FINANCIAL POLICIES

156

# FINANCIAL POLICIES

## Statement of accounting policies

### Reporting entity and statutory base

The Waimakariri District Council (WDC) was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

The Council holds interests in the following of its associates, 50% interest in Te Kōhaka o Tūhaitara Trust (CCO), 50% interest in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury (CCO), 100% in Waimakariri Public Arts Trust (CCO) and 33% interest in The Waimakariri Arts Collection Trust.

The primary objective of WDC is to provide goods and services or social benefit for the community rather than making a financial return.

The Council adopted the Draft Annual Plan 2025/2026 and consultation document on Tuesday 4 March 2025 for consultation.

### Statement of compliance and basis of preparation

The prospective financial statements of the Council have been prepared in accordance with the requirements of the Local Government Act 2002, which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The prospective financial statements have been prepared in accordance with Tier 1 Public Benefit Entity (PBE) accounting standards.

The prospective financial statements are presented in New Zealand Dollars (NZD).

### Basis of financial statement preparation and measurement base

In respect of Waimakariri District Council the measurement base adopted is that of historical cost basis modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets and financial instruments (including derivative instruments).

The preparation of prospective financial statements in conformity with PBE accounting standards requires management to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. The variations may be material.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

The accounting policies set out below will be applied consistently to all periods presented in the financial estimates.

Council and Management of the Waimakariri District Council are responsible for the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

The prospective financial statements have been prepared in accordance with PBE financial reporting standard 42.

**The following are the significant accounting polices applied in preparation of the prospective financial statements.**

### Basis of consolidation

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

The consolidated financial statements are prepared using uniform accounting policies for like transactions and other events in similar circumstances.

The consolidation of an entity begins from the date when the Council obtains control of the entity and ceases when the Council loses control of the entity. Control over an entity is determined when the Council has exposure, or rights, to variable benefits from its involvement with the entity and has the ability to affect the nature or amount of those benefits through its power over the other entity. The Council considers all relevant facts and circumstances in assessing whether it has power over another entity. For example, the ability to



appoint or remove a majority of the entity's governance and management, binding arrangements the Council enters into, group voting rights, and pre-determination mechanisms. The Council reassesses whether or not it controls another entity if facts and circumstances change.

The Council will recognise goodwill where there is an excess of the consideration transferred over the net identifiable assets acquired and liabilities assumed. If the consideration transferred is lower than the net fair value of the Council's interest in the identifiable assets acquired and liabilities assumed, the difference will be recognised immediately in surplus or deficit. Since the Council does not own any subsidiaries, accounting for consolidation does not apply.

## Associate

An associate is an entity over which the Council has significant influence and that is neither a subsidiary nor an interest in a joint arrangement. The Council's associate investment is accounted for in the financial statements using the equity method. The investment in an associate is initially recognised at cost and the carrying amount is increased or decreased to recognise the Council's share of the surplus or deficit of the associate after the date of acquisition. Distributions received from an associate reduce the carrying amount of the investment in the financial statements.

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

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

## Third party transfer payment agencies

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

## Revenue

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

### Rates revenue

The following policies for rates have been applied:

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

### Development and financial contributions

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

## Waka Kotahi (NZTA) roading subsidies

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

## Other grants received

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

## Building and resource consent revenue

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

## Provision of commercially based services

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

## Sales of goods and services

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

## Infringement fees and fines

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

### **Vested or donated physical assets**

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

### **Interest and dividends**

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

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

### **Insurance proceeds**

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

### **Expenditure**

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

#### **Borrowing costs**

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

#### **Grant expenditure**

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when

approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

### **Income tax**

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

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

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the statement of financial position and the corresponding tax bases used in the computation of taxable profit.

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

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

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in a transaction that is not a business combination and at

the time of the transaction, affects neither accounting profit nor taxable profit.

