

LONG TERM PLAN

Long Term Plan
2024-2034



WAIMAKARIRI
DISTRICT COUNCIL

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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,

Waimakariri District Council has adopted its Long Term Plan (LTP).

The LTP balances affordability for residents while delivering on the services and infrastructure that makes Waimakariri a great place to live – for residents now and in the future.

Over 330 residents submitted on the draft plan and Council considered submissions during deliberations in May.

Mayor Dan Gordon says affordability for ratepayers during a cost-of-living crisis was at the front of all Councillors thinking.

The first cut of the Draft LTP proposed an initial increase of 19%. Like many businesses and households, the council has been experiencing significant inflationary movements—specifically in construction costs, labour market increases, and revaluation of community assets, with some costs moving as much as 150% over the last few years.

The Council has revised its capital works by going through budget items line-by-line. As a result we have programmed some of the larger projects, such as the extension of the Library and the Eastern Link Road, for the outer years of the LTP to bring the rates increase down further.

Where we have landed is with an increase of 9.39% which is just 0.45% higher than planned due to a big unforeseen increase in insurance costs. Having lived through the earthquakes, we know the value of having your insurance cover right, as do our residents, and this isn't something we were prepared to take an unnecessary risk on.

At under 9.39%, Waimakariri's rates increase is one of the lowest in the country and the lowest in the greater Christchurch area. The Local Government average rate increase this coming year is 16%.

Like households, we're finding the high inflation environment challenging and the Council has worked exceptionally hard to keep rates as affordable as possible. With our forward projections we are looking to move into lower increases around 4% in the coming years.

Major issues the Council sought feedback on in the Long Term Plan included:

1. Funding flood resilience and improvements

Climate change exposes our District to more severe weather and Waimakariri is particularly prone to flooding. As a result, the Council is establishing an Infrastructure Resilience Team as well as a Flood Recovery and Resilience Fund so when a problem arises with stormwater management we have money put aside to address this.

2. Plans for Rangiora Eastern Link road and Skew Bridge

The community is keen to see the Rangiora Eastern Link road built. The Council will now lobby NZ Transport Agency (NZTA) to commit its share of the project. This, along with a replacement of Skew Bridge in West Kaiapoi, are our main priorities when advocating for funding from NZTA. These projects, if they receive co-funding from NZTA, would take place in the outer years of the LTP and help solve traffic congestion significantly.

We are also pleased central Government has committed to the Woodend Bypass—this is long overdue and essential as our communities in Woodend, Ravenswood and Pegasus grow. The Council will also be strongly advocating for walking and cycling to be included with the Bypass.

3. Building the right community facilities at the right time

Our community is growing rapidly and will have 30,000 new residents by 2050 with an estimated population of 100,000. The Council must plan for this future growth—this includes looking at how and when we build community, sporting, and aquatic facilities—so there are always plenty of places for leisure and recreation that enhance community wellbeing.

4. An extension to the Trevor Inch Memorial Rangiora Library

The Council supported the extension of the current library in the outer years of the LTP. This is a great way of ensuring this key community facility continues to meet the needs of our community without over committing financially. We also want to investigate the possibility of including the museum in any future development. This outcome illustrates the balance the Council has been trying to make through this LTP.

5. Plans to prioritise the natural environment

The Natural Environment Strategy was supported. This exciting strategy will result in more natural places to play, improved biological awareness, the development of more reserves, and a lot of planting. It will prioritise nature, connect people with the environment, improve knowledge about our biodiversity, and sustain and create resilient ecosystems.

Mayor Dan Gordon says feedback through the submission process indicated that the Council is on the right track.

Our residents told us they were happy with our proposed approach to funding growth while being conscious of affordability during a period of high inflation. We're continuing to look for ways to operate more efficiently and will consider all options going forward including things like selling surplus property.

Waimakariri has a growing population, and residents want the District to retain the amenities and services it currently has, and for the Council to improve and build on these at the right time.

We have taken economic conditions facing both the Council and households into account. That said, while we've taken a lot off the table to keep rate increases affordable, we're still spending around \$693m over the next ten years on replacing assets, increasing levels of services, and catering for growth.

Getting the balancing act right is always difficult and we believe we have the balance right for these difficult times.

Ngā mihi

Dan Gordon
Mayor



Jeff Millward
Chief Executive



FURTHER CHANGES TO THE LTP AS A RESULT OF SUBMISSIONS AND COUNCIL DELIBERATIONS

Service Delivery	Change
Governance	Additional \$1,400,000 budgeted per year starting from 2024/25 for Insurance Premiums
Roading and Footpaths	Additional \$270,000 budgeted in 2024/25 for Todds Rd / Fernside Rd Intersection Improvements
Roading and Footpaths	New \$1,000,000 budgeted in 2024/25 for Gravel Pit Land Purchase and is 50% funded from Accumulated Reserves
Roading and Footpaths	Additional \$10,000 budgeted per year starting from 2024/25 for Leaf fall Sweeping
Water Supply	Additional \$85,000 budgeted in 2024/25 for South Belt Link Main
Wastewater	Additional \$540,000 budgeted in 2024/25 for Raven Quay Gravity Main Renewal
Wastewater	Removed \$52,350 budgeted in 2024/25 for Woodend Wastewater Treatment Plant Overflow Improvements
Stormwater Drainage	Additional \$150,000 budgeted in 2024/25 for Raven Quay Stormwater Renewal
Stormwater Drainage	Additional \$126,000 budgeted in 2024/25 for School Rd Drainage Upgrade
Stormwater Drainage	Additional \$75,300 budgeted in 2024/25 for Matai Place Stage 2 Drainage Upgrade
Stormwater Drainage	Additional \$20,000 budgeted per year starting from 2024/25 for Kaiapoi Underchannel Piping
Stormwater Drainage	Additional \$9,950 budgeted per year starting from 2024/25 for Oxford Rural Drain Maintenance
Stormwater Drainage	Additional \$16,770 budgeted per year starting from 2024/25 for Central Rural Drain Maintenance
Solid Waste	Refuse Bag revenue and expenditure for 2024/25 to 2028/28 have both been decreased 50%
Solid Waste	Reduced \$120,000 budgeted per year starting from 2024/25 for Collection operating expenditure
Recreation	Additional \$1,400 budgeted per year starting from 2024/25 for New Eyreton Hall Association Grant
Recreation	New \$5,000 budgeted per year starting from 2024/25 for North Canterbury Neighbourhood Support Grant
Recreation	The Southbrook Sports Club project has changed from being budgeted over the 3 years 2025 - 2028 to all being budgeted within the 2027/28 year.
Property Management	Additional \$4,650,000 budgeted over 2024/25 and 2025/26 for a new Pensioner Housing Development. Which is being funded by additional \$4,650,000 of Grants
Property Management	Additional \$70,000 budgeted per year starting from 2026/27 for operating expenditure from the new Pensioner Housing Development
Property Management	Additional \$230,500 budgeted per year starting from 2026/27 for rent revenue from the new Pensioner Housing Development



COUNCIL'S PLANNING AND REPORTING CYCLE

The Long Term Planning Cycle

↓ We are here



INTRODUCTION TO THE DOCUMENTS

The Long Term Plan outlines the Council's priorities for the next 10 years.

The Local Government Act 2002 stipulates in Section 93 that a local authority must, at all times, have a long term plan. The purpose of a long term plan is to:

- a) describe the activities of the local authority; and
- b) describe the community outcomes of the local authority's district or region; and
- c) provide integrated decision-making and co-ordination of the resources of the local authority; and
- d) provide a long-term focus for the decisions and activities of the local authority; and
- e) provide a basis for accountability of the local authority to the community.

Elements of a Long Term Plan include:

Consultation Document

Provides a fair representation of the matters that are proposed for inclusion, as an effective basis for public participation in local authority decision-making processes relating to the long term plan.

Financial Strategy

Provides a guide for the local authority to consider proposals for funding and expenditure, and provides a context for consultation by making transparent the overall effect of those proposals on services, rates, debt and investments.

Infrastructure Strategy

Advises the significant infrastructural issues that are likely to arise over the next 30 years, including their financial and non-financial consequences and options for managing them.

THE DECISION MAKING PROCESS

Long Term Plan 2024-2034 Consultation Document for Public Submissions

(Open Friday 15 March 2024)



Public Submissions

(Close Monday 15 April 2024)



Hearing of Submissions

(From Wednesday 8 May to Friday 10 May 2024)



Consideration of Submissions

(From Tuesday 21 May to Thursday 23 May 2024)



Adoption of Long Term Plan 2024-2034

(Tuesday 25 June 2024)



Effective from 1 July 2024

AUDIT REPORT

Independent Auditor's Report

To the reader:

Independent auditor's report on Waimakariri District Council's 2024- 34 long-term plan

I am the Auditor-General's appointed auditor for Waimakariri District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Audit New Zealand. We completed our report on 25 June 2024.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community; and
- the information and assumptions underlying the forecast information in the plan are reasonable; and

- the disclosures on pages 129 to 131 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Emphasis of Matter – Uncertainty over Waka Kotahi funding

Page 28 outlines the high level of uncertainty over Waka Kotahi NZ Transport Agency's (the Agency) expected funding of Rangiora Eastern Link Road and Skew Bridge projects. If the Agency does not provide funding or provides less funding than assumed, the Rangiora Eastern Link Road and Skew Bridge projects will either not proceed or will be reconsidered depending on the level of funding received, which will affect the proposed levels of service.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised), Assurance Engagements

Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400, The Examination of Prospective Financial Information, that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;

- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and

- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality management

We have complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1, International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1), issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour; and
- quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (PES 3), issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In addition to this audit and our report on the Council's 2023/24 annual report, we have carried out an assurance engagement in respect of the Council's debenture trust deed, which is compatible with those independence requirements. Other than these engagements, we have no relationship with or interests in the Council.



Yvonne Yang
Audit New Zealand

On behalf of the Auditor General
Christchurch, New Zealand

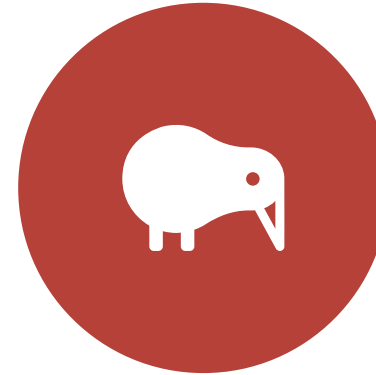
COMMUNITY OUTCOMES



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, whanau, 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 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		
Our purpose <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>		
Our vision <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>		
Our values <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>
Our customer promise <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.

Te Ngāi Tūāhuriri Rūnanga and Council established the Mahi Tahī Joint Development Committee in 2019 to share decision-making about mutual issues that impact both organisations. 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 whanau 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 continues to work directly with the Mana Waitaha Trust, authorised by Te Ngāi Tūāhuriri Rūnanga to engage with the Council on behalf of descendant land owners in relation to the residential development of Māori Reserve 873.

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

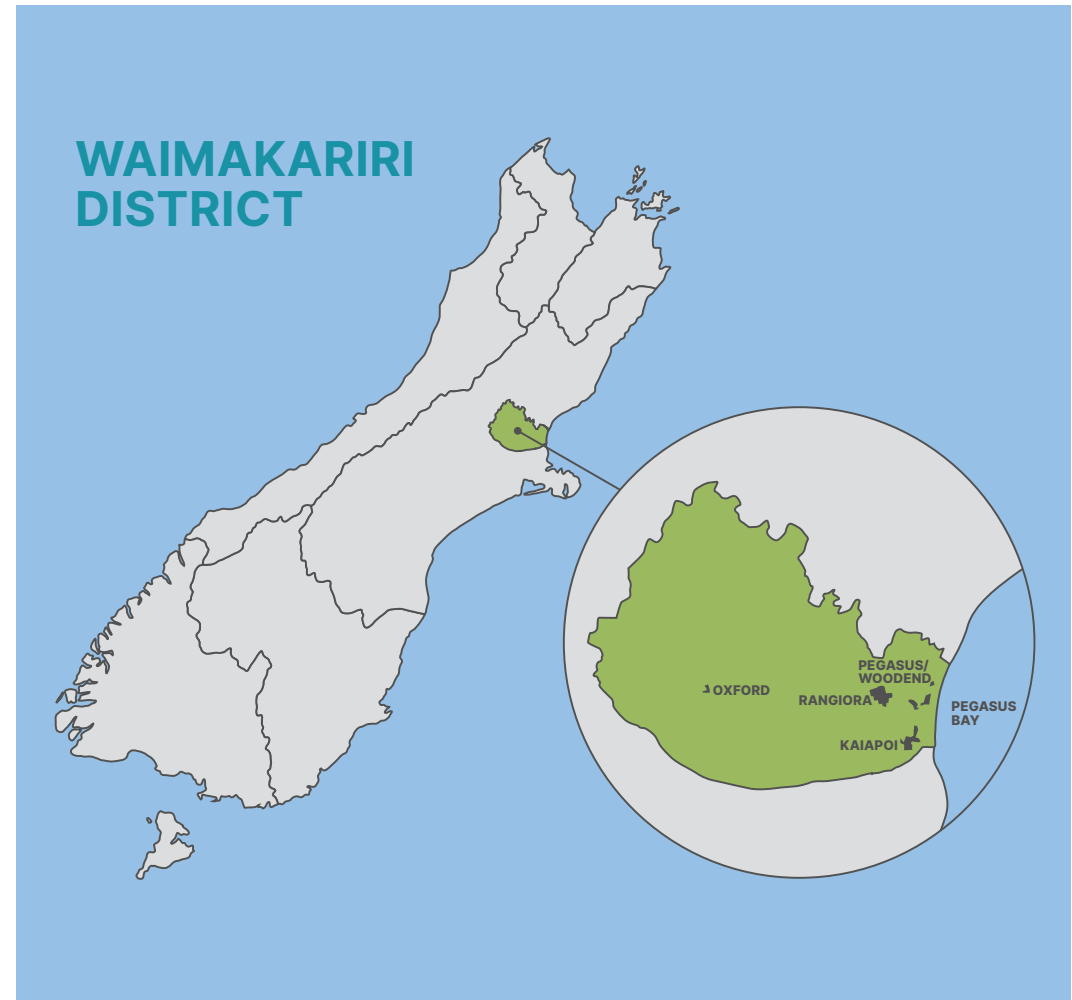
Waimakariri (meaning river of cold rushing water or cold river)

Location and character

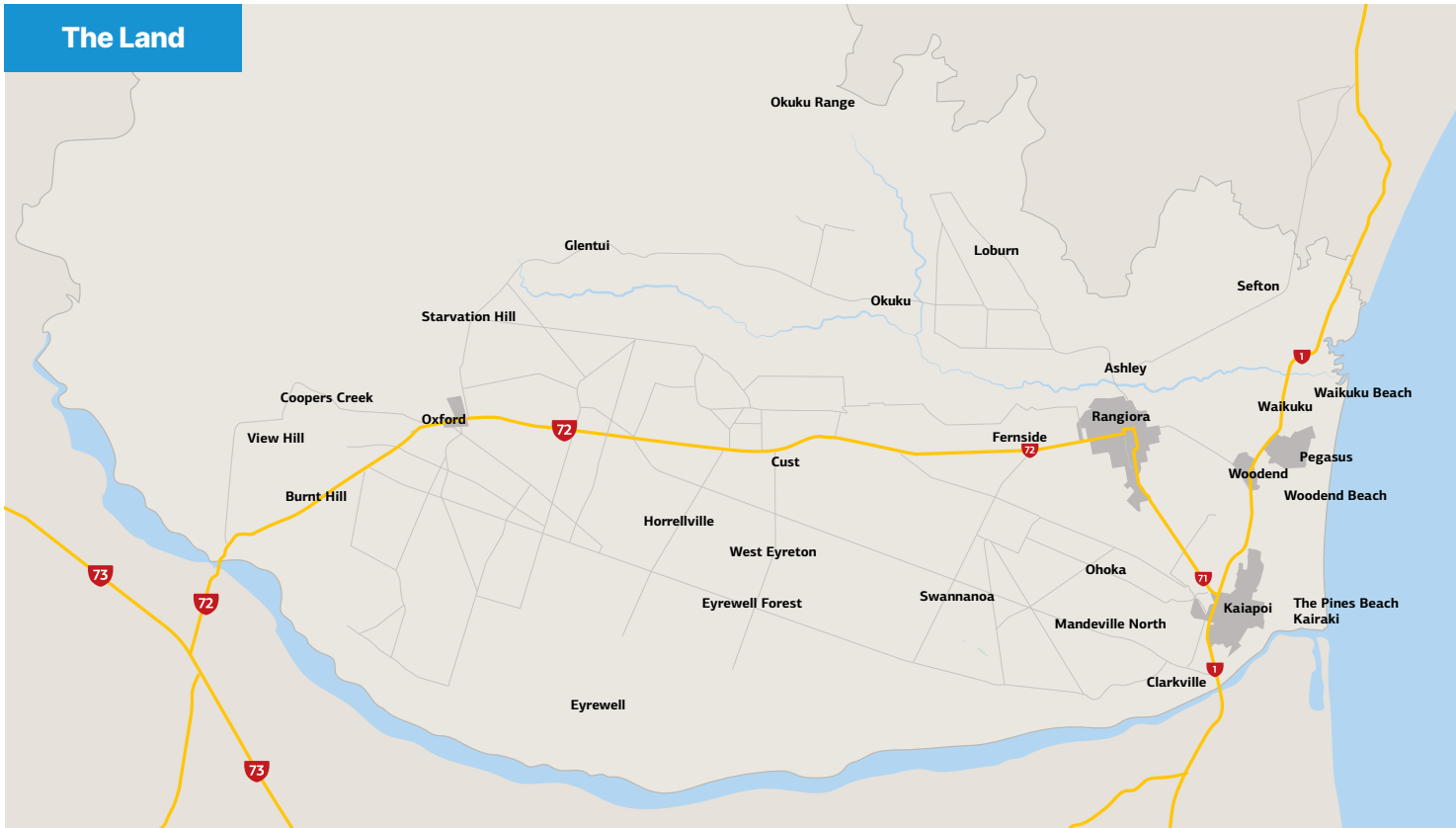
The Waimakariri District lies to the north of Christchurch on the Canterbury Plains, extending from the Waimakariri River to the south, Pegasus Bay in the east and the Puketeraki Range in the west. It is bounded to the north by Hurunui District.

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

\$14,626m

Land value (January 2024)

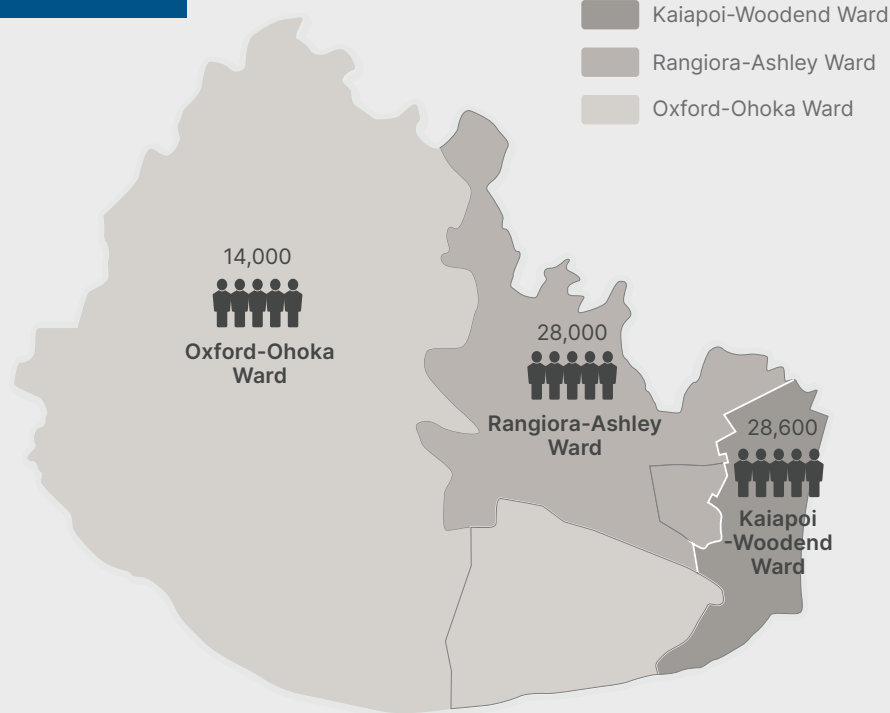
\$27,764m

Capital value (January 2024)

28,752

Rateable properties (January 2024)

The People



Data source:

Sub-national population estimates at December 2023, Statistics NZ



71,000

Estimated usually resident population as at 30 June 2023

Main ethnic groups

European (93%)
Maori (9%)
Asian (3%)

Population age

0-14 years (19%)
15 to 64 years (62%)
65+ (19%)

+16%

Population change 2018 - 2023

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

80% of households live in a privately owned dwelling



CONSIDERATIONS AND CONSTRAINTS

KEY ASSUMPTIONS AND RISKS

21

KEY ASSUMPTIONS AND RISKS



The Council has identified a number of risks and assumptions when preparing this Long Term Plan (LTP) to ensure that all estimates and forecasts, contained throughout this document, are made on the same basis throughout the 10 year period, and in the case of the Infrastructure Strategy (IS) throughout the 30 year period.



LIKELIHOOD RATINGS	
Descriptor	Description
High	The event is expected or likely to occur in most circumstances. A very low level of confidence/information.
Medium	The event should occur at some time. A moderate level of confidence/information.
Low	The event is unlikely to occur or only in exceptional circumstances. A very high level of confidence/information.



CONSEQUENCES					
Descriptor	Health and Safety	Financial \$	Project Delays	Design robustness	Environment
Major	Risk of multiple fatalities.	Millions to tens of millions of dollars.	More than 6 Months–Years delay.	Significant performance deficiencies.	Widespread ecological damage, costly restoration.
Medium	Risk of serious injuries.	Hundreds of thousands to millions of dollars.	Weeks to months.	Unable to meet some design criteria.	Significant but recoverable damage/localised.
Routine to Minor	Risk of minor injuries.	Tens of thousands to hundreds of thousands of dollars or less.	Days–Weeks.	Meets design criteria most of the time.	Minor short term effects.



COMBINED FACTOR RATINGS
High significance
Medium significance
Low significance



The Risks and Assumptions have been grouped as per our four Wellbeings (Environmental, Economic, Cultural and Social) with consideration given to the five strategic priorities.



RISK AND ITS SIGNIFICANCE Level of significance = likelihood x consequence, shown as: 	CONSEQUENCE OF RISK With level of severity shown as: 	MITIGATION MEASURES	ASSUMPTIONS FOR LONG TERM PLAN (LTP) AND INFRASTRUCTURE STRATEGY (IS)
ENVIRONMENTAL			
<p>Natural Disasters E1. Earthquakes – Alpine Fault Magnitude 8 + (AF8) Significant earthquakes that cause major damage to Council's assets/infrastructure.</p>	<p>The community is significantly disrupted and displaced; Infrastructure and facilities are significantly damaged by more earthquakes. As well as a large amount of additional funding being required for service restoration affecting Council's debt and rate levels, provision for infrastructure renewals would also be affected. Government funding reduced, to aid recovery. Displaced community, impact on housing (Council owned). Loss of biodiversity, natural areas, cultural significance, public spaces. Increase in social harm/mental health. Population death.</p>	<p>Ensure continued development and resourcing of Civil Defence Emergency Management (CDEM response functions such as the Emergency Operation Centre (EOC) to ensure effective and timely emergency response functions are available. Update and adopt the Councils CDEM Recovery Management document, and ensure resulting arrangements and resources are in place to deliver effective recovery activities. Adopting resilient infrastructure standards through asset management plans and best practices. Continue to work with key central government and regional partner agencies on developing plans and arrangements that improve resilience, readiness, response and recovery from an Alpine Fault event. All Council existing above ground facilities upgraded to or otherwise at least 67% of current building code requirements. All new facilities meeting or exceeding current code requirements. Making appropriate District Plan provisions in relation to known active faults. Providing for borrowing 'headroom' in the Financial Strategy (FS). Continue to advocate to central government for further health and emergency services provision within the district. Development of education and awareness engagement tools, and supporting the creation of 'Community Hubs' at key locations within the district to enable greater self sufficiency and resilience. Ensure planning activities include sufficient land provision for district cemeteries.</p>	<p>CDEM emergency readiness and infrastructure and buildings seismic resiliency are all reflected in relevant budgets. Borrowing 'headroom' of \$48m to fund the Council's share of rebuild in relation to a 'maximum probable loss' scenario is provided for within the Council's FS.</p>



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ENVIRONMENTAL			
<p>E2. Other Natural Disasters (Significant Unplanned Adverse Events). Fire, floods, windstorms, snowstorms, tsunamis outside of expected risk assessments.</p>	<p>Some community disruption and displacement. Localised infrastructure and facilities damage. Lesser scale affects than 1. above on the Council's financial position. Displaced community, impact on housing (Council owned). Loss of biodiversity, natural areas, cultural significance, public spaces. Increase in social harm/mental health. Issuing consents for flood prone areas.</p>	<p>Ongoing mitigation measures as for a very large earthquake are more or less relevant depending on the event.</p> <p>Making provisions in the District Plan informed by updated flood hazard mapping to guide development location and floor heights in relation to localised as well as major flooding scenarios.</p> <p>Continue to advocate to central government for further health and emergency services provision within the district.</p> <p>Infrastructure design standards are monitored and updated where required to reflect updated modelling and data, including that related to rainfall patterns.</p> <p>Continue to maintain CDEM readiness for response and recovery.</p> <p>Continue to support FENZ and their urban and rural Fire Forces.</p> <p>Planning documents and processes consider flood modelling and natural hazards to reduce risk of future harm.</p>	<p>The borrowing 'headroom' assumption in 1. above applies and is considered sufficient to account for reasonably foreseeable costs.</p> <p>Included in the budgets is the establishment of a permanent infrastructure resilience team and flood recovery and resilience fund to support the works to reduce the impact. This is a total capital works of \$22.2m and operating costs of \$3.3m over the 10-year period.</p>



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ENVIRONMENTAL			
<p>E3. Impacts of Climate Change</p> <p>Hazards, infrastructure and community planning has not adequately accounted for changes in climate. These include higher temperatures, fewer frost days, more frequent and intense rainfall events and storms, sea level rise and associated ground water rises along with increased frequency and intensity of storm surges and wave impacts.</p> <p>A broad range of impacts will be likely to be felt both directly and indirectly. These include increased risk of flooding, wildfires, more intense and frequent heat waves, harm from pests and diseases, changes to river flows and groundwater tables, extended periods of drought, loss of natural ecosystems including indigenous biodiversity, loss or damage to essential infrastructure, and disruption to coastal and flood-prone communities.</p> <p>Insignificant funding set aside for mitigation or recovery.</p> <p>Increased risks arising from failure to transition systems, infrastructure, and communities in a timely manner.</p> <p>Increased risk of litigation and loss of insurance cover.</p>	<p>A broad range of impacts will be likely to be felt both directly and indirectly. These include increased risk of flooding, wildfires, more intense and frequent heat waves, harm from pests and diseases, changes to river flows and groundwater tables, extended periods of drought, loss of natural ecosystems including indigenous biodiversity, loss or damage to essential infrastructure, and disruption to coastal and flood-prone communities.</p> <p>Insignificant funding set aside for mitigation or recovery.</p> <p>Increased risks arising from failure to transition systems, infrastructure, and communities in a timely manner.</p> <p>Increased risk of litigation and loss of insurance cover.</p>	<p>Adoption of a Climate Change Policy in 2020.</p> <p>Continue to engage regularly with the insurance sector on risks and coverage options.</p> <p>Adoption of a Waimakariri District Climate Scenarios NIWA technical report in 2022.</p> <p>Preparation of a 30-year district Natural Environment Strategy which includes actions for climate change mitigation and adaptation. This will be finalised after LTP consultation.</p> <p>Including climate change considerations in Council strategies such as the draft Integrated Transport Strategy and the 2023 Waimakariri Economic Development Strategy.</p> <p>Member of the Canterbury Climate Change Partnership Working and Reference Groups which are currently preparing a climate action plan for all Canterbury Councils.</p> <p>Updating flood hazard mapping as in E2 above allows for 1m of sea level rise by 2100. This will be reflected in District Plan provisions.</p> <p>Allowing for implications of sea level and groundwater rise and changing weather patterns in infrastructural asset management planning and the forthcoming Reviewed District Plan.</p> <p>Climate change risk assessment completed in 2023 for all 3 Waters assets.</p> <p>Appointment of a specialised climate change staff position in 2023 to lead the Council's \$630k 2023-26 climate change programme. This includes:</p> <ul style="list-style-type: none"> finishing the risk assessment for the rest of Council assets subscribing to the resilience explorer portal which identifies district climate change risk refreshing the Council's 2018 carbon footprint assessing the district carbon footprint preparing resilience and mitigation strategies. 	<p>Consequences of climate change for asset management are or are soon to be accounted for in relevant plans, budgets and policies.</p> <p>Council will continue to follow the IPCC and government research and guidelines.</p> <p>Transition decisions will be made in a timely manner.</p> <p>Adequate resources will be set aside for climate change mitigation, adaptation and recovery over the long term.</p> <p>Climate actions in strategies will be implemented.</p> <p>Insurance will continue to be made available for Council assets.</p> <p>Council will continue to enjoy a political mandate from the community to proceed with its climate change work.</p>



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ENVIRONMENTAL			
E4. Water Quality Rising regulatory requirements and community expectations in relation to freshwater quality and in the face of deteriorating groundwater and lowland stream water quality.	Increasing standards for water quality management impact the Council's regulatory, monitoring and infrastructure requirements. Community drinking water supplies pose a health risk to the public in the event of deep-well water quality deterioration. Ongoing public disquiet over the requirement to chlorinate and fluoridate water supplies. The rate and possible magnitude of potential source groundwater contaminations is very uncertain. There is already evidence from customer surveys and other channels that water quality is an area of concern, as is the associated costs with additional treatment.	Provisions in asset management plans are updated and this is reflected in capital works programmes. New and revised consenting requirements set by Regional Plans are responded to. Regular testing and proactive safety plan implementation to ensure compliance with DWQAR. Regular testing and proactive safety plan implementation to ensure compliance with the Drinking Water Quality Assurance Rules. A comprehensive public education programme.	Planned expenditure, monitoring and regulatory initiatives are effective in responding to rising regulatory requirements and observed deterioration in water quality. Increase in funding to ensure health and safety mitigation. Drinking water safety plans are being implemented, and are successful in delivering safe healthy water. The majority of consumers accept the need for chlorination and fluoridation.
E5. A Pandemic or Similar Event That would negatively impact the District's population through constraints, restrictions and increased risk to public health, in turn affecting the community's social, economic and cultural wellbeing.	In the case of wide-spread epidemic, District health and welfare services cannot keep up with demand. Low direct impact, but if it were to occur, some adverse indirect impact on Council's financial position could be expected. Population deaths.	Continue to maintain CDEM readiness for response and recovery. Continue to support relevant agencies border protection, monitoring and response programmes capacity and readiness. Ensure planning activities include sufficient land provision for district cemeteries.	Covid-19 restrictions have ended. The principles and processes associated with the Covid Pandemic provided a framework for future 'health led, Council supported' responses to such events.



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ENVIRONMENTAL			
<p>E6. Biodiversity, Natural Environment and Degradation</p> <p>Invasive species have the potential to reduce native species populations and degrade the natural environment whilst often having the means to be vectors for disease.</p> <p>Increasing population throughout the District is leading to changes in land use with increased requirement for housing developments, intensification of agricultural land. These changes lead to the loss of habitat either directly or through degradation of the natural environment.</p> <p>Direct habitat loss is indicated as a primary threat to biodiversity. The District currently has less than 10% native vegetation cover, a threshold below which rapid decline in healthy, functioning ecosystems is observed.</p> <p>The gradual deterioration of habitat quality can destroy ecosystems over many years, often going unnoticed until the chance of restoration is negligible. The causes can vary such as those caused by invasive species, pollution and climate change.</p> <p>Societal pressures, such as regulatory requirements and community expectations in relation to the health of the natural environment. Customer surveys show that the community is largely unsatisfied with the amount of protection, maintenance and enhancement of the natural environment.</p> <p>The District has limited information regarding the natural environment and biodiversity. If an asset cannot be measured, it is unlikely to be protected and maintained successfully.</p>	<p>A degrading natural environment can impact on recreation, human health and cause financial damage to agricultural and horticultural industries and result in project delays.</p> <p>Continued habitat loss in the District can lead to reduced biodiversity and the ecosystem services which are associated with those species and communities, such as healthy soil formation, air and water purification and nutrient cycling.</p> <p>The removal of functioning ecosystems has a detrimental impact on ecosystem services which support human health, primary industries, recreation and tourism industries.</p> <p>Potential loss of cultural heritage, traditional knowledge and spiritual connection to nature.</p>	<p>An informed Natural Environment Strategy has been compiled to guide Council policy, strategy and practical works to address human health, financial, legal and reputational risks posed by mishandling of the natural environment.</p> <p>Cross-Council meetings and communication regarding impacts to the natural environment.</p> <p>Predator and pest management scheme underway and collaborating with regional and national groups.</p> <p>The natural environment is recognised as an asset both within and outside of Council to ensure the protection, enhancement and maintenance.</p> <p>The Council participates in National, Regional, and locally relevant surveying, monitoring, and research regarding the natural environment, biodiversity assets and ecosystem services.</p> <p>Multiple opportunities for communities to access and experience the natural environment.</p> <p>A comprehensive Council education programme and public education and events programme.</p>	<p>The Natural Environment Strategy, along with the Implementation Plan is adopted and effective in responding to areas of risk.</p> <p>Practical restoration of Council owned land is continued.</p> <p>There is an increase in funding to ensure mitigation measures, particularly all actions noted in the Natural Environment Strategy can be undertaken.</p> <p>Community members have access to ecological information and advice from a range of sources and events supported by Council.</p> <p>The Council strives for current inclusive information regarding the natural environment and biodiversity assets.</p>

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ECONOMIC			
N1. Inflation (including wage inflation) Inflation is significantly higher than that allowed for in the FS. The risk category is low-medium in the short term (1 to 3 years), but high in the longer term (4 to 10 years) due to the current economic environment and as long range forecasts are harder to predict.	Greater than anticipated cost increases, especially in construction and contracting rates increasing the overall cost of the capital and maintenance programmes. In turn this has an impact on debt servicing costs and rates.	A comprehensive local government sector-wide approach to inflation projections has been used which allows for the fact that costs typically increase at a faster rate than the consumer price index (CPI). Infrastructure assets are formally re-valued at least every 3 years and annually for Rooding. Construction costs are reassessed annually, and new rates are incorporated into future capital works programs and renewals planning.	Year 1 projections of the LTP reflect the high inflation, interest rate and construction cost environment over the prior periods. The industry wide reporting guidance from BERL shows inflation in the short term is approximately 2.2% and reduces in the later years to 1.8-1.9%, which has been captured in the LTP.
N2. Economic Growth Long-term economic growth will not continue to be consistent with historic trends and instead growth remains moderate.	A persistent downturn in economic prospects may mean the Waimakariri District is not able to sustain high employment and continued real growth in incomes. Ratepayers are unable or unwilling to support maintaining Council levels of service.	Making conservative projections for growth and development and so the contribution of growth to revenue, particularly in the later years of the LTP. Allowing for moderate overall rate increases.	Treasury's 40-year economic growth outlook and related fiscal projections are an adequate basis for the Council assuming continuing moderate economic growth and consistent Government financial policies. Underlying assumptions make some provision for incremental technological change, and this is reflected in the LTP provision for information technology expenditure. The Council continues to support through the LTP for Enterprise North Canterbury (ENC) and the Three Town Promotions Associations, which implement programmes to support business and visitor attraction to the District, and support local businesses through advice, training, promotions and networking activities.
N3. Interest Rates Long term interest rates on loans will not continue to decline with the OCR, but instead increase back to the highs of 6-7% recently observed in the market.	Increases in interest rates flow through to higher debt servicing costs and higher rates.	Maintaining a prudent level of debt and related hedging programme established within the limits of adopted Treasury policy.	The weighted average interest rates on loans will be 4.6% over the next 10 years. This reflects current loans and interest rate hedges and future economic forecasts.



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ECONOMIC			
<p>N4. New Zealand Transport Agency (NZTA) Revenue</p> <p>Sufficient funds may not be available to pay for the planned capital projects. Regional land and transport plan is still under consultation, therefore it is unknown what projects are confirmed.</p>	<p>There is a risk that sufficient funds will not be available to pay for the planned capital projects. For example, because growth does not provide sufficient funding from development contributions or the community considers that required rates rises are not affordable.</p>	<p>The Council will assess the availability of funds as part of the annual budget process and if funds are not available, it may revise the capital programme that is set out in the LTP.</p> <p>Ongoing advocacy through formal local and regional submissions, and through support of the advocacy activities of partner organisations such as LGNZ who may represent the sectors views on issues on funding mechanisms for local government activities.</p>	<p>It is assumed that the level of financial assistance received from NZTA will remain at 51% for the period of the LTP. Funding assistance for large capital transport works would be achieved on a case by case basis through a Business Case approach with NZTA.</p> <p>There is a high level of uncertainty around NZTA Waka Kotahi's funding for the Council's roading projects, particularly Eastern Link Road and Skew Bridge projects. Over 10 years we would expect to receive \$16.3m from NZTA for both of the two projects. If funding is not approved, we would not proceed with the planned projects. We would then review our plans as part of the Annual Plan process for 2025/26. If a lower Funding Assistance Rate is proposed by NZTA, we would need to reconsider our budget as part of the Annual Plan process for 2025/26 as well.</p>
<p>N5. Timing and Level of Capital Expenditure</p> <p>Significant capital projects are delayed.</p>	<p>If projects do not occur as planned, capital expenditure in any year may differ from that forecast and delay may also change the cost of individual projects.</p> <p>In addition, planned borrowings will be deferred to later years. As a result rates increase will be postponed to when the projects are completed.</p> <p>Infrastructure investments consume a large amount of resources.</p> <p>To reap the benefits of an investment, the infrastructure must be maintained and renewed due to the wear and tear.</p> <p>Delayed renewals will affect the performance and reliability of the infrastructure and lead to increase in maintenance costs.</p> <p>Any significant delay in capital programme will have negative impact on delivery of future capital programme due to limited resources Council has to deploy in any given year.</p>	<p>The delivery of the capital programme includes additional resourcing, including external parties for programme and project management.</p> <p>Regular reporting on infrastructural capital project delivery.</p> <p>The LTP and Annual Plan process in their own right provide a formal process for regularly reviewing the relevant strategies, policies and AMPs that guide the timing and expenditure for significant capital projects.</p>	<p>The Long Term Plan assumes that the timing and cost of capital projects and associated operating costs are as determined through the Council's activity management planning process.</p>



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ECONOMIC			
N6. Asset Revaluation Asset revaluation is higher than estimated.	Greater than anticipated cost increases, especially in construction and contracting rates increases the overall cost of the capital and maintenance programmes, in turn having an impact on rates.	Council monitors the valuation movements for all significant infrastructural assets on a yearly basis. Asset valuations are formally re-valued at least every 3 years for all infrastructure assets except roading, which is done annually.	In the LTP, Council has revalued its significant infrastructural assets for roading on a yearly basis and all other assets on a 3 year cycle (or where significant changes in economic conditions require) in line with the CGPI. The consequences of high revaluations are that depreciation has to be ramped up, directly affecting rates. Infrastructure asset values used in the LTP are based on the most recent revaluations, with an additional inflation based increase applied to the value of three waters assets as at June 2024.
N7. Insurance The Council generally maintains prudent insurance cover that is readily available. However in the event of E1. above the risk is that cover may be withdrawn/be unavailable to provide for reinstatement of otherwise insured Council assets.	Should insurance be lost, the cost of damage reinstatement from a major disaster would be significant and works prioritised and funded through borrowing and rates.	Allowing adequate borrowing 'headroom' in LTP in case full replacement cover is not retained for above and below ground assets.	Council will retain full replacement cover for above ground assets. The 60% Government share for below ground assets is maintained. Borrowing 'headroom' is provided for in the FS, in the unlikely event full cover is not available.



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ECONOMIC			
<p>N8. Development contributions</p> <p>The Local Government Act 2002 (LGA) requires that Council adopt a policy on development contributions or financial contributions. Council's Development Contributions Policy provides a framework through which the cost of infrastructure required to meet additional demand created by growth is partly funded by those who are the primary beneficiaries of the infrastructure. Primary beneficiaries paying an appropriate portion of the cost saves general ratepayers from bearing a disproportionate portion of the costs.</p>	<p>Council is required to plan for the future in a prudent and efficient manner; and ensuring that development contributions that the Council levies on the development of new properties that place additional demand on infrastructure in the district are adequate to meet the associated costs.</p> <p>Council's Financial and Infrastructure Strategies reflect long-term planning and assumptions around infrastructure provision and funding.</p> <p>Our District is growing, and we expect it to continue to do so, reaching about 81,000 people by 2034, and 100,000 by 2054. This represents an anticipated annual increase of 495 households per year. This means that we will also need more houses. We also expect there will be an increase in the total business floor area required by commercial operators.</p> <p>The Growth Model for the District has been developed using Statistics New Zealand growth projections, with adjustments made where necessary to reflect known areas of higher growth within the district. The predicted rates of growth have been used to calculate growth in terms of 'Household Unit Equivalents'.</p> <p>There is a risk that the growth and uptake predictions in the Growth Model will not eventuate, resulting in a change to the assumed rate of development. There is also a risk that the lag between expenditure incurred by Council and contributions received from those undertaking developments is different from that assumed in the funding model and that the costs of capital projects are greater than expected. This would result in an increased debt servicing cost. Conversely growth at a faster rate would reduce debt servicing and thus make charges lower in future policies.</p>	<p>Council regularly monitors the rate of growth and will update outcomes in the growth and funding models as required.</p> <p>However, modelling suggests that the impact of any change to the growth projections on the total development contribution charge for each HUE would be minor.</p> <p>Developments are tracked and monitored regularly by the Council.</p>	<p>In order to support anticipated growth, Council has assumed the budgeted capital projects programme will be necessary. If the growth rates change, it is most likely that the capital projects programme will be re-sequenced or subtly accelerated or slowed rather than dramatically changed in some other way.</p>

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ECONOMIC			
N9. Growth Distribution Residential and business development does not occur within the expected locations.	Unexpected or out-of-sequence development would put pressure on Council's head-works and trunk infrastructure as well as roading investment. The availability of services and facilities to cater for growth may be compromised.	Consenting new development in accordance with the adopted District Development Strategy and the Canterbury Regional Policy Statement directed provisions of the Waimakariri District Plan as reviewed. Ensure that private plan changes are appropriately assessed and responded to and additional infrastructure upgrades are programmed. Active member of the Greater Christchurch Partnership that includes CCC, SDC, ECan and other key agencies. This enables us to actively participate in wider sub-regional spatial planning and associated strategies.	Urban development over the next 10 years occurs within the Infrastructure Boundary and generally in Priority Areas identified in the Canterbury Regional Policy Statement. Over the 30 year period of the IS to 2054 development occurs in accordance with the adopted District Development Strategy and gives effect to the amended provisions of the Canterbury. Regional Policy Statement as may be required in order to give effect to the National Policy Statement on Urban Development Capacity. To service urban and rural- residential development under these policy settings, provision is made for networked infrastructural services in activity management plans.
N10. Population Growth The population growth rate is significantly different from that assumed under the Statistic NZ high growth variant.	Population growth and hence the development rate affects the demand for Council's services and infrastructure investment, as well as the ability for the community to afford improved facilities. If the population does not grow as quickly as projected, then the revenue from rates and development contributions will not be accurately forecasted and improvements in community facilities and infrastructure will be delayed.	Making conservative growth assumptions for financial planning purposes that account for reasonably foreseeable development activity, particularly in the short term. For long term infrastructure planning purposes a high growth assumption ensures sufficient capacity. Closely monitoring local trends, as well as wider demographic and development activity changes affecting Greater Christchurch, which has the potential to impact growth in the District. Formally review growth projections every three years as part of the LTP process and adjust programmes accordingly.	The estimated resident population of the District at June 2023 is 70,900. The 2018 Census population was 61,300. This is projected to grow to be approximately 83,000 by 2034. For the IS out to 2054 it is assumed that population growth will trend towards the latest available Statistics New Zealand 'high' variant growth rate and so increase to 101,791 by 2054. For capacity planning purposes, a population of 100,000 has been considered.

RISK AND ITS SIGNIFICANCE Level of significance = likelihood x consequence, shown as: low medium high	CONSEQUENCE OF RISK With level of severity shown as: low medium high	MITIGATION MEASURES	ASSUMPTIONS FOR LONG TERM PLAN (LTP) AND INFRASTRUCTURE STRATEGY (IS)
ECONOMIC			
<p>N11. Useful Life of Significant Assets and Depreciation Funding</p> <p>The useful lives of significant assets are not accurate and major assets do not have a lifespan of 50-100 years as estimated.</p> <p>Fully funding depreciation does not accurately reflect the life cycle of assets.</p>	<p>Depreciation and borrowing costs would increase if capital expenditure was required earlier than anticipated.</p> <p>Rates will be affected where depreciation funding is set too high or too low.</p>	<p>Maintaining realistic estimates of asset useful life through ongoing monitoring of individual assets.</p> <p>Continuing efforts to improve knowledge of the condition and useful life of assets.</p> <p>A climate change risk assessment has been completed in 2023 for 3 Waters assets and the risk to the rest of the Council's infrastructural assets will be assessed in 2024.</p> <p>Funding of depreciation is set at amounts that reflects expected returns on investments at higher rates than inflation over the life of the assets, to meet replacement costs of assets.</p> <p>Allowance for excess capacity or additional provision that is made to cater directly or indirectly for growth is excluded from the depreciation charge until such a time that the capacity of the network is used.</p> <p>If required, re-prioritising the capital expenditure programme.</p>	<p>The life of significant assets is as set out in Accounting Policies.</p> <p>Funding sources for the required replacement of assets are identified in the Council's Revenue and Financing Policy.</p> <p>Rating levels are set to recover depreciation costs in accordance with the Council's Revenue and Financing Policy.</p> <p>Depreciation funded can be invested at higher rates than inflation over the life of the assets.</p> <p>The effects of climate change are taken into account when determining asset life.</p>

RISK AND ITS SIGNIFICANCE Level of significance = likelihood x consequence, shown as: 	CONSEQUENCE OF RISK With level of severity shown as: 	MITIGATION MEASURES	ASSUMPTIONS FOR LONG TERM PLAN (LTP) AND INFRASTRUCTURE STRATEGY (IS)
CULTURAL			
C1. Relationship with Mana Whenua The relationship with Ngai Tūāhuriri Rūnanga deteriorates and Council is unable to consider Te ao Māori, tikanga or mātauranga Māori as it plans and carries out its activities.	Lack of mana whenua support for Council decisions, which could escalate to potential direct opposition and/or legal challenges. Reduced understanding by Council of mana whenua views, interests and plans into Council decision making.	Regular and ongoing discussions on matters of interest to iwi through bi-monthly meetings with Ngai Tūāhuriri Rūnanga, particularly with regard to issues relating to environment, district culture and heritage, to ensure the principles of Te Tiriti and views of Ngai Tūāhuriri are included into decision-making. Continue to maintain an appropriate Service Level Agreement (SLA) and relationship with Mahaanui Kurataiao to ensure ongoing provision of iwi advice on matters of cultural and environmental significance. In partnership with Ngai Tūāhuriri Rūnanga, continue to make provision for shared decision making through governance arrangements such as the Mahi Tahi Committee. All reports to Council, its Committees, the Community Boards, and the Management Team will continue to have a section that requires the author to consider the impacts of the topic on Mana Whenua.	Bi-monthly meetings with Ngai Tūāhuriri Rūnanga will continue throughout the period of this LTP. Council processes that have an environmental or cultural element, will continue to consider the existing Service Level Agreement with Mahaanui Kurataiao. Council will continue to grow and strengthen the relationship with Mana whenua during the course of the LTP.
C2. Diversity (demographics and language) Changes in the diversity of the District population may mean an increase in the number of residents where English is a second language, an increase in cultural considerations and less understanding of the role of the Council.	Loss of cultural diversity in the community leading to reduced understanding of others. Parts of the community not receiving information on Council activities and feeling disconnected as a result. Council not receiving the views of diverse groups when making decisions. Potential loss of residents if they don't feel welcome as part of the community.	Analysis of the 2023 Census to understand the changes in the District diversity and related implications for the Council. The Council facilitated GLOW (Global Locals of Waimakariri) hosts a programme of events to support connectivity and participation of diverse communities. The Council's Community Team has a mandate to work with migrant communities and develop appropriate programmes to foster diversity within our communities.	The Census data provides a breakdown of the District's diversity. In 2023, 92.1% identified as European, 9.9% Māori, 3.8% Asian, 1.6% Pacific, 0.7% Middle Eastern/Latin American/African and 1.3% Other. It is anticipated that the 2023 Census will have increased diversity for the District.

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SOCIAL			
S1. Impact of unforeseen Demographic Change Projected change in the age structure and household characteristics of the population differ to those forecast.	The Council's policy approach in relation to provision and levels of service are not maintained which affects the Council's overall financial position. Increased pressures on amenities such as libraries, recreation, social services. Population growth and changes in household composition are bringing about shifts in how we live and the housing typologies required. There is an emerging divergence in the type of houses being delivered by the market and what some parts of our communities need.	Continuing to monitor and assess District demographic change. Demographic change is considered during the preparation of AMPs, including the revision of Levels of Service. Progressing an action plan to deliver on Council's Housing Policy.	Statistics New Zealand high variant projections for demographic change are used and considered most likely to occur. Continued political will and funding to support meaningful interventions.
S2. Community Wellbeing on society Increasing financial pressure on individuals and families due to the higher cost of living and interest rates has a negative impact on our communities.	This will have a potential impact on the level of deprivation across the District, increased crime and victimisations. Increases in anxiety and social isolation. Societal pressures will increase demand for health and social services across the District. Increasing concern on wellbeing if not addressed.	The Council facilitates a number of community networks across the District to support a community-led response to ongoing and developing issues. Community safety and wellbeing initiatives are delivered to support and empower at-risk demographics. The development of forward focused strategies (such as the Economic Development Strategy, Integrated Transport Strategy, Community Development Strategy etc.) that enable Council to consider these impacts on our community over the longer term, and develop activities and programmes of work that support those at greater risk.	The number of Housing Register applicants for the District has more than doubled between 2018 (42) and 2023 (111). The Deprivation Index for the District is 1 (least deprived), however there are seven areas in the District recorded as 6 or above. This is made up of factors including: home ownership; damp homes; mouldy homes; leaving school with no NCEA qualifications, job seeker support rate, means tested benefit rate, sole parent support rate and median household income. There will be ongoing financial pressures a wide range of district residents, and Council will continue to consider this through its planning processes.

RISK AND ITS SIGNIFICANCE Level of significance = likelihood x consequence, shown as: 	CONSEQUENCE OF RISK With level of severity shown as: 	MITIGATION MEASURES	ASSUMPTIONS FOR LONG TERM PLAN (LTP) AND INFRASTRUCTURE STRATEGY (IS)
MULTI - Economic, Social, Environmental, Cultural			
M1. Changes to Central and Regional Government Policy <ul style="list-style-type: none"> Legislative changes There are a number of changes, however below are some of the more major changes: <ul style="list-style-type: none"> - Three Waters - Resource Management Act Future for Local Government Reform/ Local Government Partnership Geo-political (including supply chains) Changing demographics on community communication. 	Central and Regional Government policy changes place additional requirements on Council and communities to comply. There will be potentially significant financial impact on resources to meet legislative requirements and require changes to service delivery and/or organisational form. Financial repercussions on aspects of three waters could impact on the value of the total Council asset base, operating revenues, costs of running the activity, value of Three Waters assets and the value of debt. This Commitment to reform proposals could result in significant changes to the Financial Strategy.	Continue to advocate for changes in policy that reflect the best interests of our communities, and do not place additional compliance cost on Councils. Develop appropriate strategies, plans and responses to new policy or legislation to ensure cost effective ways to meet new statutory requirements as they arise. Assigning appropriate resource to the assessment and evaluation of legislative and/or policy changes or proposals to ensure appropriate submissions can be formed, and responses implemented in a timely manner. Membership in and attendance at relevant forums and groups, and association with key regional and national partners is maintained to ensure the Waimakariri districts views are considered at a formative stage of new policy development, and to ensure wider sector views on new policy and legislation are understood.	The Council will continue to see significant policy and legislation change over the course of the LTP. This is in part due to ongoing concern about, and need to respond to issues such as climate change, natural hazards, ongoing economic pressures, affordability etc. We should note that while the pace of policy legislation change might continue to be high, the timeframes around implementation might take longer (in some cases such as RMA maybe years). Central governments position on funding support to local government activities (e.g. city/regional deals, transport funding etc.) will be better understood over the coming months. Three waters assets will remain in Council ownership, and this is catered for with the LTP and Infrastructure Strategy. We expect to see continued cost pressures associated with the delivery of Council services.

In preparing the Long Term Plan, the Council has performed a review of the significant risks and assumptions and amended where appropriate.



SERVICE DELIVERY

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GOVERNANCE

Community Outcomes

 Social	 Environmental
 Cultural	 Economic

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 Councils 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 2024–2034

Short Term

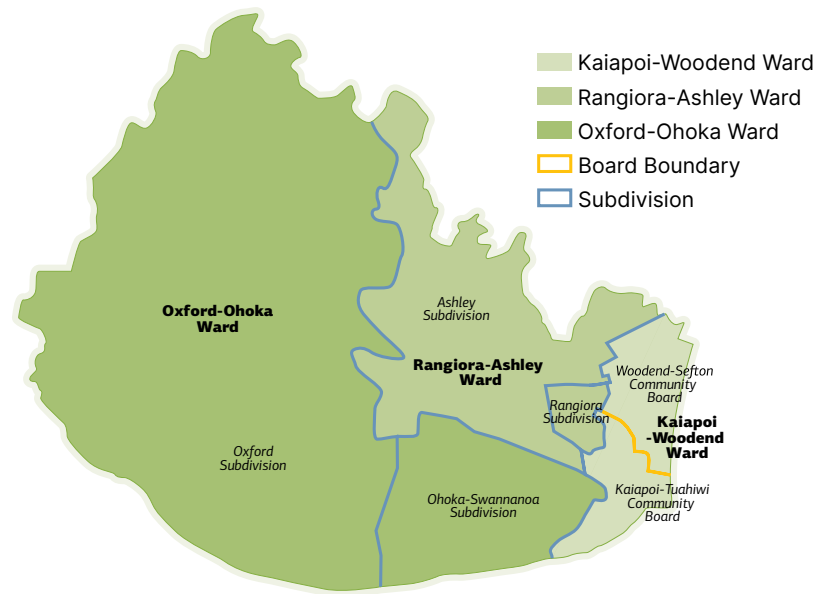
Local Body Elections and Representation Review.

Longer Term



Local Body Elections 2028.

Significant negative effects on the community

There are none.



Governance - 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 (2024-2034)
	<p>People are able to enjoy meaningful relationships with others in their families, whanau, 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 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	2,745	3,045	3,095	3,261	3,250	3,302	3,383	3,450	3,487	3,568	3,634
Targeted Rates	681	732	784	787	813	872	873	901	964	967	1,005
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	14	30	30	31	31	32	32	33	33	34	34
TOTAL OPERATING FUNDING	3,440	3,807	3,909	4,079	4,094	4,206	4,288	4,384	4,484	4,569	4,673
Applications of Operating Funding											
Payments to staff and suppliers	2,805	3,087	3,184	3,324	3,337	3,436	3,499	3,580	3,682	3,745	3,835
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	636	706	735	753	759	774	789	794	812	827	844
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,441	3,793	3,919	4,077	4,096	4,210	4,288	4,374	4,494	4,572	4,679
SURPLUS (DEFICIT) OF OPERATING FUNDING	(1)	14	(10)	2	(2)	(4)	-	10	(10)	(3)	(6)
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	-	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-	-	-	-	-	-	-	-	-

Governance - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	(1)	14	(10)	2	(2)	(4)	-	10	(10)	(3)	(6)
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(1)	14	(10)	2	(2)	(4)	-	10	(10)	(3)	(6)
SURPLUS (DEFICIT) OF OPERATING FUNDING	1	(14)	10	(2)	2	4	-	(10)	10	3	6
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 2024-2034

2024/25–2026/27

Key short term projects are the District Plan review hearings process and potential appeals.



Outer years projects

Key longer term projects at this stage are not scoped pending RMA legislative changes.

Significant negative effects on the community

None identified.

District Development - 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 (2024-2034)
 	<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 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	5,250	5,243	5,536	5,974	6,443	6,628	6,915	7,074	7,451	7,441	7,627
Targeted Rates	180	194	198	203	208	212	216	220	225	229	233
Subsidies and grants for operating purposes	1,190	640	439	-	-	-	-	-	-	-	-
Fees and charges	1,381	2,206	2,228	2,234	2,240	2,246	2,252	2,258	2,264	2,270	2,276
Internal charges and overheads recovered	2,634	2,650	3,015	2,728	2,440	2,331	2,319	2,337	2,363	2,388	2,415
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	10,635	10,933	11,416	11,139	11,331	11,417	11,702	11,889	12,303	12,328	12,551
Applications of Operating Funding											
Payments to staff and suppliers	10,529	10,713	9,614	9,209	9,385	9,466	9,698	9,857	10,278	10,273	10,427
Finance costs	223	281	315	290	265	237	209	180	148	117	83
Internal charges and overheads applied	765	864	901	912	969	989	1,017	1,025	1,067	1,068	1,089
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,517	11,858	10,830	10,411	10,619	10,692	10,924	11,062	11,493	11,458	11,599
SURPLUS (DEFICIT) OF OPERATING FUNDING	(882)	(925)	586	728	712	725	778	827	810	870	952
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,052	837	(612)	(640)	(670)	(701)	(733)	(767)	(802)	(839)	(877)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,052	837	(612)	(640)	(670)	(701)	(733)	(767)	(802)	(839)	(877)

District Development - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	170	(89)	(26)	87	43	24	45	60	8	31	75
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	170	(89)	(26)	87	43	24	45	60	8	31	75
SURPLUS (DEFICIT) OF OPERATING FUNDING	882	925	(586)	(728)	(712)	(725)	(778)	(827)	(810)	(870)	(952)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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	19,411	Signs
32	Bus Shelters	385km	Footpaths
26	Bus Stop Seats	25km	Shared Paths
5,469	Sumps and Soak Pits	979km	Sealed Road
5,414	Streetlights	587km	Unsealed Road

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

Key projects planned for 2024–2034 2024/25 to 2026/27

Key capital projects include:

- Bradleys Road/McHughs Road Intersection Upgrade – 2024/25
- West Rangiora Route Improvements – 2025/26 and 2026/27
- Fernside Road/Todds Road Intersection Upgrade – 2024/25
- Oxford Road/Lehamns Road Intersection Upgrade – 2025/26.

Multi-year Projects (span short and long term)

- Skew Bridge Replacement (multi-year 2024/25 to 2027/28)
- Rangiora Eastern Link Road (multi-year 2024/25 to 2029/30).



Outer years projects

- Park & Ride Improvements – 2027/28 and 2029/30
- North West Arterial – Lehmans Road to River Road – 2029/30 and 2030/31
- Tram Road/South Eyre Road Intersection Upgrade – 2028/29
- Rangiora Woodend Road/Boys Road/Tuahiwi Road Intersection Upgrade – 2028/29
- Northbrook Road/Ivory Street Intersection Upgrade – 2028/29.

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

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 (2024-2034)
	<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"> • 95% for rural roads • 75% for urban roads. <p>5%</p> <p>95%</p> <p>95%</p>

Roads and Footpaths - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted Rates	14,959	16,025	17,283	18,587	20,047	21,068	22,092	23,434	24,849	25,746	26,823
Subsidies and grants for operating purposes	3,320	5,300	5,860	6,056	6,260	6,525	6,665	6,877	7,154	7,304	7,523
Fees and charges	652	998	1,521	918	939	960	980	1,000	1,020	1,039	1,059
Internal charges and overheads recovered	22	72	135	176	264	199	22	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	360	360	368	376	385	393	402	410	418	426	434
TOTAL OPERATING FUNDING	19,313	22,755	25,167	26,113	27,895	29,145	30,161	31,721	33,441	34,515	35,839
Applications of Operating Funding											
Payments to staff and suppliers	8,601	11,729	12,782	13,956	13,615	14,043	14,372	14,731	15,301	15,618	16,028
Finance costs	795	1,185	1,237	1,335	1,353	1,399	1,743	2,324	2,535	2,553	2,605
Internal charges and overheads applied	3,258	3,738	3,864	4,067	4,174	4,300	4,485	4,584	4,748	4,869	5,000
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	12,654	16,652	17,883	19,358	19,142	19,742	20,600	21,639	22,584	23,040	23,633
SURPLUS (DEFICIT) OF OPERATING FUNDING	6,659	6,103	7,284	6,755	8,753	9,403	9,561	10,082	10,857	11,475	12,206
Sources of Capital Funding											
Subsidies and grants for capital expenditure	10,757	7,951	10,150	7,719	13,829	15,481	13,805	8,863	8,691	9,100	11,301
Development and financial contributions	7,328	9,858	8,665	7,844	6,619	5,317	5,280	4,442	4,287	4,324	7,059
Increase (decrease) in debt	2,978	1,255	2,443	383	1,064	8,644	12,539	4,426	956	1,946	2,561
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	21,063	19,064	21,257	15,946	21,512	29,442	31,624	17,732	13,934	15,370	20,920

Roads and Footpaths - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	13,055	8,886	12,156	6,668	17,336	22,052	18,635	12,813	7,367	8,091	9,635
- to improve the level of service	2,927	6,254	4,420	2,302	2,896	10,220	12,781	1,991	1,332	1,667	1,935
- to replace existing assets	7,575	8,579	10,458	9,214	10,022	9,792	11,528	10,984	10,734	11,081	13,792
Increase (decrease) in reserves	4,165	1,448	1,507	4,516	10	(3,219)	(1,759)	2,026	5,358	6,006	7,765
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	27,722	25,167	28,541	22,700	30,264	38,845	41,185	27,814	24,791	26,845	33,127
SURPLUS (DEFICIT) OF OPERATING FUNDING	(6,659)	(6,103)	(7,284)	(6,755)	(8,753)	(9,403)	(9,561)	(10,082)	(10,857)	(11,475)	(12,206)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 12 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.

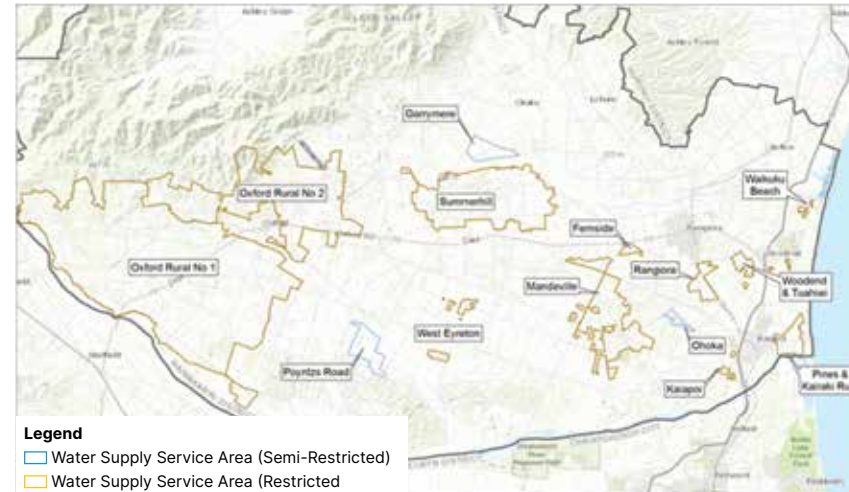
On-demand water schemes

- **Cust**
- **Kaiapo**
- **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**



Water Supply	Treatment Plant			Distribution Zone
	Bacterial	Protozoa	Radiological	Bacterial
Ashley Gorge	✓	✗	N/A	✓
Cust	✓	✓	✓	✓
Garrymere	✓	✗ ¹	N/A	✓
Kaiapoi - Darnley Square	✓	✓	✓	✓
Kaiapoi - Peraki Street	✓	✓	✓	
Mandeville	✓	✗ ¹	✓	✓
Ohoka	✓	✓	✓	✓
Oxford Rural 1 - McPhedrons Road	✓	✓	✓	✓
Oxford Rural 1 - Rockford Road	✓	✓	✓	
Oxford Urban and Rural 2 - Rural 2	✓	✓	✓	✓
Oxford Urban and Rural 2 - Urban				✓
Pegasus	✗ ²	✗ ²	✓	✓
Woodend				✓
Rangiora	✗ ²	✗ ²	✓	✓
Waikuku Beach - Kings Avenue	✓	✓	✓	✓
West Eyreton - Poyntz Road	✓	✓	✓	✓
West Eyreton - Summerhill				✓
West Eyreton - West Eyreton				✓

Drinking Water Standards for New Zealand (DWSNZ) 2005 (Revised 2018)

The outcome for each treatment plant and distribution zone is summarised in the table below. This is for the period 1 July 2022–31 December 2022.

Reasons for non-compliance are:

- Ashley Gorge – this scheme did not comply as it does not have UV treatment however it is now joined to the Oxford Rural No. 2 Water Supply as of December 2023.
- Garrymere and Mandeville – the non-compliance is due to short duration missing telemetry data to demonstrate compliance and is not an accurate reflection of the safety of the drinking water.
- Rangiora and Woodend/Pegasus – the non-compliance is due to missed 5-yearly age sample not being taken within required timeframe to demonstrate compliance and is not an accurate reflection of the safety of the drinking water.

- A tick indicates full compliance
 - A cross indicates that one or more days did not meet the DWSNZ requirements.
1. The Garrymere and Mandeville treatment plants were recorded as non-compliant, however this relates to short duration missing data events during plant upgrades. These are more technical non-compliances and do not accurately reflect the safety of the drinking water.
 2. Secure bore status was not proven for all bores supplying Rangiora and Pegasus/Woodend, therefore they are determined not to comply with bacterial and protozoa requirements. This was due to a 5-yearly age sample not being taken within the required timeframe. This is a technical non-compliance and does not accurately reflect the safety of the drinking water.
- The requirement for protozoa treatment is new as a result of the 2022 rules. Once the rules were notified WDC immediately commenced a programme to fund, design and install treatment.

Drinking Water Quality Assurance Rules (DWQAR) 2022

The outcome for each treatment plant and distribution zone is summarised in the table below. This is for the period 1 January 2023–30 June 2023.

Reasons for non-compliance are:

- Ashley Gorge – this scheme did not comply as it does not have UV treatment however it is now joined to the Oxford Rural No. 2 Water Supply as of December 2023.

Water Supply	Treatment Plant		Distribution Zone	
	Bacterial	Protozoa	Bacterial	Residual disinfectant
Ashley Gorge	1/6	0/6	6/6	6/6
Cust	164/181	61/181	6/6	6/6
Garrymere	6/6	6/6	6/6	6/6
Kaiapoi - Darnley Square	58/181	0/181	6/6	4/6
Kaiapoi - Peraki Street	80/181	0/181		
Mandeville	180/181	180/181	6/6	2/6
Ohoka	150/181	0/181	6/6	5/6
Oxford Rural 1 - McPhedrongs Road	0/181	0/181	6/6	0/6
Oxford Rural 1 - Rockford Road	0/181	0/181		
Oxford Urban and Rural 2 - Rural 2	0/181	0/181	6/6	1/6
Oxford Urban and Rural 2 - Urban			6/6	0/6
Pegasus	177/181	0/181	6/6	6/6
Woodend			6/6	6/6
Rangiora	0/181	0/181	6/6	0/6
Waikuku Beach - Kings Avenue	180/181	180/181	6/6	0/6
Waikuku Beach Campground	181/181	181/181		
West Eyreton - Poyntz Road	4/181	0/181	5/6	3/6
West Eyreton - Summerhill			5/6	4/6
West Eyreton - West Eyreton			5/6	5/6

- Our urban schemes were not chlorinated due to Chlorine Exemption Applications in progress and agreement from Tauamata Arowai that it was acceptable to not chlorinate for that duration. This applies to Rangiora, Kaiapoi, Woodend-Pegasus, Waikuku and Oxford Urban. Since November 2023 all urban schemes are now chlorinated.
- There isn't protozoa treatment barrier in place for most schemes under the new Drinking Water Quality Assurance Rules (DWQAR) - UV projects are currently underway which will address this. Cust now have UV treatment installed. The projects are due to be completed in 2023/24 for Rangiora, Woodend-Pegasus, Kaiapoi and Oxford Urban/No. 2 and Oxford No. 1. UV treatment for West Eyreton and Ohoka will be installed in 2024/25.
- West Eyreton, Ohoka, Oxford Rural 1 & 2 – unable to demonstrate compliance due to insufficient chlorine contact time due to size of reservoirs. This will be resolved by new UV installation project which is underway as the plant will then be assessed under UV treatment rather than Chlorine for T3 compliance.
- There were a number of non-compliances across the supplies due to telemetry data issues which resulted in inability to demonstrate compliance and is not an accurate reflection of the safety of the drinking water.

- Treatment plants using T3 rules have a compliance monitoring period of 1 day and have been assessed over 181 days, so the result is recorded as how many days out of 181 days the supply was compliant.
- Treatment plants using T2 rules have a compliance monitoring period of one month and have been assessed over 6 months, so the result is recorded as how many months out of 6 months the supply was compliant.
- Distribution zones using D3 and D2 have a compliance monitoring period of one month and have been assessed over 6 months, so the result is recorded as how many months out of 6 months the supply was compliant.
- It is possible that with the submission of an annual report in January 2024 individual compliance or the overall result may change.

Most of the on-demand schemes also contain some fully restricted connections on the periphery of the scheme. Properties not connected to one of the Council's water supplies generally use private wells to obtain their drinking water. The majority of properties in the Ashley, Loburn and Sefton areas are connected to the Ashley Rural Water Supply scheme administered by the Hurunui District Council.

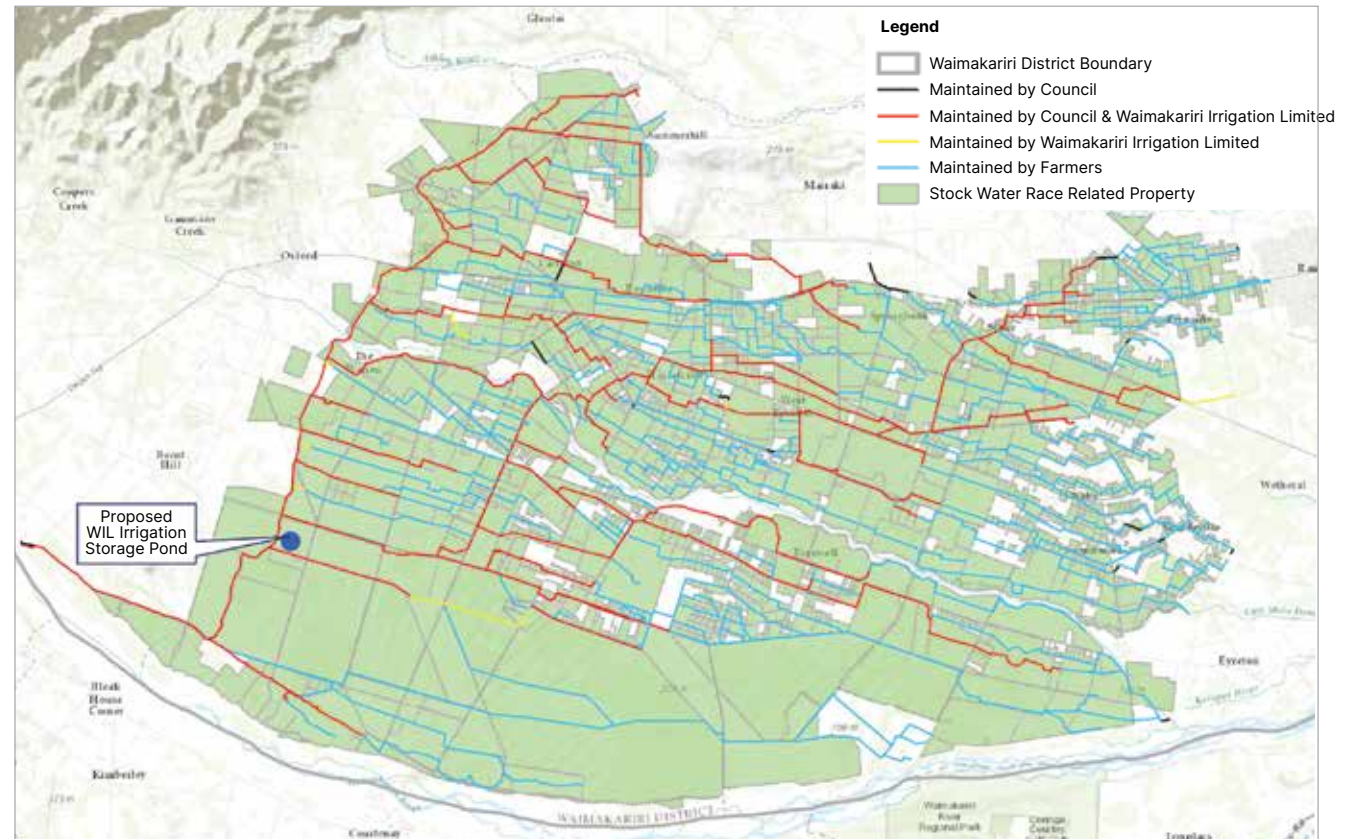
The Council had been working towards ensuring that it complies with the requirements of the Water Services Act (2021), which requires the Council to take all practicable steps to comply with the new Drinking Water Standards and Drinking Water Quality Assurance Rules issued in November 2022. As noted above, Ashley Gorge is now connected to the Oxford Rural No. 2, which is fed from Oxford Urban supply and no longer considered its own supply.

It is noted that the Drinking Water Standards for New Zealand 2005 (Revised 2018) were applicable up to November 2022. From this time onwards, the Council has to comply with the Drinking Water Quality Assurance Rules (DWQAR), which has created another body of work. Even though the new Drinking Water Quality Assurance Rules came into effect on 14/11/2022, Taumata Arowai did not require Council to start reporting against the new DWQAR until 1 January 2023. Based on this, WDC had elected to report our drinking water compliance against the former DWSNZ 2005 (revised 2008) for the period between 15/11/2022 to 31/12/2022.

Council is also required to have Drinking Water Safety Plans (DWSPs). An updated batch of DWSPs was submitted at the end of 2022, and further updates are being prepared throughout 2023 to keep up with the changing rules and requirements.

Also of note is that in November 2021, Taumata Arowai took over responsibilities from the Ministry of Health for

District wide stockwater races



the regulation of drinking water. This has the following implications of note:

- All water supplies that do not use residual disinfection (chlorine) are required to do so by November 2022, unless an exemption can be gained. Staff have submitted exemption applications for all normally unchlorinated supplies, and were working with Taumata Arowai on the assessment process. Some schemes have had to have temporary chlorination applied in the meantime as these

assessments take place and other upgrades and investigations are completed.

- Following the decline of the first chlorine exemption application assessed by Taumata Arowai for Cust, Council made a decision to chlorinate all its on-demand supplies as of November 2023. Schemes that already had temporary chlorination applied continued to be chlorinated.
- Even though all on-demand supplies are now chlorinated, Council is still keen on understanding

what is involved in the pathway to chlorine free water for these supplies and it actively working on that.

- As noted previously, the DWQAR came into effect in November 2022 which triggered a series of upgrades. This includes the installation of UV treatment on all schemes that do not have it already. All urban schemes are budgeted for completion within 2023/24, and the remaining rural schemes within 2024/25.

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
Water	
1	Intakes
29	Pump Stations and Treatment Plants
59	Reservoirs and Tanks
52	Wells
1,091km	Water Mains
Stockwater	
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 2024-2034

2024/25–2026/27

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.

Outer years projects

2027/28–2033/34


The focus will be on the following key projects:

- 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.

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>Safety of Drinking Water 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"> a. Bacterial compliance b. Protozoal compliance. 	<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)

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 (2024-2034)
	<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>Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water through leakage.</p>	<p>The percentage of real water loss from the networked reticulation system.</p>	<p>Less than 22%</p>
		<p>Fault Response Times All public water supplies are actively maintained to minimise the outage of water.</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>Less than 22%</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>a. Less than 60 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>b. Less than 480 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>c. Less than 36 hours (2,160 minutes).</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)

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 (2024-2034)
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p>	<p>Fault Response Times 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>Customer Satisfaction 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"> a. Drinking water clarity b. Drinking water taste c. Drinking water odour d. Drinking water pressure or flow e. Continuity of supply f. Council's response to any of the above. 	<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>Infrastructure and services are sustainable, resilient, and affordable.</p>		<p>Expressed per 1,000 connections to the networked reticulation system.</p>	
STOCKWATER				
	<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>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>System Reliability 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>

Water Supply - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	31	32	32	32	32	32	32	32	-	-	-
Targeted Rates	11,791	14,313	15,800	16,852	17,538	18,119	18,730	19,217	19,772	20,326	20,860
Subsidies and grants for operating purposes	900	-	-	-	-	-	-	-	-	-	-
Fees and charges	153	209	216	222	229	234	240	246	252	257	263
Internal charges and overheads recovered	68	149	185	199	204	255	315	375	452	511	537
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	12,943	14,703	16,233	17,305	18,003	18,640	19,317	19,870	20,476	21,094	21,660
Applications of Operating Funding											
Payments to staff and suppliers	7,938	8,478	8,799	9,195	9,607	10,006	10,420	10,844	11,300	11,761	12,245
Finance costs	830	1,379	1,935	1,972	1,908	1,892	1,903	1,814	1,752	1,677	1,621
Internal charges and overheads applied	1,240	1,456	1,567	1,621	1,666	1,694	1,737	1,723	1,757	1,789	1,828
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,008	11,313	12,301	12,788	13,181	13,592	14,060	14,381	14,809	15,227	15,694
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,935	3,390	3,932	4,517	4,822	5,048	5,257	5,489	5,667	5,867	5,966
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	904	756	-	-	-	-	-	-	-	-
Development and financial contributions	2,595	3,533	6,315	3,572	3,417	3,433	3,295	3,371	3,469	3,218	5,502
Increase (decrease) in debt	6,961	14,308	935	(1,644)	(380)	251	(2,251)	(1,570)	(1,914)	(1,445)	2,974
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	9,556	18,745	8,006	1,928	3,037	3,684	1,044	1,801	1,555	1,773	8,476

Water Supply - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	2,758	6,877	5,189	351	2,348	2,114	200	664	1,342	3,764	8,514
- to improve the level of service	8,042	10,157	826	274	287	601	-	-	-	-	474
- to replace existing assets	2,099	2,689	4,652	5,009	3,264	3,268	3,361	3,193	3,591	2,542	3,562
Increase (decrease) in reserves	(408)	2,412	1,271	812	1,961	2,748	2,740	3,433	2,288	1,334	1,892
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	12,491	22,136	11,938	6,445	7,860	8,731	6,302	7,290	7,221	7,640	14,442
SURPLUS (DEFICIT) OF OPERATING FUNDING	(2,935)	(3,390)	(3,932)	(4,517)	(4,822)	(5,048)	(5,257)	(5,489)	(5,667)	(5,867)	(5,966)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 2024–2034

2024/25–2026/27

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.

Outer years projects

2027/28–2033/34


The focus will be on the following key projects:

- Level of service and growth triggered Oxford WWTP upgrade to meet new discharge consent requirements, including sludge treatment and inlet works upgrade due to consent expiry in 2031.
- Growth triggered upgrade at Woodend WWTP to provide for increased treatment capacity.
- Continue with growth and level of service triggered network upgrades in Kaiapoi.
- Growth related works involving network extension in Rangiora and Kaiapoi.
- Continue with the ongoing programme to renew network and treatment plant equipment, in line with Council's renewals model.
- Level of service and growth triggered EDSS upgrade works to prepare for consent expiry in 2039.




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

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 (2024-2034)
	<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>System Adequacy 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>Discharge Compliance 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"> a. Abatement notices b. Infringement notices c. Enforcement orders; and d. Convictions. <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>Consent Breach - Action required</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)

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 (2024-2034)
	<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>Response to Sewerage System Faults 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"> a. Attendance time from receipt of notification to the time that service personnel reach the site; and b. Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault. 	<ul style="list-style-type: none"> a. Less than 120 minutes b. Less than 480 minutes.
 	<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>Customer Satisfaction 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"> a. Sewerage odour b. Sewerage system faults c. Sewerage system blockages; and d. Response to issues with the sewerage system. <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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted Rates	10,974	12,829	13,688	14,766	15,581	17,139	17,640	17,994	18,309	18,643	18,940
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	495	564	566	577	597	608	618	628	639	649	659
Internal charges and overheads recovered	39	26	54	95	115	157	208	251	296	346	193
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	11,508	13,419	14,308	15,438	16,293	17,904	18,466	18,873	19,244	19,638	19,792
Applications of Operating Funding											
Payments to staff and suppliers	6,426	7,440	8,574	7,825	7,870	9,002	8,295	8,444	8,777	9,306	9,065
Finance costs	570	752	752	829	1,180	1,690	1,793	1,664	1,752	1,608	1,505
Internal charges and overheads applied	1,347	1,548	1,679	1,673	1,764	1,949	1,933	1,905	1,965	2,017	2,018
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,343	9,740	11,005	10,327	10,814	12,641	12,021	12,013	12,494	12,931	12,588
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,165	3,679	3,303	5,111	5,479	5,263	6,445	6,860	6,750	6,707	7,204
Sources of Capital Funding											
Subsidies and grants for capital expenditure	270	-	1,323	749	-	-	-	-	-	-	-
Development and financial contributions	3,847	4,562	5,656	4,594	5,026	5,073	4,718	4,741	4,641	4,433	5,824
Increase (decrease) in debt	996	(9)	1,990	8,918	13,003	2,605	(3,273)	2,266	(3,634)	(2,649)	(3,548)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	5,113	4,553	8,969	14,261	18,029	7,678	1,445	7,007	1,007	1,784	2,276

Wastewater - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	1,630	738	5,217	11,733	16,926	5,553	894	6,390	73	621	7,817
- to improve the level of service	3,317	2,828	1,562	2,038	-	172	-	179	-	619	1,262
- to replace existing assets	1,257	3,614	2,849	6,673	4,393	6,330	3,640	2,255	2,643	1,747	483
Increase (decrease) in reserves	2,074	1,052	2,644	(1,072)	2,189	886	3,356	5,043	5,041	5,504	(82)
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,278	8,232	12,272	19,372	23,508	12,941	7,890	13,867	7,757	8,491	9,480
SURPLUS (DEFICIT) OF OPERATING FUNDING	(3,165)	(3,679)	(3,303)	(5,111)	(5,479)	(5,263)	(6,445)	(6,860)	(6,750)	(6,707)	(7,204)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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
292.08km	Open Drains and Waterways
125.04km	Piped Stormwater Networks
12	Stormwater Pump Stations
7	Treatment Devices

Key projects planned for 2024-2034

Short term 2024/25 to 2026/27

- Commence implementation works to achieve improved water quality compliance as part of network discharge consents in 2025/26.
- 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 mitigation works in Kaiapoi, Rangiora, Waikuku Beach and surrounding rural areas.
- Continue to implement risk and resilience improvement projects identified by the Infrastructure Resilience Team following future events.

Outer years projects

2027/28 to 2033/34

- Complete Stage 2 of the Mandeville Resurgence Channel Upgrade Project.
- Complete the stormwater capacity upgrades and flood mitigation works in Kaiapoi, Rangiora, Waikuku Beach and surrounding rural areas.
- Progress implementation works to achieve improved water quality compliance as part of network discharge consents.
- Continue to implement risk and resilience improvement projects identified by the Infrastructure Resilience Team following future events.


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

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 (2024-2034)
	<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>System Adequacy The stormwater system is adequately sized and maintained. Rural drainage areas are adequately maintained.</p>	<p>Urban Stormwater</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>Discharge Compliance 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"> a. Abatement notices b. Infringement notices c. Enforcement orders; and d. Convictions <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)

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 (2024-2034)
	<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>Response Times 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>Customer Satisfaction The stormwater system is managed to an appropriate quality of service.</p> <p>Community Engagement The community is consulted on drainage related proposals.</p>	<p>Complaints 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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	1,134	1,407	1,517	1,930	2,180	2,364	2,673	3,318	3,933	4,550	4,634
Targeted Rates	5,717	6,794	7,385	8,122	9,187	9,657	10,049	10,551	10,913	11,422	11,800
Subsidies and grants for operating purposes	350	401	-	-	-	-	-	-	-	-	-
Fees and charges	22	52	53	55	56	57	58	59	61	62	63
Internal charges and overheads recovered	65	212	220	251	293	313	367	423	481	535	600
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	7,288	8,866	9,175	10,358	11,716	12,391	13,147	14,351	15,388	16,569	17,097
Applications of Operating Funding											
Payments to staff and suppliers	3,734	4,181	3,779	3,867	3,970	4,058	4,144	4,231	4,316	4,401	4,486
Finance costs	1,201	1,851	1,968	2,325	2,839	3,106	3,427	3,878	4,306	4,755	4,860
Internal charges and overheads applied	697	791	819	870	951	997	1,043	1,056	1,091	1,131	1,162
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	5,632	6,823	6,566	7,062	7,760	8,161	8,614	9,165	9,713	10,287	10,508
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,656	2,043	2,609	3,296	3,956	4,230	4,533	5,186	5,675	6,282	6,589
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	247	-	-	-	-	-	-	-	-
Development and financial contributions	997	1,104	1,100	1,334	1,124	792	1,180	1,060	903	413	519
Increase (decrease) in debt	5,671	2,959	9,106	13,072	6,812	8,184	11,492	10,894	11,440	2,667	3,443
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	6,668	4,063	10,453	14,406	7,936	8,976	12,672	11,954	12,343	3,080	3,962

Stormwater Drainage - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	3,280	611	-	-	1,306	917	-	-	-	-	-
- to improve the level of service	8,040	4,473	11,055	15,036	8,374	10,669	14,521	14,206	14,928	5,884	6,755
- to replace existing assets	160	760	-	137	942	-	-	60	305	62	1,184
Increase (decrease) in reserves	(3,156)	261	2,007	2,529	1,271	1,620	2,684	2,874	2,785	3,416	2,612
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,324	6,105	13,062	17,702	11,893	13,206	17,205	17,140	18,018	9,362	10,551
SURPLUS (DEFICIT) OF OPERATING FUNDING	(1,656)	(2,043)	(2,609)	(3,296)	(3,956)	(4,230)	(4,533)	(5,186)	(5,675)	(6,282)	(6,589)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-



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 ²	Hardstand Areas
2	Hazardous Waste Storage Facilities
5,132m ²	Landscaping
2	Transfer Stations
2.2km	Underground Reticulation

Key projects planned for 2024-2034

Short Term

- Southbrook RRP upgrades - \$6.6m 2024/25 to 2026/27.
- Southbrook RRP land purchase - \$0.7m 2024/25.
- Investigations into, and remediation of, Closed Landfill cover - \$50k opex 2024/25 and 120k capex 2025/26 to 2026/27.
- Historic Closed Landfill Global Consents - \$70k 2025/26 to 2026/27.




Outer years projects

- Southbrook Transfer Station Upgrade Construction - \$4.2m 2027/28.
- Closed Landfill cover remediation - \$260k 2027/28 to 2033/34.
- Historic Closed Landfill Global Consents - \$50k 2026/27 to 2028.
- 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

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 (2024-2034)
	<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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	1,079	1,087	1,196	1,245	1,287	1,323	1,358	1,379	1,416	1,455	1,498
Targeted Rates	5,383	5,891	6,394	6,871	7,263	7,622	8,637	8,952	9,265	9,577	9,897
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	5,776	6,121	6,382	6,498	6,884	7,329	7,787	7,999	8,179	8,359	8,553
Internal charges and overheads recovered	6	23	18	20	25	33	32	35	41	48	57
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	12,244	13,122	13,990	14,634	15,459	16,307	17,814	18,365	18,901	19,439	20,005
Applications of Operating Funding											
Payments to staff and suppliers	10,732	11,545	11,927	12,413	12,969	13,941	14,945	15,313	15,790	16,220	16,665
Finance costs	44	47	45	44	85	172	181	174	167	161	156
Internal charges and overheads applied	972	1,044	1,086	1,137	1,200	1,285	1,389	1,375	1,417	1,455	1,495
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,748	12,636	13,058	13,594	14,254	15,398	16,515	16,862	17,374	17,836	18,316
SURPLUS (DEFICIT) OF OPERATING FUNDING	496	486	932	1,040	1,205	909	1,299	1,503	1,527	1,603	1,689
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	1,943	1,668	1,133	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	63	(38)	(36)	1,047	2,193	235	(168)	(161)	(155)	(148)	(142)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	63	(38)	(36)	2,990	3,861	1,368	(168)	(161)	(155)	(148)	(142)

Solid Waste - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	1,096	546	1,622	4,267	4,322	2,740	3	49	96	32	485
- to improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	132	136	25	33	577	12	90	185	116	101	10
Increase (decrease) in reserves	(669)	(234)	(751)	(270)	167	(475)	1,038	1,108	1,160	1,322	1,052
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	559	448	896	4,030	5,066	2,277	1,131	1,342	1,372	1,455	1,547
SURPLUS (DEFICIT) OF OPERATING FUNDING	(496)	(486)	(932)	(1,040)	(1,205)	(909)	(1,299)	(1,503)	(1,527)	(1,603)	(1,689)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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
Spaces and Places	
1	Airfield in Rangiora
8	Cemeteries
8	Civic Spaces
27	Community Buildings
19	Cultural Heritage Sites
75	Neighbourhood Parks
955.71ha	Parks and Reserves
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
356	Streetscapes
Aquatic Facilities	
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 2024-2034 2025/26

Arohatia 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

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 (2024-2034)
	<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, whanau, 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>Community Facilities 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>Reserves 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)

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 (2024-2034)
	<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, whanau, 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>Aquatics 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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	1,140	1,294	1,372	1,416	1,469	1,494	1,519	1,543	1,559	1,576	1,597
Targeted Rates	17,207	18,483	20,073	21,256	22,787	24,105	25,502	26,986	28,632	30,328	32,631
Subsidies and grants for operating purposes	-	144	63	3	-	-	-	-	-	-	-
Fees and charges	2,716	3,061	3,115	3,100	3,178	3,249	3,309	3,373	3,432	3,487	3,586
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	21,063	22,982	24,623	25,775	27,434	28,848	30,331	31,902	33,624	35,391	37,814
Applications of Operating Funding											
Payments to staff and suppliers	13,858	15,469	15,893	16,302	16,667	16,970	17,242	17,654	17,993	18,272	18,657
Finance costs	1,698	2,195	2,791	2,809	2,855	2,930	3,002	3,041	3,121	3,174	3,238
Internal charges and overheads applied	2,219	2,436	2,574	2,649	2,733	2,791	2,863	2,899	2,982	3,058	3,155
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	17,775	20,100	21,258	21,760	22,255	22,691	23,107	23,594	24,096	24,504	25,050
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,288	2,882	3,365	4,015	5,180	6,158	7,223	8,308	9,528	10,887	12,764
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	2,553	3,183	4,003	3,459	2,915	1,827	2,360	1,816	1,816	2,360	3,611
Increase (decrease) in debt	10,841	15,131	459	952	1,914	1,841	972	2,056	1,352	1,614	64
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	13,394	18,314	4,462	4,411	4,829	3,668	3,332	3,872	3,168	3,974	3,675

Recreation - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	9,223	10,474	2,288	2,821	2,397	2,887	2,502	3,010	2,605	3,132	2,708
- to improve the level of service	4,471	7,169	2,118	1,534	2,649	1,122	1,275	1,312	1,008	1,035	1,048
- to replace existing assets	4,397	4,408	2,427	2,241	2,011	3,204	2,097	5,780	2,702	3,084	3,964
Increase (decrease) in reserves	(1,409)	(855)	994	1,830	2,952	2,613	4,681	2,078	6,381	7,610	8,719
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	16,682	21,196	7,827	8,426	10,009	9,826	10,555	12,180	12,696	14,861	16,439
SURPLUS (DEFICIT) OF OPERATING FUNDING	(3,288)	(2,882)	(3,365)	(4,015)	(5,180)	(6,158)	(7,223)	(8,308)	(9,528)	(10,887)	(12,764)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 ²	Oxford Library and Service Centre
1,892m ²	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m ²	Trevor Inch Memorial Library Rangiora: Chamber Gallery and Citizens’ Advice Bureau

Key projects planned for 2024-2034

Short term 2024/25 to 2026/27

- An upgrade of library shelving at Rangiora Library, including some mobile shelving options is planned. This will facilitate better use of existing spaces and an improved community experience. This will make the library function better in the space we have with a new layout providing more space.
- Consultation and planning for an extension to Rangiora Library will continue.
- Canterbury Museum Project (\$4.8m over 3 years).

Outer years projects


2027/28 to 2033/34

- 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

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 (2024-2034)
	<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, whanau, 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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted Rates	5,506	6,025	6,569	6,801	7,158	7,738	9,387	9,758	10,083	10,239	10,526
Subsidies and grants for operating purposes	200	170	-	-	-	-	-	-	-	-	-
Fees and charges	94	96	98	100	101	102	103	104	105	106	107
Internal charges and overheads recovered	9	9	10	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	5,809	6,300	6,677	6,901	7,259	7,840	9,490	9,862	10,188	10,345	10,633
Applications of Operating Funding											
Payments to staff and suppliers	5,920	7,326	7,107	5,430	5,722	6,162	6,882	7,186	7,412	7,651	7,913
Finance costs	9	11	78	131	128	180	777	758	739	718	697
Internal charges and overheads applied	406	467	455	412	436	461	583	585	599	610	624
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,335	7,804	7,640	5,973	6,286	6,803	8,242	8,529	8,750	8,979	9,234
SURPLUS (DEFICIT) OF OPERATING FUNDING	(526)	(1,504)	(963)	928	973	1,037	1,248	1,333	1,438	1,366	1,399
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	820	757	694	631	505	567	504	504	567	699
Increase (decrease) in debt	(25)	1,689	1,367	(98)	1,397	15,220	(475)	(497)	(521)	(545)	(571)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(25)	2,509	2,124	596	2,028	15,725	92	7	(17)	22	128

Libraries and Museums - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	3,755	15,349	-	-	-	-	-
- to improve the level of service	20	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	1,192	1,003	609	623	771	1,061	639	593	605	617	930
Increase (decrease) in reserves	(1,763)	2	552	901	(1,525)	352	701	747	816	771	597
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(551)	1,005	1,161	1,524	3,001	16,762	1,340	1,340	1,421	1,388	1,527
SURPLUS (DEFICIT) OF OPERATING FUNDING	526	1,504	963	(928)	(973)	(1,037)	(1,248)	(1,333)	(1,438)	(1,366)	(1,399)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 2024-2034

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.

Continued public education programme on the potential impacts of a major rupture of the Alpine Fault.

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

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 (2024-2034)
	<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 2024-2034

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

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 (2024-2034)
	<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 2024-2034

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 2024-2034

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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	2,401	2,727	2,845	2,954	3,076	3,062	3,145	3,199	3,293	3,300	3,362
Targeted Rates	57	59	60	61	62	64	65	66	67	68	70
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	8,168	8,958	9,066	9,171	9,627	9,748	9,841	10,130	10,347	10,560	10,743
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	10,626	11,744	11,971	12,186	12,765	12,874	13,051	13,395	13,707	13,928	14,175
Applications of Operating Funding											
Payments to staff and suppliers	9,514	10,301	10,381	10,570	10,892	11,128	11,305	11,600	11,771	12,003	12,154
Finance costs	9	9	9	7	6	5	4	4	3	3	2
Internal charges and overheads applied	761	831	840	858	886	902	918	931	946	965	979
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,284	11,141	11,230	11,435	11,784	12,035	12,227	12,535	12,720	12,971	13,135
SURPLUS (DEFICIT) OF OPERATING FUNDING	342	603	741	751	981	839	824	860	987	957	1,040
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	206	(32)	(33)	(23)	(23)	(16)	(15)	(15)	(15)	(15)	(15)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	206	(32)	(33)	(23)	(23)	(16)	(15)	(15)	(15)	(15)	(15)

Community Protection - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	231	-	-	-	-	-	-
- to improve the level of service	262	68	57	186	26	27	28	28	29	29	30
- to replace existing assets	110	84	-	-	32	306	398	11	-	-	24
Increase (decrease) in reserves	177	419	651	542	669	490	383	806	943	913	971
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	549	571	708	728	958	823	809	845	972	942	1,025
SURPLUS (DEFICIT) OF OPERATING FUNDING	(342)	(603)	(741)	(751)	(981)	(839)	(824)	(860)	(987)	(957)	(1,040)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 2024-2034

Short term 2024/25 to 2026/27

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

- Support for Emergency and Transitional Housing.
- Support for a Food Secure Waimakariri District.
- Mobile Community Hub rollout.
- 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.
- Ongoing support and coordination for the social and health sectors.

Outer years projects


2027/28 to 2033/34

- As above and as opportunities other community priorities present.


Significant negative effects on the community

There are none.

Community Development - 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 (2024-2034)
CONNECTED COMMUNITIES				
 	<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, whanau, 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)

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 (2024-2034)
EMPOWERED COMMUNITIES				
	<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, whanau, 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)

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 (2024-2034)
	<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, whanau, 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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	1,022	1,091	1,142	1,257	1,311	1,342	1,369	1,400	1,423	1,449	1,477
Targeted Rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	350	404	296	233	239	244	249	254	259	264	269
Fees and charges	1,218	1,316	1,395	1,991	2,090	2,195	2,304	2,417	2,539	2,667	2,798
Internal charges and overheads recovered	5	1	1	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	2,595	2,812	2,834	3,481	3,640	3,781	3,922	4,071	4,221	4,380	4,544
Applications of Operating Funding											
Payments to staff and suppliers	2,308	2,476	2,108	2,339	2,414	2,467	2,519	2,571	2,621	2,670	2,721
Finance costs	114	191	200	351	348	345	339	330	320	306	290
Internal charges and overheads applied	223	302	295	338	347	349	355	348	354	359	364
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,645	2,969	2,603	3,028	3,109	3,161	3,213	3,249	3,295	3,335	3,375
SURPLUS (DEFICIT) OF OPERATING FUNDING	(50)	(158)	231	453	531	620	709	822	926	1,045	1,169
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	1,243	4,402	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(135)	(138)	3,563	(249)	(265)	(282)	(300)	(319)	(340)	(361)	(385)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(135)	1,105	7,965	(249)	(265)	(282)	(300)	(319)	(340)	(361)	(385)

Community Development - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	1,250	10,631	-	-	-	-	-	-	-	-
- to replace existing assets	573	446	456	467	477	488	498	509	519	529	539
Increase (decrease) in reserves	(758)	(749)	(2,892)	(263)	(211)	(150)	(89)	(6)	67	155	245
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(185)	947	8,195	204	266	338	409	503	586	684	784
SURPLUS (DEFICIT) OF OPERATING FUNDING	50	158	(231)	(453)	(531)	(620)	(709)	(822)	(926)	(1,045)	(1,169)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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 a shared service 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, 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 has 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 a shared service, 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 licence 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 Licences
438	Leases/Licences 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 2024-2034

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

Roof replacement (\$200,000) at Ashley Gorge Camp.