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

### **Finance leases**

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

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

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

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

### **Operating leases**

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

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



## Balance Sheet items

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

### Cash and cash equivalents

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

### Trade and other receivables

Short-term receivables are recorded at the amount due, less an allowance for expected credit losses (ECL). The Council applies the simplified ECL model of recognising lifetime ECL for short-term receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written-off”:

- when remitted in accordance with the Council’s rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

## Financial assets/financial liabilities

The Council shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the Council becomes party to the contractual provisions of the instrument.

At initial recognition, the Council shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial Assets are classified as either: (1) Amortised Cost, (2) Fair value through surplus or deficit, or (3) Fair Value through other comprehensive revenue and expense.

A financial asset shall be measured at amortised cost if both of the following conditions are met:

- a. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows and
- b. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through other comprehensive revenue and expense if both of the following conditions are met:

- a. The financial asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- b. The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortised

cost or at fair value through other comprehensive revenue and expense. However an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured at fair value through surplus or deficit to present subsequent changes in fair value in other comprehensive revenue and expense.

Financial Liabilities are classified as either: (1) Amortised Cost, (2) Fair value through surplus or deficit.

Financial liabilities are generally classified and measured at amortised cost, unless they meet the criteria for classification at fair value through surplus or deficit.

A financial liability is classified as a financial liability at fair value through surplus or deficit if it meets one of the following conditions:

- It is held for trading, or
- It is designated by the entity as at fair value through surplus or deficit (note that such a designation is only permitted if specified conditions are met).

A financial liability is held for trading if it meets one of the following conditions:

- It is incurred principally for the purpose of repurchasing it in the near term
- On initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking, or
- It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument).

## Inventories

Inventories held for distribution or consumption in the provision of services that are not supplied on a

commercial basis are measured at cost (using the FIFO method), adjusted, when applicable, for any loss of service potential.

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

Inventories held for use in the provision of goods and services on a commercial basis are valued at the lower of cost (using the FIFO method) and net realisable value.

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

### **Non-current assets held for sale**

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

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

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

### **Property, plant and equipment**

#### **Property, plant and equipment consist of:**

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

**Infrastructural assets** – Infrastructure assets are the fixed utility systems owned by the Council. Each class includes all items that are required for the network to function. For example, sewer reticulation includes reticulation piping and sewer pump stations. Land and buildings managed by utilities are disclosed as infrastructural assets.

#### **Additions**

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

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

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

#### **Disposals**

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

#### **Subsequent costs**

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

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

#### **Revaluation**

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

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

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

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

#### **Depreciation**

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land. The total useful lives range of major classes of assets have been estimated as follows in the table below.

Solid Waste assets classes have not been disclosed separately. The assets which make up Solid Waste are instead included in the following relevant asset classes:

Operational Assets	
Land	Not Depreciated
<b>Buildings:</b>	
Structure	30–110 years
Roof	40–100 years
Services Category	35–50 years
Internal Fit Out	25–35 years
Plant	15–30 years
Plant and Machinery	4–15 years
Computer Equipment	3–4 years
Office Equipment	10 years
Furniture and Fittings	3–20 years
Vehicles	5 years
Library Books	3–10 years
Infrastructural Assets	
<b>Roads:</b>	
Formation	Not Depreciated
Top Surface	5–50 years
Sealed Pavement Layers	40–100 years
Unsealed Pavement Layers	4–15 years
Drainage	60–100 years
Surface Water Channels	30–80 years
Footpaths	20–100 years
Traffic Facilities	12–23 years
Signs	12 years
Railings	15–50 years
Street Lighting	35–50 years
Minor Structures	10–50 years
Islands	80 years
Traffic Signals	30 years
Bridges	75–150 years
<b>Water systems:</b>	
Pipes	35–100 years
Sources	25–75 years
Site works	20–100 years