Review of Council's property holdings.

Outer years projects


Mid-life renewals for the housing for the Elderly service (as above) totalling over \$3m.

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

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 (2024-2034)
	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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted Rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	2,335	2,682	2,752	2,803	2,872	2,930	2,999	3,081	3,132	3,193	3,265
Local authorities fuel tax, fines, infringement fees, and other receipts	120	219	223	501	305	748	866	264	543	601	407
TOTAL OPERATING FUNDING	2,455	2,901	2,975	3,304	3,177	3,678	3,865	3,345	3,675	3,794	3,672
Applications of Operating Funding											
Payments to staff and suppliers	2,567	2,882	2,800	2,851	2,941	2,995	3,058	3,127	3,194	3,253	3,316
Finance costs	117	151	148	144	141	137	132	128	124	119	114
Internal charges and overheads applied	114	122	114	116	120	121	123	121	124	126	129
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,798	3,155	3,062	3,111	3,202	3,253	3,313	3,376	3,442	3,498	3,559
SURPLUS (DEFICIT) OF OPERATING FUNDING	(343)	(254)	(87)	193	(25)	425	552	(31)	233	296	113
Sources of Capital Funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(85)	(86)	(90)	(93)	(97)	(102)	(107)	(111)	(117)	(122)	(128)
Gross proceeds from sale of assets	420	487	339	523	339	346	555	357	363	584	375
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	335	401	249	430	242	244	448	246	246	462	247

Property Management - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	24	185	25	52	32	79	92	28	58	65	43
- to replace existing assets	320	613	67	69	206	70	297	303	309	316	321
Increase (decrease) in reserves	(352)	(651)	70	502	(21)	520	611	(116)	112	377	(4)
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(8)	147	162	623	217	669	1,000	215	479	758	360
SURPLUS (DEFICIT) OF OPERATING FUNDING	343	254	87	(193)	25	(425)	(552)	31	(233)	(296)	(113)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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

2024/25

- Huria Reserve Heritage & Mahinga Kai (stage 4).
- Car & Boat Trailer Parking Kaiapoi East.
- Kaiapoi Town Centre General Earthquake Recovery.
- Murphy Park & River Access (including Rowing/ paddlesports precinct).

2025/26

- Huria Reserve Heritage & Mahinga Kai (final stage 5).

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 - Funding Impact Statement for 2024/2025 to 2033/2034

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted Rates	3,390	3,490	3,769	4,146	4,570	5,017	5,465	5,983	6,549	6,619	6,690
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING FUNDING	3,390	3,490	3,769	4,146	4,570	5,017	5,465	5,983	6,549	6,619	6,690
Applications of Operating Funding											
Payments to staff and suppliers	231	217	224	229	237	242	247	252	257	262	267
Finance costs	2,155	2,587	2,482	2,398	2,301	2,197	2,088	1,968	1,833	1,694	1,547
Internal charges and overheads applied	32	34	34	35	36	37	38	38	39	40	41
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,419	2,838	2,740	2,662	2,574	2,476	2,373	2,259	2,130	1,995	1,854
SURPLUS (DEFICIT) OF OPERATING FUNDING	971	652	1,029	1,484	1,996	2,541	3,092	3,724	4,419	4,624	4,836
Sources of Capital Funding											
Subsidies and grants for capital expenditure	100	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(936)	(1,753)	(1,852)	(2,406)	(2,526)	(2,804)	(2,752)	(3,341)	(3,495)	(3,656)	(3,824)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(836)	(1,753)	(1,852)	(2,406)	(2,526)	(2,804)	(2,752)	(3,341)	(3,495)	(3,656)	(3,824)

Earthquake Recovery and Regeneration - Funding Impact Statement for 2024/2025 to 2033/2034 (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	2,143	845	365	-	169	-	-	-	-	-	-
- to replace existing assets	2,335	1,328	-	-	2,003	-	-	-	-	-	-
Increase (decrease) in reserves	(4,343)	(3,274)	(1,188)	(922)	(2,702)	(263)	340	383	924	968	1,012
Increase (decrease) in investment	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	135	(1,101)	(823)	(922)	(530)	(263)	340	383	924	968	1,012
SURPLUS (DEFICIT) OF OPERATING FUNDING	(971)	(652)	(1,029)	(1,484)	(1,996)	(2,541)	(3,092)	(3,724)	(4,419)	(4,624)	(4,836)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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

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 (2024-2034)
	<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 700 ha of land along the coastline from the Waimakariri River mouth to the Waikuku Beach Township. The Trust's mission is to create a coastal reserve, which is founded on and expresses strong ecological, conservation and cultural values. As a coastal park it provides 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

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 (2024-2034)
	<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

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FINANCIAL STRATEGY

Introduction

This Financial Strategy outlines the key financial parameters and limits within which the Council will operate over the next ten years. It also provides a guide against which proposals for expenditure and funding may be considered, and gives a context for public disclosure of the overall effect of long term expenditure proposals on levels of service, rates, debt and investments.

Factors that will have a significant impact on the work programme and rating levels from 2024 to 2034 are set out in this Financial Strategy. An overview of key issues relating to each group of activities is described in this Long Term Plan (LTP) under each activity. The Council Infrastructure Strategy for the next 30 years to 2054 is also provided as a supplementary document to this LTP.

As identified in both the 2018–2028 and 2021–2031 Financial Strategy, the rating requirements over the next ten years are again influenced by both the consequences of recovering from the Canterbury earthquakes of 2010 and 2011, continuous population growth and demand for improved levels of service.

The regeneration programme has evolved from the earthquake recovery programme. The need to provide for growth is once again a significant factor over the next ten years as the District is expected to continue to be attractive for residential settlement and business investment. The following twenty years from 2035 to 2055 is also based on the assumption that there will be on-going growth and demand placed on Council's infrastructure and this is reflected in the

30 Year Infrastructure Strategy. The Infrastructure Strategy shows that the vast majority of the Council infrastructure is not due for renewal until nearer the end of the 21st century.

The Asset Management Plans and the 30 Year Infrastructure Strategy underpin the Financial Strategy. These documents have identified the on-going Levels of Service expectations that have been agreed with the community, any upgrades necessary to support infrastructure resilience or required by national standards (such as drinking water quality standards), any improvements to current levels of services and the extent of community infrastructure needed to accommodate growth.

Strategic objectives

This financial strategy is aimed at responding to the needs of the community in an affordable way, while funding long term projects so that future generations, who benefit from community infrastructure, pay their share. As the District's population grows, the demands for increased levels of service grow, as do the requirements of national standards. In recent times, the frequency of climate change related events has increased, as has the level of service expectations in response to these events. These cost drivers have a constant pressure on rates to fund these requirements. It is expected that net debt will continue to grow relative to growth, as the Council will be required to fund asset renewals to maintain levels of service, cater for growth, respond to community expectations, and

meet the requirements of national standards. The key components of Council's strategic direction are:

- Restrict operating expenditure movements to the rate of Local Government Cost Inflation (LGCI), excluding catering for population growth and improved levels of service;
- To continue to progressively fund the cost of reinstating of the Council's community assets relating to the 2010 and 2011 earthquakes at levels that keep rates increases to a minimum and affordable;
- Maintain debt within policy limits, while maintaining headroom to recover from a significant natural disaster;
- Maintain the current prudent financial management while still providing high quality levels of service to both current and future generations.

Significant factors that have been considered within the Financial Strategy

Canterbury earthquakes

The financial effect of the Canterbury earthquakes and the associated rebuild programme are provided for in the LTP. Even though the majority of the earthquake reinstatement works have been completed, the repayment of the loans have been smoothed over 30 years in recognition that future generations will benefit from the reinstatement works and the red zone regeneration programme. Rates to fund the earthquake recovery are approximately 4.0% of total rates. To minimise the impact on rates increases, the rate is progressively increased by about 0.3% on total rates per

annum in order to fund this expenditure. Since Covid-19, to keep rates lower, the amount progressively funded has been reduced slightly and funded over a slightly longer term and take into account the regeneration programme from earthquakes and Covid-19.

In 2012 the Council decided to reinstate a number of community facilities that had been damaged by the earthquakes including refurbishing the Rangiora and Oxford town halls, the Kaiapoi aquatic centre, and a complete rebuild of the Kaiapoi library and service centre.

Although some of the costs of these reinstatement works were met from insurance, other components of these costs were met from borrowing, and the ongoing servicing of these loans are also forecast to be met from rates throughout 2024-2034 LTP.

Growth

The estimated population of the District is expected to increase from 70,900 in 2024 to 83,275 people in 2034. The number of rateable properties in 2024 of 27,550 is forecast to increase to 32,500 properties by 2034.

The District is well placed to cope with growth over this period with upgrades to community water supplies complete across the District, sufficient zoned land for residential subdivision and planned roading upgrades during this LTP period. Most of the population growth over the next ten years is expected to be in the north-eastern area of the District.

Sufficient zoned land is included in the District Plan to accommodate the expected growth. This is further detailed in the 30 Year Infrastructure Strategy.

The model indicates that if growth varied each year over a ten year period by 1% to the growth forecast

in the Long Term Plan for any unforeseen event, the effect in dollar terms in 2023/34 is about \$40 to the average rateable property.

Significant current and future programmes

Natural Environment Strategy

With the constant changes in our natural environment and impacts of Climate Change, the Council has implemented a strategy that prioritises local responses that prioritise environmental health with action focused on Council owned land. This includes planting and developing more reserves in the District, enhancing the accessibility of natural environments by providing physical access and toilets and providing rangers to work with community groups, plant reserves and carry out pest and weed management. The \$4.1m is allocated in the LTP over the 10 years, with approximately \$8 impact to the average rateable property.

Community facilities

Our community is expected to grow by approximately 30,000 new residents by 2050. In order for our facilities to meet the needs of this future growth, \$5.6m has been provided for over the next 10 years in the LTP to complete the development to the Southbrook Sports Club and Mainpower Oval and completion of the Community Facilities Network Plan.

The average rating impact over the 10 years is \$7, and this is spread over a number of years.

Rangiora Library and Civic Centre

The District's growing population has put pressure on the available space at Rangiora Library, and provision of library services and collections. In the 2021-31 LTP the

Council put aside funding to expand and upgrade the Trevor Inch Memorial Library and Rangiora Civic Building.

The LTP includes \$21.4m for the extension of these facilities, and the rating effect is being managed by spreading the Council's funding costs out over a number of years and to match more closely the costs/benefits.

Flood infrastructure and resilience

In July 2023, the District experienced another significant rainfall event in which the Council received over 335 requests for service from affected residents. In July 2022, a more severe series of rainfall events resulted in over 800 requests.

The LTP includes the establishment of a permanent Infrastructure Resilience Team and Flood Recovery and Resilience Fund to address the recovery work required, as well as focus on implementing risk and resilience improvement projects and improving the Council's and community's readiness and preparedness for future events.

There has been \$25.4m is allocated in the LTP over the 10 years, with approximately \$42 impact to the average rateable property. The funding strategy is to fund the loan costs progressively over 10 years for the majority of the investment with the remainder rates funded over the 10 years in the LTP.

Rangiora Eastern Link

To help reduce the congestion as a result, the growth in Rangiora, the LTP includes \$37.9m for the Eastern Link Road going east of Southbrook, providing another link to State Highway 1.

The average cost to each rateable property approximately \$15.

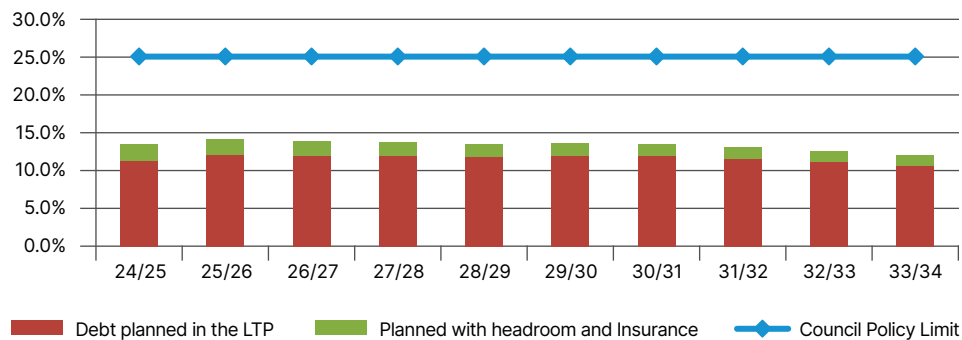
Budget provision to recover from another major natural disaster

Council has developed a Risk Assessment and Financing Strategy that considers the likelihood and severity of major natural disasters, and to assess how they would impact on Council’s operations, and financial capacity to cope during the recovery phase. Council maintains borrowing “head-room” of up to \$48m with insurance being available in the LTP, allowing for its share of funding of the estimated damage and repair cost of \$315m in the event of a “worst credible disaster scenario” following a major event. This is not proposed expenditure for 2024 to 2054, but provision for borrowing capacity in the event of a worst case natural disaster in this time period. Although debt comes close to the self-imposed limits during three of the first six years of the LTP, the repayment programme in place brings debts well within the limits in later years.

Should a disaster occur the Council has the ability to cancel and postpone programmes and still be within policy limits.

Debt Comparison to Policy Limits

Table 1: Interest cost on debt as a percentage of rates revenue



Price level adjustment for inflation

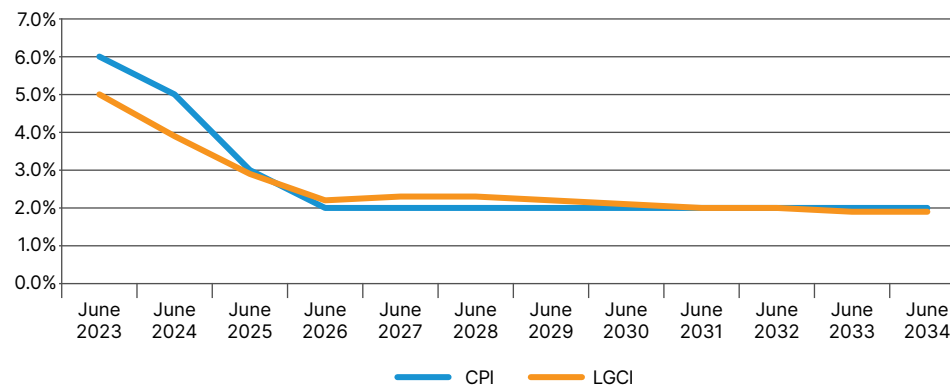
This Long Term Plan is adjusted for expected price movements over the next ten years. The price level adjustors have been derived from those recommended to local government from Business and Economic Research Limited (BERL). Given the Long Term Plan is forecast over 10 years, applying price level adjustor provides for inflationary movements, from which the rates and other revenue movements are derived.

It should be noted that the Consumer Price Index (CPI) is not a particularly helpful indicator for local government inflationary costs because construction and infrastructure costs are not incorporated into household expenditure when calculating the CPI.

Inflation forecasts for Council’s capital expenditure are expected to increase at a faster rate than salaries and wages and the CPI on average, and this will place greater pressure on Council’s costs and rates in future years.

The BERL 10 year LGCI average price movement to June 2034 is 2.2% as compared with the overall Consumer Price Index (CPI) of 2.1%. The cumulative effect over the 10 years is that the LGCI will rise 24.1% compared to the CPI of 23.1%. For the three years prior to the 2024 – 2034 LTP, BERL CAPEX inflation rate increased 18%, which has been an impact to the projections in the previous LTP. This is primarily due to factors such as Covid, however operating costs were kept to the levels outlined in the budget in order to maintain current levels of service.

Table 2: Annual movement LGCI compared to the CPI



Balancing the Budget

It is expected that operating expenditure will increase from \$157m in the 2023/24 financial year to \$202m in the 2033/34 financial year. This increase is due to a larger population, the demands for increases in levels of service, and the price level adjustment (which accounts for \$25m of the projected increase). The LGCI price level adjustment for inflation is the largest increase at 71% of the total increase in rates over the ten years.

The following graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). The Council meets this benchmark if its revenue equals or is greater than its operating expenses. In the first four years, revenue is less due to earthquake debt is being funded progressively and the other is in relation to the depreciation funding policy, where the depreciation is not fully funded due to the depreciation fund being able to be invested at higher rates than inflation over the life of the asset.

Table 3 Revenue as a percentage of Total Operating Expenditure

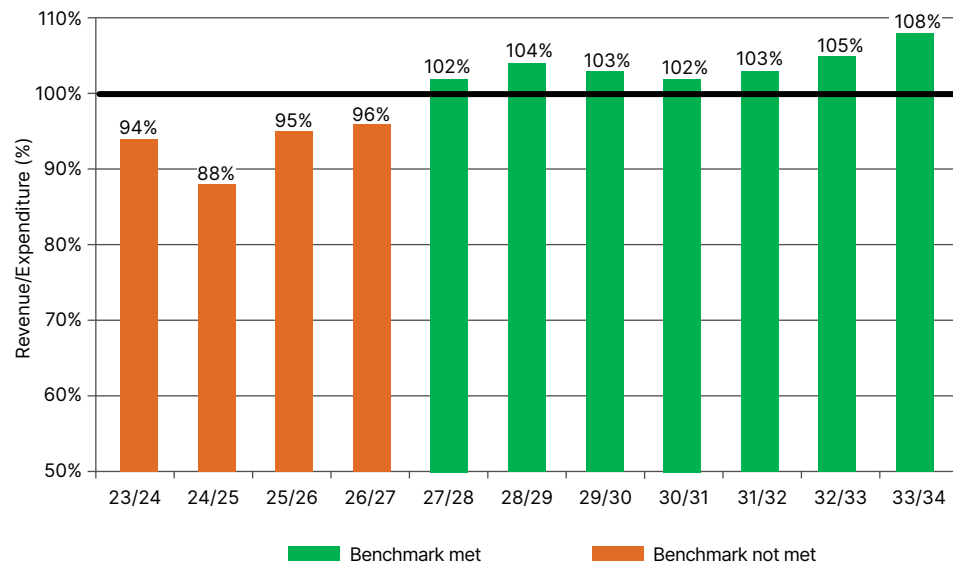


Table 4: Operating Expenditure

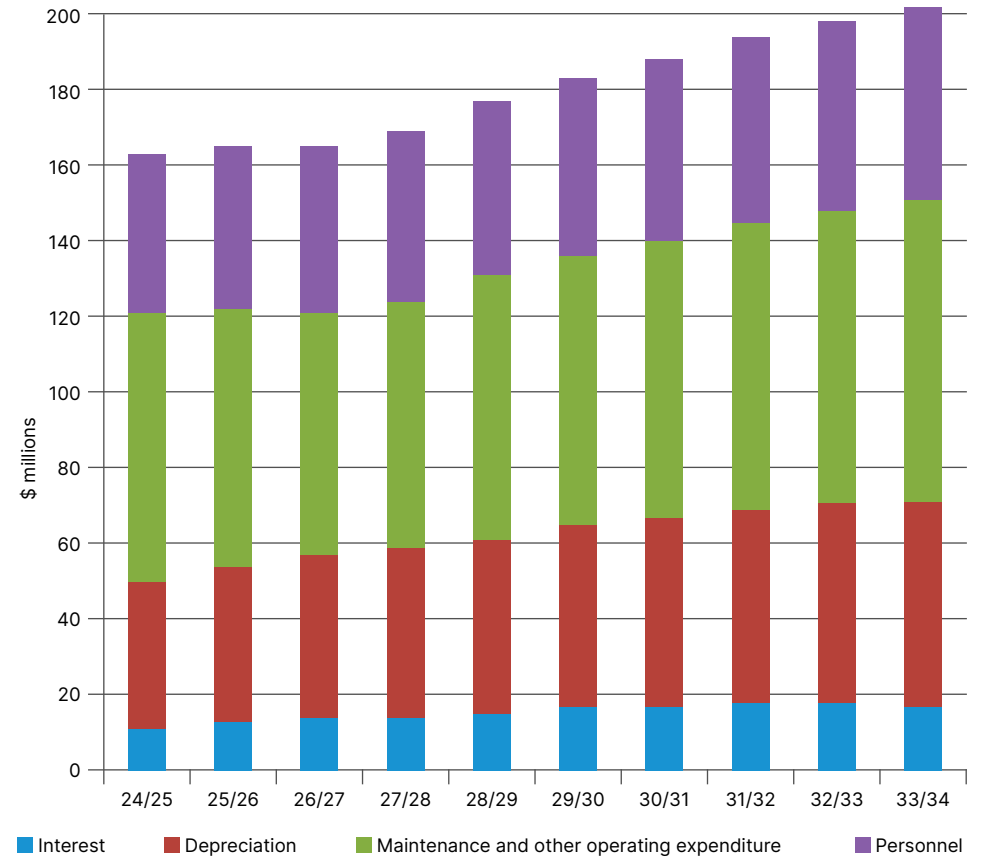
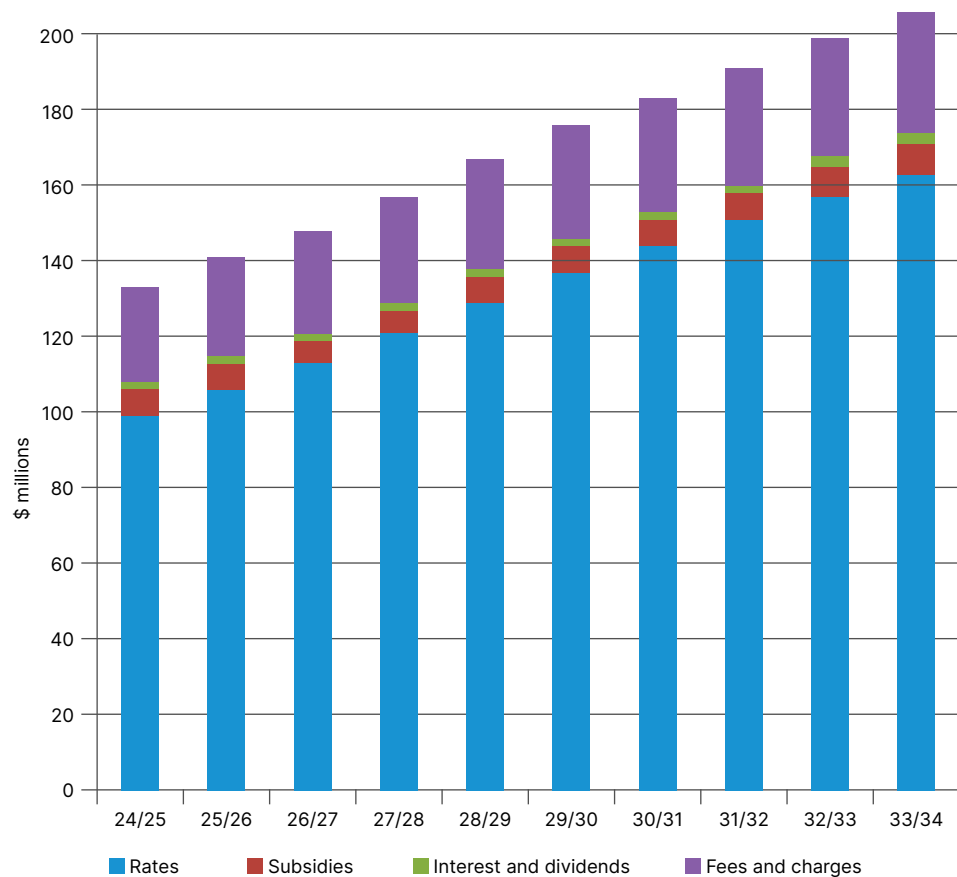


Table 5: Operating Revenue



Capital Expenditure Programme

In the previous 10 years forecast the Council has invested \$529m into renewing, extending and improving core infrastructure. Within the next ten years of the LTP the Council is forecasting \$734m investment into core infrastructure.

Renewal of Existing Infrastructure

\$234m on replacement capital projects, 31% of which will be in the wastewater, stormwater and water supply areas, 47% on roading and 16% on Recreation, including Libraries and Aquatic facilities.

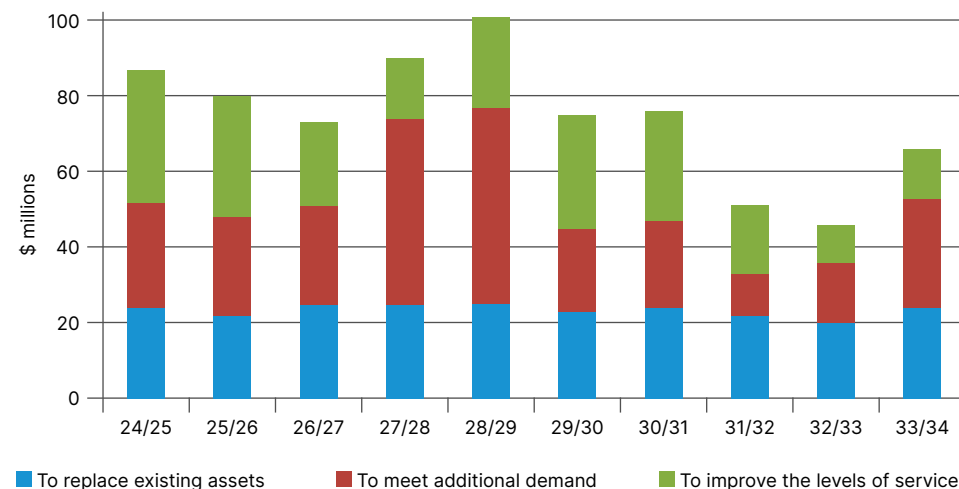
Improving Levels of Service

\$218m on new Levels of service capital projects on meeting water quality standards, improving drainage, and other levels of service. 60% of which will be in the wastewater, stormwater and water supply areas, 22% on roading and 8% on Recreation, including Libraries and Aquatic facilities.

Additional Growth and Demand on Infrastructure

\$282m on projects relating to growth, 32% of which will be in the wastewater, stormwater and water supply areas, 44% on roading and 19% on Recreation, including Libraries and Aquatic facilities.

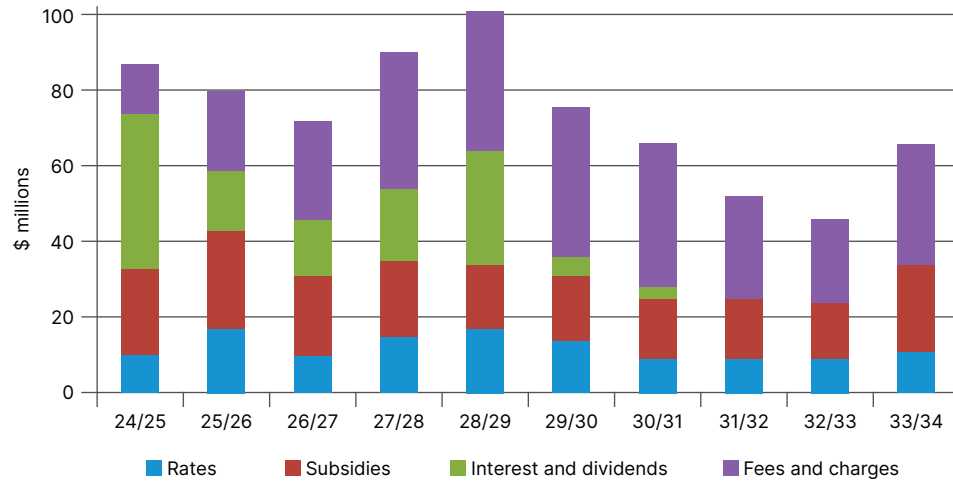
Table 6: Capital Expenditure over the 10 Years of the LTP



Capital Funding

The capital expenditure is to be funded from the following revenue source; Subsidies and grants \$132m, Development Contributions \$212m, Depreciation funding and reserves \$298m, Debt funding \$165m. Debt is used to fund any shortfall in funding.

Table 7: Capital Funding sources

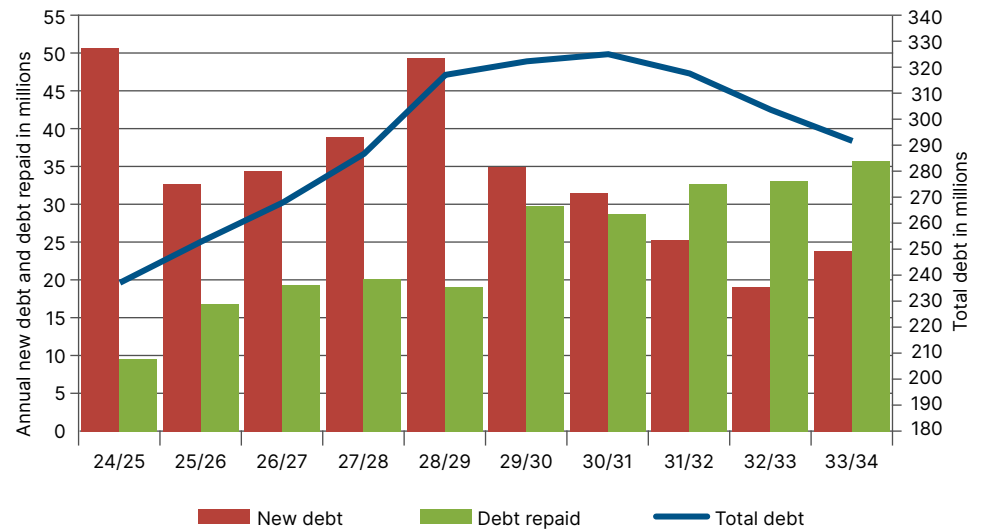


Debt Management

The Financial Trends section of this strategy provides the extent of capital works and the funding sources.

The Council Treasury Policy provides for risk management of its liabilities and investments. The Council generally raises and makes budgetary provisions within the LTP for the repayment of debt depending on the average weighted life of the assets up to 50 years. Although the Council will be raising new debt to fund the proposed capital programmes, over the next 10 years the Council is making provision within the LTP to repay \$187m of debt raised. The maximum amount of debt that is maturing in any year can generally be no more than 33% of total debt. The following table shows the summary profile of total debt, new debt and the provision made for annual repayment of debt.

Table 8: Total Borrowing and Repayments



Debt outstanding over the ten years to 2033/34 will increase by \$60m from \$236m in June 2025 to \$291m by June 2034. Debt is still within the self-imposed policy limits by Council, which includes sufficient headroom to fund a significant events such as an Alpine rapture. The worst case scenario of an additional \$84m requirement is maintained lower than self-imposed limit over the ten years.

Security on Borrowing

The Council generally does not offer its assets as collateral on borrowing. Rather it secures its borrowing from the Local Government Funding Agency or its creditors with a charge over the Council's rates and rates revenue which means rates can be set to repay outstanding loans.

Depreciation Funding Policy

The Council's Depreciation Policy is to fund depreciation that provides for the replacement of the asset over the life of the assets.

The Waimakariri District has been experiencing consistent growth over the last 40 years and therefore has had significant community infrastructure vested into Council ownership over this time from developers. It is expected that another \$170m of assets will be vested into Council ownership in the next 10 years of the LTP. Modelling of the infrastructure asset replacement cycle shows significant capital replacement expenditure beyond the mandatory 30 year infrastructure strategy period. The Council's depreciation policy was modified from 1 July 2015 to ensure funding provisions were being put aside to enable the long term renewals of assets. This policy takes into consideration the inflationary effect on the assets replacement cost and investment rate that is applied to any depreciation provisions that are invested. Replacement provisions are held in an interest earning special replacement purpose accounts to fund asset renewals in the future. Modelling has shown by adopting this approach, sufficient funds will be available to fund the renewal of assets.

Table 9: 150 Year Renewals Model (no adjustment for inflation)

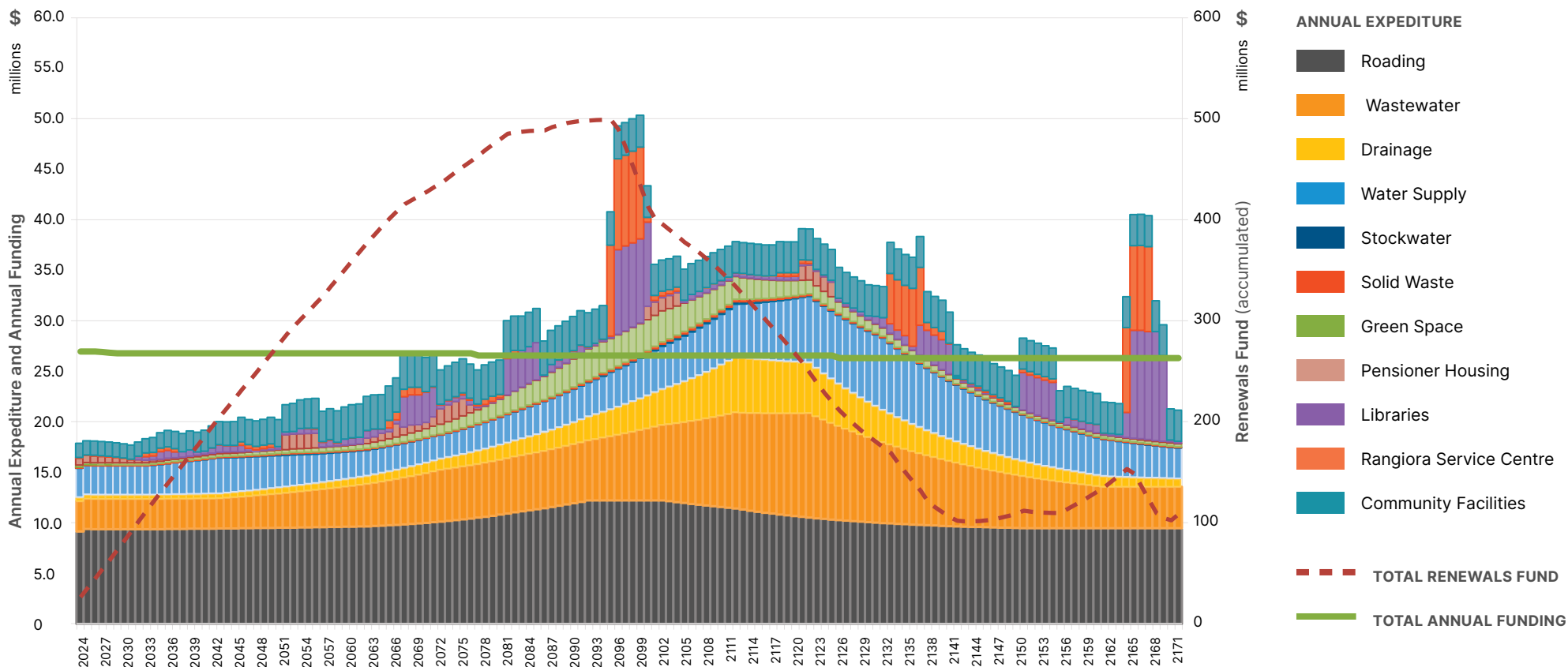


Table 9 identifies the significant renewal programme that starts impacting on work programmes in later years and depleting built up depreciation reserves. The renewal programme significantly accelerates from 2054. The graph demonstrates how the renewal programme is able to be financed from depreciation reserves, built up from early years. In non-inflated figures the reserve fund in the outer years from 2054 will be required to fund \$25-\$30m per annum of the replacement programme. At its lowest point the accumulated reserve fund will be about \$26m. This graph displays the importance of establishing depreciation

replacement funds now so that renewal programmes and current levels of service are still able to be provided and affordable for future generations.

The depreciation and renewals funding policy is an important part of the funding strategy for Council. Modelling of the effects of inflation on the replacement programme increases the non-inflated annual renewal cost from about \$22m to \$74m in year 2073 and in year 2171 reaches to over \$919m. Holding and investing the renewal fund in restricted reserves allows for the affordable renewal of essential assets for both current and future generations.

Rate Movements

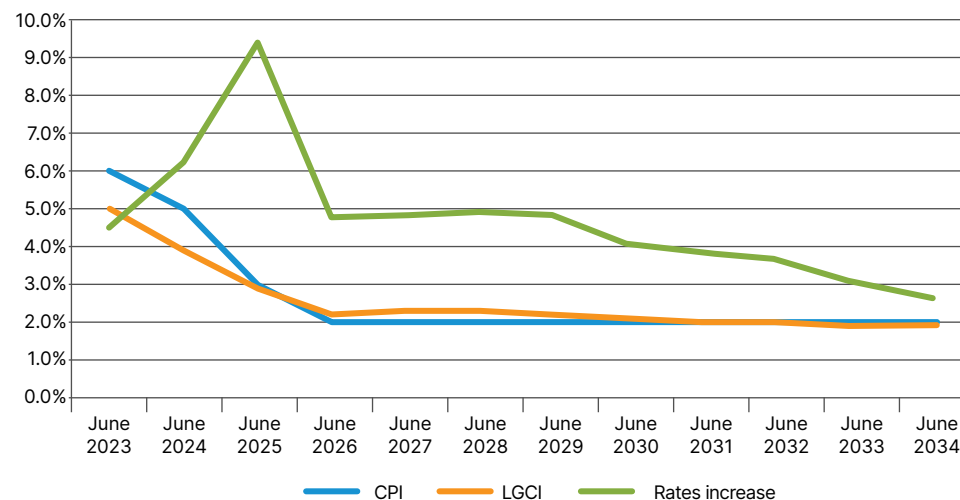
Rate movements have been affected by a number of factors. These are primarily due to the following:

- The impact of the Canterbury earthquakes, where the funding of the costs are being spread over 30 years and the repayment provision is progressively funded which adds about 0.3% to rates per annum over this period;
- Price level adjustments that are required to be accounted for in the forecast. Local Government New Zealand engaged BERL to provide these price level adjustments that are applied to the forecast budgets;
- Growth – while Development Contributions fund much of the growth, additional developed land and services need to be maintained and add to the Council's operational expenditure. The growth forecasts applied have been based on the medium to high forecasts provided by Statistics New Zealand;
- Level of service increases – for some services, such as a new library extension or for flood mitigation and resilience, a greater total rates take will be required to fund the debt and additional operating costs;
- Depreciation and interest payments – the significant capital investment post-earthquake means there is a corresponding increase in depreciation and interest;
- Depreciation Funding Policy takes into account the whole of life of all assets vested and commissioned by the Council. The amount of depreciation funded equates to the long term cost to replace the asset and investment rate that is applied to the depreciation fund invested;
- An element of rates “smoothing” has been used within the 2024-2034 LTP to progressively fund new levels of service over a number of years rather than whole cost impacting on rates in one year;
- The funding costs relating to the earthquakes of 2010 and 2011 and regeneration programme are being progressively rated for over the 2024-2034 LTP and have an effect on rates of about 0.3% (about \$18) per annum.

Table 10 shows the overall rate movement that is expected over the next ten years of the LTP. In 2024/25 the average property rate is expected to increase 9.39%.

The following five years from 2025–2030 average rates increases are signalled to range between 4.0–5.3%. The remaining years of the ten year plan range between 2.7–3.6%

Table 10: Rates movements compared to the CPI and LGCI movements over the 10 years of the LTP



The average district wide rate is forecast to increase from \$4,007 in the year 2024/25 to \$5,780 over the next 10 years. Over the next ten years the \$1,773 increase in rates is made up of the following: 51% LGCI inflation 49% other activities and changes in levels of service.

District-Wide and Targeted Rates

Council's rating strategy is provided in the Revenue and Financing Policy. Charges and rates are targeted where there is a close correlation between the level of service received and those that benefit or receive that service. Other services that do not have a close correlation are charged based on the property values and a uniform annual general charge (UAGC).

District-wide rates are those rates that are charged on all properties for district-wide services, including libraries, swimming pools and community facilities. Some differentials or targeted services may apply.

Targeted rates are used when the properties receiving the benefit of the service are charged for that service. For example, the District has 16 different community water supplies and Council has an ongoing program to ensure all community supplies comply with the Drinking Water Standards for New Zealand. Upgrades are made progressively and each upgrade impacts the rates on properties that receive the benefit of the upgrade. Accordingly a water rate for an Oxford property will be different to a Rangiora property as they are on separate schemes, where the costs are accounted for separately to the users.

Financial Position

Council's financial position is very sound, as supported by our Standard and Poor's AA credit rating that was reaffirmed in 2024. Since the 2010 and 2011 earthquakes the Council has had to borrow to fund its recover and regeneration programme, however amidst high levels of pre and post-earthquake growth has been able to sustain its levels of service and work programmes. Debt is being maintained within policy limits as identified Local Government (Financial Reporting Prudence) Regulations 2014.

The Long Term Plan provides for a programme that introduces further new levels of services, such as the Drainage Network Consent Implementation Works and Provision for Flood Response Works within the limits of the policy. In year 2034 the financial is forecast is to again be in a strong position, through applying good policy decisions and prudent financial management.

Equity Investments and Other Interests

The Council has equity investments in three companies and interests in four Trusts. The primary reason for holding equity in these entities are principally to achieve efficiency and community outcomes and not for financial return on investment.

Table 11: Council Shareholdings and Council Controlled Organisations

Company	Shareholding	Principal reason for Holding	Budgeted return
Transwaste Canterbury Limited	3.9%	Develop and operate the regional land facility at Kate Valley	\$735,000 pa
Local Government Funding Agency	0.4%	Borrowing	Nil
Civic Assurance	0.8%	Insurance and risk management	Nil
Trusts	Trustees appointed by Council	Principal reason for Holding	Budgeted return
Te Kōhaka o Tūhaitara	50%	Environment and recreation	Nil
Enterprise North Canterbury	50%	Economic Development	Nil
Waimakariri Art Collection	33%	District Art	Nil
Waimakariri Public Arts	100%	District Art	Nil
Waimakariri Libraries	100%	District Libraries	Nil

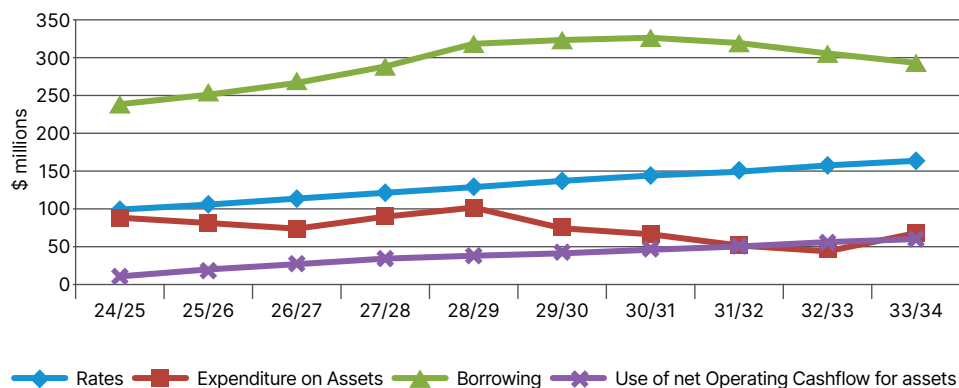
The Council has no plans to change its shareholdings.

APPENDIX TO FINANCIAL STRATEGY

Overall Financial Trends

This table shows the trends over the next 10 years for rates, borrowing and capital expenditure.

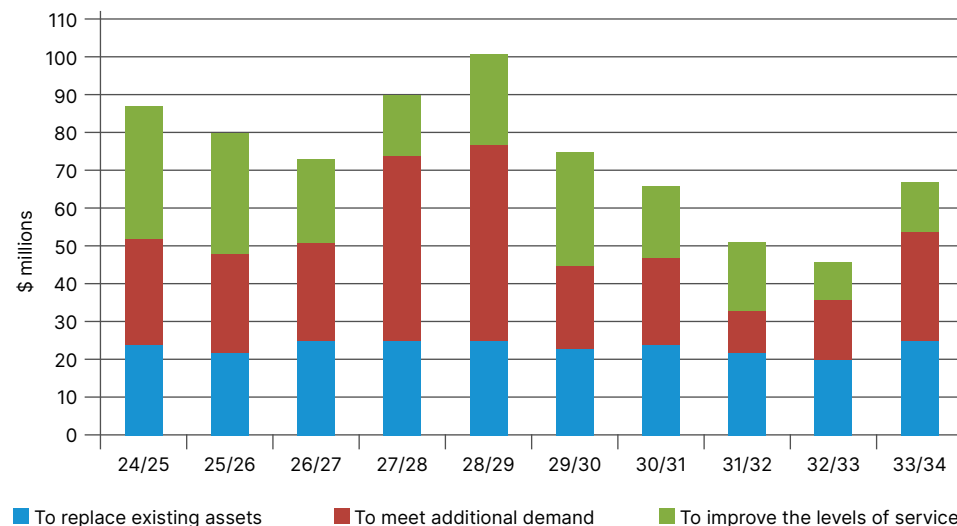
Table 1: Rates, Borrowing and Capital Expenditure



Capital Expenditure

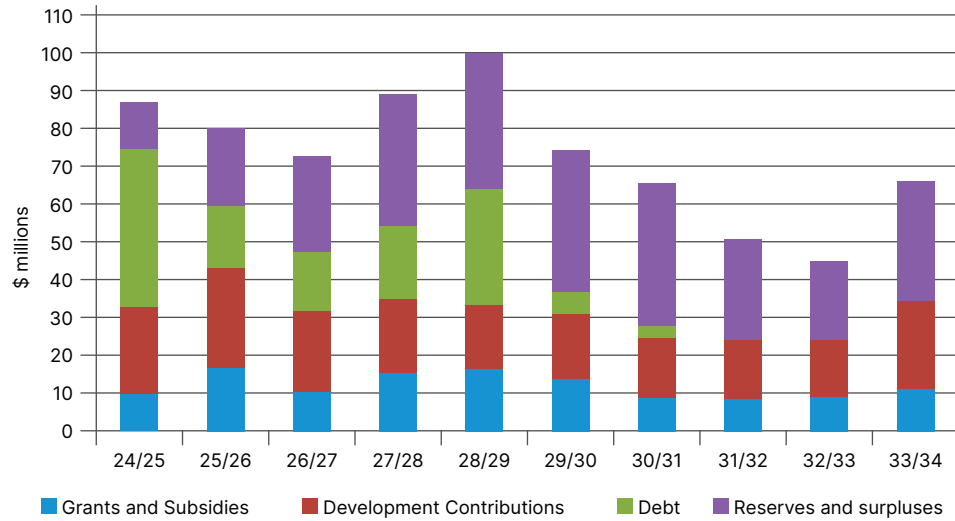
This table shows the amounts being spent on each capital expenditure category over the LTP.

Table 2: Spending on Assets by Category



Capital Funding Sources

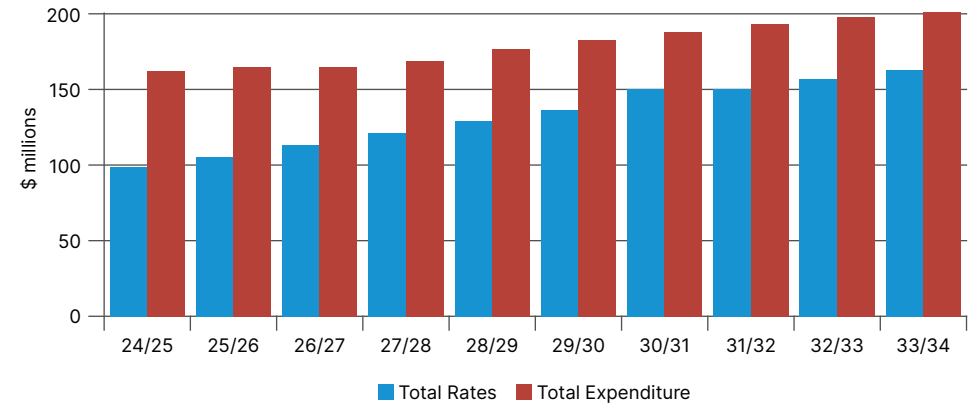
Table 3: Capital Funding sources



Operating Expenditure

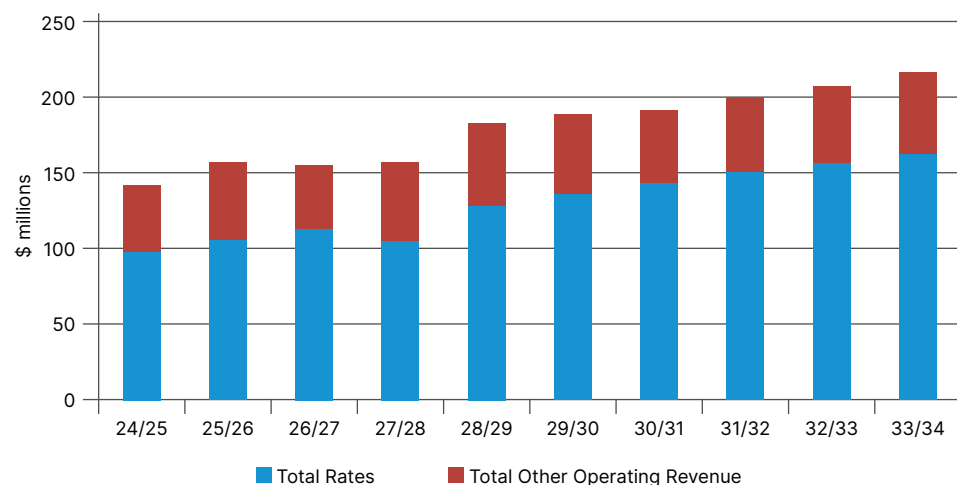
Operating expenditure will rise from \$157m in 2023/24 to \$202m in 2033/34.

Table 4: Total Rates and Operating Expenditure



Operating Revenues

Table 5: Total Rates and Other Operating Revenues



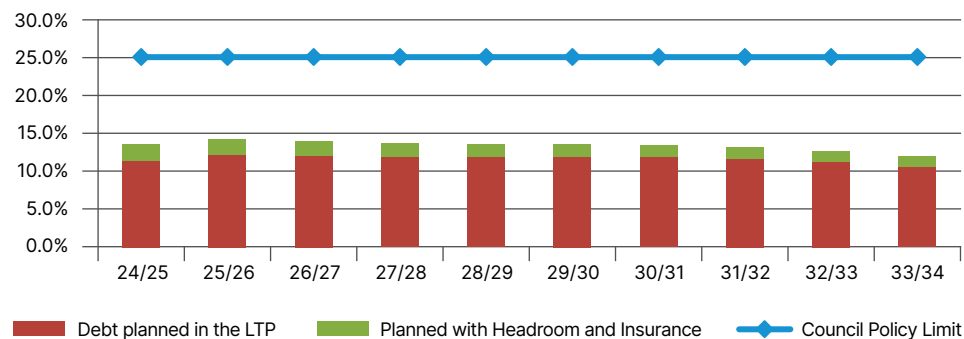
Debt Levels and Interest Costs

The following outlines Council's policy limits and shows that debt levels and interest costs are within the Council's policy limits.

Policy Limits

- Local Government Funding Agency (LGFA) Policy interest as a maximum of 25% of rates revenue.
- Net debt as a percentage of operating revenue will not exceed 250%.
- Gross interest paid will not exceed 15% of gross operating revenue.
- Net cash inflow from operating activities exceeds gross interest expense by two times.
- Net debt as a percentage of total assets will not exceed 15%.
- Liquidity ratio of greater than 110%.

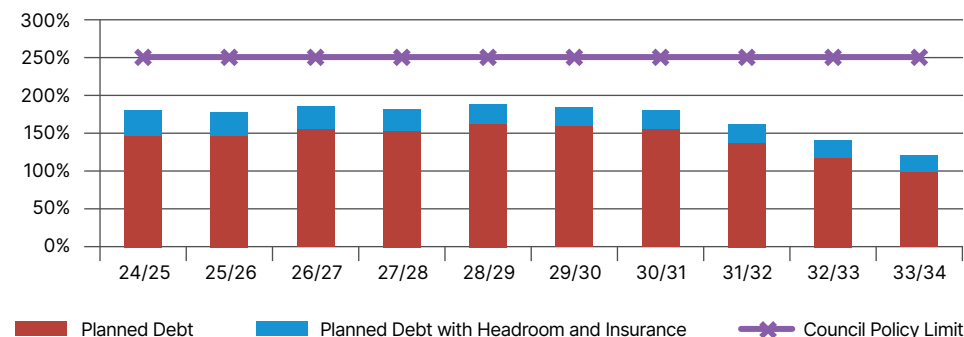
Table 6: Interest Cost on Debt to Rate Revenue



This table demonstrates that Council is operating well within the limits of the policy. As a member of the Local Government Funding Agency (LGFA), Council achieves a lower cost of funding debt than through conventional lending institutions.

Net debt is forecast to reach \$209m in 2024/25 which is well within policy limits. Council adopts a long term approach when borrowing for long life assets of 25 years with an interest rate budgeted at 4.6%. If a better interest rate is able to be obtained, the savings are passed on in lower rating charges. Debt is forecast in 2034 to be \$290m.

Table 7: Net Debt to Total Revenue Ratio



Benchmark Information

LTP Disclosure Statement for the Period Commencing 1 July 2024

The purpose of this statement is to disclose the Council's 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 LTP in accordance with the Local Government (Financial Reporting Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Rates (increases) Affordability

The following graph compares the Council's planned rates increases with a quantified limit on rates increases included in the FS included in this LTP. The quantified limit is the Local Government Cost Index (LGCI) plus the rate effects from the earthquakes plus increases for higher levels of service. The following graph excludes the rating impact from optional waste bins.

Rates for the Ashley Water Supply are excluded from this benchmark, under a memorandum of understanding dated 10 May 2021, Hurunui District Council (HDC) set rates which is collected by WDC from 1 July 2021. WDC pays the full amount of rates to HDC. The water consumers in the area still deal with HDC for any operational issues with the water supply in accordance with the 1989 Local Government Reorganisation Order.

Table 8: Rates (increases) affordability

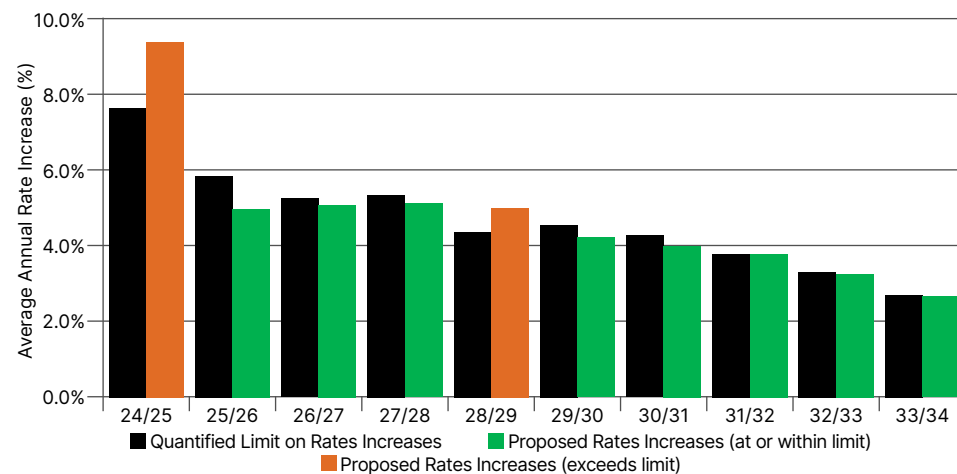


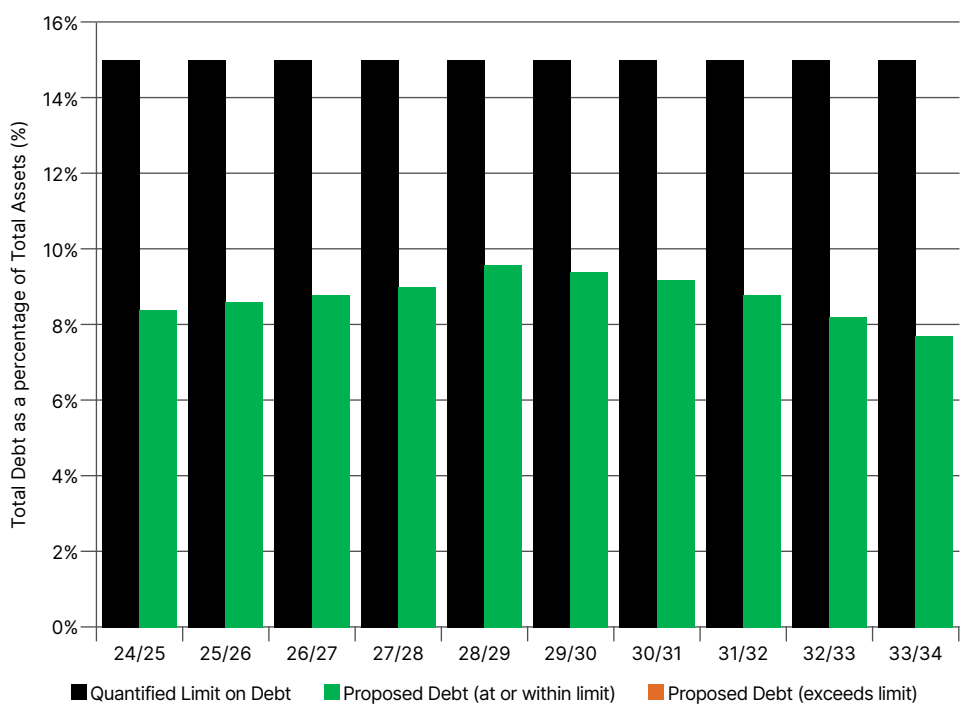
Table 8 shows that the rates increases for 2024/25 are over the quantified limit on rates increases, as Rooding costs have increased 25% over the past 3 years. The Rooding operational expenditure budgets have been updated for 2024/25 to maintain current levels of service.

Debt affordability

The quantified limit for the graph (Table 9) is total debt as a percentage of total assets will not exceed 15%.

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing. This graph compares the Council's proposed borrowing with a quantified limit on borrowing stated in the FS included in this LTP.

Table 9: Debt as a Percentage of Assets



Balanced budget benchmark

The following graph displays the Council's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment). The Council meets this benchmark if its planned revenue equals or is greater than its planned operating expenses.

Table 10: Revenue to Operating Expenditure

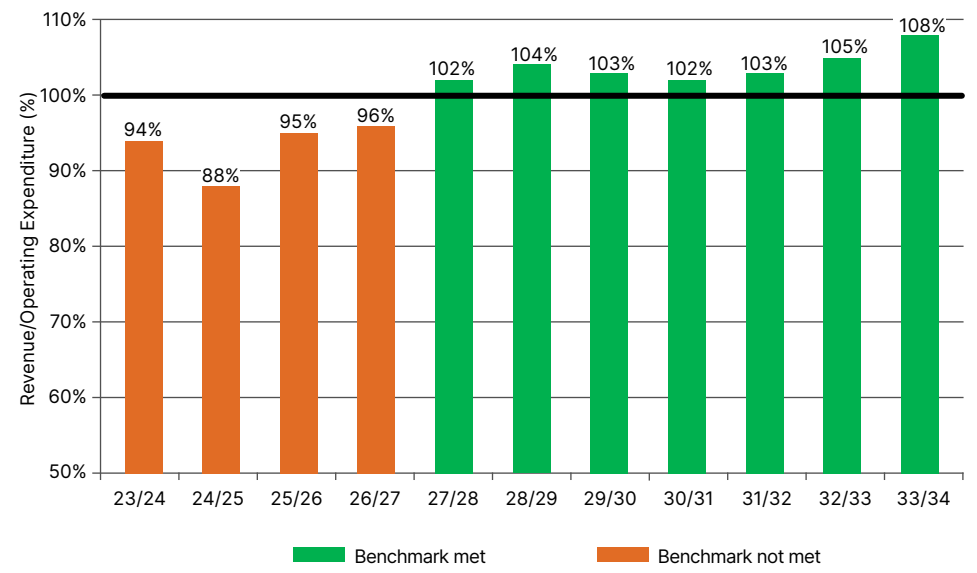


Table 10 shows that the Council is not meeting the benchmark of planned revenue being greater or equal to planned operating expenses in the first four years of the LTP. In the first four years, planned revenue is less than planned operating expenditure due to earthquake debt being funded progressively and the other is in relation to the depreciation funding policy, where the depreciation is not fully funded due to the depreciation fund being able to be invested at higher rates than inflation over the life of the asset.

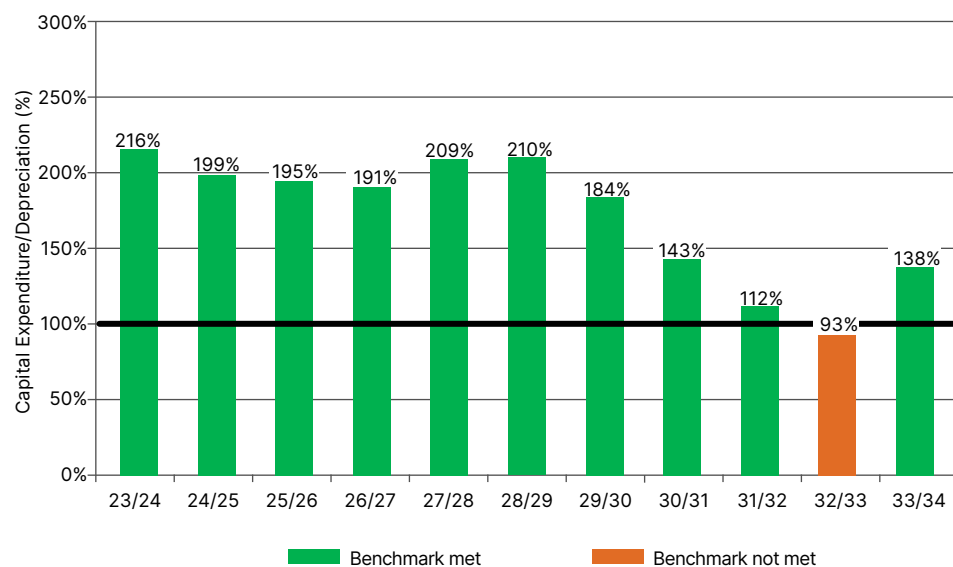
Essential services benchmark

The following graph displays the Council's planned capital expenditure on network services as a proportion of depreciation on network services.

The Council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

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.

Table 11: Essential Capital Expenditure as a Percentage to Depreciation

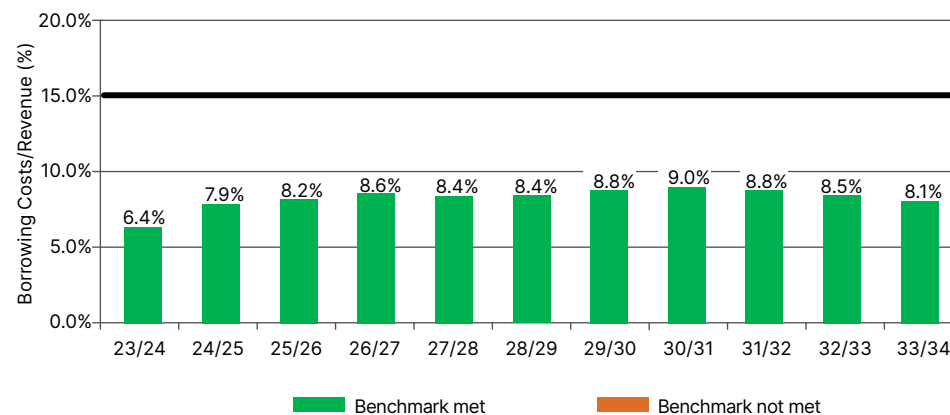


Capital expenditure meets the required benchmark over the LTP with the exception of 32/33 due to low expenditure during this period after critical projects are prioritised earlier in the LTP. Over the 10 year period as a whole we have achieved expenditure above the benchmark.

Debt servicing benchmark

The following graph displays the Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment). Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its planned revenue.

Table 12: Interest on Borrowing as a Percentage of Revenue



PROSPECTIVE STATEMENTS

Prospective Statement of Comprehensive Revenue and Expense

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
Rates	88,360	98,572	105,746	113,278	121,070	129,006	136,765	143,836	150,751	157,226	163,306
Interest	383	883	1,095	1,208	1,370	1,416	1,404	1,575	1,756	1,943	1,918
Dividends	735	735	735	735	735	735	735	735	735	735	735
Subsidies and Grants	17,437	17,197	23,537	16,702	21,995	23,383	20,719	15,994	16,104	16,668	19,093
Fees and Charges and Other Revenue	21,903	24,985	26,073	26,605	27,513	28,774	29,687	29,837	30,764	31,468	31,954
Development and Financial Contributions	17,320	23,060	26,496	21,497	19,732	16,947	17,400	15,934	15,621	15,315	23,214
Vested Assets	17,271	25,756	22,356	20,605	18,888	17,171	13,737	13,737	12,020	12,020	13,737
TOTAL REVENUE EXCLUDING GAINS	163,409	191,188	206,038	200,630	211,303	217,432	220,447	221,648	227,751	235,375	253,957
Operating Expenditure by Activity											
Governance	3,442	3,793	3,920	4,077	4,097	4,210	4,288	4,374	4,494	4,571	4,678
District Development	10,868	11,080	9,981	9,593	9,838	9,896	10,113	10,235	10,650	10,598	10,724
Roads and Footpaths	25,328	30,635	32,685	34,734	35,116	36,531	38,299	40,085	41,571	42,552	43,671
Water Supply	14,277	16,332	17,749	18,426	18,981	19,572	20,195	20,656	21,226	21,814	22,510
Sewerage and the Treatment and Disposal of Sewage	14,398	16,644	18,142	17,802	18,726	20,924	20,531	20,761	21,470	22,099	22,013
Stormwater Drainage	7,712	9,238	9,096	9,765	10,641	11,197	11,815	12,533	13,249	13,968	14,315
Refuse and Recycling	11,916	12,807	13,246	13,835	14,583	15,820	16,983	17,340	17,863	18,339	18,836
Recreation	24,212	26,907	28,235	28,943	29,635	30,265	30,872	31,558	32,247	32,847	33,580
Libraries and Museums	7,341	8,846	8,705	7,062	7,399	7,941	9,643	9,958	10,209	10,466	10,750
Community Protection	10,368	11,216	11,308	11,518	11,875	12,128	12,324	12,635	12,823	13,079	13,245
Community Development	2,991	4,102	3,846	4,369	4,483	4,565	4,646	4,712	4,786	4,856	4,924
Property Management	1,434	1,611	1,494	1,508	1,560	1,573	1,600	1,630	1,659	1,682	1,709
Earthquake Recovery	2,418	2,838	2,740	2,662	2,574	2,476	2,373	2,259	2,129	1,996	1,854
Non Significant Activities*	1,025	6,537	3,748	845	(254)	(224)	(693)	(831)	(647)	(1,044)	(1,232)
TOTAL EXPENSES EXCLUDING LOSSES	137,730	162,586	164,895	165,140	169,254	176,874	182,989	187,905	193,729	197,823	201,577
OPERATING SURPLUS BEFORE GAINS AND LOSSES	25,679	28,602	41,143	35,490	42,049	40,558	37,458	33,743	34,022	37,552	52,380
Net Other Gains/(Losses)	180	(1,211)	(1,224)	(1,221)	(1,217)	177	181	186	190	194	199
SURPLUS BEFORE INCOME TAX	25,859	27,391	39,919	34,269	40,832	40,735	37,639	33,929	34,212	37,746	52,579
Income Tax	-	-	-	-	-	-	-	-	-	-	-
NET SURPLUS/(DEFICIT)	25,859	27,391	39,919	34,269	40,832	40,735	37,639	33,929	34,212	37,746	52,579

* Negative expenditure of Non Significant Activities in later years is due to service overhead recoveries that cover capital expenditure of the IT projects.

Prospective Statement of Comprehensive Revenue and Expense (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Comprehensive Revenue/(Expenditure)											
Financial assets at fair value through other Comprehensive Revenue and Expense	-	-	96	103	105	102	101	97	100	96	98
Net Gains on Revaluation of Property, Plant and Equipment	30,466	75,609	58,128	66,040	66,254	66,373	65,609	67,550	65,904	67,270	65,583
TOTAL OTHER COMPREHENSIVE REVENUE/(EXPENDITURE)	30,466	75,609	58,224	66,143	66,359	66,475	65,710	67,647	66,004	67,366	65,681
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE)	56,325	103,000	98,142	100,412	107,191	107,211	103,349	101,576	100,215	105,112	118,260

Other Disclosures Relating to the Prospective Financial Statements

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operation Expenditure includes:											
Interest Charges	8,187	11,259	12,894	13,712	14,496	15,347	16,610	17,216	17,699	17,724	17,489
Depreciation and Amortisation Expense	34,908	39,280	41,132	42,821	44,574	46,477	48,487	50,073	51,447	52,779	54,206
Personnel Costs*	34,958	42,405	43,338	44,250	45,179	46,082	46,956	47,846	48,754	49,631	50,526
Other Expenditure*	59,676	69,642	67,531	64,356	65,005	68,968	70,937	72,769	75,830	77,689	79,356
TOTAL OPERATION EXPENDITURE	137,730	162,586	164,895	165,140	169,254	176,874	182,989	187,905	193,729	197,823	201,577

* The personnel costs disclosed in Other Disclosures in the Annual Plan 2023/24 is incorrect due to a calculation error. This is a disclosure matter and does not affect the total budgeted expenditure of the Council. The 2023/24 personnel costs budget should have been \$38.5m, and other expenditure should have been \$56.2m.

Prospective Statement of Changes in Net Assets/Equity

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Equity at the Beginning of the year	2,258,694	2,437,837	2,540,838	2,638,980	2,739,393	2,846,584	2,953,794	3,057,143	3,158,720	3,258,935	3,364,048
Comprehensive Revenue and Expenditure:											
Net Surplus/(Deficit) for the year	25,859	27,391	39,919	34,269	40,832	40,735	37,639	33,929	34,212	37,746	52,579
Other Comprehensive Revenue and Expenditure for the year	30,466	75,609	58,224	66,143	66,359	66,475	65,710	67,647	66,004	67,366	65,681
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE) FOR THE YEAR	56,326	103,000	98,142	100,412	107,191	107,211	103,349	101,576	100,215	105,112	118,260
EQUITY AT THE END OF YEAR	2,315,019	2,540,838	2,638,980	2,739,393	2,846,584	2,953,794	3,057,143	3,158,720	3,258,935	3,364,048	3,482,307

Prospective Statement of Financial Position

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Current Assets											
Cash and Cash Equivalents	22,439	26,631	21,539	20,241	18,247	18,140	19,090	25,514	29,178	32,315	28,755
Short Term Investment	-	-	-	-	-	-	-	-	10,000	25,000	45,000
Inventories	447	425	434	445	455	465	475	485	494	504	514
Trade and Other Receivables	10,060	12,120	12,263	12,414	12,570	12,729	12,884	13,025	13,163	13,293	13,415
TOTAL CURRENT ASSETS	32,946	39,176	34,236	33,100	31,272	31,334	32,449	39,024	52,835	71,112	87,684
Non Current Assets											
Other Financial Assets*	6,033	6,802	7,294	7,772	8,346	9,207	9,438	9,604	9,518	9,264	9,063
Derivative Financial Instruments	2,063	4,171	2,781	1,390	-	-	-	-	-	-	-
Forestry Assets	2,459	2,600	2,625	2,677	2,709	2,788	2,880	2,907	2,966	3,031	3,074
Investment Properties	7,407	7,002	7,128	7,258	7,392	7,530	7,672	7,818	7,968	8,123	8,283
Property, Plant and Equipment	85,542	82,974	93,688	93,616	98,043	114,242	114,523	114,280	113,968	113,528	113,431
Infrastructure Assets	2,416,428	2,661,972	2,770,781	2,887,361	3,012,527	3,133,463	3,238,474	3,335,483	3,413,725	3,486,729	3,578,700
Intangible Assets	434	-	-	-	-	-	-	-	-	-	-
TOTAL NON CURRENT ASSETS	2,520,366	2,765,521	2,884,297	3,000,075	3,129,017	3,267,229	3,372,986	3,470,092	3,548,145	3,620,676	3,712,551
TOTAL ASSETS	2,553,312	2,804,697	2,918,532	3,033,175	3,160,289	3,298,563	3,405,435	3,509,116	3,600,980	3,691,788	3,800,235
Current Liabilities											
Trade and Other Payables	19,357	21,095	20,593	20,062	21,223	22,011	20,189	19,553	18,553	18,169	19,640
Employee Benefit Liabilities	4,586	4,966	5,075	5,182	5,291	5,397	5,499	5,603	5,709	5,812	5,917
Development Contributions	2,160	1,619	1,860	1,509	1,385	1,190	1,222	1,119	1,097	1,075	1,630
Current Portion of Borrowings	30,000	40,000	40,000	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000
TOTAL CURRENT LIABILITIES	56,103	67,680	67,528	66,753	67,899	68,598	76,910	76,275	75,358	75,056	77,187
Non Current Liabilities											
Borrowings	182,190	196,179	212,024	227,028	245,806	276,171	271,382	274,122	266,687	252,684	240,741
Derivative Financial Instruments	-	-	-	-	-	-	-	-	-	-	-
TOTAL NON CURRENT LIABILITIES	182,190	196,179	212,024	227,028	245,806	276,171	271,382	274,122	266,687	252,684	240,741
TOTAL LIABILITIES	238,293	263,859	279,552	293,781	313,705	344,769	348,292	350,397	342,045	327,740	317,928
NET ASSETS	2,315,019	2,540,838	2,638,980	2,739,393	2,846,583	2,953,794	3,057,143	3,158,719	3,258,935	3,364,047	3,482,308
Ratepayers' Equity											
Accumulated General Equity	991,411	1,013,512	1,053,431	1,087,700	1,128,532	1,169,268	1,206,906	1,240,835	1,275,047	1,312,793	1,365,373
Other Reserves	5,474	4,367	4,463	4,566	4,671	4,773	4,874	4,971	5,071	5,167	5,265
Revaluation Reserve	1,318,134	1,522,959	1,581,087	1,647,126	1,713,380	1,779,754	1,845,363	1,912,913	1,978,817	2,046,087	2,111,670
TOTAL RATEPAYERS' EQUITY	2,315,019	2,540,838	2,638,980	2,739,393	2,846,583	2,953,794	3,057,143	3,158,719	3,258,935	3,364,047	3,482,308

Other Financial Assets contain Council's investment in Transwaste, which is a Council-Controlled Organisation (CCO). The remaining amount of Council's investments in other CCOs is disclosed on page 252

Prospective Statement of Cash Flow

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Cash Flows from Operating Activities											
Cash was provided from:											
Receipts from Ratepayers	88,360	98,572	105,746	113,278	121,070	129,006	136,765	143,836	150,751	157,226	163,306
Receipts from Subsidies	16,437	17,197	23,537	16,702	21,995	23,383	20,719	15,994	16,104	16,668	19,093
Receipts from Fees and Charges	21,503	24,985	26,073	26,605	27,513	28,774	29,687	29,837	30,764	31,468	31,954
Development Contributions	17,320	23,060	26,737	21,146	19,608	16,751	17,432	15,831	15,599	15,294	23,769
Interest received	383	883	1,095	1,208	1,370	1,416	1,404	1,575	1,756	1,943	1,918
Dividends received	735	735	735	735	735	735	735	735	735	735	735
Receipt of Canterbury Regional Council Rates	13,984	16,231	16,839	17,486	18,157	18,837	19,523	20,214	20,930	21,651	22,396
	158,722	181,663	200,762	197,160	210,448	218,902	226,265	228,022	236,639	244,984	263,170
Cash was dispersed to:											
Payments to Suppliers*	(58,008)	(70,008)	(68,413)	(65,467)	(64,241)	(68,591)	(73,375)	(73,812)	(77,233)	(78,694)	(78,288)
Payments to Employees*	(34,958)	(42,405)	(43,338)	(44,250)	(45,179)	(46,082)	(46,956)	(47,846)	(48,754)	(49,631)	(50,526)
Payments to Canterbury Regional Council	(13,984)	(16,231)	(16,839)	(17,486)	(18,157)	(18,837)	(19,523)	(20,214)	(20,930)	(21,651)	(22,396)
Interest paid	(8,187)	(11,259)	(12,894)	(13,712)	(14,496)	(15,347)	(16,610)	(17,216)	(17,699)	(17,724)	(17,489)
	(115,138)	(139,903)	(141,484)	(140,916)	(142,073)	(148,856)	(156,464)	(159,088)	(164,616)	(167,700)	(168,698)
NET CASH FLOWS FROM OPERATING ACTIVITIES	43,584	41,760	59,278	56,244	68,375	70,046	69,802	68,934	72,024	77,284	94,472
Cash Flows from Investing Activities											
Cash was provided from:											
Proceeds from Sale of Fixed Assets	457	544	379	562	379	385	594	396	588	973	714
Cash was dispersed to:											
Purchase of Investments	(515)	(1,029)	(396)	(375)	(469)	(759)	(130)	(69)	(10,000)	(15,000)	(20,000)
Purchase of Fixed Assets and Infrastructural Asset Renewals	(18,070)	(21,658)	(21,798)	(24,656)	(24,880)	(24,805)	(22,751)	(24,068)	(21,815)	(20,293)	(25,018)
Purchase of Fixed Assets and Infrastructural Asset New Works - Growth	(27,644)	(24,661)	(26,473)	(25,840)	(48,621)	(51,611)	(22,233)	(22,925)	(11,483)	(15,640)	(29,159)
Purchase of Fixed Assets and Infrastructural Asset New Works - Level of Service	(30,457)	(31,376)	(31,925)	(22,238)	(15,556)	(23,728)	(29,542)	(18,585)	(18,214)	(10,186)	(12,625)
	(76,685)	(78,725)	(80,592)	(73,109)	(89,526)	(100,903)	(74,656)	(65,647)	(61,512)	(61,119)	(86,802)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(76,228)	(78,181)	(80,213)	(72,547)	(89,147)	(100,518)	(74,062)	(65,251)	(60,924)	(60,146)	(86,088)
Cash Flows from Financing Activities											
Cash was provided from:											
Proceeds from Borrowings	41,268	50,743	28,262	29,980	35,955	47,739	26,564	22,669	16,395	10,098	13,869
Cash was applied to:											
Repayment of Borrowings	(9,097)	(9,564)	(12,419)	(14,975)	(17,177)	(17,373)	(21,353)	(19,928)	(23,831)	(24,099)	(25,812)
NET CASH FLOWS FROM FINANCING ACTIVITIES	32,171	41,179	15,843	15,005	18,778	30,366	5,211	2,741	(7,436)	(14,001)	(11,943)
Net Increase (Decrease) in Cash Held	(473)	4,758	(5,092)	(1,298)	(1,994)	(106)	950	6,424	3,664	3,137	(3,560)
Add Opening Bank Brought Forward	22,911	21,872	26,631	21,539	20,241	18,247	18,140	19,090	25,514	29,178	32,315
CASH AND CASH EQUIVALENTS AT YEAR END	22,439	26,631	21,539	20,241	18,247	18,140	19,090	25,514	29,178	32,315	28,755

* The employee cost disclosed in the prospective cash flow statement in the Annual Plan 2023/24 is incorrect due to a calculation error. This is a disclosure matter and does not affect the total budgeted expenditure of the Council. The 2023/24 payments to employees budget should have been \$38.5m, and payments to suppliers should have been \$54.5m.

Statement of Prospective Debt

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Total Internal and External Debt											
Governance	-	-	-	-	-	-	-	-	-	-	-
District Development	6,408	6,703	6,091	5,451	4,781	4,080	3,347	2,580	1,778	939	62
Community Protection	541	428	395	371	348	332	317	302	287	272	257
Community Development	4,056	3,958	7,521	7,272	7,007	6,725	6,425	6,106	5,766	5,404	5,020
Roading	30,743	29,815	32,257	32,641	33,705	42,348	54,887	59,314	60,270	62,215	64,775
Water and Stockwater	32,054	42,895	43,831	42,187	41,807	42,058	39,807	38,237	36,323	34,879	37,853
Sewerage and the Treatment and Disposal of Sewage	29,058	36,498	38,487	47,405	60,409	63,014	59,741	62,007	58,374	55,725	52,177
Drainage	38,776	46,491	55,598	68,670	75,482	83,666	95,159	106,052	117,492	120,159	123,602
Refuse and Recycling	1,348	1,195	1,159	2,206	4,398	4,633	4,465	4,304	4,150	4,001	3,859
Recreation	65,932	78,023	78,483	79,436	81,350	83,190	84,162	86,217	87,569	89,184	89,248
Libraries and Museums	372	2,229	3,595	3,497	4,894	20,114	19,639	19,142	18,622	18,077	17,506
Non Significant Activities	12,621	17,125	20,189	20,432	19,788	18,777	17,516	16,297	15,005	13,555	12,058
Earthquake Recovery	69,057	69,730	67,878	65,472	62,947	60,144	57,391	54,050	50,555	46,899	43,075
Property and Forestry	4,197	4,102	4,012	3,919	3,822	3,720	3,613	3,502	3,385	3,263	3,136
CLOSING INTERNAL AND EXTERNAL DEBT	295,163	339,193	359,496	378,958	400,736	432,801	446,470	458,110	459,575	454,572	452,629
Less Internal Debt	82,973	103,014	107,472	111,930	114,930	116,630	125,088	133,988	142,888	151,888	161,888
TOTAL EXTERNAL DEBT	212,190	236,179	252,024	267,028	285,806	316,171	321,382	324,122	316,687	302,684	290,741
Current Portion	30,000	40,000	40,000	40,000	40,000	40,000	50,000	50,000	50,000	50,000	50,000
NON CURRENT PORTION	182,190	196,179	212,024	227,028	245,806	276,171	271,382	274,122	266,687	252,684	240,741

Prospective Statement of Special and Separate Funds

	Opening Balance 2024/2025	Revenue	Operating Expenditure	Capital & Transfers	Closing Balance 2033/2034	
	\$'000	\$'000	\$'000	\$'000	\$'000	
Special Funds						Purpose of the fund
Insurance Excess Reserve Fund	-	-	-	-	-	To provide funds for payment of insurance excesses. Funded by transfers from finance services.
Cam River Restoration Fund	173	70	-	-	243	Established in 2002 to provide for Cam River restoration.
Plant Renewal and Replacement Fund	706	156	-	2,937	3,799	To provide for purchase of replacement plant and vehicles from transfers of depreciation and interest on the book value of assets.
Loburn Reserve Development Fund	28	2	-	-	30	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain.
Sefton Reserve Investment Fund	14	1	-	-	15	Established by investment of surplus funds for use at the Reserve.
Long term investment/Ashburton Farm Investment	2,365	232	-	(2,100)	497	This fund was established to receive the revenue from the endowment land vested in the Council. Subsequently, the properties were sold, and the interest from funds invested is used to subsidise the general rates.
Centennial Fund Account	3	-	-	-	3	Established to enable new publications such as the history of the former Rangiora County area.
LAPP Disaster Fund	43	3	-	-	46	Provides funds for the annual insurance cost for the Local Authority Protection Programme Disaster Fund (natural disaster insurance for infrastructural assets)
Kaiapoi War Memorial Maintenance Fund	4	-	-	-	4	To carry out future maintenance of the building.
Mayoral Relief Fund	21	2	(1)	-	22	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	3,356	466	(1)	837	4,658	
Separate Accounts	Separate Accounts are maintained for targeted rates charged for a specific purpose. A separate account is maintained for each targeted rate to ensure that the funds are held and used for the specific purpose intended.					
Water and Stockwater						
Rangiora	(324)	57,206	(45,579)	(10,301)	1,002	
Woodend/Pegasus	3,359	29,377	(24,117)	(644)	7,975	
Waikuku	57	2,985	(3,253)	419	209	
Mandeville	157	9,144	(8,829)	612	1,084	
Fernside	46	220	(78)	(153)	36	
Ohoka	388	3,009	(2,386)	(771)	240	
Kaiapoi/Pines Kairaki	355	22,531	(24,003)	4,307	3,189	
Oxford1	(144)	12,211	(10,493)	(1,161)	413	
Oxford2	7	6,769	(6,511)	(265)	-	
Oxford	(143)	10,339	(9,358)	(548)	290	
Summerhill	(58)	3,882	(2,858)	(966)	-	
Cust	72	2,643	(2,698)	191	208	
Poyntzs Road	96	1,450	(1,342)	200	404	
West Eyreton	58	1,452	(1,667)	209	51	

Prospective Statement of Special and Separate Funds (cont)

	Opening Balance 2024/2025	Revenue	Operating Expenditure	Capital & Transfers	Closing Balance 2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000
Garrymere	75	1,272	(1,141)	(126)	81
District Water	111	22,050	(21,288)	3,233	4,106
Stock Water	213	6,606	(6,517)	845	1,146
Sewerage					
Eastern Communities	9,881	190,528	(180,162)	4,260	24,506
Fernside Loan	(17)	197	(101)	(79)	-
Loburn Lea Loan	(37)	421	(215)	(168)	-
Oxford	522	19,397	(19,802)	4,412	4,530
Drainage					
Rangiora	1,549	36,038	(32,587)	3,092	8,092
Coastal Urban	794	9,728	(10,072)	(244)	206
Pegasus	2,303	6,464	(6,412)	1,372	3,726
Kaiapoi	2,434	34,546	(34,383)	6,346	8,943
Oxford	84	3,739	(3,328)	(45)	450
Ohoka Rural	172	4,846	(4,440)	170	748
Loburn Lea	106	373	(378)	113	214
Oxford Rural	24	927	(939)	41	52
Clarkville	29	780	(694)	(14)	101
Coastal Rural	111	2,029	(1,890)	146	396
Waimakariri Central Rural	120	2,212	(1,962)	(21)	349
Cust	15	183	(148)	3	53
Solid Waste	2,890	172,780	(159,865)	(9,012)	6,793
Recreation					
Rangiora Central Business Area	60	2,172	(2,175)	33	89
Kaiapoi Central Business Area	64	1,820	(1,818)	63	129
Libraries and Museums					
Museum Levy	113	10,932	(10,929)	-	117
Museum Development Levy	325	2,146	(4,872)	2,411	10
Community Protection					
Stock Control	43	676	(719)	-	-

Prospective Statement of Special and Separate Funds (cont)

	Opening Balance 2024/2025	Revenue	Operating Expenditure	Capital & Transfers	Closing Balance 2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000
Governance					
Council	(1)	29,855	(29,838)	-	16
Kaiapoi-Tuahiwi Community Board	135	2,011	(2,017)	-	128
Rangiora-Ashley Community Board	121	2,976	(2,983)	-	114
Woodend-Sefton Community Board	70	1,767	(1,772)	-	65
Oxford-Ohoka Community Board	48	1,993	(2,003)	-	37
District Development					
District Promotion	136	7,331	(7,328)	-	139
Economic Development	18	3,452	(4,109)	661	22

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

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
SURPLUS/(DEFICIT) OF OPERATING FUNDING	14,871	8,967	16,544	25,801	32,508	36,303	41,002	45,282	49,137	53,897	58,334
Add items in capital funding											
Subsidies for capital expenditure	11,127	10,097	16,878	10,410	15,496	16,614	13,805	8,863	8,691	9,100	11,301
Development contributions	17,320	23,060	26,496	21,497	19,732	16,947	17,400	15,934	15,621	15,315	23,214
Add non-cash items in Profit and Loss											
Vested assets	17,271	25,756	22,356	20,605	18,888	17,171	13,737	13,737	12,020	12,020	13,737
Gains/(loss) on sale/fair value movement	180	(1,211)	(1,224)	(1,221)	(1,217)	177	181	186	190	194	199
Less depreciation	(34,908)	(39,280)	(41,132)	(42,821)	(44,574)	(46,477)	(48,487)	(50,073)	(51,447)	(52,779)	(54,206)
NET SURPLUS/(DEFICIT) BEFORE TAXATION	25,859	27,392	39,918	34,270	40,832	40,735	37,638	33,928	34,213	37,745	52,578

Waimakariri District Council: Funding Impact Statement from 2024/25 to 2033/34

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding											
General Rates, uniform annual general charges, rates penalties	12,517	13,780	13,782	14,870	15,884	17,446	18,162	19,823	21,151	23,107	23,867
Targeted Rates	75,843	84,791	91,963	98,409	105,186	111,560	118,603	124,013	129,600	134,119	139,439
Subsidies and grants for operating purposes	6,310	7,100	6,659	6,292	6,499	6,769	6,914	7,131	7,413	7,568	7,792
Fees and charges	21,417	24,398	25,475	25,720	26,816	27,624	28,410	29,152	29,792	30,428	31,097
Interest and dividends from investments	1,118	1,618	1,830	1,943	2,105	2,151	2,139	2,310	2,491	2,678	2,653
Local authorities fuel tax, fines, infringement fees, and other receipts	487	586	598	885	698	1,150	1,277	685	972	1,041	857
TOTAL OPERATING FUNDING	117,692	132,273	140,307	148,119	157,188	166,700	175,505	183,114	191,419	198,941	205,705
Applications of Operating Funding											
Payments to staff and suppliers	94,634	112,047	110,869	108,606	110,184	115,050	117,893	120,616	124,583	127,320	129,882
Finance costs	8,187	11,259	12,894	13,712	14,496	15,347	16,610	17,216	17,699	17,724	17,489
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	102,821	123,306	123,763	122,318	124,680	130,397	134,503	137,832	142,282	145,044	147,371
SURPLUS/(DEFICIT) OF OPERATING FUNDING	14,871	8,967	16,544	25,801	32,508	36,303	41,002	45,282	49,137	53,897	58,334
Sources of Capital Funding											
Subsidies and grants for capital expenditure	11,127	10,097	16,878	10,410	15,496	16,614	13,805	8,863	8,691	9,100	11,301
Development and financial contributions	17,320	23,060	26,496	21,497	19,732	16,947	17,400	15,934	15,621	15,315	23,214
Increase (decrease) in debt	32,171	41,179	15,845	15,004	18,778	30,365	5,211	2,740	(7,435)	(14,003)	(11,943)
Gross Proceeds from sale of assets	457	544	379	562	379	385	594	396	588	973	714
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	61,075	74,880	59,598	47,473	54,385	64,311	37,010	27,933	17,465	11,385	23,286
Applications of Capital Funding											
Capital expenditure											
- to meet additional demand	31,041	28,132	26,473	25,840	48,621	51,611	22,233	22,925	11,483	15,640	29,159
- to improve the level of service	34,198	35,200	31,925	22,238	15,556	23,728	29,542	18,585	18,214	10,186	12,625
- to replace existing assets	20,286	23,927	21,798	24,656	24,880	24,805	22,751	24,068	21,815	20,293	25,018
Increase (decrease) in reserves	(10,094)	(4,441)	(4,450)	165	(2,633)	(289)	3,356	7,568	5,090	4,163	(5,182)
Increase (decrease) in investments	515	1,029	396	375	469	759	130	69	10,000	15,000	20,000
TOTAL APPLICATIONS OF CAPITAL FUNDING	75,946	83,847	76,142	73,274	86,893	100,614	78,012	73,215	66,602	65,282	81,620
SURPLUS / (DEFICIT) OF CAPITAL FUNDING	(14,871)	(8,967)	(16,544)	(25,801)	(32,508)	(36,303)	(41,002)	(45,282)	(49,137)	(53,897)	(58,334)
FUNDING BALANCE	-	-	-	-	-	-	-	-	-	-	-

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>Community Parks and Reserves, Buildings and Grants Rate</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>Town Residential</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>Town Commercial</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>There are three levels of charge</p> <p>Level 1</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>Town Vacant 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>Rural Residential Includes all those rating units located outside the towns of Rangiora, Kaiapoi, Woodend, Oxford or Pegasus that are used for residential purposes.</p> <p>Rural Commercial 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>Level 2 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>Level 3 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

Rate and differential categories	Objective of differential
<p>On-Demand Water Schemes</p> <p>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>Unrestricted Connection</p> <p>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>Restricted Connection</p> <p>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>Tuahiwi Water Loan Rates</p> <p>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>Targeted Rating maps are available at waimakariri.govt.nz</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>Rating Units Connected</p> <p>Rating units located inside the Tuahiwi residential water area that are connected to the Woodend-Tuahiwi-Pegasus water supply.</p> <p>Rating Units Not Connected</p> <p>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>Water Races</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>Land over .4046ha Rating Units with a land area over .4046ha.</p> <p>Land Equal to or Less than .4046ha 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 \$132.00.</p> <p>Rating units with a land area in excess of .4046ha pay a fixed charge of \$137.00.</p>
<p>Kaiapoi Urban Stormwater Drainage</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>Land Outside the Rural Zone 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>Land Inside the Rural Zone 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 waimakariri.govt.nz</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, or a person other than the owner 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

Detailed Rating Schedule

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2023/24 Rate/Charge (GST at 15%)	2024/25 Rate/Charge (GST at 15%)	2024/25 \$
General Rate						
Uniform Annual General charge	NA	Rating unit	28,289	135.00	135.00	3,819,015
General rate in the dollar	NA	Capital value	27,651,323,050	0.000396	0.000435	12,028,326
TOTAL						15,847,341
Earthquake Recovery Rate						
Fixed charge	NA	Rating unit	28,289	139.31	141.87	4,013,360
Funds earthquake recovery and repairs to council property						
Roading Rate						
Fixed charge	NA	Rating unit	28,289	122.81	130.14	3,681,650
Roading rate in the dollar	NA	Capital value	27,651,323,050	0.000513	0.000533	14,738,155
Provision and maintenance of the roading network. Traffic management and road safety						
TOTAL						18,419,805
Community Services Rate						
Community parks and reserves, buildings and grants rate						
Town - Residential (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Residential use	Sep used/inhab	17,598	589.70	612.10	10,771,626
- Commercial (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Business use	Rating unit	527	589.70	612.10	322,577
Town Vacant (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Vacant land	Rating unit	914	85.00	85.00	77,690
Rural - Residential	Residential use	Sep used/inhab	8,660	504.70	527.10	4,564,781
- Commercial	Business use	Rating unit	77	504.70	527.10	40,587
Funds the provision of parks and greenspace facilities including community buildings and community grants.						
Community library and museums rate	Business Use	Rating unit	687	199.29	218.03	149,787
	Residential Use	Sep used/inhab	26,175	199.29	218.03	5,706,935
Funds the net cost of library services and facilities and local museums						
Community swimming pools rate	Business Use	Rating unit	687	173.33	193.78	133,127
	Residential Use	Sep used/inhab	26,175	173.33	193.78	5,072,192
Funds the net cost of operating the district aquatic facilities						
TOTAL						26,839,300
Canterbury Museum Rates						
Canterbury Museum operational levy rate - Commercial	Business use	Rating unit	687	31.40	31.80	21,847
- Residential	Residential use	Sep used/inhab	26,175	31.40	31.80	832,365
Canterbury Museum redevelopment levy rate - Commercial	Business use	Rating unit	687	7.90	7.90	5,427
- Residential	Residential use	Sep used/inhab	26,175	7.90	7.90	206,783
The Waimakariri share of the Canterbury Museum annual operating and redevelopment levies						
TOTAL DISTRICT WIDE RATES						66,186,227

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2023/24 Rate/Charge (GST at 15%)	2024/25 Rate/Charge (GST at 15%)	2024/25 \$
Separate Targeted Rates						
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	342.60	331.65	10,281
Funds the private share of seal extension work						
Barkers Road seal extension loan rate	Targeted rating area	Rating unit	20	232.19	232.19	4,644
Funds the private share of seal extension work						
Pegasus services rate	Targeted rating area	Rating unit	1,807	72.53	73.30	132,462
Contribution towards the cost of street trees at Pegasus						
Animal Control (Stock) Rate						
Stock Control - Residential 4A , 4B & Rural Zones in the Waimakariri District Plan	Land zoning	Capital value	12,160,205,350	0.000006	0.000006	72,961
Net cost of stock control (other than dogs)						
Community Board Rates						
Kaiapoi-Tuahiwi Community Board	Community Board area	Capital value	5,268,734,850	0.000007	0.000007	36,881
Kaiapoi-Tuahiwi Community Board		Rating unit	6,797	21.46	22.86	155,379
Rangiora-Ashley Community Board	Community Board area	Capital value	10,424,683,500	0.000005	0.000005	52,123
Rangiora-Ashley Community Board		Rating unit	11,128	19.50	20.42	227,234
Woodend-Sefton Community Board	Community Board area	Capital value	4,298,577,300	0.000008	0.000008	34,389
Woodend-Sefton Community Board		Rating unit	5,356	25.42	25.60	137,114
Oxford-Ohoka Community Board	Community Board area	Capital value	6,982,476,400	0.000005	0.000006	41,895
Oxford-Ohoka Community Board		Rating unit	5,009	29.18	30.78	154,177
Funds the operating cost of community boards.						
Promotion and Economic Development Rate						
Promotion and economic development rate	Business use	Capital value	1,545,418,001	0.00014	0.00014	222,540
Share of district and events promotion and economic development						
Central Business Districts Area Maintenance and Street Works Rates						
Rangiora CBD area maintenance and street works rate	CBD Business use	Capital value	388,035,001	0.0001046	0.0001219	47,301
Kaiapoi CBD area maintenance and street works rate	CBD Business use	Capital value	154,370,000	0.0002109	0.0002505	38,670
Share of CBD maintenance costs including street cleaning, landscaping, lighting and security						
TOTAL CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS						85,971

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2023/24 Rate/Charge (GST at 15%)	2024/25 Rate/Charge (GST at 15%)	2024/25 \$
Kerbside Solid Waste Collection Rates						
Kerbside rubbish and recycling rate	Contract areas	Sep used/inhab	20,600	113.00	118.00	2,430,800
Kerbside rubbish collection 80l bin	Contract areas	per bin	4,427	108.00	112.60	498,490
Kerbside rubbish collection 140l bin	Contract areas	per bin	12,405	144.00	150.10	1,861,995
Kerbside organics collection 80l bin	Contract areas	per bin	4,400	90.00	94.10	414,040
Kerbside organics collection 140l bin	Contract areas	per bin	5,670	122.00	127.60	723,492
Kerbside organics collection 240l bin	Contract areas	per bin	4,030	174.00	181.30	730,639
Ohoka kerbside recycling rate	Ohoka contract area	Sep used/inhab	1,070	103.00	108.00	115,560
Net cost of the Kerbside solid waste collection collections.						
TOTAL						6,775,016
Water Rates						
Cust	Water connected	Sep used/inhab	147	1,376.50	1,712.20	251,693
Cust water - restricted unit rate	Water connected	Water units supplied	7	550.60	684.88	4,794
Summerhill – per unit	Water connected	Water units supplied	596	119.10	127.40	75,930
Summerhill – per rating unit	Water connected	Rating unit	215	1,001.40	1059.10	227,707
Fernside loan rate	Water connected	Water units supplied	184	86.00	87.30	16,063
Rangiora	Water connected	Sep used/inhab	8,749	379.40	451.90	3,953,673
Rangiora - restricted unit rate	Water connected	Water units supplied	107	151.76	180.76	19,341
Kaiapoi	Water connected	Sep used/inhab	6,117	278.80	313.00	1,914,665
Kaiapoi - restricted unit rate	Water connected	Water units supplied	65	111.52	125.20	8,138
Waikuku Beach	Water connected	Sep used/inhab	462	483.00	593.80	274,039
Waikuku Beach - restricted unit rate	Water connected	Water units supplied	113	193.20	237.52	26,840
Woodend - Tuahiwi - Pegasus	Water connected	Sep used/inhab	4,344	435.20	441.80	1,919,179
Woodend - Tuahiwi - Pegasus - restricted unit rate	Water connected	Water units supplied	188	174.08	176.72	33,223
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	276	85.80	106.10	29,284
West Eyreton - per rating unit	Water connected	Rating unit	80	868.80	1097.90	87,832
Oxford Township	Water connected	Sep used/inhab	968	618.90	700.10	677,697
Oxford Township - restricted unit rate	Water connected	Unit of water	71	247.56	280.04	19,883
Oxford Rural Water No 1	Water connected	Unit of water	1,703	454.60	527.50	898,333
Oxford Rural Water No 2	Water connected	Unit of water	1,117	412.40	488.40	545,543
Water UV treatment rate (District wide - all rating units connected to a Waimakariri water supply)	Water connected	Rating unit	22,296	35.30	70.57	1,573,465
Mandeville	Water connected	Unit of water	2,138	306.50	333.80	713,664