Pipework, Valves and Fittings	50–80 years
Treatment	20–80 years
Pump Stations	15–120 years
Pumps	10–35 years
Electrical	10–50 years
Tanks	50–100 years
<b>Sewerage Systems:</b>	
Pipes	40–100 years
Site Works	25–100 years
Manholes	125 years
Tanks	80 years
Pipework, Valves and Fittings	80 years
Treatment	15–50 years
Pump Stations	80 years
Pumps	20 years
Electrical/Mechanical	15–50 years
<b>Drainage Systems:</b>	
Pipes	40–100 years
Site Works	25–100 years
Manholes	100 years
Pipework, Valves and Fittings	80 years
Pump station	15–80 years
Pumps	20–50 years
Electrical/Mechanical	25–50 years
Greenspace Assets	
Footpaths	20–50 years
Walls and Fences	20–70 years
Access and Parking	15–50 years
Structural	20–100 years
Sports Areas and Courts and Features	15–50 years
Playgrounds	15–50 years
Lighting	19–25 years
Irrigation	15–50 years
Horticultural	30–200 years
Monuments	110–200 years

## Intangible assets

### Software acquisition and development

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

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

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

### Amortisation

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

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

Computer software	5 – 10 years
-------------------	--------------

### Impairment of property, plant and equipment and intangible assets

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

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

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

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

### **Investment property**

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

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

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

Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in

an orderly transaction between market participants at the measurement date.

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

### **Forestry**

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

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

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

### **Employee benefits**

#### **Short term benefits**

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

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

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the Council anticipates

employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

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

### **Long term benefits**

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

### **Defined contribution schemes**

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

### **Provisions**

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

### **Borrowings**

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

### **Financial guarantee contracts**

A financial guarantee contract is a contract that requires the Council or group to make specified

payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

Financial guarantee contracts are initially recognised at fair value. If a financial guarantee contract was issued in a stand-alone arm's-length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, the fair value of the liability is initially measured using a valuation technique, such as considering the credit enhancement arising from the guarantee or the probability that the Council will be required to reimburse a holder for a loss incurred discounted to present value. If the fair value of a financial guarantee cannot be reliably determined, a liability is recognised at the amount of the loss allowance determined in accordance with the Expected Credit Loss model discussed under Receivables.

Financial guarantees are subsequently measured at the higher of:

- the amount determined in accordance with ECL model and
- the amount initially recognised less, when appropriate, cumulative amortisation as revenue.

## Equity

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

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

## Special reserves and other reserves

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

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

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

## Fair value through other comprehensive revenue and expense reserve.

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

## Asset revaluation reserve

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

## Goods and Services Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

## Statement of Cash Flows

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

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

Investing activities are those activities relating to the acquisition and disposal of non-current assets, which are of long term assets and other investments not included in cash equivalents.

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

## Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that



cannot be identified in an economically feasible manner with a specific significant activity.

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

### Budget figures

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

### Critical accounting estimates and assumptions

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

### Property, plant and equipment

There are a number of estimates and assumptions exercised when valuing infrastructure assets using the Depreciated Replacement Cost method. These include:

- Estimating the replacement costs of the asset. The replacement cost is derived from recent contracts in the region for similar assets

- Estimating the remaining useful life over which the asset will be depreciated. To minimise this risk Council's infrastructural assets useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers perform/review Council's infrastructural asset revaluations.

### Landfill sites and aftercare provision

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

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

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

### Critical judgements in applying the Council's accounting policies

Management has exercised the following critical judgements in applying the Council's accounting policies:

### Classification of property

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

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







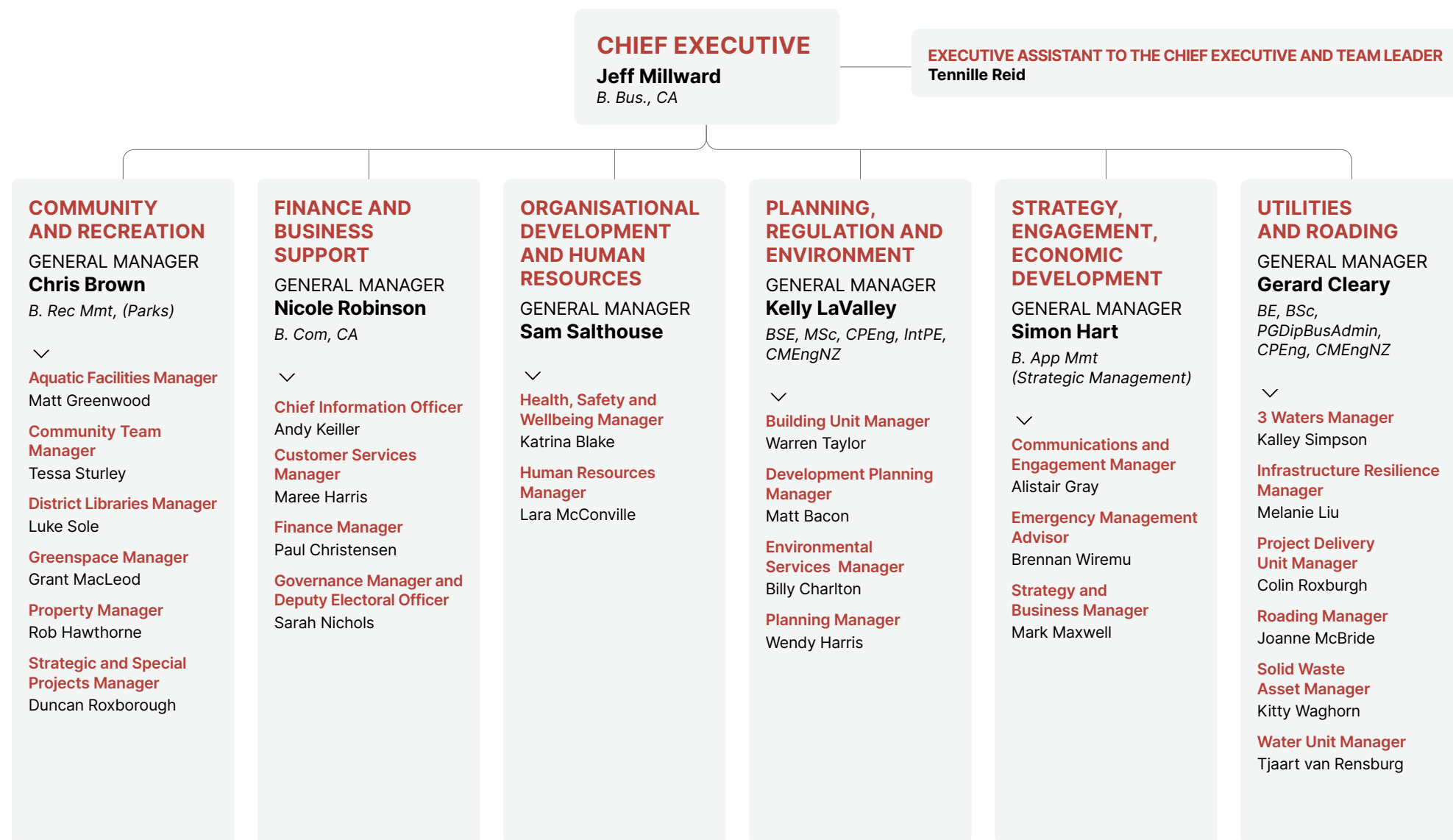




# FURTHER INFORMATION

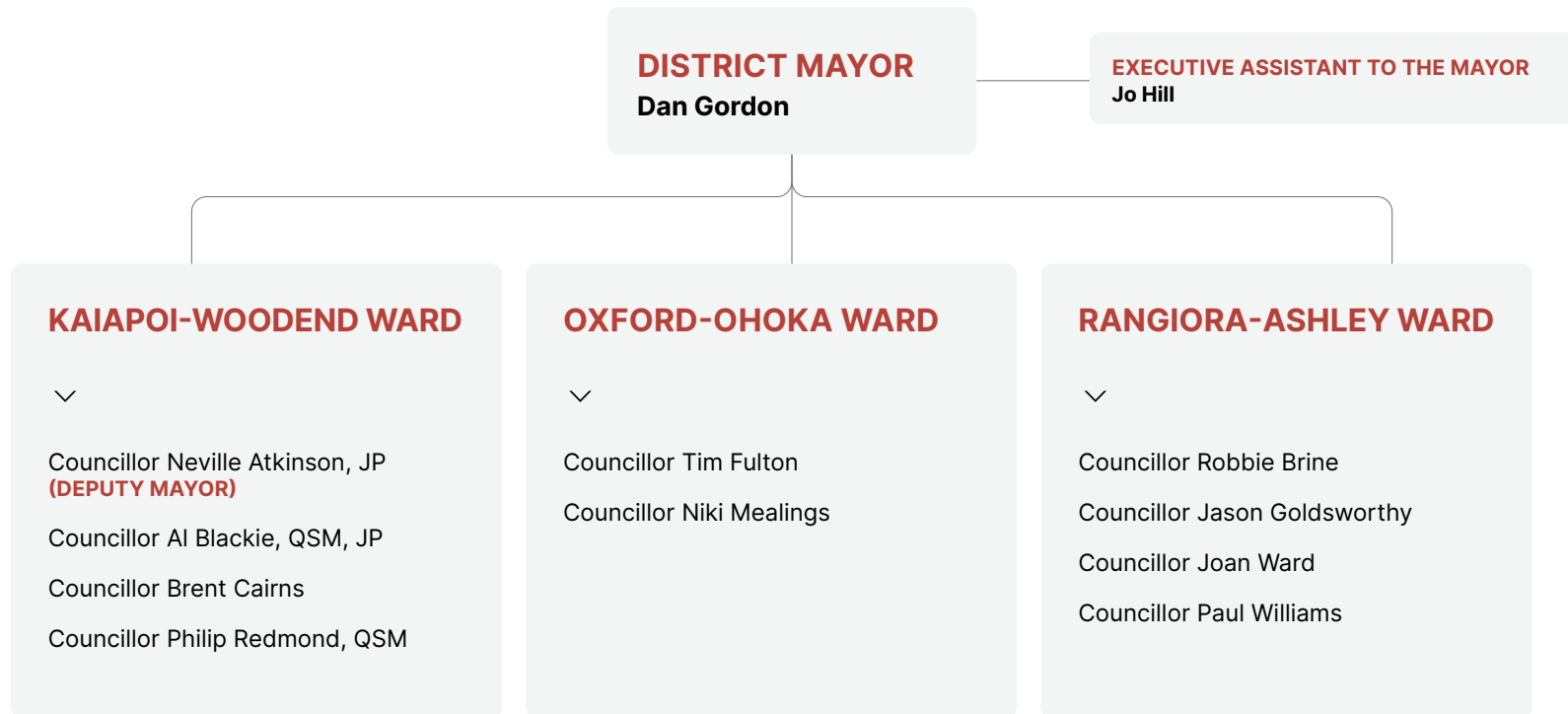
<b>STAFF STRUCTURE TO LEVEL THREE</b>	<b>168</b>
<b>STRUCTURES OF ELECTED MEMBERS</b>	<b>169</b>
• The Structure of Council - Wards	169
• Council and Committees Structure	170
• Structure of Council - Committees and Community Boards	171
<b>GLOSSARY</b>	<b>172</b>
<b>DIRECTORY</b>	<b>175</b>