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2023/24 Rate/Charge (GST at 15%)	2024/25 Rate/Charge (GST at 15%)	2024/25 \$
Water Rates (Cont)						
Ohoka - per unit	Water connected	Unit of water	1,778	24.64	25.38	45,124
Ohoka - per rating unit	Water connected	Rating unit	129	1,267.11	1,305.12	168,361
Poyntzs Road – per unit	Water connected	Unit of water	387	71.00	81.00	31,347
Poyntzs Road – per rating unit	Water connected	Rating unit	99	846.00	949.00	93,951
Garrymere - per unit	Water connected	Unit of water	532	39.00	45.70	24,312
Garrymere - per rating unit	Water connected	Rating unit	43	1,556.08	1,696.33	72,942
Ashley Rural Water	Water connected	Unit of water	1,804	951.74	1,181.39	2,131,228
TOTAL						15,888,128
Provision and maintenance of public water supplies						
Waimakariri Water Race Rates						
Water Race - per hectare	Water race available	Area of land	40,908	8.28	8.59	351,400
Water Race - uniform annual charge over .4046ha	Water race available	Rating unit	1,512	132.00	137.00	207,144
Water Race - less than or equal to .4046ha	Water race available	Rating unit	93	127.00	132.00	12,276
Water Race Special Rate for piped supply (by arrangement)	Piped connection	Rating unit	5	132.00	137.00	685
Provision and maintenance of stock water race network from rating units that have access to water races						
TOTAL WATER RACE RATES						571,505
TOTAL WATER RATES						16,459,633
Sewer Rates						
Eastern Districts	Sewer connection	Water Closets or urinals	21,993	549.90	615.90	13,545,489
Ohoka Utilities Connection Loan Rate	Targeted rating area	Rating unit	75	323.46	321.00	24,075
Loburn Lea loan rate	Targeted rating area	Rating unit	38	1,155.75	1,160.56	44,101
Oxford - Operating	Targeted rating area	Rating unit	918	1,051.10	1,212.50	1,113,075
Fernside loan rate	Targeted rating area	Rating unit	21	978.21	1,077.74	22,632
Provision and maintenance of wastewater collection, treatment and disposal facilities						
TOTAL SEWER						14,749,372

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2023/24 Rate/Charge (GST at 15%)	2024/25 Rate/Charge (GST at 15%)	2024/25 \$
Urban Stormwater Drainage Rates						
Kaiapoi excluding Island Road extension	Targeted rating area	Land value	1,912,401,200	0.001077	0.001311	2,507,540
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	0.000539	0.000656	19,798
Rangiora	Targeted rating area	Land value	3,280,044,000	0.0007521	0.0008443	2,769,341
Coastal Urban (Waikuku, Woodend, Pines Kairaki)	Targeted rating area	Land value	1,188,522,500	0.0005125	0.0005619	667,831
Oxford	Targeted rating area	Land value	199,019,000	0.0007406	0.0008824	175,614
Pegasus	Targeted rating area	Land value	656,852,000	0.0007231	0.0007863	516,483
Provision and maintenance of urban stormwater drainage networks and disposal facilities						
TOTAL URBAN DRAINAGE						6,657,567
Rural Land Drainage Rates						
Ohoka – per rating unit	Targeted rating area	Rating unit	1,320	70.00	75.00	99,034
Ohoka - land value	Targeted rating area	Land value	895,546,000	0.0004124	0.0004374	391,712
Loburn Lea	Targeted rating area	Land value	17,586,500	0.0014867	0.0017855	31,401
Oxford - per rating unit	Targeted rating area	Rating unit	422	44.00	57.00	24,051
Oxford - land value	Targeted rating area	Land value	274,824,000	0.0001960	0.0002592	71,234
Clarkville - per rating unit	Targeted rating area	Rating unit	197	166.00	210.00	41,421
Clarkville - per hectare	Targeted rating area	Area of land	741	43.12	55.36	41,047
Waimakariri Coastal Rural per rating unit	Targeted rating area	Rating unit	581	68.00	71.00	41,243
Waimakariri Coastal Rural per hectare	Targeted rating area	Area of land	3,796	39.64	43.21	164,025
Waimakariri Central - per rating unit	Targeted rating area	Rating unit	916	55.00	63.00	57,722
Waimakariri Central - land value	Targeted rating area	Land value	714,163,500	0.0002076	0.0002422	172,970
Cust per hectare	Targeted rating area	Area of land	285	53.91	68.64	19,533
Provision and maintenance of rural drainage schemes providing land drainage and protection from flooding						
TOTAL RURAL DRAINAGE						1,155,393
TOTAL RATES						113,357,293
GST						14,785,734
RATES PER PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE						98,571,559

The rating units for next 10 years are expected to be:

Financial Year	2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
Rating Units	28,289	28,940	29,540	30,090	30,590	30,990	31,390	31,740	32,090	32,490

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

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	2,745	3,045	3,095	3,261	3,250	3,302	3,383	3,450	3,487	3,568	3,634
Targeted Rates	681	732	784	787	813	872	873	901	964	967	1,005
Fees and Charges	14	30	30	31	31	32	32	33	33	34	34
TOTAL REVENUE	3,440	3,807	3,909	4,079	4,094	4,206	4,288	4,384	4,484	4,569	4,673
Operating Expenditure											
Council	2,759	3,056	3,122	3,286	3,277	3,326	3,410	3,468	3,517	3,600	3,665
Community Board, Advisory Groups	683	737	798	791	820	884	878	906	977	971	1,013
	3,442	3,793	3,920	4,077	4,097	4,210	4,288	4,374	4,494	4,571	4,678
Internal Interest Elimination	-	-	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENDITURE	3,442	3,793	3,920	4,077	4,097	4,210	4,288	4,374	4,494	4,571	4,678
OPERATING SURPLUS/(DEFICIT)	(1)	14	(10)	2	(2)	(4)	-	10	(10)	(3)	(6)
Capital Expenditure											
Renewals	-	-	-	-	-	-	-	-	-	-	-
New Works	-	-	-	-	-	-	-	-	-	-	-
Loan Repayments	-	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-	-	-	-	-	-	-	-	-
Funded by											
Loans	-	-	-	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash from Operating	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING	-	-	-	-	-	-	-	-	-	-	-
RATES MOVEMENT (%)	1.5%	10.2%	2.7%	4.4%	0.4%	2.7%	2.0%	2.2%	2.3%	1.9%	2.3%
Operating Expenditure includes:											
Indirect Expenditure	636	706	735	753	759	774	789	794	812	827	844

District Development Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	5,250	5,243	5,536	5,974	6,443	6,628	6,915	7,074	7,451	7,441	7,627
Targeted Rates	180	194	198	203	208	212	216	220	225	229	233
Fees and Charges	1,381	2,206	2,228	2,234	2,240	2,246	2,252	2,258	2,264	2,270	2,276
Subsidies	1,190	640	439	-	-	-	-	-	-	-	-
TOTAL REVENUE	8,001	8,283	8,401	8,411	8,891	9,086	9,383	9,552	9,940	9,940	10,136
Operating Expenditure											
District Development	3,965	3,783	2,890	2,897	2,967	2,878	2,904	2,931	2,951	2,970	2,991
Strategy and Engagement	2,680	2,526	2,304	1,797	1,796	1,832	1,910	1,904	2,192	2,015	2,006
Communications and Engagement	673	711	741	758	795	812	830	845	861	877	894
Plan Administration	2,681	3,071	3,039	3,105	3,215	3,281	3,347	3,408	3,470	3,532	3,599
District Promotion	644	665	680	696	712	727	742	754	770	784	799
Economic Development	318	373	381	390	398	407	416	424	432	440	449
	10,961	11,129	10,035	9,643	9,883	9,937	10,149	10,266	10,676	10,618	10,738
Internal Interest Elimination	93	49	54	50	45	41	36	31	26	20	14
TOTAL OPERATING EXPENDITURE	10,868	11,080	9,981	9,593	9,838	9,896	10,113	10,235	10,650	10,598	10,724
OPERATING SURPLUS/(DEFICIT)	(2,867)	(2,797)	(1,581)	(1,181)	(947)	(810)	(730)	(683)	(709)	(659)	(587)
Capital Expenditure											
Renewals	-	-	-	-	-	-	-	-	-	-	-
New Works	-	-	-	-	-	-	-	-	-	-	-
Loan Repayments	310	470	612	640	670	701	733	767	802	839	877
TOTAL CAPITAL EXPENDITURE	310	470	612	640	670	701	733	767	802	839	877
Funded by											
Loans	1,362	1,307	-	-	-	-	-	-	-	-	-
Reserves	(1,052)	(837)	612	640	670	701	733	767	802	839	877
Cash from Operating	-	-	-	-	-	-	-	-	-	-	-
TOTAL FUNDING	310	470	612	640	670	701	733	767	802	839	877
RATES MOVEMENT (%)	10.2%	0.1%	5.5%	7.7%	7.7%	2.8%	4.3%	2.3%	5.2%	-0.1%	2.5%

District Development Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	316	330	369	340	310	278	245	211	174	137	97
Depreciation	17	4	4	4	4	4	4	4	4	4	4
Indirect Expenditure	99	82	49	89	185	189	201	194	219	206	211
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	(882)	(925)	586	728	712	725	778	827	810	870	952
Depreciation and Amortisation	(17)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)	(4)
Internal Recoveries	(1,968)	(1,868)	(2,162)	(1,906)	(1,656)	(1,531)	(1,504)	(1,506)	(1,516)	(1,526)	(1,537)
OPERATING SURPLUS/(DEFICIT)	(2,867)	(2,797)	(1,581)	(1,181)	(947)	(810)	(730)	(683)	(709)	(659)	(587)

Roads and Footpaths Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
Targeted Roading Rates	14,959	16,025	17,283	18,587	20,047	21,068	22,092	23,434	24,849	25,746	26,823
Fees and Charges	1,012	1,358	1,889	1,294	1,324	1,353	1,382	1,410	1,438	1,465	1,493
Subsidies	14,077	13,251	16,010	13,775	20,089	22,006	20,470	15,740	15,845	16,404	18,824
Interest	22	72	135	176	264	199	22	-	-	-	-
Contributions	7,328	9,858	8,665	7,844	6,619	5,317	5,280	4,442	4,287	4,324	7,059
TOTAL REVENUE	37,398	40,564	43,981	41,675	48,343	49,943	49,246	45,026	46,419	47,939	54,199
Operating Expenditure											
Subsidised Maintenance											
Structural Maintenance	2,616	5,062	5,577	5,733	5,923	6,114	6,305	6,502	6,699	6,901	7,102
Corridor Maintenance	2,029	3,188	3,446	3,716	3,846	3,977	4,107	4,242	4,377	4,516	4,655
Other Maintenance	1,801	2,063	2,385	2,340	2,418	2,612	2,563	2,644	2,854	2,803	2,889
Unsubsidised Expenditure											
General Maintenance	2,155	1,415	1,374	2,168	1,429	1,340	1,396	1,343	1,372	1,398	1,382
Management Costs	1,137	1,219	1,218	1,274	1,354	1,413	1,471	1,533	1,592	1,654	1,718
Loan Interest	1,126	1,389	1,450	1,565	1,586	1,640	2,043	2,723	2,971	2,992	3,053
Depreciation	12,673	13,984	14,802	15,375	15,973	16,789	17,700	18,447	18,986	19,513	20,037
Indirect Expenditure	2,122	2,519	2,646	2,793	2,820	2,887	3,014	3,051	3,156	3,214	3,283
	25,659	30,839	32,898	34,964	35,349	36,772	38,599	40,485	42,007	42,991	44,119
Internal Interest Elimination	331	204	213	230	233	241	300	400	436	439	448
TOTAL OPERATING EXPENDITURE	25,328	30,635	32,685	34,734	35,116	36,531	38,299	40,085	41,571	42,552	43,671
OPERATING SURPLUS/(DEFICIT)	12,070	9,929	11,296	6,941	13,227	13,412	10,947	4,941	4,848	5,387	10,528
Capital Expenditure											
Renewals	7,575	8,579	10,458	9,214	10,022	9,792	11,528	10,984	10,734	11,081	13,792
New Works	15,982	15,139	16,576	8,971	20,232	32,272	31,415	14,803	8,699	9,758	11,570
Loan Repayments	1,012	1,131	1,251	1,407	1,530	1,653	1,891	2,223	2,420	2,584	2,853
TOTAL CAPITAL EXPENDITURE	24,569	24,849	28,285	19,592	31,784	43,717	44,834	28,010	21,853	23,423	28,215
Funded by											
Loans	3,990	2,386	3,694	1,790	2,594	10,297	14,430	6,649	3,376	4,530	5,414
Reserves	-	631	-	-	223	3,460	2,057	-	-	-	-
Cash from Operating	20,579	21,832	24,591	17,802	28,967	29,960	28,347	21,361	18,477	18,893	22,801
TOTAL FUNDING	24,569	24,849	28,285	19,592	31,784	43,717	44,834	28,010	21,853	23,423	28,215
RATES MOVEMENT (%)	14.0%	7.1%	7.9%	7.5%	7.9%	5.1%	4.9%	6.1%	6.0%	3.6%	4.2%

Roads and Footpaths Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	1,126	1,389	1,450	1,565	1,586	1,640	2,043	2,723	2,971	2,992	3,053
Depreciation	12,673	13,984	14,802	15,375	15,973	16,789	17,700	18,447	18,986	19,513	20,037
Depreciation not funded	1,703	1,877	1,401	926	-	-	-	-	-	-	-
Indirect Expenditure	2,122	2,519	2,646	2,793	2,820	2,887	3,014	3,051	3,156	3,214	3,283
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	6,659	6,103	7,284	6,755	8,753	9,403	9,561	10,082	10,857	11,475	12,206
Depreciation and Amortisation	(12,673)	(13,984)	(14,802)	(15,375)	(15,973)	(16,789)	(17,700)	(18,447)	(18,986)	(19,513)	(20,037)
Subsidies and grants for capital expenditure	10,757	7,951	10,150	7,719	13,829	15,481	13,805	8,863	8,691	9,100	11,301
Development and financial contributions	7,328	9,858	8,665	7,844	6,619	5,317	5,280	4,442	4,287	4,324	7,059
OPERATING SURPLUS/(DEFICIT)	12,070	9,929	11,296	6,941	13,227	13,412	10,947	4,941	4,848	5,387	10,528

Water Supply Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	31	32	32	32	32	32	32	32	-	-	-
Targeted Rates	11,791	14,313	15,800	16,852	17,538	18,119	18,730	19,217	19,772	20,326	20,860
Fees and Charges	153	209	216	222	229	234	240	246	252	257	263
Interest	68	149	185	199	204	255	315	375	452	511	537
Subsidies	900	904	756	-	-	-	-	-	-	-	-
Development Contributions	2,595	3,533	6,315	3,572	3,417	3,433	3,295	3,371	3,469	3,218	5,502
TOTAL REVENUE	15,538	19,140	23,304	20,877	21,420	22,073	22,612	23,241	23,945	24,312	27,162
Operating Expenditure											
Rangiora	3,492	4,118	4,298	4,439	4,541	4,591	4,632	4,664	4,712	4,750	4,835
3 Waters Reform Water Investigation	909	9	8	6	5	4	3	1	-	-	-
West Rangiora Structure Plan Area	-	-	-	-	-	26	26	25	25	24	24
Woodend/Pegasus	1,802	2,130	2,216	2,265	2,308	2,357	2,417	2,466	2,541	2,629	2,787
Waikuku	229	295	301	308	316	322	329	335	342	348	356
Outer East Rangiora DCA	-	1	104	151	135	118	101	82	63	43	22
Fernside	11	11	10	10	9	8	7	7	6	5	5
Ohoka	166	184	198	208	214	239	262	264	267	273	276
Mandeville	695	758	808	843	868	884	901	915	930	947	974
Kaiapoi - Pines Kairaki	1,824	2,102	2,187	2,259	2,316	2,370	2,450	2,497	2,552	2,609	2,663
West Kaiapoi Structure Plan Area	27	28	27	27	26	25	25	24	23	22	21
Oxford No 1 Rural	773	908	958	973	985	1,009	1,081	1,098	1,147	1,163	1,171
Oxford No 2 Rural	473	555	568	592	618	644	666	683	704	731	751
Oxford	652	756	781	799	846	935	1,002	1,020	1,043	1,082	1,095
Summerhill	254	273	274	278	283	287	290	291	292	293	295
Cust	214	252	255	259	264	268	272	275	279	282	293
Poyntzs Road	111	122	126	129	131	134	136	138	140	142	144
West Eyreton	119	136	142	155	163	169	173	176	180	184	188
Garrymere	70	86	99	115	117	118	119	120	121	122	124
District Water	763	1,399	2,111	2,156	2,177	2,196	2,214	2,232	2,250	2,268	2,285
Ashley Rural Water	1,476	1,853	2,008	2,175	2,354	2,548	2,757	2,983	3,226	3,488	3,769
Water Race	562	593	604	618	633	646	660	671	685	698	711
	14,622	16,569	18,082	18,765	19,309	19,898	20,522	20,968	21,528	22,103	22,789
Internal Interest Elimination	345	237	333	339	328	326	327	312	302	289	279
TOTAL OPERATING EXPENDITURE	14,277	16,332	17,749	18,426	18,981	19,572	20,195	20,656	21,226	21,814	22,510
OPERATING SURPLUS/(DEFICIT)	1,261	2,808	5,555	2,451	2,439	2,501	2,417	2,585	2,719	2,498	4,652

Water Supply Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital Expenditure											
Renewals	2,099	2,689	4,652	5,009	3,264	3,268	3,361	3,193	3,591	2,542	3,562
New Works	10,800	17,034	6,015	625	2,635	2,715	200	664	1,342	3,764	8,987
Loan Repayments	770	838	2,202	3,399	3,065	2,767	3,063	2,964	3,021	3,376	2,996
TOTAL CAPITAL EXPENDITURE	13,669	20,561	12,869	9,033	8,964	8,750	6,624	6,821	7,954	9,682	15,545
Funded by											
Loans	7,731	15,146	3,137	1,755	2,685	3,018	812	1,394	1,107	1,931	5,970
Reserves	2,260	-	679	1,067	-	-	-	-	-	692	203
Cash from Operating	3,678	5,415	9,053	6,212	6,279	5,732	5,812	5,427	6,847	7,058	9,371
TOTAL FUNDING	13,669	20,561	12,869	9,033	8,964	8,750	6,624	6,821	7,954	9,682	15,545
RATES MOVEMENT (%)	15.6%	21.3%	10.4%	6.6%	4.1%	3.3%	3.4%	2.6%	2.7%	2.8%	2.6%
Operating Expenditure includes:											
Interest	1,175	1,616	2,268	2,311	2,236	2,218	2,230	2,126	2,054	1,966	1,900
Depreciation	4,269	5,019	5,449	5,639	5,800	5,981	6,136	6,273	6,418	6,587	6,814
Depreciation not funded	1,851	1,951	1,951	1,878	1,796	1,849	1,894	1,934	1,977	2,027	2,095
Indirect Expenditure	1,240	1,456	1,567	1,621	1,666	1,694	1,737	1,723	1,757	1,789	1,828
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	2,935	3,390	3,932	4,517	4,822	5,048	5,257	5,489	5,667	5,867	5,966
Depreciation and Amortisation	(4,269)	(5,019)	(5,449)	(5,639)	(5,800)	(5,981)	(6,136)	(6,273)	(6,418)	(6,587)	(6,814)
Capital Subsidies	-	904	756	-	-	-	-	-	-	-	-
Development Contributions	2,595	3,533	6,315	3,572	3,417	3,433	3,295	3,371	3,469	3,218	5,502
OPERATING SURPLUS/(DEFICIT)	1,261	2,808	5,555	2,451	2,439	2,501	2,417	2,585	2,719	2,498	4,652

Wastewater Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
Targeted Rates	10,974	12,829	13,688	14,766	15,581	17,139	17,640	17,994	18,309	18,643	18,940
Fees and Charges	495	564	566	577	597	608	618	628	639	649	659
Interest	39	26	54	95	115	157	208	251	296	346	193
Subsidies	270	-	1,323	749	-	-	-	-	-	-	-
Development Contributions	3,847	4,562	5,656	4,594	5,026	5,073	4,718	4,741	4,641	4,433	5,824
TOTAL REVENUE	15,625	17,981	21,287	20,781	21,319	22,977	23,184	23,614	23,885	24,071	25,616
Operating Expenditure											
Eastern Communities	13,426	15,435	16,901	16,488	17,276	18,686	18,288	18,491	19,198	19,768	19,630
Southbrook	7	-	-	-	-	-	-	-	-	-	-
Outer East Rangiora	-	23	15	53	70	56	41	26	10	-	-
East Rangiora	44	18	17	16	15	14	13	12	11	10	9
Ohoka Utilities	4	3	2	1	1	-	-	-	-	-	-
West Rangiora Structure Plan Area	122	80	78	76	73	71	68	66	63	60	57
West Kaiapoi Structure Plan Area	4	-	-	-	-	-	-	-	-	-	-
North Kaiapoi	2	4	4	4	4	3	3	3	3	2	2
Fernside loan account	11	12	11	11	11	10	10	10	9	9	8
Loburn Lea loan account	24	25	24	23	23	22	21	20	20	19	18
Oxford	991	1,173	1,219	1,273	1,456	2,353	2,395	2,419	2,458	2,508	2,548
	14,635	16,773	18,271	17,945	18,929	21,215	20,839	21,047	21,772	22,376	22,272
Internal Interest Elimination	237	129	129	143	203	291	308	286	302	277	259
TOTAL OPERATING EXPENDITURE	14,398	16,644	18,142	17,802	18,726	20,924	20,531	20,761	21,470	22,099	22,013
OPERATING SURPLUS/(DEFICIT)	1,227	1,337	3,145	2,979	2,593	2,053	2,653	2,853	2,415	1,972	3,603
Capital Expenditure											
Renewals	1,257	3,614	2,849	6,673	4,393	6,330	3,640	2,255	2,643	1,747	483
New Works	4,947	3,566	6,779	13,771	16,926	5,725	894	6,569	73	1,241	9,080
Loan Repayments	503	610	650	765	1,924	1,469	3,813	1,545	4,298	3,397	4,235
TOTAL CAPITAL EXPENDITURE	6,707	7,790	10,278	21,209	23,243	13,524	8,347	10,369	7,014	6,385	13,798
Funded by											
Loans	1,499	601	2,640	9,683	14,927	4,074	540	3,811	664	748	687
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash from Operating	5,208	7,189	7,638	11,526	8,316	9,450	7,807	6,558	6,350	5,637	13,111
TOTAL FUNDING	6,707	7,790	10,278	21,209	23,243	13,524	8,347	10,369	7,014	6,385	13,798
RATES MOVEMENT (%)	4.2%	17.4%	6.7%	7.9%	5.5%	10.0%	2.9%	2.0%	1.8%	1.8%	1.6%

Wastewater Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Indirect Expenditure	1,347	1,548	1,679	1,673	1,764	1,949	1,933	1,905	1,965	2,017	2,018
Interest	807	881	881	972	1,383	1,981	2,101	1,950	2,054	1,885	1,764
Depreciation	6,054	6,903	7,138	7,475	7,911	8,284	8,511	8,748	8,975	9,167	9,426
Depreciation not funded	3,391	3,666	3,486	3,340	3,190	3,077	3,133	3,191	3,244	3,285	3,348
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	3,165	3,679	3,303	5,111	5,479	5,263	6,445	6,860	6,750	6,707	7,204
Depreciation and Amortisation	(6,054)	(6,903)	(7,138)	(7,475)	(7,911)	(8,284)	(8,511)	(8,748)	(8,975)	(9,167)	(9,426)
Capital subsidies	270	-	1,323	749	-	-	-	-	-	-	-
Development Contributions	3,847	4,562	5,656	4,594	5,026	5,073	4,718	4,741	4,641	4,433	5,824
OPERATING SURPLUS/(DEFICIT)	1,227	1,337	3,145	2,979	2,593	2,053	2,653	2,853	2,415	1,972	3,603

Stormwater Drainage Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	1,134	1,407	1,517	1,930	2,180	2,364	2,673	3,318	3,933	4,550	4,634
Targeted Rates	5,717	6,794	7,385	8,122	9,187	9,657	10,049	10,551	10,913	11,422	11,800
Fees and Charges	22	52	53	55	56	57	58	59	61	62	63
Subsidies	350	401	247	-	-	-	-	-	-	-	-
Interest	65	212	220	251	293	313	367	423	481	535	600
Development Contributions	997	1,104	1,100	1,334	1,124	792	1,180	1,060	903	413	519
TOTAL REVENUE	8,285	9,970	10,522	11,692	12,840	13,183	14,327	15,411	16,291	16,982	17,616
Operating Expenditure											
District Drainage	907	1,201	831	1,116	1,292	1,423	1,658	2,109	2,560	2,989	3,051
Waimakariri Water Zone	266	276	282	288	294	300	307	312	319	324	330
Rangiora	2,218	2,470	2,574	2,723	3,030	3,281	3,455	3,561	3,726	3,824	3,942
Southbrook	143	155	146	137	127	116	106	94	83	70	58
East Rangiora	4	-	-	-	-	-	-	-	-	-	-
West Rangiora Structure Plan Area	81	89	86	83	71	58	45	31	25	26	27
Coastal Urban	581	764	796	906	924	956	1,074	1,109	1,145	1,182	1,215
East Woodend	-	2	2	2	2	2	2	2	1	1	1
Pegasus	596	584	594	607	622	635	648	661	674	687	700
Kaiapoi	2,314	2,703	2,749	2,869	3,238	3,428	3,561	3,749	3,860	4,058	4,168
Kaiapoi Area A	63	62	60	59	57	55	54	52	50	48	46
Kaiapoi Area E	39	45	38	31	26	12	12	12	12	12	12
Oxford	121	150	188	244	333	347	363	387	413	440	461
Ohoka Rural	374	406	414	423	433	441	449	456	464	472	481
Mill Road ODP	24	50	70	64	57	47	36	24	12	-	-
Loburn Lea	32	34	35	36	37	38	38	39	40	41	41
Oxford Rural	64	85	87	89	91	93	95	97	99	101	103
Clarkville	52	64	65	66	68	69	70	71	72	73	75
Coastal Rural	165	174	176	180	184	188	191	194	197	201	204
Central Rural	156	182	185	188	192	195	198	201	204	207	210
Cust	11	14	14	14	15	15	15	15	15	15	16
West of Bellgrove Kippenberger	-	47	43	40	36	32	28	24	19	15	10
	8,211	9,557	9,435	10,165	11,129	11,731	12,405	13,200	13,990	14,786	15,151
Internal Interest Elimination	499	319	339	400	488	534	590	667	741	818	836
TOTAL OPERATING EXPENDITURE	7,712	9,238	9,096	9,765	10,641	11,197	11,815	12,533	13,249	13,968	14,315
OPERATING SURPLUS/(DEFICIT)	573	732	1,426	1,927	2,199	1,986	2,512	2,878	3,042	3,014	3,301

Stormwater Drainage Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Capital Expenditure											
Renewals	160	760	-	137	942	-	-	60	305	62	1,184
New Works	11,320	5,084	11,055	15,036	9,679	11,586	14,521	14,206	14,928	5,884	6,755
Loan Repayments	1,373	1,561	1,728	2,172	2,912	2,956	3,361	3,682	4,023	4,301	4,767
TOTAL CAPITAL EXPENDITURE	12,853	7,405	12,783	17,345	13,533	14,542	17,882	17,948	19,256	10,247	12,706
Funded by											
Loans	7,044	4,520	10,834	15,244	9,724	11,140	14,853	14,576	15,463	6,968	8,210
Reserves	3,655	58	-	-	-	-	-	-	-	-	-
Cash from Operating	2,154	2,827	1,949	2,101	3,809	3,402	3,029	3,372	3,793	3,279	4,496
TOTAL FUNDING	12,853	7,405	12,783	17,345	13,533	14,542	17,882	17,948	19,256	10,247	12,706
RATES MOVEMENT (%)	8.6%	19.7%	8.5%	12.9%	13.1%	5.8%	5.8%	9.0%	7.0%	7.6%	2.9%
Operating Expenditure includes:											
Interest	1,700	2,170	2,307	2,725	3,327	3,640	4,017	4,545	5,047	5,573	5,696
Depreciation	2,080	2,414	2,531	2,703	2,880	3,036	3,200	3,368	3,537	3,683	3,806
Depreciation not funded	1,552	1,574	1,408	1,247	1,063	1,116	1,165	1,210	1,255	1,298	1,340
Indirect Expenditure	697	791	819	870	951	997	1,043	1,056	1,091	1,131	1,162
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	1,656	2,043	2,609	3,296	3,956	4,230	4,533	5,186	5,675	6,282	6,589
Capital subsidies	-	-	247	-	-	-	-	-	-	-	-
Depreciation and Amortisation	(2,080)	(2,414)	(2,531)	(2,703)	(2,880)	(3,036)	(3,200)	(3,368)	(3,537)	(3,683)	(3,806)
Development Contributions	997	1,104	1,100	1,334	1,124	792	1,180	1,060	903	413	519
OPERATING SURPLUS/(DEFICIT)	573	732	1,426	1,927	2,199	1,986	2,512	2,878	3,042	3,014	3,301

Solid Waste Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	1,079	1,087	1,196	1,245	1,287	1,323	1,358	1,379	1,416	1,455	1,498
Targeted Rates	5,383	5,891	6,394	6,871	7,263	7,622	8,637	8,952	9,265	9,577	9,897
Fees and Charges	4,811	4,820	4,967	5,070	5,445	5,878	6,293	6,461	6,635	6,808	6,989
Interest	6	23	18	20	25	33	32	35	41	48	57
Subsidies	-	-	-	1,943	1,668	1,133	-	-	-	-	-
Waste Minimisation Charges	965	1,301	1,415	1,427	1,439	1,451	1,494	1,538	1,544	1,551	1,565
TOTAL REVENUE	12,244	13,122	13,990	16,576	17,127	17,440	17,814	18,365	18,901	19,439	20,006
Operating Expenditure											
Disposal	5,292	5,663	5,813	6,041	6,401	6,783	7,264	7,424	7,618	7,813	8,031
Collection	6,213	6,670	6,890	7,197	7,495	8,149	8,835	9,067	9,333	9,599	9,865
Waste Minimisation	430	482	551	605	702	917	915	879	941	955	967
	11,935	12,815	13,254	13,843	14,598	15,849	17,014	17,370	17,892	18,367	18,863
Internal Interest Elimination	19	8	8	8	15	29	31	30	29	28	27
TOTAL OPERATING EXPENDITURE	11,916	12,807	13,246	13,835	14,583	15,820	16,983	17,340	17,863	18,339	18,836
OPERATING SURPLUS/(DEFICIT)	328	315	744	2,741	2,544	1,620	831	1,025	1,038	1,100	1,170
Capital Expenditure											
Renewals	132	136	25	33	577	12	90	185	116	101	10
New Works	1,096	546	1,622	4,267	4,322	2,740	3	49	96	32	485
Loan Repayments	52	38	36	35	59	165	168	161	155	148	142
TOTAL CAPITAL EXPENDITURE	1,280	720	1,683	4,335	4,958	2,917	261	395	367	281	637
Funded by											
Loans	115	-	-	1,082	2,252	400	-	-	-	-	-
Reserves	669	234	751	2,213	1,501	1,608	-	-	-	-	-
Cash from Operating	496	486	932	1,040	1,205	909	261	395	367	281	637
TOTAL FUNDING	1,280	720	1,683	4,335	4,958	2,917	261	395	367	281	637
RATES MOVEMENT (%)	8.9%	8.0%	8.8%	6.9%	5.3%	4.6%	11.7%	3.4%	3.4%	3.3%	3.3%

Solid Waste Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	63	55	53	52	100	201	212	204	196	189	183
Depreciation	168	169	189	240	330	423	468	478	490	502	520
Indirect Expenditure	972	1,044	1,086	1,137	1,200	1,285	1,389	1,375	1,417	1,455	1,495
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	496	486	932	1,040	1,205	909	1,299	1,503	1,527	1,603	1,689
Subsidies for capital	-	-	-	1,943	1,668	1,133	-	-	-	-	-
Depreciation and Amortisation	(168)	(169)	(189)	(240)	(330)	(423)	(468)	(478)	(490)	(502)	(520)
OPERATING SURPLUS/(DEFICIT)	328	315	744	2,741	2,544	1,620	831	1,025	1,038	1,100	1,170

Recreation Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	1,140	1,294	1,372	1,416	1,469	1,494	1,519	1,543	1,559	1,576	1,597
Targeted Community Services Rates	16,577	17,866	19,446	20,616	22,106	23,431	24,817	26,289	27,924	29,608	31,899
Targeted Rates	630	617	627	640	681	674	685	697	708	719	731
Fees and Charges	2,716	3,061	3,115	3,100	3,178	3,249	3,309	3,373	3,432	3,487	3,586
Subsidies	-	144	63	3	-	-	-	-	-	-	-
Developers and other contributions	2,553	3,183	4,003	3,459	2,915	1,827	2,360	1,816	1,816	2,360	3,611
TOTAL REVENUE	23,616	26,165	28,626	29,234	30,349	30,675	32,690	33,718	35,439	37,750	41,424
Operating Expenditure											
Reserves	9,781	10,639	11,194	11,518	11,982	12,393	12,792	13,185	13,708	14,071	14,573
Airfield	415	496	580	585	591	592	593	593	593	593	593
Buildings	6,410	7,111	7,724	7,708	7,836	7,987	8,072	8,133	8,214	8,296	8,390
Pools	6,119	6,713	6,818	6,932	7,208	7,269	7,360	7,563	7,622	7,746	7,852
Central Business Areas	317	377	383	388	393	397	402	406	411	416	421
Camping Grounds	376	382	389	398	407	417	426	435	443	452	461
Community Grants	558	534	547	797	582	570	580	588	597	607	616
Public Conveniences	942	1,033	1,080	1,100	1,127	1,144	1,164	1,178	1,196	1,212	1,231
	24,918	27,285	28,715	29,426	30,126	30,769	31,389	32,081	32,784	33,393	34,137
Internal Interest Elimination	706	378	480	483	491	504	517	523	537	546	557
TOTAL OPERATING EXPENDITURE	24,212	26,907	28,235	28,943	29,635	30,265	30,872	31,558	32,247	32,847	33,580
OPERATING SURPLUS/(DEFICIT)	(596)	(742)	391	291	714	410	1,818	2,160	3,192	4,903	7,844
Capital Expenditure											
Renewals	4,397	4,408	2,427	2,241	2,011	3,204	2,097	5,780	2,702	3,084	3,964
New Works	13,694	17,643	4,407	4,356	5,046	4,009	3,776	4,322	3,613	4,167	3,756
Loan Repayments	1,321	1,270	1,691	1,793	1,930	2,084	2,235	2,371	2,531	2,572	2,621
TOTAL CAPITAL EXPENDITURE	19,412	23,321	8,525	8,390	8,987	9,297	8,108	12,473	8,846	9,823	10,341
Funded by											
Loans	12,162	16,401	2,150	2,745	3,844	3,925	3,207	4,427	3,883	4,186	2,685
Reserves	4,135	3,433	1,394	378	-	-	-	101	-	-	-
Cash from Operating	3,115	3,487	4,981	5,267	5,143	5,372	4,901	7,945	4,963	5,637	7,656
TOTAL FUNDING	19,412	23,321	8,525	8,390	8,987	9,297	8,108	12,473	8,846	9,823	10,341
RATES MOVEMENT (%)	10.2%	7.8%	8.7%	5.8%	7.0%	5.7%	5.7%	5.7%	5.9%	5.8%	7.4%

Recreation Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	2,404	2,573	3,271	3,292	3,346	3,434	3,519	3,564	3,658	3,720	3,795
Depreciation	6,436	6,806	6,978	7,181	7,380	7,574	7,765	7,961	8,152	8,342	8,529
Depreciation not funded	2,725	2,577	2,388	2,205	2,020	2,072	2,123	2,176	2,227	2,278	2,328
Indirect Expenditure	2,219	2,436	2,574	2,649	2,733	2,791	2,863	2,899	2,982	3,058	3,155
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	3,288	2,882	3,365	4,015	5,180	6,158	7,223	8,308	9,528	10,887	12,764
Depreciation and Amortisation	(6,436)	(6,806)	(6,978)	(7,181)	(7,380)	(7,574)	(7,765)	(7,961)	(8,152)	(8,342)	(8,529)
Development Contributions	2,553	3,183	4,003	3,459	2,915	1,827	2,360	1,816	1,816	2,360	3,611
OPERATING SURPLUS/(DEFICIT)	(596)	(742)	391	291	714	410	1,818	2,160	3,192	4,903	7,844

Libraries and Museums Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
Targeted Community Services Rates	4,601	5,098	5,604	5,771	6,044	6,532	8,081	8,343	8,547	8,571	8,712
Targeted Rates	905	927	965	1,030	1,114	1,207	1,306	1,415	1,536	1,668	1,814
Fees and Charges	94	96	98	100	101	102	103	104	105	106	107
Subsidies/Grants	200	170	-	-	-	-	-	-	-	-	-
Interest	9	9	10	-	-	-	-	-	-	-	-
Development Contributions	-	820	757	694	631	505	567	504	504	567	699
TOTAL REVENUE	5,809	7,120	7,434	7,595	7,890	8,346	10,057	10,366	10,692	10,912	11,332
Operating Expenditure											
Library	5,565	6,213	5,967	6,099	6,356	6,823	8,532	8,738	8,868	8,994	9,132
Canterbury Museum Operational Levy	726	746	783	822	904	995	1,094	1,203	1,324	1,456	1,602
Canterbury Museum Redevelopment Levy	1,045	1,872	1,951	147	143	136	133	129	125	120	116
Local Museums	9	17	17	17	18	18	18	19	19	20	20
	7,345	8,848	8,718	7,085	7,421	7,972	9,777	10,089	10,336	10,590	10,870
Internal Interest Elimination	4	2	13	23	22	31	134	131	127	124	120
TOTAL OPERATING EXPENDITURE	7,341	8,846	8,705	7,062	7,399	7,941	9,643	9,958	10,209	10,466	10,750
OPERATING SURPLUS/(DEFICIT)	(1,532)	(1,726)	(1,271)	533	491	405	414	408	483	446	582
Capital Expenditure											
Renewals	1,192	1,003	609	623	771	1,061	639	593	605	617	930
New Works	20	-	-	-	3,755	15,349	-	-	-	-	-
Loan Repayments	25	27	62	98	88	129	475	497	521	545	571
TOTAL CAPITAL EXPENDITURE	1,237	1,030	671	721	4,614	16,539	1,114	1,090	1,126	1,162	1,501
Funded by											
Loans	-	1,716	1,429	-	1,485	15,349	-	-	-	-	-
Reserves	-	(686)	(758)	-	-	-	-	-	-	-	-
Cash from Operating	1,237	-	-	721	3,129	1,190	1,114	1,090	1,126	1,162	1,501
TOTAL FUNDING	1,237	1,030	671	721	4,614	16,539	1,114	1,090	1,126	1,162	1,501
RATES MOVEMENT (%)	8.9%	9.4%	9.0%	3.5%	5.2%	8.1%	21.3%	4.0%	3.3%	1.5%	2.8%

Libraries and Museums Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	13	13	91	154	150	211	911	889	866	842	817
Depreciation	1,007	1,041	1,063	1,088	1,113	1,138	1,401	1,430	1,458	1,487	1,515
Depreciation not funded	388	355	321	287	253	259	736	751	766	781	796
Indirect Expenditure	406	467	455	412	436	461	583	585	599	610	624
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	(526)	(1,504)	(963)	928	973	1,037	1,248	1,333	1,438	1,366	1,399
Depreciation and Amortisation	(1,007)	(1,041)	(1,063)	(1,088)	(1,113)	(1,138)	(1,401)	(1,430)	(1,458)	(1,487)	(1,515)
Development Contributions	-	820	757	694	631	505	567	504	504	567	699
OPERATING SURPLUS/(DEFICIT)	(1,532)	(1,726)	(1,271)	533	491	405	414	408	483	446	582

Community Protection Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	2,401	2,727	2,845	2,954	3,076	3,062	3,145	3,199	3,293	3,300	3,362
Targeted Rates	57	59	60	61	62	64	65	66	67	68	70
Fees and Charges	8,168	8,958	9,066	9,171	9,627	9,748	9,841	10,130	10,347	10,560	10,743
TOTAL REVENUE	10,626	11,744	11,971	12,186	12,765	12,874	13,051	13,395	13,707	13,928	14,175
Operating Expenditure											
Civil Defence	700	776	787	858	892	848	889	900	955	921	935
Environmental Health	1,521	1,914	1,976	2,019	2,096	2,137	2,181	2,223	2,263	2,305	2,352
Building Services	7,070	7,380	7,365	7,432	7,631	7,860	7,942	8,174	8,241	8,460	8,537
Stock Control	58	66	67	68	70	71	73	74	75	77	78
Dog Control	715	767	793	810	842	860	878	895	912	929	947
Rural Fire	5	4	2	-	-	-	-	-	-	-	-
Cemeteries	302	311	319	332	345	353	362	370	378	387	396
	10,371	11,218	11,309	11,519	11,876	12,129	12,325	12,636	12,824	13,079	13,245
Internal Interest Elimination	3	2	1	1	1	1	1	1	1	-	-
TOTAL OPERATING EXPENDITURE	10,368	11,216	11,308	11,518	11,875	12,128	12,324	12,635	12,823	13,079	13,245
OPERATING SURPLUS/(DEFICIT)	258	528	663	668	890	746	727	760	884	849	930
Capital Expenditure											
Renewals	110	84	-	-	32	306	398	11	-	-	24
New Works	262	68	57	186	257	27	28	28	29	29	30
Loan Repayments	34	74	64	23	23	16	15	15	15	15	15
TOTAL CAPITAL EXPENDITURE	406	226	121	209	312	349	441	54	44	44	69
Funded by											
Loans	240	42	31	-	-	-	-	-	-	-	-
Reserves	-	-	-	-	-	-	-	-	-	-	-
Cash from Operating	166	184	90	209	312	349	441	54	44	44	69
TOTAL FUNDING	406	226	121	209	312	349	441	54	44	44	69
RATES MOVEMENT (%)	5.2%	13.3%	4.3%	3.8%	4.1%	-0.4%	2.7%	1.7%	2.9%	0.2%	1.9%

Community Protection Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	12	11	10	8	7	6	5	5	4	3	2
Depreciation	84	74	78	84	91	94	97	100	103	107	110
Indirect Expenditure	761	831	840	858	886	902	918	931	946	965	979
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	342	603	741	751	981	839	824	860	987	957	1,040
Depreciation and Amortisation	(84)	(74)	(78)	(84)	(91)	(94)	(97)	(100)	(103)	(107)	(110)
OPERATING SURPLUS/(DEFICIT)	258	528	663	668	890	746	727	760	884	849	930

Community Development Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
General Rates	1,022	1,091	1,142	1,257	1,311	1,342	1,369	1,400	1,423	1,449	1,477
Fees and Charges	1,218	1,316	1,395	1,991	2,090	2,195	2,304	2,417	2,539	2,667	2,798
Interest	5	1	-	-	-	-	-	-	-	-	-
Subsidies/Grants	350	1,646	4,698	233	239	244	249	254	259	264	269
TOTAL REVENUE	2,595	4,054	7,235	3,481	3,640	3,781	3,922	4,071	4,221	4,380	4,544
Operating Expenditure											
Community Development	989	999	1,006	1,057	1,099	1,122	1,145	1,166	1,188	1,210	1,233
Crime Prevention	308	307	263	269	279	285	291	296	302	307	313
Youth Development	269	335	178	182	190	194	198	202	206	210	214
Community Housing	1,473	2,494	2,434	2,921	2,975	3,023	3,070	3,105	3,145	3,182	3,214
	3,039	4,135	3,881	4,429	4,543	4,624	4,704	4,769	4,841	4,909	4,974
Internal Interest Elimination	48	33	35	60	60	59	58	57	55	53	50
TOTAL OPERATING EXPENDITURE	2,991	4,102	3,846	4,369	4,483	4,565	4,646	4,712	4,786	4,856	4,924
OPERATING SURPLUS/(DEFICIT)	(396)	(48)	3,389	(888)	(843)	(784)	(724)	(641)	(565)	(476)	(380)
Capital Expenditure											
Renewals	573	446	456	467	477	488	498	509	519	529	539
New Works	-	1,250	10,631	-	-	-	-	-	-	-	-
Loan Repayments	135	145	156	249	265	282	300	319	340	361	385
TOTAL CAPITAL EXPENDITURE	708	1,841	11,243	716	742	770	798	828	859	890	924
Funded by											
Loans	-	8	3,719	-	-	-	-	-	-	-	-
Reserves	708	746	2,891	262	213	151	90	7	-	-	-
Cash from Operating	-	1,087	4,633	454	529	619	708	821	859	890	924
TOTAL FUNDING	708	1,841	11,243	716	742	770	798	828	859	890	924
RATES MOVEMENT (%)	9.9%	6.8%	4.7%	10.1%	4.3%	2.4%	2.0%	2.3%	1.6%	1.8%	1.9%

Community Development Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	162	224	235	411	408	404	397	387	375	359	340
Depreciation	346	1,135	1,244	1,342	1,372	1,403	1,432	1,462	1,491	1,521	1,550
Indirect Expenditure	223	302	295	338	347	349	355	348	354	359	364
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	(50)	(158)	231	453	531	620	709	822	926	1,045	1,169
Depreciation and Amortisation	(346)	(1,135)	(1,244)	(1,342)	(1,372)	(1,403)	(1,432)	(1,462)	(1,491)	(1,521)	(1,550)
Subsidies and grants for capital expenditure	-	1,243	4,402	-	-	-	-	-	-	-	-
OPERATING SURPLUS/(DEFICIT)	(396)	(48)	3,389	(888)	(843)	(784)	(724)	(641)	(565)	(476)	(380)

Property Management Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
Forestry revenue	25	25	25	300	100	540	655	50	325	381	183
Investment property revenue	30	169	172	175	178	181	183	186	188	191	193
Other revenue	65	25	26	26	27	28	28	29	29	30	30
Interest	104	326	345	340	353	355	370	399	397	405	424
Dividends	735	735	735	735	735	735	735	735	735	735	735
Gains	143	122	126	130	134	138	142	146	151	155	160
TOTAL REVENUE	1,102	1,402	1,429	1,706	1,527	1,977	2,113	1,545	1,825	1,897	1,725
Operating Expenditure											
General Management	602	639	672	688	731	748	765	782	796	811	828
Service Centres	1	42	28	22	14	6	(2)	(9)	(17)	(25)	(33)
Investment property	235	246	250	255	259	263	268	271	275	279	283
Other Property	473	520	373	367	374	381	388	394	401	408	415
Forestry	198	216	221	226	231	223	228	238	249	254	259
Investments	(26)	(26)	(25)	(25)	(25)	(25)	(24)	(24)	(24)	(24)	(23)
	1,483	1,637	1,519	1,533	1,584	1,596	1,623	1,652	1,680	1,703	1,729
Internal Interest Elimination	49	26	25	25	24	23	23	22	21	21	20
TOTAL OPERATING EXPENDITURE	1,434	1,611	1,494	1,508	1,560	1,573	1,600	1,630	1,659	1,682	1,709
Taxation	-	-	-	-	-	-	-	-	-	-	-
OPERATING SURPLUS/(DEFICIT)	(332)	(209)	(65)	198	(33)	404	513	(85)	166	215	16
Capital Expenditure											
Renewals	320	613	67	69	206	70	297	303	309	316	321
New Works	24	185	25	52	32	79	92	28	58	65	43
Loan Repayments	90	86	90	93	97	102	107	111	117	122	128
TOTAL CAPITAL EXPENDITURE	434	884	182	214	335	251	496	442	484	503	492
Funded by											
Capital Revenue	420	487	339	523	339	346	555	357	363	584	375
Loans	5	-	-	-	-	-	-	-	-	-	-
Reserves	9	(84)	(805)	(1,237)	(714)	(1,255)	(1,346)	(619)	(847)	(1,112)	(731)
Cash from Operating	-	481	648	928	710	1,160	1,287	704	968	1,031	848
TOTAL FUNDING	434	884	182	214	335	251	496	442	484	503	492
RATES MOVEMENT (%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Property Management Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	166	177	173	169	165	160	155	150	145	140	134
Depreciation	867	813	838	858	878	897	915	934	953	971	990
Indirect Expenditure	114	122	114	116	120	121	123	121	124	126	129
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	(343)	(254)	(87)	193	(25)	425	552	(31)	233	296	113
Depreciation and Amortisation	(867)	(813)	(838)	(858)	(878)	(897)	(915)	(934)	(953)	(971)	(990)
Gains on sales	143	122	126	130	134	138	142	146	151	155	160
Dividends	735	735	735	735	735	735	735	735	735	735	735
OPERATING SURPLUS/(DEFICIT)	(332)	(209)	(65)	198	(33)	404	513	(85)	166	215	16

Earthquake Recovery and Regeneration Cost of Activity Statement

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Revenue											
Rates	3,390	3,490	3,769	4,146	4,570	5,017	5,465	5,983	6,549	6,619	6,690
Subsidies	100	-	-	-	-	-	-	-	-	-	-
TOTAL REVENUE	3,490	3,490	3,769	4,146	4,570	5,017	5,465	5,983	6,549	6,619	6,690
Operating Expenditure											
General Response and Recovery	19	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Roading	-	-	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-	-	-
District Regeneration	244	251	258	264	273	279	285	291	296	302	307
Interest	3,051	3,032	2,909	2,811	2,697	2,575	2,447	2,307	2,149	1,985	1,813
	3,314	3,283	3,167	3,075	2,970	2,854	2,732	2,598	2,445	2,287	2,120
Internal Interest Elimination	896	445	427	413	396	378	359	339	316	291	266
TOTAL OPERATING EXPENDITURE	2,418	2,838	2,740	2,662	2,574	2,476	2,373	2,259	2,129	1,996	1,854
OPERATING SURPLUS/(DEFICIT)	1,072	652	1,029	1,484	1,996	2,541	3,092	3,724	4,420	4,623	4,836
Capital Expenditure											
General Response and Recovery	649	200	-	-	749	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-	-	-	-	-
Drainage	1,171	-	-	-	1,253	-	-	-	-	-	-
Roading	-	616	-	-	-	-	-	-	-	-	-
Recreation	516	512	-	-	-	-	-	-	-	-	-
District Regeneration	2,143	845	365	-	169	-	-	-	-	-	-
Loan Repayments	2,888	2,551	2,668	2,791	2,920	3,205	3,194	3,341	3,495	3,656	3,824
TOTAL CAPITAL EXPENDITURE	7,367	4,724	3,033	2,791	5,091	3,205	3,194	3,341	3,495	3,656	3,824
Funded by											
Loans	1,952	798	816	385	394	401	442	-	-	-	-
Reserves	4,343	3,274	1,188	922	2,701	263	-	-	-	-	-
Cash from Operating	1,072	652	1,029	1,484	1,996	2,541	2,752	3,341	3,495	3,656	3,824
TOTAL FUNDING	7,367	4,724	3,033	2,791	5,091	3,205	3,194	3,341	3,495	3,656	3,824
RATES MOVEMENT (%)	3%	3%	8%	10%	10%	10%	9%	9%	9%	1%	1%

Earthquake Recovery and Regeneration Cost of Activity Statement (cont)

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Operating Expenditure includes:											
Interest	3,051	3,032	2,909	2,811	2,697	2,575	2,447	2,307	2,149	1,985	1,813
Reconciliation with Funding Impact Statement											
Surplus/(Deficit) of operating funding from Funding Impact Statement	971	652	1,029	1,484	1,996	2,541	3,092	3,724	4,419	4,624	4,836
Subsidies and Grants for Capital Expenditure	100	-	-	-	-	-	-	-	-	-	-
OPERATING SURPLUS/(DEFICIT)	1,072	652	1,029	1,484	1,996	2,541	3,092	3,724	4,419	4,624	4,836



RATES AND FEES

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DEVELOPMENT CONTRIBUTIONS SCHEDULE

	Annual Plan Budget 2023/2024	LTP Budget 2024/2025
	\$	\$
Water		
Cust	7,486	12,188
Fernside	1,511	1,569
Garrymere	8,814	9,570
Kaiapoi	2,017	1,787
North East Kaiapoi DCA	733	761
East North East Kaiapoi	102	205
West Kaiapoi DCA	3,738	3,854
Mandeville	1,710	3,670
Ohoka	9,143	7,151
Oxford	10,487	18,488
Oxford 1	8,277	9,880
Oxford 2	8,168	4,794
Poyntzs Road	2,715	3,563
Rangiora	7,316	9,047
East Rangiora DCA	148	154
East Rangiora DCA - Kippenberger Avenue	148	154
North Rangiora Outline Development Plan Area	5,767	6,750
West Rangiora	1,793	1,960
West of Bellgrove (Kippenberger Avenue)	-	115
Outer East Rangiora	1,007	2,128
Southbrook (m ²)	0.87	1.00
Summerhill	11,016	12,163
Tuahiwi	14,193	10,066
Woodend - Tuahiwi water	6,152	6,271
Waikuku Beach	560	559
West Eyreton	1,925	667
Woodend	12,060	9,599

	Annual Plan Budget 2023/2024	LTP Budget 2024/2025
	\$	\$
Sewer		
Eastern Districts	6,567	6,088
Kaiapoi	2,189	2,220
North East Kaiapoi	410	296
West Kaiapoi	1,918	1,992
East North East Kaiapoi Reticulation	2,586	7,402
Rangiora	1,878	2,064
Todds Road Business Zone (per hectare)	166,095	118,924
Southbrook Stage 2 (m ²)	2.25	2.48
East Rangiora DCA Other Properties	10,565	10,238
East Rangiora DCA (Gilberthorpes)	2,699	2,620
Outer East Rangiora Sewer	5,107	5,254
West of Bellgrove (Kippenberger Avenue)	-	839
Inner West Rangiora DCA	2,153	2,205
West Rangiora DCA	3,024	2,993
North Rangiora DCA	7,912	8,201
Fernside	17,712	17,712
Tuahiwi	6,918	4,348
Mandeville, Ohoka, Swannanoa new properties	16,307	16,973
Mandeville, Ohoka, Swannanoa existing properties wishing to connect	1,868	1,942
Waikuku Beach	2,875	1,807
Woodend	-	-
East Woodend DCA	8,390	8,655
Oxford Sewer	4,586	26,468
Loburn Lea Sewer	18,375	18,375

	Annual Plan Budget 2023/2024	LTP Budget 2024/2025
	\$	\$
Stormwater Drainage		
Rangiora	42	45
West of Bellgrove (Kippenberger Avenue)	-	28,225
East Rangiora	8,972	9,291
South West Rangiora DCA	8,157	8,822
North Rangiora - Enverton Drive East	7,274	7,551
North Rangiora - Enverton Drive/ Ballarat Road	3,187	3,309
Southbrook (m ²)	9.02	9.02
Todds Road Business Zone (per hectare)	57,500	72,436
Coastal Urban	-	-
East Woodend DCA	10,301	10,681
Woodend DCA	2,784	2,784
Woodend DCA (Commercial) (m ²)	8.65	8.65
Kaiapoi	-	-
North East Kaiapoi	-	-
North East Kaiapoi Commercial (m ²)	-	-
East North East Kaiapoi	2,166	2,166
West Kaiapoi	2,859	2,968
Mill Road ODP	31,909	32,319

All contribution charges are shown inclusive of GST.
Council's full Development Contribution Policy should be consulted when determining an assessment.

Development Contributions Schedule (cont)

	Annual Plan Budget 2023/2024	LTP Budget 2024/2025
	\$	\$
Roading		
District	12,062	10,121
Southbrook (m ²)	0.69	0.69
East Woodend	7,022	7,022
West Rangiora DCA	3,555	3,555
West Kaiapoi DCA	5,931	5,931
West Kaiapoi DCA - new collector road	10,227	10,227
Kaiapoi North	764	764
Kaiapoi South MUBA (m ²)	44	30
Kaiapoi East MUBA (m ²)	8	-
Outer East Rangiora Rooding	5,298	5,298
Outer East Rangiora Rooding (Eastern Link Road)	3,849	3,855
South West Rangiora (West Belt Extension to Townsend Road)	7,196	7,196
Reserves		
District-wide	1,665	1,630
Neighbourhood, including district-wide	19,928	15,943
Community Infrastructure		
District	-	1,451

CHANGES TO FEES AND CHARGES SCHEDULE

Fees are shown inclusive of GST. Only fees that are intended to change or where the basis of charging has changed are shown.

(Note: The numbering in this section refers to the section numbers in the Council's Fees and Charges schedule).

3. Solid Waste - dumping charges

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Prices for refuse (rubbish) disposal includes ETS charges, \$60/t Landfill Levy, and GST. Any changes to Landfill Levy will be passed on to customers at the time these charges are imposed.		
3.1 Rubbish Gate Charges (includes \$60/t landfill levy + GST, increased from \$30/t) - Southbrook Transfer Station		
Minimum Load (up to 2 x 60 litre bags) (0.12m ³ ; net load approx. 20kg)	7.00/load	7.00/load
All Vehicles by weight	335.50/tonne	375.14/tonne
Private Collector Waste (\$/tonne) ¹	1301.10/tonne	329.24/tonne
Minimum Charge by weight (Equivalent weight: 20kg)	7.00/load	7.50/load
Weigh Only	11.00/weigh	11.50/weigh
<i>Note: ¹requires separate contract with the Council</i>		
3.2 Rubbish Gate Charges (includes \$50/t landfill levy + GST) - Oxford Transfer		
Minimum Load (approx. 0.12m ³)	7.00/load	7.50/load
Single Wheelie Bin (approx. 0.24m ³)	11.00/load	11.50/load
Car boot/rear hatch (approx. 0.6m ³)	26.00/load	30.00/load
Small Utes/Small 1-axle Trailers with low sides (approx. 0.9m ³) 1-axle trailers less than 1.8m x 1.2m	64.00/load or by volume	71.00/load or by volume
Vans/Utes/Std 1-axle Trailers with low sides (approx. 1.7m ³) Std 1-axle trailer 1.8m x 1.2m to 2.5m x 1.2m charged by load or by volume	114.00/load	127.50/load
Large Trailer: high-sided 1-axle, tandem axle, or extra large trailer (\$ per cubic metre rate) Std tandem axle trailer 2.5m x 1.2m up to 3.0m x 1.2m	67.00/m ³	73.00/m³
Truck or Skip (\$ per cubic metre)	67.00/m ³	73.00/m³
Compactor Truck (\$ per cubic metre)	107.00/m ³	118.00/m³

3. Solid Waste - dumping charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
3.3 Commercial Recycling Gate Charges - Southbrook Transfer Station		
All Vehicles by weight	241.50/tonne	241.50/tonne
Minimum charge by weight (Equivalent weight 20kg)	5.00	5.00
Commercial recycling charges recover the full costs for processing the recycling. Transportation costs for this material are currently not being charged		
3.4 Greenwaste Gate Charges - Southbrook Transfer Station		
All Vehicles by weight	154.00/tonne	154.00/tonne
Plasterboard/Gib Gate Charges - Southbrook Transfer Station		
All Vehicles by weight	NEW	218.00/tonne
Minimum charge by weight (Equivalent weight: 20kg)	NEW	4.50
3.5 Window Glass Gate Charges - Southbrook Transfer Station		
Flat Pane Glass by weight	125.00/tonne	201.00/tonne
Minimum charge Flat Pane by weight (Equivalent weight: 20kg (changed from 40kg))	5.00	4.00
Double Glazed Glass by weight	176.00/tonne	287.00/tonne
Minimum charge Double Glazed by weight (Equivalent weight: 20kg (changed from 40kg))	7.00	6.00
Laminated Glass by weight	224.00/tonne	311.00/tonne
Minimum charge Laminated Glass by weight (Equivalent weight: 40kg)	9.00	6.50

3. Solid Waste - dumping charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Tyres Gate Charges: Southbrook resource recovery park and Oxford transfer station		
<i>Domestic quantities only (up to 5 car or 4WD tyres). No "commercial" tyres will be accepted after 25 August 2024.</i>		
Car ³ Tyre	6.50/tyre	7.50/tyre
Car Tyre on rim ³ (cannot accept these after 25 August 2024)	8.00/tyre	9.50/tyre
4WD ³ Tyre	8.50/tyre	10.00/tyre
4WD Tyre on rim ³ (cannot accept these after 25 August 2024)	10.00/tyre	11.50/tyre
Light Truck ³ Tyre	10.50/tyre	13.00/tyre
Ride On Mower ³ Tyre	10.50/tyre	13.00/tyre
ATV ³ Tyre	16.00/tyre	20.00/tyre
Forklift ⁴ Tyre Pneumatic (may not accept after 25 August 2024)	15.00/tyre	18.50/tyre
Forklift ⁴ Tyre Solid (may not accept after 25 August 2024)	30.00/tyre	37.00/tyre
Heavy Truck/Bus ⁴ (may not accept after 25 August 2024)	22.00/tyre	26.50/tyre
Tractor ⁴ Tyre: Small (may not accept after 25 August 2024)	86.00/tyre	107.00/tyre
Tractor ⁴ Tyre: Medium (may not accept after 25 August 2024)	100.00/tyre	122.00/tyre
Tractor Large/Loader ⁴ : Med (may not accept after 22 Aug 2024)	126.00/tyre	137.00/tyre
Loader ⁴ : Large (may not accept after 25 August 2024)	115.00/tyre	152.50/tyre
Tractor/Loader ⁴ Tyre: X-Large (may not accept after 22 Aug 2024)	126.00/tyre	265.00/tyre

3. Solid Waste - dumping charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Electronic Waste Gate Charges – Southbrook and Oxford		
Cell Phones	Free	Free
Computer Monitors (CRT)	13.00/item	14.00/item
Computer Monitors (Flat Screen)	10.00/item	10.50/item
Computers/PC's (desktop, laptop, server)	3.00/item	3.00/item
DVD & VCR Players	3.00/item	3.00/item
Household appliances (small) e.g. toasters, kettles, alarm clocks, drills	3.00/item	3.00/item
Household appliances (other) e.g. vacuums, microwaves	3.00/item	4.00/item
Laptop Batteries (without a laptop)	Free	Free
Misc. Network Equipment	Free	Free
Photocopiers (small to medium, domestic use)	20/item	20/item
Photocopiers, Printers (large, commercial use)	70/item	80/item
Printers, Scanners, Fax Machines (Domestic)	5.00/item	5.50/item
Stereo Systems & Gaming Consoles	3.00/item	3.50/item
Television Sets (CRT)	13.00/item	14.00/item
Television Sets (Very Large i.e. rear-projector)	25.00/item	30.00/item
Television Sets (Flat Screen)	10.00/item	10.50/item
Toothbrushes (electric rechargeable with battery inside)	Free	Free
UPS's	3.00/item	4.00/item
Vapes (disposable with battery inside)	Free	Free
3.6 Cleanfill Gate Charges (includes \$10/t Managed Fill levy + GST) - Southbrook Transfer Station		
Minimum Load (bag)	5.00/load	3.00/load
All Other Vehicles by weight (Includes (but not limited to): trailer, van, ute, trailer with canopy, truck, skip)	130.00tonne	137.50/tonne
Minimum Charge by weight (Equivalent weight: 40 kg)	5.00	3.00
Cleanfill (natural materials) weight per volume ratio = 1.5t/m ³ (cleanfill by own cartage to Sutherlands or Garterys Pit)	65.00/m ³	90.00/m³
Hardfill (non-natural materials) weight per volume ratio = 2.0t/m ³ (hardfill by own cartage to Sutherlands or Garterys Pit)	65.00m ³	120.00/m³

3. Solid Waste - dumping charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
3.7 Expanded Polystyrene Foam - Southbrook Transfer Station		
Recyclable Expanded Polystyrene Foam (EPS) For Removal To Recyclers		
Vans/Utes/Std 1-axle Trailers with low sides (1.7m ³ ; Equivalent weight 20 kg): Std 1-axle trailer 1.8m x 1.2m up to 2.5m x 1.2m. Commercial charge	21.00/load	42.00/load
All Other Vehicles by weight Includes (but not limited to): large vans, high-sided 1-axle trailers, extra large 1-axle trailers, 2-axle trailers, 1-axle and 2-axle trailers with canopies, trucks, skips. Commercial charge for large loads	1,030.00/tonne	2,080.00/tonne
Minimum Charge by weight (1.7m ³ ; Equivalent weight 10 kg) changed from 20kg	10.00	21.00
Non-Recyclable Expanded Polystyrene Foam (EPS) For Landfill – for loads containing EPS only		
Minimum load (1 × 60 litre bag; Equivalent weight <1 kg)	7.00/load	7.50/load
Car boot/rear hatch (0.6m ³ ; Equivalent weight 7 kg)	55.00/load	58.00/load
Small Utes/Small 1-axle Trailers with low sides (1.0m ³ ; Equivalent weight 10 kg): 1-axle trailers less than 1.8m x 1.2m	78.00/load	82.00/load
Vans/Utes/Std 1-Axle Trailers with low sides (1.7m ³ ; Equivalent weight 20 kg): Standard 1-axle trailer 1.8m x 1.2m up to 2.5m x 1.2m	156.00/load or by weight	164.00/load or by weight
All Other Vehicles by weight Includes (but not limited to): large vans, high-sided 1-axle trailers, extra large 1-axle trailers, 2-axle trailers, 1-axle and 2-axle trailers with canopies, trucks, skips	7,796.00/tonne	8,182.00/tonne
Minimum Charge by weight (1.7m ³ ; Equivalent weight 10 kg)	78.00	82.00
<i>Note: only domestic quantities of non-recyclable EPS are accepted at Southbrook RRP (i.e. a maximum of 40kg in a load, or a double-axle trailer load piled to level of the sides of the trailer (excludes high-sided trailers and trailers with cages).</i>		
3.87 Child Car Seats		
Child Car Seats (no proof of address)	35.00	35.00

4. Building Consents and associated charges

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Any function or services that are provided but are not specifically detailed in this schedule will be charged at the relevant hourly rate.		
4.1 Project Information Memorandum		
<i>Where costs to process the application exceed the fee then additional time will be charged at the hourly rate.</i>		
Hourly rate applies	169.00	186.00
Minor projects with an estimated value less than \$20,000	169.00	186.00
Projects with an estimated value ≥ \$20,000	169.00	186.00
New and relocated dwellings	169.00	186.00
Commercial and industrial projects	169.00	186.00
Hourly rate where time exceeds the scheduled fee (charged in addition to the standard fee)	169.00	186.00
Services and Compliance Check - hourly rate applies	169.00	186.00
PIM only application - deposit	338.00	355.00
4.2 Processing and Approval of Consent Applications		
Hourly rate	189.00	205.00
<i>Where consent applications are reviewed/assessed by another Building Consent Authority, all costs associated with the review will be charged to the applicant, or their agent on an actual time and cost basis.</i>		
4.3 Building Inspection Fee		
<i>Where the actual time of an inspection exceeds 1 hour then additional fees will be charged. Please note that the time taken for a building inspection is not necessarily all on-site. All time associated with inspection of a building will be charged, and this may include assessment, communication and decisions made off-site.</i>		
Site inspections (based on 1 hour)	196.00	215.00
Remote Inspections	196.00	215.00
Each additional hour or part hour (if required)	196.00	215.00
Failed or additional inspection/s required	196.00	215.00
Cancellation of Inspection (same day cancellations)	98.00	105.00

4. Building Consents and associated charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
4.4 Code Compliance Certificate Deposit		
Where the cost to make a code compliance certificate decision exceeds the fee paid then additional time will be charged at the relevant hourly rate.	169.00	186.00
Effluent system, hay barn/shed/garage, workshop - unlined and without services	169.00	200.00
Hay barn/shed, garage, workshop, lined and/or with services	210.00	220.00
New or relocated dwelling or alteration and addition ≥150,000	421.00	455.00
Multiple and group dwellings ≤ 4	504.00	594.00
New dwelling or alterations and additions < \$150,000	252.00	297.00
New commercial/industrial/communal/alterations and additions < \$250,000	325.00	376.00
New commercial/industrial/communal/alterations and additions ≥ \$250,000	650.00	762.00
Code Compliance Certificate for consents over five years old - original fee plus 2023-2024 hourly rate applies.	169.00	205.00
4.5 Minor Works Fixed Fee Applications		
Where costs to process an application exceed the fee then additional time will be charged at the hourly rate.	189.00	205.00
Single Free-Standing Heating Unit	495.00	495.00
Single Inbuilt Heating Unit or a Central Heating System (extra inspection)	565.00	565.00
Marquees	350.00	400.00
Solar Water Heater (residential)	813.00	850.00
Hourly rate	189.00	205.00
<i>Multiple heating units on an application will incur additional fees. If the project is valued at \$20,444 or more, the fixed fee will increase by the value of the MBIE and BRANZ levies.</i>		

4. Building Consents and associated charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
4.6 Administration Fee		
Where costs to administer the application exceed the fee, additional time will be charged at the hourly rate.	169.00	186.00
Minor works ≤ \$20,000	169.00	186.00
Hay Barn/Shed, Garage and Workshop	294.00	280.00
New or relocated dwelling or alterations and additions < \$150,000	294.00	325.00
New or relocated dwelling or alterations and additions ≥ \$150,000	389.00	400.00
Non-residential additions and alterations < \$150,000	336.00	346.00
Non-residential additions and alterations ≥ \$150,000	512.00	527.00
*New commercial, industrial, communal	690.00	710.00
*Multiple/group dwellings ≤ 4	504.00	520.00
<i>*Please note where costs to assess the application exceed the fee, additional time will be charged at the hourly rate. Where extra inspections are required, additional inspection fees will apply</i>		
4.8 Swimming Pool Fencing/Barriers		
Inspection of pool fencing/barriers - under section 162D Building Act 2004	196.00	215.00
Registration and inspection of existing pool	322.75	337.00
Inspection of pool fencing/barriers	196.00	215.00
Failed inspection	196.00	215.00
Remote inspections	196.00	215.00
Deposit Schedule (non refundable)		
Swimming pool – residential – limited to pool and pool barrier only	750.00	750.00
Hay barn, shed, garage, workshop	850.00	850.00
Residential minor works <\$20,000 – remove internal wall, change openings, effluent system etc	500.00	500.00
Dwelling alterations and additions < \$150,000	1,000.00	1,000.00
Dwelling alterations and additions ≥\$150,000	1,400.00	1,400.00
Single dwelling/relocated dwelling	1,950.00	1,950.00
Multiple/group dwellings ≤ 4	2,600.00	2,600.00
Non-residential additions and alterations < \$150,000	1,500.00	1,500.00
Non-residential additions and alterations ≥ \$150,000	2,500.00	2,500.00
New non-residential	3,500.00	3,500.00

4. Building Consents and associated charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
4.11 Exemption from the need for building consent under Schedule 1(2) Building Act 2004		
<i>Where costs to administer the application exceed the fee, additional time will be charged at the hourly rate.</i>		
Administration Fee	169.00	186.00
Hourly rate	189.00	205.00
4.13 Building Warrant of Fitness (BWOFF)		
<i>Where costs to assess and administer a BWOFF exceed the renewal fee then additional time will be charged at the hourly rate.</i>		
BWOFF hourly rate	189.00	205.00
Annual BWOFF renewal fee (SS7 only)	95.00	195.00
Annual administration/B-RaD renewal fee (cost includes periodical audits)	300.00	150.00 +hourly rate
Process amendment to Compliance Schedule - hourly rate applies	189.00	205.00
Annual fee, per specified system	NA	40.00
Building Warrant of Fitness Audit Follow-up (where non-compliance has been identified) - hourly rate applies	NEW	205.00
4.14 Certificate of Acceptance (COA)		
Deposit for a Certificate of Acceptance (non refundable)	750.00	750.00
Site Inspections (each)	196.00	215.00
Process Certificate of Acceptance - hourly rate applies	189.00	205.00
Administration Fee (refer to Administration fees)		
Certificate of Acceptance	80.00	85.00
<i>Where costs to process a Certificate of Acceptance exceed the deposit then additional time will be charged at the hourly rate. Under section 96(1) of the Building Act 2004 the application must be accompanied by any fees, charges or levies that would be payable had the owner or the owner's predecessor in title applied for a building consent before carrying out the work. This is calculated on a case by case basis for each application.</i>		
4.15 Notice to Fix		
Hourly rate applies plus disbursements	189.00	205.00
Administration Fee	84.50	89.00

4. Building Consents and associated charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
4.16 Certificate of Public Use (CPU)		
<i>Where costs to process a Certificate of Public Use exceed the fee then additional time will be charged at the hourly rate.</i>		
Application fee for Certificate of Public Use (including one inspection)	469.50	490.00
Certificate of Public Use per hour	189.00	205.00
Additional inspections	196.00	215.00
4.17 Compliance Schedule (CS)		
<i>Where costs to assess and issue a Compliance Schedule exceed the fee then additional time will be charged at the hourly rate.</i>		
Amendment to a Compliance Schedule (s.106) (hourly rate applies)	189.00	205.00
Processing and Approval of Compliance Schedule (hourly rate applies)	189.00	205.00
Administration associated with granting a Compliance Schedule (hourly rate applies)	169.00	186.00
Compliance Schedule (s.107) hourly rate (where Council chooses to amend CS)	189.00	205.00
Draft Compliance Schedule		
<i>Where costs to assess and issue a Compliance Schedule exceed the fee then additional time will be charged at the hourly rate</i>		
Issue and register draft Compliance Schedule (as part of a CPU application) (hourly rate applies)	189.00	205.00
4.18 Extension of Time		
<i>Where costs exceed the fee then additional time will be charged at the hourly rate.</i>		
Extension of time to start work on an issued consent	126.75	150.00
Withdrawal or Lapse of any application		
Work to date is charged (hourly rate applies) plus disbursements	189.00	205.00
4.19 Building Consent Amendments and Minor Variations		
Truss as-builts	98.00	102.00
Processing of amendments and minor variations - hourly rate applies	189.00	205.00
Amendment to modify building code clause B2 - Durability hourly rate applies	169.00	186.00

4. Building Consents and associated charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Administration amendment fee	84.50	89.00
4.20 Miscellaneous Fees	At cost	At cost
<i>Where consent applications are reviewed/assessed by another Building Consent Authority, all costs associated with the review will be charged to the applicant, or their agent, as part of the fees and charges for the issued consent.</i>		
Council engineering assessments - Finished floor levels, inundation etc. hourly rate applies	189.00	205.00
Pre-assessment meeting per hour	189.00	205.00
Inspection of any other building work, hourly rate	189.00	215.00
Accreditation levy payable on all building consents to cover costs of meeting the standards and criteria required under Building (Accreditation of Building Consent Authorities) Regulations 2006. Charged per \$1000 of estimated building value	0.60	0.70
Third party engineering assessment and/or peer review of engineering	At cost	At cost
FENZ review (external recoveries)	At cost	At cost
Any other building elements subject to peer review or assessment	At cost	At cost
Processing Building Location Certificate	97.50	108.00
Transferred consents: auditing, inspections, additional reports, disbursements (hourly rate applies)	189.00	205.00
Section 83 Building Act - removal of entry on record of title	At cost	At cost
Any matter covered by the Building Act 2004 s. 219 and not itemised in the schedule of fees and charges - hourly rate	189.00	205.00
4.21 Register of section 73 certificate for consents granted under s 72 (Entry to record of title for land subject to flooding, etc)		
At cost (hourly rate applies)	At cost	At cost
4.22 Register of section 77 subject to s75(2) - Construction of building on two or more allotments		
At cost (hourly rate applies)	At cost	At cost
<i>Note: Registration of applications involve external professional services and additional administration fees.</i>		
Infringement Notices		
Refer to schedule 1 of Building (Infringement Offences, Fees and Forms) Regulations 2007	As per Building Regulations 2007	As per Building Regulations 2007
4.23 Waiver or modification under section 67 of the Building Act 2004		
Administration Fee	84.50	89.00
Application to grant waiver - hourly rate applies	189.00	205.00
<i>Where costs to assess the application exceed the fee, additional time will be charged at the hourly rate. Where extra inspections are required, additional inspection fees will apply.</i>		

5. Cemetery fees

	Current 2023/2024	Proposed 2024/2025
	\$	\$
5.1 Interment Fees (cost recovery)		
Interment Fee (single or double depth)	781.50	816.65
Ashes interment *	177.00	185.00
Child Interment	781.50	816.65
Stillbirth or Baby Interment	214.65	224.30
5.2 Plot Purchase		
Burial Plot	750.20	825.20
Child's Plot (Kaiapoi Cemetery)	187.55	206.30
Ashes Plot	201.30	221.40
Services Cemetery Plot	No fee	No fee
5.3 Records Fee (for all burials to be paid at plot purchase)	48.25	50.40
5.4 Late fee for burials outside normal operating hours (to be paid in addition to interment fee)	268.00	280.00
5.5 Additional interment fee where no funeral director is involved	268.00	280.00
5.6 Exhumation	At cost	At cost
5.7 Memorial Permit	69.80	72.95
5.8 Transfer Right of Burial or Amend Cemetery Deed	48.25	50.40
5.9 Repurchase plots previously sold by WDC **	Half current retail price	Half current retail price
* Ashes interment fees are charged per ashes urn interred.		
** This does not automatically apply to plots purchased prior to Council taking over management of a cemetery.		

6. Community centres and halls

	Current 2023/2024	Proposed 2024/2025	Current 2023/2024	Proposed 2024/2025
	Commercial (incl GST)	Commercial (incl GST)	Other users (incl GST)	Other users (incl GST)
	\$	\$		
6.1 Rangiora Town Hall				
Main Auditorium - Performance Day	1176.10	1,250.00	424.70	470.00
Main Auditorium - Pack In/Out, Rehearsal (maximum 14 days)	261.34	275.00	163.34	180.00
Main Auditorium - Pack In/Out, Rehearsal (additional days)	326.70	348.50	196.02	210.00
Move smother to another location	48.24	138.50	48.24	138.50
Sound system per show day	NEW	150.00	NEW	150.00
Sound system per rehearsal day	NEW	75.00	NEW	75.00
Furniture set up	NEW	53.06	NEW	53.06
Small Theatre - per hour (minimum 2 hours)	130.67/hour	150.00	65.33/hour	75.00
Small Theatre - day rate	784.07	900.00	392.03	420.00
Small Theatre - projection equipment	80.41	88.45	80.41	88.45
Small Theatre - removal or change of stage set up (carpet)	160.83	176.91	160.83	176.91
Small Theatre - furniture set up	48.24	53.06	48.24	53.06
Function Room (minimum 2 hours)	65.33/hour 392.03/day	71.86/ hour 431.17/day	65.33/hour 392.03/day	71.86/ hour 431.17/day
Studio Room (each)	26.12	45.00	26.12	30.00
Green Room	26.12	45.00	26.12	30.00
Yamaha Grand Piano	48.24	53.06	48.24	53.06
Technical support (maximum of 2 hours)	59.31	69.25	59.31	69.25

6. Community centres and halls (cont)

	Current 2023/2024	Proposed 2024/2025	Current 2023/2024	Proposed 2024/2025
	Commercial (incl GST)	Commercial (incl GST)	Other users (incl GST)	Other users (incl GST)
	\$	\$		
6.2 Oxford Town Hall				
A & P Room	65.33/hour	68.20/hour	17.25/hour	18.00/hour
Main Hall	65.33/hour	68.20/hour	28.40/hour	28.40/hour
Entire venue - per hour	98.01/hour	102.40/hour	45.44/hour	45.44/hour
Entire venue - day rate (six hour or more)	588.06	614.50	272.71	285.00
Projection equipment	80.41	84.00	80.41	84.00
AV System	53.61	57.30	53.61	57.30
Wedding rate (including 3 hours set up, full day hire and 2 hours cleaning)	NA	NA	227.26	237.50
OB & I League for movies (x3 hours, incl WDC owned projection equipment, wi-fi and electricity)	NA	NA	51.14	53.40
6.3 Ruataniwha Civic Centre				
Room One	32.67	34.00	22.72	30.00
Room Two	32.67	34.00	22.72	30.00
Combined Meeting Room	55.38	57.90	45.44	30.00
6.4 Pegasus Community Centre				
The Big Room	32.67	34.00	11.36	15.00
Infinity Room (Reception Area)	NA	NA	NA	NA
Todd Room (Meeting Room)	32.67	34.00	11.36	15.00
Southern Capital Room (Small Meeting Room)	32.67	34.00	5.68	6.00
Whole Facility	90.90	95.00	28.40	30.00
Whole Facility (Maximum Daily)	545.44	570.00	170.45	180.00
6.5 Woodend Community Centre				
Sports Hall	32.67	34.00	11.36	17.00
Meeting Room A or B	32.67	34.00	11.36	17.00
Combined Meeting Rooms A & B	65.33	68.30	22.72	34.00
Entire Complex (hourly rate)	98.00	102.40	34.10	51.00
Entire Complex	470.45/day	491.60/day	204.54/day	272.71/day

6. Community centres and halls (cont)

	Current 2023/2024	Proposed 2024/2025	Current 2023/2024	Proposed 2024/2025
	Commercial (incl GST)	Commercial (incl GST)	Other users (incl GST)	Other users (incl GST)
	\$	\$		
6.6 All other venues				
Excluding those listed separately	32.67	34.00/hour	11.36	15.00/hour
6.7 Pavilions and other Community Facilities				
Cust Domain	11.36/hour	13.00/hour	5.68/hour	6.00/hour
Ohoka Domain	11.36/hour	13.00/hour	5.68/hour	10.00/hour
Sefton Domain*	11.36/hour	13.00/hour	5.68/hour	6.00/hour
View Hill**	11.36/hour	13.00/hour	5.68/hour	6.00/hour
Loburn Domain	27.80/hour	29.00/hour	27.80/hour	15.00/hour
Pearson Park (Oxford)	32.67/hour	34.00/hour	11.36/hour	15.00/hour
Dudley Park (note that booking users cannot access toilets)	32.67/hour	34.00/hour	11.36/hour	13.00/hour
Cust Community Centre	32.67/hour	34.00/hour	11.36/hour	15.00/hour
Fernside Memorial Hall	32.67/hour	34.00/hour	11.36/hour	15.00/hour
Kaiapoi Community Centre (bookable room)	32.67/hour	34.00/hour	11.36/hour	15.00/hour
Oxford Jaycee Hall	32.67/hour	34.00/hour	11.36/hour	15.00/hour
Rangiora War Memorial Hall	32.67/hour	34.00/hour	11.36/hour	15.00/hour
Waikuku Beach Hall	32.67/hour	34.00/hour	11.36/hour	15.00/hour
*noting that there is a proposal to remove the building and replace it with a community owned asset. **this pavilion does not offer the full range or experience of other facilities.				

6. Community centres and halls (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
6.8 Park Bookings		
Non-Commercial Park bookings		
Daily fee	29.03	35.00
Commercial Park Bookings		
Daily fee	29.03	200.00
<i>If the event charges admission for access, Council reserves the right to charge a commercial rate over and above the standard \$200 booking fee which will be set at \$2.50 per participant or ticket sold.</i>		
Trousselot Park Band Rotunda		
Daily fee	29.03	45.00
<i>Excludes reserve fee</i>		
Victoria Park Band Rotunda		
Daily fee	29.03	45.00
<i>Excludes reserve fee</i>		
6.9 Other Facilities Related Charges		
Lost Key	22.71	23.75
Additional Bins - Per Bin Per Day	22.71	23.75
Toilet Clean	34.08	35.60
Special Clean per hour (full building etc)	85.22	89.00
Security Guard Call Out (alarm activation)	85.22	89.00
Fire Alarm Activation (Brigade connected)	397.68	415.55

7. Animal management

	Current 2023/2024	Proposed 2024/2025
	\$	\$
7.1 Dog Registration Fees		
Uniform owner/administration fee for each dog owner, except owners of disability assist dogs (including the National Dog Database levy) for registrations paid before 1 August	42.00	45.00
Penalty fee for late registration (50% of owner fee)	21.00	22.50
7.2 Annual Fee for each Entire Dog		
Dog that has not been de-sexed	47.00	50.00
Penalty fee for late registration of each entire dog (50% of fee)	23.50	25.00
7.3 Annual Fee for each Working Dog		
For each working dog (as defined in Section 2 of the Dog Control Act 1996)	12.00	13.00
Penalty fee for late registration of each working dog (50% of fee)	6.00	6.50
7.4 Annual Fee for each De-sexed Dog		
Pet dog that has been de-sexed. For dogs neutered or spayed before 1 August in the current registration year	25.00	27.00
Penalty fee for late registration of each de-sexed pet dog (50% of fee)	12.50	13.50
7.6 Dangerous Dogs		
Annual fee for a dog classified as dangerous (including Owner/administration fee)	100.50	108.00
Penalty fee for a dog classified as dangerous	50.25	54.00
7.7 Replacement tag	5.00	5.50
7.8 Permit to keep 3 or more dogs in urban areas	157.00	167.00
7.9 Impounding Fees		
Impounding first offence	50.00	53.50
Impounding second offence	150.00	160.00
Sustenance fee (per day)	15.00	16.00
Microchipping fee	20.00	21.50
7.10 Dog collars (while stock lasts)		
Supply of small collar	4.00	4.50
Supply of medium collar	6.00	6.50
Supply of large collar	7.50	8.00
7.11 Call Out Fee (including after hours)	67.50	75.00

8. Housing for the elderly

	Current 2023/2024	Proposed 2024/2025
	\$	\$
All units except Ranui Mews units		
Queen Unit per week	256.00	271.30
Queen Unit/single tenant per week	234.10	248.00
Single Unit with separate bedroom per week	212.20	224.90
Refurbished Unit Medium per week	220.00	233.20
Refurbished Unit Large (occupied by one person) per week	NEW	252.30
Refurbished Unit Large per week	256.00	271.40
Studio Unit per week	190.50	201.90
Bedsit Unit per week	179.50	190.30
Garages per week (where allocated by Council)	12.30	13.00
Carports per week (where allocated by Council)	7.00	7.50
Ranui Mews		
Queen Unit per week	266.50	281.40
Queen Unit/single tenant per week	245.80	260.40
Single Unit per week	266.10	239.70

9. Registration of premises and associated licences

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Food Act		
9.1 Application fee for Registrations, Renewal or Amend template food control plans (fee plus hourly rate after one hour)	234.50	250.00
9.2 Application fee for Registrations, Renewal or Amend food business in a national programme (fee plus hourly rate after one hour)	177.00	188.50
9.3 Quality Assurance Accreditation per FCP or NCP	177.00	188.50
9.4 Application fee for Exemption from Registration (fee plus hourly rate after one hour)	234.50	250.00
9.5 Verification inspection and audit per hour	177.00	188.50
9.7 Review of Improvement Notice by FSO per hour	177.00	188.50
9.9 Compliance and monitoring per hour	177.00	188.50
9.10 Issue of Improvement Notice (fee plus hourly rate after one hour)	177.00	188.50
9.11 Application for review of improvement notice (fee plus hourly rate after one hour)	177.00	188.50
9.12 Application/issue of compliance notice/order (fee plus hourly rate after one hour)	177.00	188.50
9.13 Hourly charge out rate (including inspection and reporting)	177.00	188.50
Other premises (annual fee)		
9.21 Offensive trades	234.50	250.00
9.22 Waste handling Licence	234.50	250.00
9.23 Camping grounds	255.50	272.00
9.24 Funeral Directors	255.50	272.00
9.25 Hairdressers	161.50	172.00
9.27 Re-inspection fee (per inspections)	177.00	188.50
9.28 Hourly rate for inspection and reporting	177.00	188.50
9.29 Transfer fee (change of ownership of premises)	65.00	69.50

10. Rubbish bags and office charges

	Current 2023/2024	Proposed 2024/2025
	\$	\$
10.1 Plastic Bags		
Single Bag Sales	3.70	4.00
Bundles of 5	18.50	20.00
Bundles of 10	37.00	40.00
Pack of 25 (retail price)	90.00	97.50
Wholesale price to supermarkets per bag	3.50	3.80
Wholesale price to supermarkets per pack of 25 bags	87.50	95.00
10.2 Bokashi Compost-Zing		
10 litre system – bucket set only	38.00	39.00
10 litre system – starter kit (bucket set and 1 bag Compost-Zing)	46.00	47.00
15 litre system – bucket set only	41.00	41.00
15 litre starter kit (bucket set and 1 bag Compost-Zing)	48.50	48.50
1kg bags Compost-Zing	8.50	9.00
Ensofet – Pet Waste Composting Kit	56.00	56.00
Ensofet Starter Mix (1.2kg bag)	15.50	11.00
10.3 Kerbside Wheelie Bins		
Enhanced recycling (additional 240L recycling bin by arrangement)	73.50	78.50
Enhanced Organics Service (additional 240L organics bin by arrangement in areas other than Ohoka/Mandeville/Swannanoa)	174.00	181.30
Enhanced Service (additional 140L rubbish bin for education centres only)	144.00	150.10
Joining the Rubbish collection during the year		
80L bin (fee pro rata during year)	108.00	112.60
140L bin (fee pro rata during year)	144.00	150.10
Joining the OrganicS Collection during the year		
80L bin (fee pro rata during year)	90.00	94.10
140L bin (fee pro rata during year)	122.00	127.60
240L bin (fee pro rata during year)	174.00	181.30
Wheelie Bin Replacement		
Bin replacement 240L	145.00	154.50
Bin replacement 140L	136.25	145.10
Bin replacement 80L	124.00	132.00

10. Rubbish bags and office charges (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Bin Swap - Upsize		
Upsize 80L to 140L rubbish bin	36.00	37.50
Upsize 80L to 140L organics bin	32.00	33.50
Upsize 80L to 240L organics bin	84.00	87.20
Upsize 140L to 240L organics bin	52.00	53.70
Delivery or removal charges		
Delivery charge per bin for any bin deliveries is added to the fees above. The charge is made once when a set of bins is delivered to a property at the same time.	18.75/bin (max of \$37.50)	20.00/bin (max of \$40.00)
Return of Confiscated Bin	140.00	149.25
<i>Note: The delivery charge is waived where there is a change in the level of bin service within three months of possession date in a change of property ownership.</i>		
10.8 Building Statistics		
Supply of a single copy of the monthly building consent register		
Per month	\$17.50	18.30
Per year	\$158.00	165.00

12. Official information request fees

	Current 2023/2024	Proposed 2024/2025
	\$	\$
<i>For requests for information under the Local Government Official Information and Meetings Act 1987</i>		
Staff time		
<i>Time spent actioning the request in excess of one hour</i>		
For the first chargeable half-hour or part thereof	NEW	38.00
Then for each half-hour thereafter	NEW	38.00
All other costs to obtain or supply the information		
<i>The amount actually incurred in responding to the request.</i>		
<i>Governance Manager's discretion to determine full cost recovery.</i>		
Deposits		
<i>A deposit may be required where the charge is likely to exceed \$100 or where some assurance of payment is required to avoid waste of resources.</i>		
<i>The Governance Manager has discretion to determine the deposit required.</i>		
Copy and Print Services		
Copying/photocopying		
A4	NEW	0.20
A3	NEW	2.00
A2	NEW	3.50
A1	NEW	6.50
A0	NEW	10.50
Scanning for hard copy conversion		
1-20 single-sided A3 & A4 pages	NEW	27.40
21-40 single sided A3 & A4 pages	NEW	29.50
41-60 single-sided A3 & A4 pages	NEW	33.50
61-80 single-sided A3 & A4 pages	NEW	37.90
81-100 single-sided A3 & A4 pages	NEW	42.00
101-150 single-sided A3 & A4 pages	NEW	49.50
Each 100 sheets or part thereof over 100	NEW	70.50

12. Official information request fees (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Larger than A3		
1-20 single-sided	NEW	27.50
21-40 single sided	NEW	37.90
41-60 single-sided	NEW	59.00
61-80 single-sided	NEW	80.00
81-100 single-sided	NEW	100.00
101-150 single-sided	NEW	138.00
Each 100 sheets or part thereof over 100	NEW	160.00
Aerial photographs		
A4	NEW	18.50
A3	NEW	26.00
A2	NEW	37.00
A1	NEW	47.00
A0	NEW	84.00
Material loaded onto Pen Drive or CD	NEW	10.00

13. Stock impounding fees

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Every entire horse above the age of 9 months	6.75	NA
Every horse, mare, gelding, colt, filly or foal	3.35	NA
All horses per head	NEW	35.00
Sustenance per head per day	2.25	15.00
Every deer per head	3.35	35.00
Sustenance per head per day	2.25	15.00
Every donkey per head	3.35	35.00
Sustenance per head per day	2.25	15.00
Every bull above the age of 9 months	6.75	NA
Every ox, cow, steer, heifer or calf	3.35	NA
All cattle per head	NEW	35.00
Sustenance per head per day	2.25	15.00
Every ram above the age of 4 months	3.35	NA
Every ewe, wether or lamb	1.65	NA
All sheep per head	NEW	15.00
Sustenance per head per day	0.22	10.00
Every goat per head	3.35	20.00
Sustenance per head per day	0.22	10.00
All pigs per head	3.35	25.00
Sustenance per head per day	2.25	10.00
Every emu or ostrich	3.35	35.00
Sustenance per head per day	2.25	15.00
Every llama or alpaca	3.35	25.00
Sustenance per head per day	2.25	10.00
Second and subsequent impounding of any stock belonging to the same owner within 12 months	NEW	Double the above fee

13. Stock impounding fees (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Notice to owner of impounded stock		
Writing and delivering any notice or sending any notice by post	5.60	Actual cost
Inserting any notice in one or more newspapers – in addition to the actual cost of insertion	5.60	Actual cost
Charges for leading, driving or conveying stock		
The owner of any stock that is found trespassing, straying or wandering on any road shall pay to the Council or person having custody of the stock all reasonable costs incurred in leading, driving or conveying the stock from the place where it is found to the pound or to the place where it is delivered to the owner. Charges may include:	Actual cost	Actual cost if greater than minimum charge of 55.00
<ul style="list-style-type: none"> Actual staff time involved in leading, driving or conveying stock to a pound (per hour); and 	NEW	140.00
<ul style="list-style-type: none"> Where stock is conveyed by any vehicle, the reasonable cost of that conveyance, including the dispatch of the vehicle to the place where the stock is found and the return of the vehicle to the place of dispatch 		
- Travel charged per kilometre	NEW	0.85
- The cost of the conveyance may also include the hire of a vehicle and/or trailer	Actual cost	Actual cost
- Animal Management Contractor or staff call out fee per hour or part thereof	NEW	150.00
- Minimum charge	9.00	55.00
- Inspections to investigate nuisance complaints re animals and stock (not dogs) per hour	NEW	140.00

14. Swimming pools

	Current 2023/2024	Proposed 2024/2025
	\$	\$
14.1 General Admission		
Adult	7.00	7.40
Child	4.00	4.20
Parent and Preschooler	4.40	4.60
Adult - Community Services Card	5.30	5.60
Family 1 Adult + 1 Child	8.40	9.00
Family 1 Adult + 2 Children	11.30	11.90
Family 2 Adults + 1 Child	14.20	14.90
Family 2 Adults + 2 Children	17.10	18.00
Additional Child with Family	2.90	3.00
Shower only	3.50	3.70
Home School and School Student Recreation Swim (during term time and school hours)	2.20	2.30
14.2 Memberships		
Standard - 3 months	186.60	195.90
Standard - 6 months	322.10	338.20
Standard - 12 months	554.10	581.80
Community Services Card (CSC) - 3 months	140.00	147.00
Community Services Card - 6 months	241.60	253.70
Community Services Card - 12 months	415.60	436.40
Platinum 3 months	277.00	290.90
Platinum 6 months	446.70	469.00
Platinum 12 months	751.90	789.50
Platinum CSC 3 months	207.80	218.20
Platinum CSC 6 months	334.90	351.60
Platinum CSC 12 months	563.90	592.10

14. Swimming pools (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
14.3 Concession Cards		
10 Swim Child	36.20	38.00
20 Swim Child	67.80	71.20
50 Swim Child	158.30	166.20
10 Swim Adult	63.90	67.10
20 Swim Adult	119.70	125.70
10 Swim Adult - CSC	48.00	50.40
20 Swim Adult - CSC	89.80	94.30
Family 1 Adult + 2 Children (10 swims)	107.40	112.80
Family 2 Adults + 2 Children (10 swims)	147.10	154.50
Family 1 Adult + 2 Children (20 swims)	192.30	201.90
Family 2 Adults + 2 Children (20 swims)	271.30	284.90
Parent and Preschooler (10 swim)	40.30	42.30
Parent and Preschooler (20 swim)	76.20	80.00
14.4 Aquarobics		
Aquarobics Casual Adult	10.20	10.70
Aquarobics Casual CSC	7.70	8.10
Aquarobics Adult 10	90.40	94.90
Aquarobics Adult 20	164.00	172.20
Aquarobics CSC 10	67.80	71.20
Aquarobics CSC 20	123.00	129.20

14. Swimming pools (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
14.5 Learn to Swim		
Weekly - Adult	13.20	13.90
Weekly - Preschool	13.20	13.90
Weekly - School aged	13.20	13.90
Weekly - Individual	26.50	27.80
Weekly - Shared per child	16.60	17.40
Weekly - Shared per lesson	33.20	34.90
Home school and school student	3.20	3.40
Weekly - Development & Multi squads	11.00	11.60
Weekly - Multiple day Development Squad and Multi Squad	9.70	10.20
Weekly - Junior Masters	8.20	8.60
Monthly - Mini Comp 3 days	87.20	91.60
Monthly - Mini Comp 4 days	92.70	97.30
Monthly - Mini Comp 5 days	98.20	103.10
Monthly - Mini Comp Gold	110.40	115.90
Monthly - Division Two	126.80	133.10
Monthly - National Age Group	168.70	177.10
14.6 Masters		
Adult	8.90	9.30
Adult - Community Services Card (CSC)	7.70	8.10
20 Swim Concession	132.30	138.90
20 Swim Concession CSC	110.30	115.80
Masters 3 months	202.70	212.80
Masters 6 months	405.30	425.60
Masters 12 months	810.80	851.30
Masters CSC 3 months	182.60	191.70
Masters CSC 6 months	364.60	382.80
Masters CSC 12 months	729.60	766.10