# STAFF STRUCTURE TO LEVEL THREE

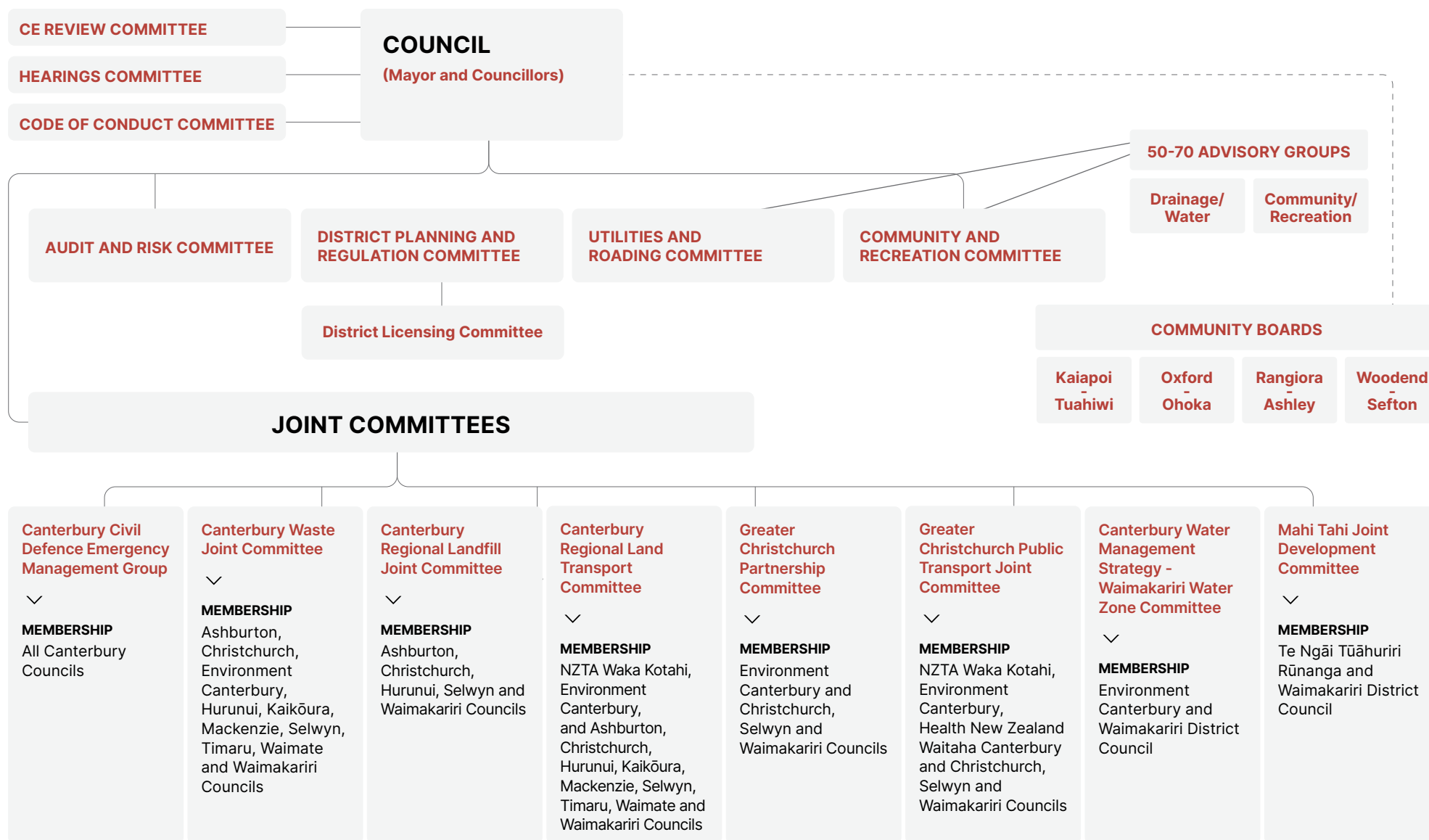


# STRUCTURES OF ELECTED MEMBERS

## The Structure of Council - Wards



## Council and Committees Structure



## Structure of Council - Committees and Community Boards

---

### STANDING COMMITTEES

#### **Audit and Risk Committee**

Jason Goldsworthy (Chair)  
Neville Atkinson, JP  
Tim Fulton  
Joan Ward  
Paul Williams