14. Swimming pools (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
14.7 Hire		
Lane per hour	22.60	23.70
Facility hire per hour (Dudley)	282.70	296.80
Facility hire per hour (Kaiapoi)	254.40	267.10
Facility hire per hour (Oxford)	226.20	237.50
Inflatable hire	30.00	35.00
Hire Togs	2.80	2.90
Hire Towel	1.30	1.40
Little Swimmers	3.00	3.00

15. Property information fees

	Current 2023/2024	Proposed 2024/2025
	\$	\$
LIM fees		
Residential (electronic)	215.00	236.50
Residential (hard copy)	268.00	295.00
Commercial (electronic) up to 4 hours processing	318.50	350.50
Commercial (hard copy) up to 4 hours processing	358.00	394.00
Hourly rate (commercial more than 4 hours processing) per hour	70.00	77.00
Property File enquiries		
Drainage Plans	Free	Free
Property file search		
Residential property files	10.20	15.00
Commercial property files (including schools, retirement villages and large farms)	10.20	45.00
Transfer of property file information		
Share file (preferred method of information transfer)	Free	Free
Email under 12Mb in size	Free	Free
USB Drive	19.80	15.00

16. Resource Management fees

	Current 2023/2024	Proposed 2024/2025
	\$	\$
16.1		
Boundary Activities and Marginal/Temporary Activities This relates to a setback/recession plane breach from a neighbouring property, or a marginal or temporary infringement. Please check with the Duty Planner prior to applying for this type of consent. Fixed fee	500.00	550.00
Land Use (Minor) Includes setback to boundaries, breach of recession plane(s), site coverage, signage, all vehicle crossings). This land use (Minor) fee includes one monitoring inspection. Fixed fee.	900.00	1,000.00
Related Land Use Consent Fees		
Time extension for Land use consent (Section 125) At cost	900.00 deposit	1,000.00 deposit
Variation of Land use consent (Section 127) At cost	900.00 deposit	1,000.00 deposit
Certificate of Compliance (Section 139) At cost	900.00 deposit	1,000.00 deposit
Outline Plan (Section 176A) At cost	900.00 deposit	1,000.00 deposit
Existing Use Certificate (Section 139A) Fixed fee	900.00	1,000.00
Related Subdivision Consent Fees		
Update of an existing cross-lease plan At cost	900.00 fixed fee	1,000.00 deposit
Extension of time for Subdivision consent (Section 125) At cost	900.00 fixed fee	1,000.00 deposit
Variation of Subdivision consent (Section 127) and/or S.221 variation to a consent notice. At cost	900.00 deposit	1,000.00 deposit
Preparation & signing of Revocation Certificate (cancellation of consent notices, amalgamation etc) Fixed fee	365.00	400.00
Preparation and signing of other Certificates (ie S.239 and S.243) Fixed fee	350.00	400.00
Additional S.223 certification (as in staged subdivisions) or re-certification of any certificates S.223 plans. Fixed fee	350.00	400.00
Additional S.224(c) Certificates (as in staged subdivisions) or re-certification of previously signed S.224(c) Certificates. Fixed fee	350.00	400.00
Preparation and signing of first S.221 Consent Notice. Fixed fee	85.00	95.00
Preparation and signing of all subsequent S.221 Consent Notices (per notice) Fixed fee	50.00	55.00
Documents for execution by Council and not listed above (including all A & I Instrument signing, easement documentation, link strip agreements, etc) Fixed fee	365.00	400.00
Property Numbering Charge Fixed fee Plus for each additional lot thereafter (NOTE: this fee is invoiced after S.223 plan has been signed)	35.00 5.00	100.00 6.00

16. Resource Management fees (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Planning – Other legislation		
S.348 – Right of way approval consent application (when not part of subdivision). This fee includes the signing of the certificate on Landonline. Fixed fee.	900.00	1,000.00
16.9 Additional Charges and Hourly Rates		
<i>Processing of any land use or subdivision application, and any additional charges applying to any other planning application listed above and to pre-application advice and consent monitoring, will be charged as per the following rates.</i>		
Unit Manager and Reporting Officers – per hour	180.00	198.00
Administration Officers (clerical support) – per hour	100.00	123.00
Compliance & Enforcement Officers – per hour	180.00	198.00
Other Council staff (i.e. Traffic Engineers)	180.00	198.00
Site Notices (for notification)	25.00	Deleted
16.12 Requests for Reduction of Fees		
<i>In special circumstances, applicants may request a fee waiver from the Facilities and Consents Fee Waiver Sub Committee. Any such request shall be made in writing on the appropriate application form and will be considered by the Facilities and Consents Fee Waiver Sub Committee.</i>		

17. Council Property charges

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Pines – Kairaki Reserve/Waikuku Beach		
Consent fee to transfer lease	25.55	delete
Vehicle Permits to Drive on Beach	30.00	delete
Miscellaneous Approvals Consents		
<i>Includes consents and land/legal title investigations and approvals for neighbouring properties or the general public eg. Resource and building consents and “limited as to parcels” approvals.</i>		
Hourly rate*	NEW	150.00
Plus recovery of legal and other costs where required	NEW	Cost recovery
<i>* with discretion applied by Property Unit Manager</i>		
Easements, Assignment and other Contractual Approvals		
<i>Where allowed for under contract or legislation, charges for approvals for assignment of leases licences, easements and other legal approvals (eg road stopping on behalf of third parties).</i>		
Hourly rate*	NEW	150.00
Plus recovery of legal and other costs where required	NEW	Cost recovery
<i>* with discretion applied by Property Unit Manager</i>		
Licence to Occupy a Road Reserve		
<i>For non-grazing purposes (such as infrastructure services eg water supply, stock crossings/ underpasses) rent to be assessed by independent valuation or by negotiation where values are anticipated to be low (below \$1,000 per year) at the discretion of the Property Unit Manager.</i>		
Initial one-off fee to set up a licence to occupy	200.00	250.00
Plus recovery of legal and other costs where required	NEW	Cost recovery
Rural Grazing Leases and Licences		
(a) Non-refundable establishment charge for each new lease and licence applications (excludes existing lease/licence holders)	115.00	250.00
(b) Minimum annual rental for all new leases and licences, subject to (c) below (excludes existing lease/licence holders)	250.00	300.00
(c) Agreements will be gross leases/licences that account for holding costs such as rates, and will be set at the higher of the minimum rent (above) or an annual valuation of various land classes applied on a per hectare basis. Rental may be reduced by negotiation based on site-specific issues or at the discretion of the Property Unit Manager.	Site specific negotiation	Site specific negotiation

18.3 Waters

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Water		
Charges for filling private water tanks (Quick fill)		
Monday – Thursday (8am–3pm)	350.00	385.00
Friday – Sunday (8am–3pm)	550.00	605.00
Any time on a public holiday or on a day that a public holiday is observed and after hours (3pm–8am) on other days	550.00	605.00
Water Service Connection Fees		
Water Supply Group A (Rangiora, Kaiapoi, Woodend, Tuahiwi, Pegasus, Pines/Kairaki, Waikuku, Cust) Basic Connection Cost (2.0m or less lateral length, unimproved service).		
15mm or 20mm supply	1,431.50	4,372.00
>20mm supply	Actual cost	Actual cost
Extra rate per metre or part, for service pipe longer than 2m	Actual cost for <20mm \$176 for 15/20mm	Actual cost
Surface Reinstatement		
Concrete per square metre	140.00 (minimum)	Actual cost
Seal per square metre	250.00 (minimum)	Actual cost
Hot Mix per square metre	200.00 (minimum)	Actual cost
Inspection fee (where required)	87.00	Actual cost
Water Supply Group B (Oxford Urban, Garrymere, West Eyreton, Poyntzs Road, Oxford RWS#1, Oxford RWS#2, Summerhil, Ohoka, Fernside, Mandeville) Basic Connection Cost (2.0m or less lateral length, unimproved service).		
15mm supply	1,712.00	4,410.00
Extra rate per metre or part, for service pipe longer than 2m	Actual cost for >20mm \$176 for 15/20mm	Actual cost

18.3 Waters (cont)

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Surface Reinstatement		
Concrete per square metre	Actual cost	Actual cost
Seal per square metre	250.00 (minimum)	Actual cost
Hot Mix per square metre	200.00 (minimum)	Actual cost
Inspection fee (where required)	87.00	Actual cost
Restrictor change-out charge	197.00	437.00
Wastewater		
Trade Waste Charges		
Flow per m ³	\$0.75	\$0.95
Biochemical Oxygen Demand (BOD) per kg	\$0.50	\$0.65
Suspended Solids (SS) per kg	\$0.40	\$0.50
Rangiora Septage Facility Fees*		
Disposing of domestic septage waste per m ³	44.00	55.00
Application fee	250.00	300.00
* Fees will take effect when the facility becomes operational.		

20. Roading fees

	Current 2023/2024	Proposed 2024/2025
	\$	\$
Stock Crossings		
Stock crossing permit – per stock crossing	696.90	742.00
Vehicle Crossing Applications and Inspections		
Standard vehicle entrance application	165.00	225.00
Standard vehicle crossing application fee for retrospective applications (where work has commenced before the application is made). For applications that do not comply with the Vehicle Crossing Bylaw	210.00	285.00
Standard vehicle crossing re-testing fee (where an onsite test fails and clearly would not have passed)	82.30	112.00
Temporary Traffic Management, Corridor Accessway Requests (CAR) and Inspections		
Traffic Management Plan (TMP)	NEW	100.00
TMP Extension/Road Space Booking (Road space booking only applies where a global excavation CAR has been issued.)	NEW	25.00
Generic TMP (A 12 month TMP to cover works where fairly generic activities are being undertaken.)	261.70	300.00
Minor Excavation Corridor Access Request (Works are to be less than 3 linear metres in any one direction and works must be completed within 10 working days.)	NEW	150.00
Major Excavation Corridor Access Request (Works are greater than 3 linear metres in any one direction or will take more than 10 working days to complete.)	NEW	300.00
Project Excavation Corridor Access Request (Works exceeding 10 working days in length and all subdivisions.)	NEW	600.00
Global Excavation Corridor Access Request (A generic inspection CAR for minor mobile works.)	NEW	1,500.00
Re-Inspections (Inspection of non-conformance or non-approved traffic management plan or methodology.)	NEW	100.00
Non-approved works within the road reserve (Where non-approved work is being undertaken and a contractor is removed from site due to the site being dangerous, or they do not have an approved TMP, or there are no qualified staff onsite.)	NEW	850.00
Other Fees and Charges		
Abandoned Cars – Recovery fee per vehicle (Where a vehicle is abandoned the cost of recovery, including administration charges, sits with the owner.)	230.00	Full cost recovery

22. Rangiora Airfield

	Current 2023/2024	Proposed 2024/2025
	\$	\$
22.1 Ground rental for hangars per square metre	10.15	10.60
<i>Under review in new lease agreements.</i>		
22.2 Landing Fees per day	10.00	12.00

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

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	372,598	378,219	378,219	378,219	378,219	378,219	378,219	378,219	378,219	378,219	378,219
AVERAGE VALUATION \$Capital	715,950	726,752	726,752	726,752	726,752	726,752	726,752	726,752	726,752	726,752	726,752
General Rates	420	452	445	472	497	538	554	598	632	684	700
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	490	518	550	584	623	648	674	709	748	769	795
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	2,051	2,175	2,273	2,380	2,511	2,644	2,802	2,948	3,095	3,218	3,334
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	9.1%	6.1%	4.5%	4.7%	5.5%	5.3%	6.0%	5.2%	5.0%	4.0%	3.6%
TARGETED RATES											
Water (unrestricted supply)	379	452	464	487	492	493	494	496	496	496	497
District Water UV For All Area - Rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	280	319	342	363	403	419	420	431	439	442	451
Community Board	23	24	26	26	26	28	28	28	31	31	31
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES (\$)	1,381	1,599	1,703	1,791	1,859	1,900	1,910	1,926	1,938	1,942	1,950
TARGETED RATE MOVEMENT (%)	6.2%	15.8%	6.5%	5.2%	3.8%	2.2%	0.5%	0.8%	0.7%	0.2%	0.4%
TOTAL RATES (\$)	3,431	3,774	3,977	4,171	4,369	4,544	4,712	4,874	5,033	5,160	5,284
TOTAL RATE MOVEMENT (%)	8.0%	10.0%	5.4%	4.9%	4.8%	4.0%	3.7%	3.4%	3.3%	2.5%	2.4%

Kaiapoi urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	326,201	331,122	331,122	331,122	331,122	331,122	331,122	331,122	331,122	331,122	331,122
AVERAGE VALUATION \$Capital	645,174	654,908	654,908	654,908	654,908	654,908	654,908	654,908	654,908	654,908	654,908
General Rates	390	420	415	439	461	498	513	552	583	629	645
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	454	479	509	541	577	600	624	656	692	711	735
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	1,985	2,105	2,202	2,303	2,428	2,556	2,710	2,850	2,989	3,106	3,218
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	8.4%	6.0%	4.6%	4.6%	5.4%	5.3%	6.1%	5.1%	4.9%	3.9%	3.6%
TARGETED RATES											
Water (unrestricted supply)	279	313	324	345	356	358	366	371	373	377	378
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	351	434	465	503	581	616	635	670	684	719	735
Community Board	26	27	29	29	30	31	31	33	34	34	35
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES (\$)	1,354	1,579	1,689	1,792	1,904	1,965	2,000	2,044	2,063	2,102	2,120
TARGETED RATE MOVEMENT (%)	4.2%	16.6%	7.0%	6.1%	6.3%	3.2%	1.8%	2.2%	0.9%	1.9%	0.9%
TOTAL RATES (\$)	3,340	3,683	3,891	4,095	4,333	4,521	4,710	4,894	5,052	5,207	5,338
TOTAL RATE MOVEMENT (%)	6.7%	10.3%	5.6%	5.2%	5.8%	4.3%	4.2%	3.9%	3.2%	3.1%	2.5%

Woodend urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	404,268	410,368	410,368	410,368	410,368	410,368	410,368	410,368	410,368	410,368	410,368
AVERAGE VALUATION \$Capital	674,775	684,956	684,956	684,956	684,956	684,956	684,956	684,956	684,956	684,956	684,956
General Rates	402	433	427	453	476	514	530	571	604	652	668
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	469	495	526	559	596	620	645	679	715	735	760
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	2,012	2,134	2,232	2,335	2,463	2,593	2,749	2,891	3,033	3,152	3,266
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	8.2%	6.1%	4.6%	4.6%	5.5%	5.3%	6.0%	5.2%	4.9%	3.9%	3.6%
TARGETED RATES											
Water (unrestricted supply)	435	442	445	465	466	467	468	469	469	469	472
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	207	231	250	302	314	311	344	345	341	338	342
Community Board	31	31	33	32	34	35	35	36	39	38	40
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES (\$)	1,372	1,508	1,600	1,715	1,751	1,773	1,815	1,820	1,821	1,818	1,826
TARGETED RATE MOVEMENT (%)	3.4%	9.9%	6.1%	7.2%	2.1%	1.3%	2.3%	0.3%	0.0%	-0.2%	0.5%
TOTAL RATES (\$)	3,384	3,642	3,831	4,050	4,214	4,366	4,564	4,711	4,855	4,970	5,093
TOTAL RATE MOVEMENT (%)	6.2%	7.6%	5.2%	5.7%	4.0%	3.6%	4.5%	3.2%	3.0%	2.4%	2.5%

Pegasus urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	384,041	389,835	389,835	389,835	389,835	389,835	389,835	389,835	389,835	389,835	389,835
AVERAGE VALUATION \$Capital	775,194	786,890	786,890	786,890	786,890	786,890	786,890	786,890	786,890	786,890	786,890
General Rates	442	477	471	500	527	571	589	636	673	729	747
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	520	550	584	621	662	689	716	754	795	817	845
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	2,103	2,232	2,333	2,444	2,579	2,718	2,879	3,031	3,183	3,311	3,431
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	15.2%	6.2%	4.5%	4.8%	5.5%	5.4%	5.9%	5.3%	5.0%	4.0%	3.6%
TARGETED RATES											
Water	435	442	445	465	466	467	468	469	469	469	472
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	278	307	319	335	353	358	362	366	370	373	377
Pegasus Services Charge	73	73	75	76	77	78	80	81	82	83	84
Community Board	32	32	35	33	35	36	36	37	40	39	41
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES (\$)	1,516	1,659	1,746	1,824	1,868	1,899	1,913	1,923	1,933	1,937	1,946
TARGETED RATE MOVEMENT (%)	5.0%	9.4%	5.3%	4.5%	2.4%	1.7%	0.7%	0.6%	0.5%	0.2%	0.5%
TOTAL RATES (\$)	3,619	3,891	4,079	4,268	4,448	4,617	4,792	4,955	5,116	5,248	5,377
TOTAL RATE MOVEMENT (%)	10.7%	7.5%	4.8%	4.6%	4.2%	3.8%	3.8%	3.4%	3.3%	2.6%	2.4%

Oxford urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	250,513	254,293	254,293	254,293	254,293	254,293	254,293	254,293	254,293	254,293	254,293
AVERAGE VALUATION \$Capital	618,942	628,280	628,280	628,280	628,280	628,280	628,280	628,280	628,280	628,280	628,280
General Rates	380	408	403	427	448	483	498	535	565	609	624
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	440	465	494	525	560	582	605	637	671	690	713
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	1,961	2,078	2,175	2,274	2,398	2,523	2,676	2,813	2,950	3,064	3,175
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	9.3%	6.0%	4.6%	4.6%	5.4%	5.2%	6.1%	5.1%	4.9%	3.8%	3.6%
TARGETED RATES											
Water (unrestricted supply)	619	700	723	764	846	948	999	1,015	1,014	1,028	1,032
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	1,051	1,213	1,257	1,347	1,535	2,570	2,616	2,649	2,681	2,734	2,776
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	186	224	276	380	530	522	532	565	578	678	718
Community Board	33	35	37	37	37	39	39	40	43	43	44
Rural Animal Control	-	-	-	-	-	-	-	-	-	-	-
TOTAL TARGETED RATES (\$)	2,037	2,361	2,524	2,763	3,186	4,318	4,423	4,508	4,556	4,725	4,812
TARGETED RATE MOVEMENT (%)	8.7%	15.9%	6.9%	9.5%	15.3%	35.5%	2.4%	1.9%	1.1%	3.7%	1.8%
TOTAL RATES (\$)	3,998	4,439	4,699	5,037	5,584	6,841	7,100	7,321	7,507	7,789	7,987
TOTAL RATE MOVEMENT (%)	9.0%	11.0%	5.8%	7.2%	10.9%	22.5%	3.8%	3.1%	2.5%	3.8%	2.5%

Ashley/Sefton urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	308,113	312,761	312,761	312,761	312,761	312,761	312,761	312,761	312,761	312,761	312,761
AVERAGE VALUATION \$Capital	618,832	628,169	628,169	628,169	628,169	628,169	628,169	628,169	628,169	628,169	628,169
General Rates	380	408	403	426	448	483	497	535	565	609	624
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	440	465	494	525	560	582	605	637	671	690	713
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	1,876	1,993	2,090	2,189	2,313	2,438	2,591	2,728	2,866	2,979	3,090
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	6.7%	6.3%	4.8%	4.8%	5.7%	5.4%	6.3%	5.3%	5.1%	3.9%	3.7%
TARGETED RATES											
Water	952	1,181	1,256	1,336	1,421	1,511	1,607	1,709	1,818	1,933	2,056
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	23	24	25	25	26	27	27	28	30	30	31
Rural Animal Control	4	4	4	4	4	4	4	4	4	4	4
TOTAL TARGETED RATES (\$)	979	1,209	1,285	1,365	1,451	1,542	1,638	1,741	1,852	1,967	2,091
TARGETED RATE MOVEMENT (%)	3.9%	23.6%	6.3%	6.2%	6.3%	6.3%	6.2%	6.3%	6.3%	6.2%	6.3%
TOTAL RATES (\$)	2,855	3,203	3,375	3,554	3,764	3,981	4,229	4,469	4,718	4,946	5,181
TOTAL RATE MOVEMENT (%)	5.7%	12.2%	5.4%	5.3%	5.9%	5.7%	6.2%	5.7%	5.6%	4.8%	4.7%

Cust urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	378,875	384,591	384,591	384,591	384,591	384,591	384,591	384,591	384,591	384,591	384,591
AVERAGE VALUATION \$Capital	775,005	786,698	786,698	786,698	786,698	786,698	786,698	786,698	786,698	786,698	786,698
General Rates	442	477	471	500	527	571	589	636	673	729	747
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	520	549	584	621	662	689	716	754	794	817	845
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,018	2,146	2,248	2,359	2,494	2,633	2,794	2,946	3,097	3,226	3,345
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	6.9%	6.4%	4.7%	5.0%	5.7%	5.6%	6.1%	5.4%	5.1%	4.2%	3.7%
TARGETED RATES											
Water	1,377	1,712	1,779	1,825	1,875	1,909	1,925	1,956	1,976	1,988	2,005
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	24	25	26	26	27	28	28	29	31	31	32
Rural Animal Control	5	5	5	5	5	5	5	5	5	5	5
TOTAL TARGETED RATES (\$)	1,554	1,931	2,040	2,091	2,144	2,180	2,195	2,229	2,253	2,265	2,284
TARGETED RATE MOVEMENT (%)	15.6%	24.2%	5.7%	2.5%	2.5%	1.7%	0.7%	1.6%	1.0%	0.6%	0.8%
TOTAL RATES (\$)	3,572	4,077	4,288	4,450	4,638	4,814	4,989	5,175	5,350	5,491	5,629
TOTAL RATE MOVEMENT (%)	10.6%	14.1%	5.2%	3.8%	4.2%	3.8%	3.6%	3.7%	3.4%	2.6%	2.5%

Fernside urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	504,142	511,748	511,748	511,748	511,748	511,748	511,748	511,748	511,748	511,748	511,748
AVERAGE VALUATION \$Capital	1,126,753	1,143,753	1,143,753	1,143,753	1,143,753	1,143,753	1,143,753	1,143,753	1,143,753	1,143,753	1,143,753
General Rates	581	633	623	666	705	769	795	864	917	999	1,025
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	701	740	787	837	893	929	967	1,018	1,073	1,104	1,143
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,338	2,493	2,603	2,741	2,903	3,071	3,251	3,438	3,620	3,783	3,921
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	9.6%	6.7%	4.4%	5.3%	5.9%	5.8%	5.8%	5.8%	5.3%	4.5%	3.6%
TARGETED RATES											
Water (2 units)	613	668	687	741	773	792	804	819	824	840	843
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Fernside Water Loan (2 units)	172	175	176	177	177	178	179	179	180	180	181
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Fernside Sewer Loan	978	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078	1,078
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	160	187	188	189	192	191	182	181	180	179	179
Community Board	26	27	29	28	29	30	30	31	34	34	34
Rural Animal Control	7	7	7	7	7	7	7	7	7	7	7
TOTAL TARGETED RATES (\$)	2,654	2,945	3,037	3,136	3,193	3,237	3,247	3,265	3,275	3,290	3,294
TARGETED RATE MOVEMENT (%)	3.5%	11.0%	3.1%	3.2%	1.8%	1.4%	0.3%	0.6%	0.3%	0.5%	0.1%
TOTAL RATES (\$)	4,992	5,439	5,640	5,877	6,097	6,308	6,498	6,703	6,895	7,073	7,215
TOTAL RATE MOVEMENT (%)	6.2%	9.0%	3.7%	4.2%	3.7%	3.5%	3.0%	3.2%	2.9%	2.6%	2.0%

Garrymere urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	569,172	577,760	577,760	577,760	577,760	577,760	577,760	577,760	577,760	577,760	577,760
AVERAGE VALUATION \$Capital	1,035,817	1,051,445	1,051,445	1,051,445	1,051,445	1,051,445	1,051,445	1,051,445	1,051,445	1,051,445	1,051,445
General Rates	545	592	584	623	659	718	742	805	854	929	953
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	654	691	734	781	833	867	902	950	1,001	1,030	1,066
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,256	2,403	2,511	2,642	2,797	2,958	3,133	3,311	3,485	3,639	3,772
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	7.6%	6.6%	4.5%	5.2%	5.9%	5.8%	5.9%	5.7%	5.3%	4.4%	3.7%
TARGETED RATES											
Water (Property charge)	1,556	1,696	1,902	2,178	2,235	2,239	2,207	2,185	2,144	2,111	2,136
Water (Unit charge - 19 units)	741	868	992	1,158	1,188	1,212	1,217	1,204	1,203	1,204	1,218
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	25	26	29	28	29	30	30	31	34	34	34
Rural Animal Control	7	7	7	7	7	7	7	7	7	7	7
TOTAL TARGETED RATES (\$)	2,364	2,668	3,039	3,480	3,568	3,596	3,568	3,533	3,492	3,459	3,496
TARGETED RATE MOVEMENT (%)	7.3%	12.8%	13.9%	14.5%	2.5%	0.8%	-0.8%	-1.0%	-1.1%	-0.9%	1.1%
TOTAL RATES (\$)	4,619	5,072	5,549	6,122	6,365	6,554	6,701	6,844	6,977	7,098	7,268
TOTAL RATE MOVEMENT (%)	7.4%	9.8%	9.4%	10.3%	4.0%	3.0%	2.2%	2.1%	1.9%	1.7%	2.4%

Mandeville urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	568,589	577,168	577,168	577,168	577,168	577,168	577,168	577,168	577,168	577,168	577,168
AVERAGE VALUATION \$Capital	1,251,800	1,270,687	1,270,687	1,270,687	1,270,687	1,270,687	1,270,687	1,270,687	1,270,687	1,270,687	1,270,687
General Rates	631	688	678	725	768	839	868	944	1,004	1,094	1,124
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	765	807	859	913	975	1,015	1,056	1,112	1,172	1,206	1,248
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,452	2,615	2,730	2,876	3,048	3,227	3,413	3,612	3,806	3,980	4,125
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	12.5%	6.7%	4.4%	5.4%	6.0%	5.9%	5.8%	5.8%	5.4%	4.6%	3.6%
TARGETED RATES											
Water (2 units)	613	668	687	741	773	792	804	819	824	840	843
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	304	327	328	329	331	332	331	331	329	328	331
Community Board	36	39	41	40	41	43	43	44	47	47	49
Rural Animal Control	8	8	8	8	8	8	8	8	8	8	8
TOTAL TARGETED RATES (\$)	1,547	1,729	1,814	1,909	1,963	2,005	2,023	2,039	2,045	2,057	2,062
TARGETED RATE MOVEMENT (%)	8.8%	11.8%	4.9%	5.2%	2.8%	2.1%	0.9%	0.8%	0.3%	0.6%	0.2%
TOTAL RATES (\$)	3,999	4,344	4,544	4,785	5,011	5,232	5,436	5,651	5,851	6,037	6,187
TOTAL RATE MOVEMENT (%)	11.1%	8.7%	4.6%	5.3%	4.7%	4.4%	3.9%	4.0%	3.5%	3.2%	2.5%

Ohoka urban rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	529,591	537,581	537,581	537,581	537,581	537,581	537,581	537,581	537,581	537,581	537,581
AVERAGE VALUATION \$Capital	1,214,718	1,233,046	1,233,046	1,233,046	1,233,046	1,233,046	1,233,046	1,233,046	1,233,046	1,233,046	1,233,046
General Rates	616	671	662	707	749	818	846	920	978	1,066	1,094
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	746	787	838	891	951	989	1,030	1,084	1,143	1,176	1,217
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,418	2,578	2,693	2,836	3,005	3,180	3,365	3,560	3,751	3,922	4,064
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	15.9%	6.6%	4.4%	5.3%	6.0%	5.8%	5.8%	5.8%	5.4%	4.6%	3.6%
TARGETED RATES											
Water (Property charge)	1,267	1,305	1,309	1,362	1,388	1,397	1,414	1,416	1,424	1,430	1,438
Water (Unit charge - 19 units)	468	482	625	671	700	721	747	764	784	804	820
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Ohoka Recycling Service Rate	103	108	112	115	118	121	131	133	136	139	141
Drainage	288	310	311	312	314	314	314	313	312	311	313
Community Board	36	39	40	40	41	43	43	44	47	47	48
Rural Animal Control	7	7	7	7	7	7	7	7	7	7	7
TOTAL TARGETED RATES (\$)	2,205	2,322	2,513	2,617	2,678	2,711	2,763	2,784	2,815	2,841	2,868
TARGETED RATE MOVEMENT (%)	6.4%	5.3%	8.2%	4.2%	2.3%	1.2%	1.9%	0.7%	1.1%	0.9%	1.0%
TOTAL RATES (\$)	4,623	4,901	5,205	5,453	5,684	5,891	6,128	6,344	6,566	6,763	6,932
TOTAL RATE MOVEMENT (%)	11.2%	6.0%	6.2%	4.8%	4.2%	3.7%	4.0%	3.5%	3.5%	3.0%	2.5%

Oxford rural no. 1 rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	1,148,444	1,165,772	1,165,772	1,165,772	1,165,772	1,165,772	1,165,772	1,165,772	1,165,772	1,165,772	1,165,772
AVERAGE VALUATION \$Capital	1,539,176	1,562,398	1,562,398	1,562,398	1,562,398	1,562,398	1,562,398	1,562,398	1,562,398	1,562,398	1,562,398
General Rates	745	815	802	860	913	1,001	1,037	1,130	1,204	1,315	1,351
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	912	963	1,025	1,090	1,164	1,211	1,261	1,328	1,400	1,441	1,491
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,713	2,898	3,020	3,188	3,382	3,585	3,787	4,014	4,234	4,436	4,595
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	-9.0%	6.9%	4.2%	5.6%	6.1%	6.0%	5.6%	6.0%	5.5%	4.8%	3.6%
TARGETED RATES											
Water (Ave 4.8 units)	2,182	2,532	2,681	2,756	2,771	2,790	2,931	2,952	3,025	3,044	3,053
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	37	41	42	42	43	45	45	46	49	49	51
Rural Animal Control	10	10	10	10	10	10	10	10	10	10	10
TOTAL TARGETED RATES (\$)	2,264	2,654	2,841	2,917	2,933	2,953	3,093	3,114	3,189	3,205	3,215
TARGETED RATE MOVEMENT (%)	8.0%	17.2%	7.1%	2.7%	0.5%	0.7%	4.7%	0.7%	2.4%	0.5%	0.3%
TOTAL RATES (\$)	4,977	5,552	5,861	6,106	6,315	6,538	6,880	7,128	7,423	7,641	7,810
TOTAL RATE MOVEMENT (%)	-2.0%	11.6%	5.6%	4.2%	3.4%	3.5%	5.2%	3.6%	4.1%	2.9%	2.2%

Oxford rural no. 2 rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	709,399	720,102	720,102	720,102	720,102	720,102	720,102	720,102	720,102	720,102	720,102
AVERAGE VALUATION \$Capital	1,125,971	1,142,960	1,142,960	1,142,960	1,142,960	1,142,960	1,142,960	1,142,960	1,142,960	1,142,960	1,142,960
General Rates	581	632	623	665	704	768	794	863	917	998	1,024
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	700	739	786	836	893	929	966	1,017	1,073	1,103	1,142
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,337	2,491	2,602	2,739	2,902	3,070	3,249	3,436	3,620	3,781	3,919
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.3%	6.6%	4.4%	5.3%	6.0%	5.8%	5.8%	5.8%	5.4%	4.4%	3.7%
TARGETED RATES											
Water (Ave 3 units)	1,237	1,465	1,512	1,592	1,646	1,683	1,725	1,745	1,778	1,816	1,843
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	35	38	40	40	40	42	42	43	46	46	48
Rural Animal Control	7	7	7	7	7	7	7	7	7	7	7
TOTAL TARGETED RATES (\$)	1,315	1,581	1,668	1,748	1,802	1,840	1,881	1,901	1,936	1,972	1,998
TARGETED RATE MOVEMENT (%)	8.4%	20.3%	5.5%	4.8%	3.1%	2.1%	2.2%	1.1%	1.9%	1.8%	1.4%
TOTAL RATES (\$)	3,651	4,072	4,270	4,487	4,704	4,910	5,130	5,337	5,556	5,753	5,918
TOTAL RATE MOVEMENT (%)	5.7%	11.5%	4.8%	5.1%	4.8%	4.4%	4.5%	4.0%	4.1%	3.5%	2.9%

Pines and Kairaki rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	228,838	232,290	232,290	232,290	232,290	232,290	232,290	232,290	232,290	232,290	232,290
AVERAGE VALUATION \$Capital	481,846	489,116	489,116	489,116	489,116	489,116	489,116	489,116	489,116	489,116	489,116
General Rates	326	348	344	362	379	406	417	447	470	504	516
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	370	391	415	440	470	488	507	534	562	578	597
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	1,752	1,859	1,952	2,040	2,154	2,267	2,413	2,537	2,662	2,762	2,866
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	8.5%	6.1%	5.0%	4.5%	5.6%	5.2%	6.4%	5.1%	4.9%	3.8%	3.8%
TARGETED RATES											
Water	279	313	324	345	356	358	366	371	373	377	378
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	117	131	141	171	178	176	195	195	193	191	194
Community Board	25	27	28	28	29	31	30	32	33	33	34
Rural Animal Control	3	3	3	3	3	3	3	3	3	3	3
TOTAL TARGETED RATES (\$)	1,122	1,278	1,368	1,463	1,503	1,529	1,561	1,572	1,574	1,576	1,581
TARGETED RATE MOVEMENT (%)	3.2%	13.9%	7.0%	6.9%	2.7%	1.7%	2.1%	0.7%	0.1%	0.2%	0.3%
TOTAL RATES (\$)	2,874	3,137	3,320	3,503	3,657	3,796	3,974	4,109	4,236	4,338	4,447
TOTAL RATE MOVEMENT (%)	6.4%	9.1%	5.8%	5.5%	4.4%	3.8%	4.7%	3.4%	3.1%	2.4%	2.5%

Poyntzs Road rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	519,253	527,088	527,088	527,088	527,088	527,088	527,088	527,088	527,088	527,088	527,088
AVERAGE VALUATION \$Capital	875,282	888,488	888,488	888,488	888,488	888,488	888,488	888,488	888,488	888,488	888,488
General Rates	482	521	514	547	577	627	648	701	743	806	826
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	572	604	642	682	728	757	788	829	874	899	930
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,110	2,245	2,349	2,467	2,610	2,757	2,925	3,086	3,247	3,385	3,509
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	10.4%	6.4%	4.6%	5.0%	5.8%	5.6%	6.1%	5.5%	5.2%	4.3%	3.7%
TARGETED RATES											
Water (Property charge)	846	949	995	1,033	1,057	1,068	1,073	1,078	1,077	1,078	1,079
Water (Unit charge - 2 units)	142	162	172	180	186	190	192	194	198	198	200
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	34	37	38	38	39	41	41	42	45	45	46
Rural Animal Control	6	6	6	6	6	6	6	6	6	6	6
TOTAL TARGETED RATES (\$)	1,063	1,225	1,319	1,366	1,397	1,413	1,419	1,426	1,431	1,430	1,432
TARGETED RATE MOVEMENT (%)	4.9%	15.2%	7.8%	3.5%	2.3%	1.1%	0.4%	0.5%	0.3%	-0.1%	0.1%
TOTAL RATES (\$)	3,173	3,470	3,668	3,834	4,007	4,170	4,344	4,512	4,678	4,815	4,941
TOTAL RATE MOVEMENT (%)	8.5%	9.3%	5.7%	4.5%	4.5%	4.1%	4.2%	3.9%	3.7%	2.9%	2.6%

Rangiora rural rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	751,573	762,913	762,913	762,913	762,913	762,913	762,913	762,913	762,913	762,913	762,913
AVERAGE VALUATION \$Capital	1,281,887	1,301,227	1,301,227	1,301,227	1,301,227	1,301,227	1,301,227	1,301,227	1,301,227	1,301,227	1,301,227
General Rates	643	701	691	739	783	856	886	964	1,025	1,117	1,147
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	780	824	876	932	995	1,035	1,077	1,135	1,196	1,231	1,274
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,479	2,645	2,760	2,909	3,083	3,264	3,452	3,655	3,851	4,028	4,174
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	10.2%	6.7%	4.3%	5.4%	6.0%	5.9%	5.7%	5.9%	5.4%	4.6%	3.6%
TARGETED RATES											
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	26	27	30	29	30	31	31	32	35	35	35
Rural Animal Control	8	8	8	8	8	8	8	8	8	8	8
TOTAL TARGETED RATES (\$)	34	35	38	37	38	39	39	40	43	43	43
TARGETED RATE MOVEMENT (%)	3.0%	2.9%	8.6%	-2.6%	2.7%	2.6%	0.0%	2.6%	7.5%	0.0%	0.0%
TOTAL RATES (\$)	2,513	2,680	2,798	2,946	3,121	3,303	3,491	3,695	3,894	4,071	4,217
TOTAL RATE MOVEMENT (%)	10.1%	6.7%	4.4%	5.3%	5.9%	5.8%	5.7%	5.8%	5.4%	4.5%	3.6%

Summerhill rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	806,278	818,443	818,443	818,443	818,443	818,443	818,443	818,443	818,443	818,443	818,443
AVERAGE VALUATION \$Capital	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182	1,289,182
General Rates	646	696	685	733	777	849	879	956	1,017	1,108	1,138
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	784	817	869	925	987	1,027	1,069	1,126	1,187	1,221	1,264
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,486	2,633	2,747	2,896	3,069	3,249	3,437	3,638	3,834	4,009	4,155
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.9%	4.3%	5.4%	6.0%	5.9%	5.8%	5.9%	5.4%	4.6%	3.6%
TARGETED RATES											
Water (Unit charge - 3.9 units)	459	490	493	502	507	509	509	507	514	526	520
Water (Property charge)	1,001	1,059	1,062	1,079	1,086	1,085	1,083	1,074	1,084	1,105	1,090
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	36	39	41	40	41	43	43	44	47	47	49
Rural Animal Control	8	8	8	8	8	8	8	8	8	8	8
TOTAL TARGETED RATES (\$)	1,539	1,667	1,713	1,738	1,752	1,753	1,750	1,738	1,758	1,789	1,768
TARGETED RATE MOVEMENT (%)	9.4%	8.3%	2.8%	1.5%	0.8%	0.1%	-0.2%	-0.7%	1.2%	1.7%	-1.2%
TOTAL RATES (\$)	4,025	4,301	4,460	4,634	4,821	5,002	5,187	5,376	5,592	5,798	5,923
TOTAL RATE MOVEMENT (%)	5.9%	6.8%	3.7%	3.9%	4.0%	3.8%	3.7%	3.7%	4.0%	3.7%	2.2%

Tuahiwi rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	324,953	329,856	329,856	329,856	329,856	329,856	329,856	329,856	329,856	329,856	329,856
AVERAGE VALUATION \$Capital	681,255	691,534	691,534	691,534	691,534	691,534	691,534	691,534	691,534	691,534	691,534
General Rates	405	436	430	456	479	518	534	576	608	657	673
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	472	499	530	563	601	624	649	683	720	740	766
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	1,933	2,055	2,153	2,257	2,385	2,515	2,672	2,815	2,958	3,077	3,192
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	9.8%	6.3%	4.7%	4.9%	5.7%	5.5%	6.2%	5.4%	5.1%	4.0%	3.7%
TARGETED RATES											
Water	435	442	445	465	466	467	468	469	469	469	472
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	122	143	144	145	147	146	139	138	138	137	137
Community Board	26	28	29	30	30	32	32	33	34	34	35
Rural Animal Control	4	4	4	4	4	4	4	4	4	4	4
TOTAL TARGETED RATES (\$)	1,286	1,421	1,495	1,559	1,584	1,610	1,610	1,615	1,617	1,617	1,620
TARGETED RATE MOVEMENT (%)	7.4%	10.6%	5.2%	4.3%	1.6%	1.6%	0.0%	0.3%	0.1%	0.0%	0.2%
TOTAL RATES (\$)	3,219	3,477	3,647	3,817	3,969	4,125	4,282	4,430	4,575	4,694	4,812
TOTAL RATE MOVEMENT (%)	8.8%	8.0%	4.9%	4.6%	4.0%	3.9%	3.8%	3.4%	3.3%	2.6%	2.5%

Waikuku rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	368,882	374,447	374,447	374,447	374,447	374,447	374,447	374,447	374,447	374,447	374,447
AVERAGE VALUATION \$Capital	639,650	649,301	649,301	649,301	649,301	649,301	649,301	649,301	649,301	649,301	649,301
General Rates	388	417	412	436	458	495	510	549	579	625	640
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	451	476	506	537	573	596	620	652	687	707	731
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	1,895	2,014	2,111	2,211	2,336	2,464	2,619	2,757	2,896	3,012	3,124
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	10.9%	6.3%	4.8%	4.8%	5.7%	5.5%	6.3%	5.3%	5.0%	4.0%	3.7%
TARGETED RATES											
Water (unrestricted supply)	483	594	604	613	622	628	631	632	632	640	649
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	189	210	228	276	286	284	314	315	311	308	312
Community Board	31	31	33	32	33	35	35	36	38	38	39
Rural Animal Control	4	4	4	4	4	4	4	4	4	4	4
TOTAL TARGETED RATES (\$)	1,405	1,644	1,740	1,840	1,883	1,911	1,951	1,957	1,957	1,963	1,976
TARGETED RATE MOVEMENT (%)	2.8%	17.0%	5.9%	5.8%	2.3%	1.5%	2.1%	0.3%	0.0%	0.3%	0.7%
TOTAL RATES (\$)	3,300	3,657	3,851	4,052	4,219	4,375	4,570	4,714	4,853	4,975	5,100
TOTAL RATE MOVEMENT (%)	7.3%	10.8%	5.3%	5.2%	4.1%	3.7%	4.5%	3.1%	2.9%	2.5%	2.5%

West Eyreton rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	473,177	480,316	480,316	480,316	480,316	480,316	480,316	480,316	480,316	480,316	480,316
AVERAGE VALUATION \$Capital	992,024	1,006,992	1,006,992	1,006,992	1,006,992	1,006,992	1,006,992	1,006,992	1,006,992	1,006,992	1,006,992
General Rates	528	573	565	602	636	693	716	776	824	895	918
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	632	667	709	754	805	837	871	917	966	994	1,029
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,216	2,360	2,467	2,594	2,746	2,903	3,076	3,249	3,420	3,569	3,700
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	9.7%	6.5%	4.5%	5.2%	5.9%	5.7%	5.9%	5.6%	5.3%	4.4%	3.7%
TARGETED RATES											
Water (Property charge)	869	1,098	1,221	1,324	1,408	1,492	1,540	1,564	1,595	1,617	1,639
Water (Unit charge - 4 units)	343	424	464	492	523	551	568	583	592	599	607
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	35	37	39	39	39	41	41	42	45	45	47
Rural Animal Control	6	7	7	7	7	7	7	7	7	7	7
TOTAL TARGETED RATES (\$)	1,288	1,637	1,839	1,971	2,086	2,199	2,263	2,302	2,344	2,371	2,401
TARGETED RATE MOVEMENT (%)	16.2%	27.0%	12.4%	7.2%	5.8%	5.4%	2.9%	1.7%	1.8%	1.2%	1.3%
TOTAL RATES (\$)	3,504	3,997	4,306	4,566	4,832	5,102	5,339	5,551	5,764	5,940	6,101
TOTAL RATE MOVEMENT (%)	12.0%	14.1%	7.7%	6.0%	5.8%	5.6%	4.6%	4.0%	3.8%	3.1%	2.7%

Rangiora Central Business Area rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	809,201	821,410	821,410	821,410	821,410	821,410	821,410	821,410	821,410	821,410	821,410
AVERAGE VALUATION \$Capital	1,983,308	2,013,232	2,013,232	2,013,232	2,013,232	2,013,232	2,013,232	2,013,232	2,013,232	2,013,232	2,013,232
General Rates	920	1,011	995	1,069	1,138	1,250	1,297	1,417	1,512	1,655	1,701
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	1,140	1,203	1,281	1,363	1,456	1,515	1,577	1,661	1,752	1,803	1,867
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	3,202	3,419	3,553	3,755	3,984	4,224	4,448	4,720	4,979	5,223	5,406
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	0.0%	6.8%	3.9%	5.7%	6.1%	6.0%	5.3%	6.1%	5.5%	4.9%	3.5%
TARGETED RATES											
Water	379	452	464	487	492	493	494	496	496	496	497
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	609	694	742	788	875	909	913	936	954	960	979
Community Board	30	31	34	34	35	36	36	37	40	40	41
Central Business Area Rate (based on Area1)	207	245	244	242	240	239	238	237	236	236	235
Promotion and Economic Development	276	290	290	292	292	294	296	298	300	302	304
TOTAL TARGETED RATES (\$)	2,199	2,516	2,646	2,758	2,872	2,931	2,944	2,974	2,998	3,007	3,027
TARGETED RATE MOVEMENT (%)	-9.1%	14.4%	5.2%	4.2%	4.1%	2.1%	0.4%	1.0%	0.8%	0.3%	0.7%
TOTAL RATES (\$)	5,401	5,936	6,199	6,513	6,856	7,155	7,392	7,694	7,978	8,230	8,434
TOTAL RATE MOVEMENT (%)	-3.9%	9.9%	4.4%	5.1%	5.3%	4.4%	3.3%	4.1%	3.7%	3.2%	2.5%

Kaiapoi Central Business Area rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	578,480	587,208	587,208	587,208	587,208	587,208	587,208	587,208	587,208	587,208	587,208
AVERAGE VALUATION \$Capital	1,531,144	1,554,245	1,554,245	1,554,245	1,554,245	1,554,245	1,554,245	1,554,245	1,554,245	1,554,245	1,554,245
General Rates	741	811	799	856	909	996	1,032	1,125	1,198	1,308	1,344
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	908	959	1,020	1,085	1,159	1,206	1,255	1,322	1,394	1,434	1,485
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	590	612	660	688	725	763	806	844	895	944	1,013
TOTAL DISTRICT WIDE RATES (\$)	2,791	2,975	3,096	3,264	3,458	3,660	3,861	4,088	4,307	4,508	4,667
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	2.3%	6.6%	4.1%	5.4%	5.9%	5.8%	5.5%	5.9%	5.4%	4.7%	3.5%
TARGETED RATES											
Water (unrestricted supply)	279	313	324	345	356	358	366	371	373	377	378
District Water UV rate	35	71	108	109	109	108	107	106	105	103	101
Sewerage	550	616	641	681	700	722	730	732	731	731	730
Refuse	113	118	122	125	128	131	131	133	136	139	141
Drainage	623	770	824	892	1,031	1,092	1,127	1,188	1,213	1,274	1,304
Community Board	33	34	37	37	38	39	39	41	43	43	43
Central Business Area Rate	323	389	389	386	385	384	384	384	385	387	389
Promotion and Economic Development	213	224	224	225	225	227	228	230	232	233	235
TOTAL TARGETED RATES (\$)	2,169	2,535	2,670	2,801	2,972	3,060	3,111	3,184	3,217	3,287	3,320
TARGETED RATE MOVEMENT (%)	-7.7%	16.9%	5.3%	4.9%	6.1%	3.0%	1.7%	2.4%	1.0%	2.2%	1.0%
TOTAL RATES (\$)	4,959	5,510	5,766	6,065	6,430	6,720	6,972	7,272	7,524	7,794	7,987
TOTAL RATE MOVEMENT (%)	-2.3%	11.1%	4.7%	5.2%	6.0%	4.5%	3.7%	4.3%	3.5%	3.6%	2.5%

Small farm (20–50ha) rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	1,153,073	1,170,471	1,170,471	1,170,471	1,170,471	1,170,471	1,170,471	1,170,471	1,170,471	1,170,471	1,170,471
AVERAGE VALUATION \$Capital	1,473,776	1,496,012	1,496,012	1,496,012	1,496,012	1,496,012	1,496,012	1,496,012	1,496,012	1,496,012	1,496,012
General Rates	719	786	774	829	880	964	998	1,088	1,158	1,264	1,299
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	879	928	987	1,050	1,121	1,167	1,180	1,279	1,348	1,387	1,436
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	2,654	2,834	2,954	3,117	3,306	3,504	3,667	3,923	4,136	4,331	4,488
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	1.0%	6.8%	4.2%	5.5%	6.1%	6.0%	4.6%	7.0%	5.4%	4.7%	3.6%
TARGETED RATES											
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	37	40	42	42	42	44	44	45	49	49	50
Rural Animal Control	9	9	9	9	9	9	9	9	9	9	9
TOTAL TARGETED RATES (\$)	46	49	51	51	51	53	53	54	58	58	59
TARGETED RATE MOVEMENT (%)	2.2%	6.5%	4.1%	0.0%	0.0%	3.9%	0.0%	1.9%	7.4%	0.0%	1.7%
TOTAL RATES (\$)	2,700	2,883	3,005	3,168	3,357	3,557	3,720	3,977	4,194	4,389	4,547
TOTAL RATE MOVEMENT (%)	1.1%	6.8%	4.2%	5.4%	6.0%	6.0%	4.6%	6.9%	5.5%	4.7%	3.6%

Large farm (over 50ha) rates

	Annual Plan Budget 2023/2024	Long Term Plan Budget 2024/2025	2025/2026	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
AVERAGE VALUATION \$Land	4,842,147	4,915,204	4,915,204	4,915,204	4,915,204	4,915,204	4,915,204	4,915,204	4,915,204	4,915,204	4,915,204
AVERAGE VALUATION \$Capital	5,680,875	5,766,587	5,766,587	5,766,587	5,766,587	5,766,587	5,766,587	5,766,587	5,766,587	5,766,587	5,766,587
General Rates	2,385	2,643	2,597	2,811	3,007	3,330	3,462	3,808	4,079	4,489	4,621
Earthquake Recovery Rate	139	142	150	161	175	189	203	219	237	237	237
Canterbury Museum Operational Levy	31	32	33	33	36	39	42	46	50	54	59
Canterbury Museum Redevelopment Levy	8	8	8	9	9	9	9	8	8	8	8
Roading	3,037	3,204	3,413	3,633	3,884	4,045	4,178	4,439	4,684	4,821	4,993
Libraries	199	218	234	236	242	257	314	319	323	320	320
Pools	173	194	194	196	204	201	200	204	202	202	201
Parks and Reserves, Building and Grants	505	527	575	603	640	678	721	759	810	859	928
TOTAL DISTRICT WIDE RATES (\$)	6,478	6,967	7,203	7,682	8,196	8,748	9,129	9,803	10,393	10,990	11,367
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	-5.3%	7.6%	3.4%	6.7%	6.7%	6.7%	4.4%	7.4%	6.0%	5.7%	3.4%
TARGETED RATES											
Water	-	-	-	-	-	-	-	-	-	-	-
Sewerage	-	-	-	-	-	-	-	-	-	-	-
Refuse	-	-	-	-	-	-	-	-	-	-	-
Drainage	-	-	-	-	-	-	-	-	-	-	-
Community Board	58	66	67	67	68	70	70	71	79	79	80
Rural Animal Control	35	35	35	35	35	35	35	35	35	35	35
TOTAL TARGETED RATES (\$)	93	101	102	102	103	105	105	106	114	114	115
TARGETED RATE MOVEMENT (%)	-5.1%	8.6%	1.0%	0.0%	1.0%	1.9%	0.0%	1.0%	7.5%	0.0%	0.9%
TOTAL RATES (\$)	6,571	7,068	7,305	7,784	8,299	8,853	9,234	9,909	10,507	11,104	11,482
TOTAL RATE MOVEMENT (%)	-5.3%	7.6%	3.3%	6.6%	6.6%	6.7%	4.3%	7.3%	6.0%	5.7%	3.4%



POLICIES AND SIGNIFICANT CAPITAL PROJECTS

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DEVELOPMENT CONTRIBUTIONS POLICY

1. Introduction

Development contributions (DCs) are the contributions that the Council levies on the developers of new properties, and new development that place additional demand on infrastructure in the District. These funds are used to provide the additional reserves, roads and/or water, sewer and stormwater (drainage) services needed to meet the demands generated by new residential and non-residential developments. Contributions, therefore, are used to cater for the growth in demand for infrastructure that comes from new properties or activities.