#### **Utilities and Roading Committee**

Joan Ward (Chair)  
Robbie Brine  
Niki Mealings  
Philip Redmond, QSM  
Paul Williams

#### **Community and Recreation Committee**

Brent Cairns (Chair)  
Al Blackie, QSM, JP  
Robbie Brine  
Niki Mealings  
Philip Redmond, QSM

#### **District Planning and Regulation Committee**

Tim Fulton (Chair)  
Neville Atkinson, JP  
Al Blackie, QSM, JP  
Brent Cairns  
Jason Goldsworthy

---

### COMMITTEES

#### **Mahi Tahī Joint Development Committee**

Mayor Dan Gordon  
Neville Atkinson, JP  
Niki Mealings  
Up to three representatives of  
Te Ngai Tūāhuriri Rūnanga

#### **District Licensing Committee**

Neville Atkinson, JP (Chair)  
Jim Gerard, QSO  
Philip Redmond, QSM  
Paul Williams

#### **Code of Conduct Committee**

Neville Atkinson, JP (Chair)  
Niki Mealings  
Philip Redmond, QSM  
Joan Ward

#### **Chief Executive Review Committee**

Mayor Dan Gordon  
Neville Atkinson, JP  
Robbie Brine  
Philip Redmond, QSM  
Joan Ward

---

*The Mayor is ex officio to all Council Committees and working parties.*

---

### COMMUNITY BOARDS

#### **Kaiapoi-Tuahiwi Community Board**

Jackie Watson (Chair)  
Sandra Stewart (Deputy Chair)  
Tim Bartle  
Tracey Blair  
Russel Keetley  
Neville Atkinson, JP  
Al Blackie, QSM, JP

#### **Oxford-Ohoka Community Board**

Thomas Robson (Chair, until 30 April 2024)  
Sarah Barkle (Chair, from 1 May 2024)  
Mark Brown  
Ray Harpur  
Pete Merrifield  
Michelle Wilson  
Tim Fulton  
Niki Mealings

#### **Rangiora-Ashley Community Board**

Jim Gerard, QSO (Chair)  
Kirstyn Barnett (Deputy Chair)  
Ivan Campbell  
Murray Clarke, JP  
Monique Fleming  
Liz McClure  
Bruce McLaren, JP  
Steve Wilkinson  
Robbie Brine  
Jason Goldsworthy  
Joan Ward  
Paul Williams

#### **Woodend-Sefton Community Board**

Shona Powell (Chair)  
Mark Paterson (Deputy Chair)  
Ian Fong  
Rhonda Mather  
Andrew Thompson  
Brent Cairns  
Philip Redmond, QSM

# GLOSSARY

## Activity

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

## Allocated Costs

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

## Annual Plan (AP)

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

## Assets

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

## Capital Expenditure

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

## Central Business District (CBD)

Central Business Districts of Kaiapoi and Rangiora.

## Capital Value

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

## Community Outcomes

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

## Community Board

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

## Contestable Fund

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

## Council-Controlled Organisation (CCO)

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

## Council-Controlled Trading Organisation

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

## Depreciation

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

## Development Contributions

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

## Expenditure

Spending by Council.

## Financial Year

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

## General Rate

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

## Indigenous Vegetation Site

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

## Hearing

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

## Hearing Panel

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

## Infrastructural Assets

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

## Internal Recoveries

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

## Land Value

The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, leveling, retaining walls, clearing, fertility build-up, flood protection.

## Loan Funds

This is money used by Council that it has obtained by raising a loan.

## Long Term Plan (LTP)

A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes.

## Local Government Act 2002

The key legislation that defines the regulations and responsibilities for local authorities including Waimakariri District Council.

## Main District Towns

Kaiapoi, Oxford, Pegasus, Rangiora and Woodend.

## Mission

This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

## Operating Expenditure

Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.

## Outline Development Plan (ODP)

Outline Development Plan means a plan of a specified area, included in the District Plan, which identifies, in a general manner, the road layout, any stormwater facilities, reserve areas or other matters required to be provided for, or included in, any subdivision or development within the area of the Outline Development Plan.

## Output

Services, activities or goods produced by Council.

## Policy

Guidelines to support effective decision making.

## Public Benefit

This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly identified.

## Private Benefit

This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.

## Rate

Funds collected from property owners in the District.

## Regional Policy Statement (RPS)

Regional Policy statements must be prepared for each region in line with the requirements of the Resource Management Act. They enable regional councils to provide broad direction for all of the territorial local authorities in their region and a framework for resource management which each District Plan must give effect to.

## Renewal Expenditure

This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.

## Residual Waste

The final waste product that has no resource content and currently goes to landfill.

## Resource Consent

This is permission to use resources such as land, water and air, granted under the Resource Management Act 1991.

## Restricted Assets

Assets that cannot be disposed of because of legal or other restrictions and that provide benefit or service to the community. They include reserves vested under the Reserves Act 1977, endowments and property held in trust for specific purposes.

## Revenue

Money received by Council.

## Revenue and Financing Policy

This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each Activity and who should pay for it, taking into account fairness and what is practical.

## Service Levels and Performance Targets

A measure of the service that the activities deliver i.e. number of sports fields available for use, library opening hours, water quality etc.

### **Significance**

This is the degree of importance of an issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impacts and or likely consequences.

### **Special Funds/Reserve Funds**

Money set aside for a specific purpose.

### **Strategy**

Outlines how the District is going to undertake particular actions to deliver the community outcomes.

### **Submission**

Your opportunity to tell the Waimakariri District Council your views on the LTP and/or AP. Submissions need to be made in writing.

### **Targeted Rating Area**

A defined geographical area which attracts a specific rating requirement.

### **Uniform Annual Charge (UAC)**

A specific levy of an equal amount on each rateable property. This amount does not vary with the value of the property.

### **User Fees and Charges**

Fees charged to the community for use of specific services and facilities provided by the Council.

### **Variants (low/medium/high)**

In the case of the LTP this normally applies to low, medium or high population growth estimates made by statistics.

### **Vested Assets**

Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, streetlights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership and hence future maintenance of these assets, passes to Council.

### **Vision**

Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.



# DIRECTORY

## POSTAL ADDRESS

### Waimakariri District Council

Private Bag 1005  
Rangiora 7440  
New Zealand

## LOCATIONS

### Head Office

215 High Street  
Rangiora 7400

### Oxford Service Centre

34 Main Street  
Oxford 7430

### Ruataniwha Kaiapoi Civic Centre

172 Williams Street  
Kaiapoi 7630

**Phone:** 0800 965 468

**Facsimile:** 03 313 4432

**Website:** [waimakariri.govt.nz](http://waimakariri.govt.nz)

## BANKERS

### ANZ Banking Group

85 High Street  
Rangiora 7400

## AUDITOR

### Audit New Zealand

PO Box 2  
Christchurch 8140

*On behalf of:* Auditor General  
Audit Office  
Wellington

## SOLICITORS

### Buddle Findlay

The Regent  
33 Cathedral Square  
Christchurch 8011

### Corcoran French

137 Williams Street  
PO Box 15, Kaiapoi 7644



**Publisher**  
215 High Street  
Private Bag 1005  
Rangiora 7440, New Zealand  
0800 965 468  
waimakairiri.govt.nz

Adopted by Council on 4 March 2025

Published March 2025

ISSN 1179-3406 (Print)

ISSN 1179-5824 (Online)

**Copyright**

Copying of this publication is encouraged,  
providing the source is acknowledged.