This Development Contributions Policy (the Policy) sets out the basis on which development contributions will be charged. The aim of the Policy is to share the cost of infrastructure fairly between the owners of existing properties, and the owners and developers of new properties or developments.

This document provides the Council's policy base that states what it will do in relation to levying development contributions. Accompanying it are the appendices and related maps (for Development Contribution Areas).

The schedules provide the basis on which various development contributions are calculated, the amounts budgeted and the amounts payable for each contribution for each scheme area and development contribution area across the District.

Development contributions include those that relate to District-wide growth, scheme growth, and specific Development Contribution Areas (DCA). The location of any particular development will determine which development contributions apply.

2. Policy Context

2.1 Statutory context

2.1.1 Development contributions

The Local Government Act 2002 (LGA 2002) provides powers to levy development contributions. The power to require contributions is set out in Section 198 of LGA 2002:

- A territorial authority may require a development contribution to be made to the territorial authority when -
 - a. A resource consent is granted under the Resource Management Act 1991 for a development within its district
 - b. A building consent is granted under the Building Act 2004 for building work situated in its district (whether by the territorial authority or a building consent authority)
 - c. An authorisation for a service connection is granted.

LGA 2002 Section 198(4A) also provides for the levying of development contributions when granting a certificate of acceptance (under the Building Act 2004 Section 98), if a development contribution would have been payable on the building consent had one been obtained for the work that is the subject of the certificate of acceptance.

The principles that underpin this Policy with respect to development contributions are set out in LGA 2002 Section 197AB.

2.1.2 Financial contributions

Financial contributions are contributions levied under the RMA. Section 108(10) of the RMA provides the conditions under which financial contributions can be imposed on resource consents.

Financial contributions, imposed under the District Plan, can be taken to address environmental effects of activities irrespective of whether they result from growth, for example, to pay the costs of services such as roads, water supplies, sewerage and drainage systems that must be developed to address adverse effects on the environment.

Financial contributions can also be taken to offset adverse effects that may result from developments, as environmental compensation. Financial contributions will be used when the effect of development directly contributes to the need for physical works on Council services and when the effect of the development has not been foreseen in the Long Term Plan (LTP).

Financial contributions are based on actual expenditure. Council's ability to levy financial contributions is included in the District Plan. This Policy relates only to development contributions.

2.1.3 Legislation

References to a statute or a provision of a statute includes that statute or provision as amended, modified, substituted or re-enacted from time to time and any regulations, orders in Council and other instruments issued or made under that statute from time to time.

2.2 Assumptions

2.2.1 Introduction

This Policy uses a range of assumptions and forecasts about population growth, and the demand that will be placed on infrastructure by different types of development. These assumptions assist with planning for growth, and help determine how the cost of growth will be recovered for different types of development.

2.2.2 Population forecasting

The key assumption underpinning this Policy is that the District's population will continue to grow. The household unit equivalents (HUEs) are the basis upon which development contributions will be assessed. For the purposes of calculating the additional residential HUEs for a given period, the estimated number of households that is anticipated at the end of the LTP period is determined by dividing the projected population by the anticipated average number of people per household across the District. The additional households required to accommodate the projected population is then determined by subtracting the number of households at the beginning of the period from the estimated number at the end of the period.

The 2024/25 Policy is based on the District having a projected population of 81,742 by 30 June 2033, and that an estimated 32,696 HUEs based on the assumption of 2.5 people per household will be required to accommodate this projected population. This projection is consistent with Statistics New Zealand's high variant projection for the District for 2033.

The following table sets out the anticipated population across the District based on the population projections for 30 June 2033. The Council uses its own growth model to produce high population projections as a balancing measure and to readjust projections as necessary.

	Estimated Resident Population 30 June 2028	Projected Resident Population 30 June 2033
Total	76,015	81,742

2.2.3 Business Zones

New allotments in Business Zones will be treated for development contributions purposes as for any other new allotment created in any other Zone within the District. As a minimum, contributions equivalent to one HUE will be charged for any new allotment created by subdivision in a Business Zone, and prior to the release of the Section 224(c) certificate. Note however, a development

contribution of greater than one HUE may be applied to a new allotment created within a Business Zone if the additional demand anticipated to be created from that allotment is assessed to be greater than one HUE.

Further contributions may be levied on land-use or building consents if the proposed activity will place additional demand on infrastructure.

2.2.4 District Wide Reserves assumption

A smaller contribution is required for Rural Zones, which is made on the assumption that people living in these areas will provide their own local open spaces, but still generate demand for District-wide reserves of various categories.

2.2.5 Network infrastructure assumptions

General

- It is assumed that all Residential Zone allotments consume the same unit of demand, except as provided for under multi-unit developments and as provided for drainage.
- The District will continue to grow in line with population forecasts and new infrastructure assets designed to cater for additional growth-related capacity will be required.

Water

- As for the general network infrastructure above.
- A standard on-demand water connection is a 15mm internal diameter pipe, and that a higher contribution will be levied if a larger connection is requested .

Sewer

- The costs of reticulating, treating and disposing of sewage for lots connected to sewer systems are in proportion to the volume of sewage produced.
- No adjustment is made for sewage strength or seasonal flow variations.
- Sewerage disposal assessment is in relative proportion to the inflow of water to the lot, assuming the standard water connection is a 15mm internal diameter pipe.

- Adjustments to contributions payable will be made for connections where the pipe size exceeds the standard connection size.

Drainage

- The drainage from Residential 1, 2, 3, 5, 6 and 6A Zone allotments will have the same volume of runoff.
- Exceptions may occur when developments are undertaken which provide for a significantly higher run-off co-efficient than is anticipated for residential development.

Roading

- The District's roading network is a single integrated network, and the components of upgrades and additions that represent improvements to strategic and arterial roads on network designed to cater for growth are separate from projects that cater solely for growth and relate to development contributions areas.
- Additional growth of allotments in the District will result in additional volumes of vehicle movements, and developers, therefore, should contribute to the cost of providing an appropriate roading network.
- For planning purposes, the number of vehicle movements per day will be the same regardless of lot size, for a single household unit.
- The growth-related component of projected expenditure of strategic and arterial roads as set out in the Council's Long-Term Plan will provide the basis for calculating the general roading contribution.
- Development contributions will only be sought for roads for the growth component of expenditure on strategic and arterial roads and DCA. Funds required for upgrading local roads will be obtained from other sources.

3. Policy Objective

The Council is levying development contributions to ensure that the growth-related capital expenditure identified in the LTP (future and past expenditure) is

appropriately recovered from those who are directly benefiting, rather than having existing ratepayers bear all of the costs.

Development contributions will be levied when the effect of the development, or the cumulative effects of developments, contributes to the need for the development of physical works or Council services and when these works or services have been allowed for in the LTP.

While the greater part of capital expenditure included in the calculation of development contributions is recovered within the term of the LTP, Section 106 2(a) of the LGA 2002, and more specifically clause 1(2) of Schedule 13, notes capital expenditure occurs beyond the term of the LTP.

Clause 1(2) of Schedule 13 of the LGA 2002 states:

A territorial authority may identify capital expenditure for the purposes of calculating development contributions in respect of assets or groups of assets that will be built after the period covered by the long-term plan and that are identified in the development contributions policy.

3.1 Support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993

The Tuahiwi Village area known as Kaiapoi Māori Reserve 873 was a Crown Grant to Ngāi Tūāhuriri people in 1848 following the Kemp's Deed purchase of the rights to most of the land and natural resources of the South Island. The purpose of the Tuahiwi Reserve MR873 area was to provide kāinga nohanga (a place of residence) and mahinga kai (cultivation and gathering of food).

As part of the Crown Grants Act (No. 2) of 1862, each whanau group was assigned 14 acres of the land. Today there are many thousands of descendants of the

original grantees who whakapapa to this land. While the land is currently held in both Māori and freehold property titles, most of it has been alienated through the acts and omissions of government agencies over more than 150 years.

The proposed zoning in the Proposed District Plan (notified in 2021) is Special Purpose Zone (Kāinga Nohoanga) that supports development of Māori land to fulfil the purpose of the Tuahiwi Reserve MR873 and commitments made as part of the Kemp's Deed purchase of the South Island.

It is considered that with the loss of opportunity for development came a lack of investment in infrastructure, which now means that investment in infrastructure is required to support development enabled by the operative and proposed District Plan zoning rules. Some of this required infrastructure has been constructed and is included in the 2024/25 development contribution schedules.

The Council believes it has a role to encourage owners of Māori land to retain that land and to develop it in ways that benefits its owners, their whanau, and their hapū.

4. Policy Statement

4.1 Definitions

Allotment – has the meaning given to it in section 218(2) and (3), Resource Management Act 1991.

Capital Expenditure – means the cost of capital expenditure identified in the LTP, or capital expenditure for the purposes of calculating development contributions in respect of assets or groups of assets that will be built after the period. It may also include historical capital expenditure incurred.

Development Contribution Area (DCA) – means a mapped area within the District which defines an area for which specific development contributions will be

payable. DCA maps are included with the Schedules that accompany this Policy.

Eastern District Sewer Scheme (EDSS) – means the Ocean Outfall and all four wastewater treatment plants (Kaiapoi, Rangiora, Woodend and Waikuku Beach) that discharge directly or indirectly into the Ocean Outfall under one discharge consent. The sewer development contribution has an additional component if the development is connected to the Eastern Districts Sewer Scheme.

Developments connecting to the EDSS are assessed as an EDSS DC as well as a reticulation DC based on the geographical location within the EDSS. The EDSS DC includes expenditures for both the ocean outfall, the four wastewater treatment plants and associated connecting trunk pipelines.

Household unit equivalent (HUE) – means a “unit of demand” that equates to the typical demand for infrastructure by an average household unit assessed at 2.5 persons per household.

Household unit – means a building or part of a building intended to be used as an independent residence, including, but not limited to, apartments, semi-detached or detached houses, units, and town houses. This is inclusive of a minor residential unit constructed in conjunction with a residential unit.

In addition, a second independent residential unit will be treated as a household unit for the purposes of calculating development contributions. To avoid any doubt, visitor accommodation units that are separately unit-titled shall be considered as separate household units.

Kāinga Nohoanga – means residential dwellings and/or accommodation for members of iwi or hapū groups on Māori land within the Māori Purpose zone – Kāinga Nohoanga zone, and includes all forms of

accommodation for visitors and short-term residents, communal buildings and facilities.

Kāinga Nohoanga developments will be treated for development contribution purposes as follows:

- Residential dwellings will be treated as a household unit.
- Communal buildings and facilities will be treated as a multi-unit non-residential development.
- Other accommodation (including visitor accommodation) will be treated as a multi-unit residential development.

Māori Land in relation to the Special Purpose Zone – Kāinga Nohoanga – means land:

- a. that has been gazetted or determined by an order of the Māori Land court as having a particular land status as defined or provided for within Te Ture Whenua Māori Act 1993, which may apply to any form of ownership that is recognised or provided for under Te Ture Whenua Māori Act 1993; or
- b. where one or more owners of the land provide written confirmation from Te Runanga o Ngāi Tahu Whakapapa Unit that they are a direct descendant of the original grantees of the land.

Minor Residential Unit - means a self-contained residential unit that is ancillary to the principal residential unit, and is held in common ownership with the principal residential unit on the same site (National Planning Standard definition).

Where:

- a. access to, the minor residential unit shall be achieved from the same vehicle crossing as the principal residential unit on the site;
- b. the maximum GFA of the minor residential unit shall be 80m² (residential zone) or 90m² (rural zone) (excluding any area required for a car vehicle garage or carport up to a maximum of 40m²);

- c. there shall be only one minor residential unit per site; and
- d. a minor residential unit may only be established on a site where the average density of any minor residential unit and principal residential unit achieves an average site density of one residential unit per 5,000m² of site area.

Note: The above definition is consistent with the National Planning Standard definition and is contained within the Proposed District Plan. Until the proposed District Plan is adopted, if the dwellinghouse definition stated in the operative District Plan is complied with, the secondary dwelling constructed should be considered a minor residential unit for the purpose of assessing development contributions. This should be less than 75m² in habitable area and within 30m of a primary dwelling.

Multi-unit residential development – means development involving more than one residential unit (excluding any minor residential unit) undertaken comprehensively over one or more sites, and may include zero lot development, townhouses, apartments or terrace housing.

For the purpose of calculating Development Contributions, a building with two a number of separate self-contained areas will be treated as two that number of residential units within any Residential Zone, unless the proposal meets minor residential unit requirements.

Multi-unit non-residential development – means a development involving more than one self-contained structure, either attached or separate from other structures on the same allotment that is designed to be used for non-residential activity.

Multi-unit non-residential developments will be treated for development contribution purposes as if subdivision had occurred. Each unit will attract the contributions equivalent to those to be paid for one HUE for the district-wide, District Plan Zone and DCA-specific contributions, as well as relevant network infrastructure connections at the time building consents are lodged

irrespective of location within the District. This includes unit title developments.

Notional lot – means an area of land within a site that meets the minimum lot area and dimensions for the Zone, and is shown by defined boundaries, legal or otherwise, which encompasses a proposed building platform for a household unit or an existing, minor residential unit or subsequent residential unit.

Reserve – means land that is vested in and managed by the Waimakariri District Council, under the Reserves Act 1977.

Residential non-standard activity – means a building or part of a building that is intended to be lived in that does not meet the definition of a household unit. This includes but is not limited to the portion of a retirement village or residential health care facility where 24-hour on-site medical support to residents is provided.

To assess the HUEs for residential non-standard activity, the number of people to be accommodated in the facility that meets this definition should be divided by the number of people per household that is used to determine the number of HUEs for Development Contributions purposes (2.5 people) for the 10 years under consideration.

Residential Unit - means a building(s) or part of a building that is used for a residential activity exclusively by one household, and must include sleeping, cooking, bathing and toilet facilities (National Planning Standard definition). A Residential Unit is subject to one Household Unit Equivalent (HUE).

Retirement village – means a managed comprehensive residential complex or facilities used to provide residential accommodation for people who are retired and any spouses or partners of such people. It may also include any of the following for residents within the complex: recreation, leisure, supported residential care,

welfare and medical facilities (inclusive of hospital care) and other non-residential activities (National Planning Standard definition).

Run-off coefficient – the anticipated proportion run-off from impervious surfaces from an allotment and is the basis for assessing the impact that a development will have on the stormwater infrastructure. The average run-off coefficient for a 600m² Greenfields development is 55% and this is the basis for establishing the stormwater HUE.

Section 224 (c) certificate – means the certificate that is issued under Section 224(c) of the RMA to formalise the establishment of a new allotment. New allotments may also be created by way of Section 226 of the RMA.

Section 226 certificate – means the certificate that is issued under Section 226 of the RMA to allow an existing parcel defined on a deposited survey plan to be held under a separate record of title. For the purpose of this policy, where 224c is mentioned s.226 is also applicable.

Subdivision – definition as per Section 218 of the RMA (Meaning of subdivision of land)

Vehicle crossing – means an area of land from the carriageway up to and including the road frontage of any site or allotment that is used by vehicles to access a site or allotment from the carriageway.

Zoned – means the various areas identified as zones shown on the Waimakariri District Plan: District Plan Maps.

4.2 Types of development contributions charged

4.2.1 Contributions levied on new allotments anywhere in the District

The District-wide development contributions are based on assumptions about the increase in population anticipated

over the period covered by the Policy and the number of additional “units of demand” that will be needed to accommodate the increased population. District-wide contributions are collected for roading and reserves.

When determining the amount to be paid in development contributions for roading to cater for growth, the Council also takes into account the amount of the total expenditure needed to meet any existing deficiency or shortcomings in the infrastructure. This means that not all the cost of a particular project is necessarily collected from development contributions.

This policy provides the Council with the ability to levy contributions for past growth related expenditure incurred during the previous 10 years, and growth-related spending over the next 10 years.

4.2.2 Balance lots

Balance lots created are to be serviced and will be subject to development contributions when subdivided from the underlying lot, with or without the intention of further subdivision in the future. This is the same treatment as any other additional lot created. If a balance lot is further subdivided, underlying credits will be made available to reflect the development contributions previously paid and the additional demand already accounted for.

4.2.3 Development Contribution Areas (DCA)

This Policy includes maps and details concerning the specific contributions that are payable for each of the DCAs. These contributions relate to infrastructure such as water, sewer, roading, and drainage that is provided specifically for a particular area, and are spread over the estimated number of new lots in each area. Development contributions for DCAs are levied in addition to other contributions.

Schedules and DCA maps accompany this Policy. Works schedules identifying the projects to be funded

or part funded by development contributions are posted on the Council's website.

Infrastructure required to service a DCA may or may not be located within the map area shown for the DCA.

4.2.4 Outline Development Areas (ODA)

Development within an Outline Development Area (ODA) is subject to an additional contribution, in accordance with the maps included in this Policy. ODAs recognise the costs of the development of infrastructural services that are unique to that particular area. Infrastructure required for a particular ODA is not limited to infrastructure that is specifically located within that area (map) and may be located outside of the area shown.

In determining how credits for standard development contributions are applied, any underlying lot (that is, the original lot that existed prior to development) that by right was able to have a dwelling established upon it, is eligible for credits for standard DCs as well as any applicable roading or drainage ODA DC upon further development.

If a proposed subdivision is located within a sewer or water ODA, and the underlying lot is not connected to either or both services prior to development, then upon connecting the underlying lot to reticulation, the subdivision is subject to standard DCs (e.g. Rangiora Water) and ODA DCs (e.g. North Rangiora Water).

4.2.5 Infill Development

Infill development is small scale development (generally 4 lots or less) or re-development within existing urban areas. Infill development is typically developed under the Comprehensive Residential Development (CRD) rules in the District Plan or as a multi-unit residential development under the Medium Density Residential Standard (MDRS). For water, sewer, drainage, roading and reserves infill development is regarded as being no different than any other type of development and is levied accordingly.

4.2.6 Section 226

Development completed under Section 226 is subject to development contributions.

4.2.7 Certificate of Acceptance (CoA)

Where a Certificate of Acceptance is issued for building work, where a Building Consent was not applied, development contributions will be payable in the same way if the works completed would have been subject to DC's had they been assessed under a Building Consent.

4.3 Reserves contributions

4.3.1 Introduction

The Council aims to develop a reserves network within the district to enable recreation activities to be undertaken, to retain areas with conservation value and to develop sports surfaces for the purpose of encouraging physical as well as passive activity.

4.3.2 Provision for reserves contributions

The use of reserves development contributions is for the land purchase and development of for reserves.

The two main types of reserves are those that are used by the community as a whole (district-wide), and those that are used more often by people living in the immediate vicinity of the reserve (neighbourhood). For this reason the reserves schedule is divided into neighbourhood reserves and District-wide reserves.

The Activity Management Plan - Community and Recreation sets out the Level of Service provided by the Council for Reserves. If a development is deemed by the Council to trigger additional demand on neighborhood reserves, it may be subject to neighborhood reserves development contributions as well as District-wide reserves development contributions.

Typically residents in urban areas will likely make the most use of neighbourhood reserves, people living in rural

areas will be likely to make use of district-wide reserves. Accordingly, the formula for calculating contributions will consider the zone in which the residential development lies, however the nature of the development and expected demand on reserves infrastructure will also be considered rather than land zoning alone.

Development contributions payable for reserves are also subject to the statutory maxima set out in LGA 2002 Section 203, namely that:

1. Development contributions for reserves must not exceed the greater of –
 - a. 7.5% of the value of the additional allotments created by a subdivision; and
 - b. The value equivalent of 20m² of land for each additional household unit or accommodation unit created by the development.

For the purpose of Section 203(1)(a), the Council will assess the value of additional allotments created by a subdivision by reference to the land value recorded for similar allotments in the vicinity of the subdivision in the district valuation roll.

The Council will assess the value equivalent of 20m² of land for the purposes of Section 203(1)(b) by reference to the value of reserve land (including all improvements thereon) in the vicinity of the subdivision. In each case, the assessment of value shall be the Council's discretion.

Open space within subdivisions that provides walkways/cycleways are regarded as road reserves and are excluded from calculations with respect to the development contributions payable for reserves.

4.3.3 Land in lieu of cash for reserve development contributions

The Council will generally take development contributions towards providing reserves for open space and recreation in cash. In some circumstances

the Council may, at its sole discretion consider taking land in lieu of, or in addition to, cash. Where it does so, any land taken will be valued in accordance with the Council's land valuation policy, as described below.

4.3.4 Reserve land valuation policy

Land valuation for the purpose of assessing the value for land to be vested as reserves in lieu of cash development contributions will be determined by the Council on the basis of the market value of the land at the time the application for subdivision consent is lodged. A request for a reserve land valuation will be made by the Council to an independent valuer within 20 working days from the date the resource consent application is lodged with the Council.

The cost of the initial valuation will be met by the developer. The Council is not required to provide an updated valuation before the issue of a Section 224(c) certificate. The valuation of reserve land for vesting must be carried out according to the following principles:

- the value of any improvements to the land will be excluded
- an appropriate adjustment will be made on account of any easements or other rights to which the land is subject
- where there are different density zonings within a subdivision or outline development plan, the value will be based on the lowest density zoning
- the value will include any rights and configuration given by the consents already granted
- the value will be based on the highest and best use for the particular parcel of land valued (based on the lowest density zoning).

Unless otherwise agreed in writing between the Council and developer, the valuation of reserve land will be based on evidence consistent with the Public Works Act 1981 and relevant case law.

If the developer and the Council cannot agree on the valuation of the land to be vested, either party may, by written notice to the other party, refer the matter to independent valuation. If the parties do not agree on the valuer within five business days of either party giving a notice of valuation, either party may request that the Arbitrators' and Mediators' Institute of New Zealand appoint the valuer as soon as is reasonably practicable.

The onus on the independent valuer will be to seek the correct valuation rather than to mediate a mid-point answer. The findings of the independent valuation as to the value of the land will be the final determination of value for the purposes of this Policy.

The cost of this further valuation will be met equally by the developer and the Council.

The Council may notify the developer, at its discretion, that it chooses to take the development contribution for reserves in money rather than in land. If having received the final determination of the value of the land proposed to be vested, the Council determines that, at that price the land does not represent a prudent acquisition for the wider community and the Council's broader portfolio of open spaces.

If having received the final determination of the value of the land proposed to be vested, the developer determines that it does not wish to sell the land at that price, the developer may, at its discretion, notify the Council that it chooses to pay the development contribution for reserves in cash rather than in land.

Notices given by the Council or the developer, as referred to in the previous two paragraphs, must be given to the other party no later than 20 working days after the final determination of the value of land proposed to be vested is issued.

4.3.5 Circumstances for refunds or reductions for reserves contributions

In the event that planned reserve developments or alternative upgrades are not undertaken within a reasonable timeframe, then development contributions will be refunded, after allowing for the associated administrative costs.

Development contributions are being applied to general reserve purposes as specified under Section 205 of the LGA 2002 not for specific reserves under Section 210 of the LGA 2002.

If the Council does not use the land for reserve purposes within ten years of acquiring the land that has been vested to Council, it will be returned to the developer.

Note: a reasonable timeframe is 20 years, to align with the collection of development contributions.

4.4 Network infrastructure development contributions

4.4.1 Introduction

There are separate schedules for the assessment of development contributions for water, sewerage, drainage and roading but each schedule has been developed on the broad principle that costs associated with the development of assets, to meet the demands associated with growth of the population, should be spread as equitably as practicable among the beneficiaries of those developments.

The growth of the district and the resulting additional connections to the system will increase the demand on existing services. The Council considers it should be developing long-term sustainable solutions to cater for users of today and tomorrow, therefore any scheme it develops or extends will generally have a planned growth component within it.

4.4.2 Water

4.4.2.1 Introduction

The Council provides potable water to avoid or mitigate the risk of water-borne diseases affecting public health.

The Council operates several different water supply schemes. While the policies and methodology for calculating development contributions are the same for each scheme, the actual level of contribution varies because of different growth and planned expenditure.

The Policy differentiates between residential, non-residential and DCA developments and there is a different basis for assessing the development contribution payable for each type of development. Distinction is also made between those connected to restricted schemes, and those with a restricted supply connected to an on-demand scheme.

The Policy also provides for the levying of additional contributions where the size of the pipe, required to service a development, is larger than the standard 15mm water pipe. Provision is nevertheless made for the applicant to negotiate the connection rate where the applicant can show larger pipe size is required for fire-fighting or fire prevention.

Schedule 3 details the different amounts applicable to developments within each scheme.

4.4.2.2 Basis for assessment

Current users and future users benefit equally from the maximum capacity of a water supply system. Based on the assumption that one current user will consume the same amount of system capacity as a future user, they should equally share the cost of providing that maximum capacity.

Residential Zones – The unit of demand relating to the water systems is the average number of litres per day consumed by a residential unit. Each additional

residential unit increases the consumption of water by approximately 750 litres per day.

Growth in water consumption volumes and the system's maximum capacity has been translated into a HUE for the purposes of planning and calculating development contributions. Each new lot established with a standard sized connection will be charged one development contribution as per the accompanying schedule.

Any additional household unit established on the same lot will be assessed as one HUE and charged a development contribution as per the attached schedule.

Rural Zones – The contribution is assessed on the same basis as for residential zones. The exception is where rural properties abut urban areas, and are able to connect to the urban water supply network.

In recognition of the reduced demand from a restricted supply as compared to a full on-demand connection, single unit (i.e. 1m³ per day) restricted connections are charged at 40% of the full residential development contribution, and a two unit restricted connection is charged at 80% of the full residential development contribution.

A minimum 2m³ of demand connection is required per lot, for restricted connections.

Business Zones (excluding Southbrook) – For these lots, the contribution is payable in two parts. Firstly, when each new lot is created, a contribution equal to the Residential contribution will be charged. If a larger than standard 15mm pipe connection is required, there will be an additional cost.

This contribution will be in direct relation to the size of the water inflow pipe. See Appendix 3 for the formula.

Southbrook – For these lots, the contribution is assessed based on the area of the block being subdivided or developed less the area of land used for roading and stormwater utilities.

In calculating the area of lots being subdivided or developed, the total block being subdivided or developed shall be counted.

4.4.2.3 Circumstances for refunds or reductions for water contributions

In the event that planned system upgrades, or alternative upgrades, are not undertaken within a reasonable timeframe, then development contributions will be refunded, after allowing for the cost of investigating the upgrade options.

In the case of the Southbrook DCA development, where a subdivision results in a substantial balance block that is expected to be developed at a later date, the Council may defer charging water development contributions in respect of the balance block.

This would happen until such time further subdivision or building or connection occurs in respect of the balance block, whichever is the earlier. This discretion will only be available where the area of the balance block is at least 50% of the area of the original block as at 1 July 2007.

Other than as detailed above, there will be no postponements of payments, reductions or remissions of payments.

4.4.3 Sewer

4.4.3.1 Introduction

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

The Council operates two different sewerage schemes (areas) - Eastern Districts, and Oxford. While the policies and methodology for calculating development

contributions are the same for each scheme (and sub-parts of the Eastern Districts scheme), the actual level of contribution varies because of different growth and the level of planned expenditure.

Appendix 3 details the different amounts applicable to developments within each area.

4.4.3.2 Basis for assessment for treatment and disposal costs and reticulation costs

Current users and future users benefit equally from the maximum capacity of a sewerage system. Based on the assumption that one current user will consume the same amount of system capacity as a future user, they should equally share the cost of providing that maximum capacity.

Residential Zones – The unit of demand relating to the sewerage system is the volume of sewage to be treated and disposed of off the site from which it is generated. Each additional residential household adds approximately 675 litres of sewage per day. Growth in sewage volumes and the system's maximum capacity has been translated into the equivalent demand for the typical household.

Each new residential lot established will be charged one sewerage development contribution as per the attached schedule. Any additional household unit, or multi-unit development established on the same lot, will be subsequently charged additional sewerage development contributions as per the attached schedule depending on the number of additional dwelling units involved.

Rural Zones – The contribution is assessed on the same basis as for residential zones.

Business Zones (excluding Southbrook) – For these lots the contribution is payable in two parts:

- i. When each new lot is created, a contribution according to the formula for residential zone contribution will be charged.

- ii. If a larger water inflow pipe is requested then a further contribution will be sought for sewage disposal. This contribution will be in direct relation to the size of the water inflow pipe – see attached schedule for the formula.

Mandeville, Ohoka, Swannanoa Sewer – For avoidance of doubt, additional lots developed within the Mandeville, Ohoka, Swannanoa Sewer Scheme area (Map MSO 1) wishing to connect to Council sewer, are subject to the Mandeville, Swannanoa, Ohoka ‘new’ development contribution charge. Any existing lot that is required to connect to the scheme (e.g. an existing dwelling upgrading from septic tank to a reticulated connection) that is within the ‘existing’ area mapped on Map MSO 1, is subject to the Mandeville, Swannanoa, Ohoka ‘existing’ development contribution charge.

Southbrook – For these lots, the contribution is assessed based on the area of the block being subdivided or developed less the area of land used for roading and stormwater utilities.

In calculating the area of lots being subdivided or developed, the total block being subdivided or developed shall be counted.

The funding costs associated with the Southbrook DCA sewer scheme development are met from drainage rates.

4.4.3.3 Circumstances for refunds or reductions for sewer contributions

In the case of the Southbrook DCA development, where a subdivision results in a substantial balance block which is expected to be developed at a later date, the Council may defer charging sewer development contributions in respect of the balance block until such time as further subdivision or building or connection occurs in respect of the balance block (whichever is the earlier).

This discretion will only be available where the area of the balance block is at least 50% of the area of the original block as at 1 July 2007. Other than as detailed above, there will be no postponements of payments, reductions or remissions of payments.

4.4.4 Drainage

4.4.4.1 Introduction

The Council provides drainage systems to achieve high quality public health and to minimise adverse effects on the receiving environment. Effective drainage systems and networks remove a constraint on land development.

There is an expectation from tangata whenua and the community for high environmental standards to be met.

The Council operates five urban drainage areas and eight rural drainage areas. The methodology for calculating development contributions are the same for each scheme, but the actual level of contribution varies depending on the growth component. Appendix 3 details the different amounts applicable to developments within each area.

4.4.4.2 Basis for assessment

Current users and future users benefit equally from the maximum capacity of a drainage system. Based on the assumption that one current user will need the same amount of system capacity as a future user, they should equally share the cost of providing that maximum capacity.

Residential 1, 2, 3, 5, 6 and 6A Zones – The unit of demand relating to drainage systems is the peak run off, measured in m³/s, needed to cope with a 1-in-5 year storm. Each additional household increases the potential run off into the reticulated drainage network by approximately 8L/s.

Growth in the system’s maximum capacity has been translated into a ‘per lot’ equivalent for the purposes

of planning and calculating development contributions. Each new lot established will be charged one HUE as per the accompanying schedule.

Rural and Residential 4 Zones – No development contribution for drainage is being sought from new subdivisions in these zones on the basis that development will not significantly affect the level of run-off from the land.

Business Zones (excluding Southbrook DCA) – For these lots, the contribution is payable when each new lot is created, a contribution equal to the residential zone contribution will be charged.

Southbrook DCA – For these lots, the contribution is calculated based on the area of the block being subdivided or developed, but excludes that part of a block which is assessed as having been developed.

4.4.4.3 Circumstances for refunds or reductions for drainage contributions

In the event that planned system upgrades, or alternative upgrades, are not undertaken within a reasonable timeframe, development contributions will be refunded, after allowing for the costs of investigating the upgrade options and associated administrative costs.

Other than as detailed above, there will be no postponements of payments, reductions or remissions of payments.

4.4.5 Roading

4.4.5.1 Introduction

The Council provides for growth of the district roading network to ensure people have access, and to contribute to a healthy community.

The growth-related component of projected expenditure on strategic and arterial roads as set out in

the Council's Long-Term Plan will provide the basis for calculating the general roading contribution.

4.4.5.2 Basis for assessment

There are two types of roading developments identified which will be funded by development contributions. These are for the general contribution and developments in DCAs.

In recognition of the fact that some of these works will assist in remedying some existing deficiencies in the roading network and that there is a renewal component to some of these works, the Council has apportioned only part of the costs of each project to growth.

Appendix 3 details the different amounts applicable to developments within each DCA.

Business Zones (excluding Southbrook DCA) – For these lots, the contribution is payable when each new lot is created, a contribution equal to the residential zone contribution will be charged, this is known as the district roading development contribution.

Circumstances for refunds or reductions for roading contributions – In the event that planned transport network upgrades, or alternative upgrades, are not undertaken within a reasonable timeframe, DCs will be refunded, after allowing for the costs of investigating the upgrade options and associated administrative costs.

Other than as detailed above, there will be no postponement of payments, reductions or remission of payments.4.5 Community infrastructure DCs.

4.5 Community infrastructure development contributions

4.5.1 Introduction

Community infrastructure is essential to the ongoing economic, social, cultural and environmental wellbeing of the community. This infrastructure provides opportunities for members of the community and

visitors to the district to participate in activities and recreation, to provide service to others and to participate in life-long learning experiences.

Community infrastructure for which development contributions may be levied is defined in LGA 2002 Section 197 (2) as:

- a. means land, or development assets on land, owned or controlled by the territorial authority for the purpose of providing public amenities; and
- b includes land that the territorial authority will acquire for that purpose.

Community infrastructure is those services under the control and management of the Waimakariri District Council, however, the levying of development contributions includes but is not limited to:

- community centres and halls
- play equipment on neighbourhood reserves; public toilets
- cemeteries.

4.5.2 Basis for assessment

Community Infrastructure provides benefits for future residents and the existing community. It is therefore equitable to share these between the owners of future and existing properties and the costs will be allocated on a per household basis.

Each project has been assessed to ascertain the amount attributable to growth and the amount attributed to current household units.

4.5.2.1 Circumstances for refunds or reductions

In the event that planned community infrastructure upgrades are not undertaken, or alternative upgrades are not completed, then development contributions will be refunded, after allowing for the costs of investigating the upgrade options and associated

administrative costs. Other than as detailed above, there will be no postponements of payments or remissions of payments.

Where the Council and a developer agree to the transfer of community infrastructure assets to the Council (which will have benefits to the community and which would have otherwise been provided for by way of community infrastructure development contributions), the Council may agree to a reduction in the community infrastructure contribution to acknowledge the benefit.

4.6 Administration

4.6.1 Basis for assessment

The detailed basis for assessment for development contributions is explained in the formula for each contribution (refer to Appendices 2, 3 and 4). There are two broad groups of formula:

- Those that apply to services and facilities for which benefit will accrue to the occupants of new allotments and/or new household units anywhere in the District. Costs are then apportioned across the whole district including roading and reserves.
- The second group has benefits for a defined group of users, for which the costs are apportioned to the direct beneficiary and includes sewer, water and drainage. These are set out in the respective schedules accompanying this Policy.

4.6.2 The application of household equivalent units

All new allotments irrespective of zone will attract development contributions payable for one household equivalent unit (HUE) at the time that the subdivision occurs. Assessments will be made of all development proposals either at the time that a resource consent or building consent is granted or a new or enlarged connection to an infrastructure service is approved.

This will ascertain if further development contributions are payable to take account of the additional demand that the development will place on one or more of the Council's infrastructure services. The basis for these assessments for water, sewer, drainage, roading and community infrastructure is set out in the respective schedules to this Policy.

Each new lot created, irrespective of zone and proposed activity, will attract the district-wide development contributions payable at the time of creation. Each lot in a DCA will attract the development contributions payable for the DCA in which it is located. New lots in an area serviced by water, sewerage and/or drainage systems will attract the development contributions or connection charges payable for each of these systems.

Any additional dwelling on an allotment that does not comply with the definition of a minor residential unit will attract development contributions, as will any minor residential unit that is subsequently subdivided off from its original allotment.

Any allotment, which is created as the result of a boundary adjustment involving an allotment the size of which is below the threshold to qualify for the construction of a household unit will attract development contributions. Specifically, the creation of such an allotment of a size that allows the construction of a household unit as a permitted activity under the District Plan will attract development contributions.

4.6.3 Reductions in Development Contributions

The developers of multi-unit residential developments may apply to the Council to seek a reduction in payment of roading and reserves development contributions. The matters that the Council will take into account when making its decision as to whether any reduction relief will be granted, will include (but are not limited to) the:

- number of units
- size of the units
- purpose of the development

- future ownership arrangements proposed for the development and;
- anticipated vehicle movements confirmed by an independent traffic assessment.

No reduction relief will be granted that reduces the amount of development contributions payable for roading below the level equivalent of 0.5 HUE for each of these development contributions at the time that the application seeking a reduction is received by the Council. A maximum of 0.5 HUE reduction may be applied by staff where appropriate, based on the criteria set out in this Policy to an already adjusted HUE.

No reduction relief will be granted for water, sewer and stormwater development contributions. An assessment for the liability for stormwater development contribution will be made based on the anticipated proportion runoff from the site.

4.6.4 Remissions of Development Contributions

No remission relief will normally be granted for development contributions, however, elected members have delegated authority to grant a DC remission in appropriate circumstances. While Council staff currently have delegation to reduce a roading and reserves DC to 0.5 HUE, they do not have delegation to offer a wider remission without formal Council resolution.

Application for remission should be made by the Applicant, including justification as to why the remission is warranted, irrespective of zone. This will be followed by a formal deputation where the Applicant can present to Elected Members; a staff report will also be prepared.

4.6.5 Development of Māori land within Tuahiwi Reserve MR873 (Special Purpose Zone (Kāinga Nohoanga in the Proposed District Plan))

The Tuahiwi Reserve MR873 was granted to Te Ngāi Tūāhuriri iwi during the 1840's as part of the Kemp's

Deed purchase of the South Island. The purpose of the reserve was for the mana whenua to have kāinga nohanga (a place of residence) and mahinga kai (cultivation and gathering of food). The Council believes it has a role to encourage owners of Māori land to retain that land and to develop it in ways that benefit its owners, their whanau, and their hapū.

The Council has established a development contributions remission scheme which applies to residential development on Māori land within the Tuahiwi Reserve MR873, which falls within the Special Purpose Zone (Kāinga Nohoanga) in the proposed District Plan. The remission provides that qualifying developments (those with descendancy based development rights and that meet District Plan requirements as a permitted or consented activity) do not pay development contributions.

The remission is funded through each specific development contribution scheme (e.g., the Woodend water scheme funds the Tuahiwi water and Woodend-Tuahiwi water development contribution remission).

This remission is based on projects that are in the 2023/24 development contribution schedules. Funding for additional infrastructure introduced later than 2023/24 required to service specific development areas will be subject to separate consideration. This remission is further based on infill cluster housing type development (approximately 20 units (or HUEs) over 5 years) and once these 20 HUEs of remissions are granted, further remissions will only be available upon specific decision by the Council who may revisit the volume of remissions beyond this initial allocation for developments of greater scale or density.

No application is required to be made to receive this remission other than demonstration of a qualifying development where one or more owners of the land provide written confirmation from Te Runanga o Ngāi Tahu Whakapapa Unit, confirming that they are a direct descendant of the original grantees of the land.

4.6.6 Timing of payment of contributions

Development contributions are levied on subdivision, resource consents, building consents and on requests for connection to infrastructure services.

Development contribution charges are invoiced in the following cases:

- a. A Section 224(c) application is received for a subdivision consent.
- b. When a building consent for a new residential or non-residential unit is uplifted.
- c. An application to connect to a Council network service is made.
- d. Council deems a change of property use has occurred resulting in an increased demand for network services.
- e. A Section 226 application is received for a subdivision consent.

Development contribution charges are payable by the earlier of:

- a. The 20th of the month following the invoice date; or
- b. Prior to the issuance of the Section 224(c) Certificate, Code Compliance Certificate, or approved connection application.

If an invoice remains unpaid outside of the terms of the invoice, Council will undertake normal legal action to enforce payment. In addition, if development contributions have not been paid, Council is able to withhold the following:

- a. A Code of Compliance Certificate;
- b. A connection to a Council network;
- c. A certificate issued under Section 224 (c) of the RMA; and
- d. Commencement of a resource consent under the RMA.;

Development contributions assessed and advised on a subdivision consent shall have a lapsing period of 5 years to give effect to the consent [i.e. Section 223 certificate] and then 3 years to plan deposit [i.e. Section 224(c) certificate].

If a consent holder is granted an extension or a lapse period of greater than 5 years to give effect to the consent, the development contributions shall be re-assessed at the time a Section 224(c) certificate application is made if this occurs outside of the timeframes as stated above.

The LGA (s 198), provides for a development contribution assessment to be made at multiple points within the development process (subdivision consent, land use consent, building consent, certificate of acceptance or authorisation for service connection). The Council intends to make an assessment at the first opportunity, however, if there is demand created and an assessment is not made at the first opportunity, the Council reserves the right to make an assessment at a later opportunity, based on the year rate applicable at the time considered to have been the first opportunity under this policy. The Council's right to assess at a later opportunity is limited to the demand created at the first opportunity and any increase in demand between the first opportunity and later opportunity based on the development proposed.

4.6.7 Price indexation

For work that is forecast to be undertaken in the period of the LTP, the Council may apply indexation to the development contribution calculations based on the Producers Price Index Outputs for Construction as provided in LGA 2002 section 106 (2B) and (2C). These provisions, however, exclude interest and financing costs from the adjustments for increases in this producer price index

4.6.8 Holding costs

The Council will apply holding costs for growth-related expenditure that has been incurred prior to the commencement of the current financial year.

- a. For past capital expenditure, other than for roading, where that expenditure contains a growth component, the Council will annually increase the

relevant development contributions by the Council's cost of funding.

- b. For past capital expenditure on roading, where the expenditure was incurred for the purposes of allowing development, the Council allocates the full interest cost and recovers the associated holding cost from the developers.
- c. For past capital expenditure, where the expenditure is incurred for the purposes of allowing development in DCAs, the Council allocates the full interest cost to the development area and recovers the associated holding cost from the developers. The development contribution reflects both the capital cost and the holding cost.
- d. Where funding costs are added to development contributions for historical expenditure in accordance with this clause, the Council will review the level of development contributions at least once every three years with regard to the impact that the inclusion of holding costs may be having on the development of the DCA. On completion of this review, if it is considered in the best interests of the Council and the district to do so, then the Council may exclude some or all of the funding costs from the calculation of a contribution.
- e. There are a small number of capital works for the purposes of enabling development in defined areas for which the Council has decided that the funding costs should not be funded by development contributions, for example Southbrook DCA drainage, where it is considered that there is district wide benefit arising from the works.

4.6.9 Historical capital expenditure

Where provided for in this Policy, development contributions may be charged in respect of historical capital expenditure, as well as for projected capital expenditure. This includes the calculation of development contributions incurred for capital

expenditure beyond the term of the LTP as allowed for under Schedule 13 of the LGA 2002.

In determining when development contributions will no longer be charged for historical capital expenditure, a distinction is made between various types of historical expenditure with a growth-related component:

1. DCA-related expenditure;
2. General growth-related expenditure;
3. Very large projects where the denominator used for calculating development contributions in the LTP reflects growth which is likely to occur beyond the LTP period.

With DCA expenditure, it is possible to identify when historical costs have been fully funded. Development contributions will no longer be charged where the costs have been fully recovered or the asset has come to the end of its useful life (whichever is the earlier).

With general growth-related expenditure, development contributions will be collected for future expenditure within the period of the LTP and for historical expenditure incurred in the previous 10-12 years. The number of years of historical expenditure to be included will be 20 years less the number of years covered by the LTP.

Accordingly, in Year 1 of the LTP, development contributions will be charged for growth-related expenditure for both the next 10 years and the past 10 years. In Year 2, development contributions will be charged for growth-related expenditure for the next nine years and the past 11 years, and so on.

The growth that has occurred in the DCA may also be considered to estimate costs, and may include historical expenditure and adjusted life expediency to differing collection.

The third category of expenditure identified above will continue to be part of the development contributions charge until the growth provided for in the development contributions denominator has eventuated, e.g. a certain number of household units have been developed. However, contributions will not be charged beyond the useful life of the asset.

4.6.10 Developer agreements

LGA 2002 section 207A(1) provides that territorial authorities may enter into a developer agreement if formally requested by a developer or the Council itself.

When a DCA is established the Council will work with the developer or developers of the area concerned to establish which party or parties will undertake various works. The Council will only charge development contributions for that DCA for infrastructure work that is undertaken and funded by the Council. The extent of the infrastructure work undertaken by the Council in each DCA will vary according to the nature of the development and the type of work involved.

It is the responsibility of the developer to provide infrastructure solutions for the area of the proposed development. In the event that the Council requires the provision of additional capacity in the infrastructure to be provided or improvements to existing infrastructure affected by the development, Council will fund the extra-over portion of the work.

If a developer desires to enter into a developer agreement with Council, the developer shall make an application to Council in writing. This application shall include the following information for consideration by Council:

1. Scale of the development. Typically, a development greater than 75 lots or with the value of infrastructure works exceeding \$250,000 will be considered for an agreement. Developments with

fewer lots or lower value of infrastructure may be considered at Council's discretion;

2. Ownership of the development (i.e. joint venture partners);
3. Timeframe for development to be completed (all stages);
4. Works to be included in the agreement; and
5. Timeframe for the infrastructure works to be completed;

In considering an application for a developer agreement, the Council will consider the following:

1. The value of the works to be completed by the developer that have a wider Council benefit;
2. The degree of benefit to the wider community;
3. Options for completing the work;
4. Consideration of any increase in resilience to a Council infrastructure network;
5. Alignment of works with Council's level of service requirements;
6. Alignment of works with the Regional Policy Statement, Council's District Plan and strategic directions;
7. Risk to Council of development not proceeding as intended by the Developer;
8. Developer's credit worthiness; and
9. Council's intended funding of the infrastructure works to be included in the agreement.

If, as a result of these discussions, a decision is made to establish a formal development agreement under LGA 2002, this agreement shall set out the following as relating to shared works:

1. Methodology for determining the share of costs that are the responsibility of the Council;
2. Methodology for valuing land;
3. Effects of the completion of the proposed works on the Development Contributions payable under this Policy. Any departure(s) from the Council's

Development Contributions Policy shall be explicitly stated within the agreement; and

4. Timeframe for validity of agreement.

Unless explicitly stated, developer agreements shall not alter the applications of development contributions under this Policy. Development contributions may be locked in for a period of 8 years from agreement to the issuance of the Section 224(c) certificate at the discretion of Council.

4.6.11 Requests for reconsideration of development contributions

LGA 2002 section 199A establishes the right for developers on whom the Council is proposing to levy Development Contributions to request a reconsideration of the amounts involved. The bases on which such requests can be based are that:

- The amount was incorrectly calculated or assessed under the Council's Development Contributions Policy;
- The Council has incorrectly applied its Development Contributions Policy; or
- The information used to assess the development contributions payable by the person seeking reconsideration was incorrect, has been recorded or used incorrectly, or was incomplete or contained errors.

LGA 2002 section 202A (2) requires the Council's Development Contributions Policy to establish a process for addressing requests for reconsideration, which must indicate how these are to be lodged, and the steps that the Council will take in making its determination regarding the request for reconsideration.

The reconsideration process established under this policy will involve the delegation of responsibility for the determination of the outcome of the reconsideration to the Chief Executive. The process to be used to reach this determination is set out in Appendix A to this Policy.

5. Links to Other Policies and Community Outcomes

The Development Contributions Policy links to the following outcomes:

- There is a safe environment for all;
- Transport is accessible, convenient, reliable, affordable and sustainable;
- There is sufficient clean water to meet the needs of communities and ecosystems;
- Businesses in the District are diverse, adaptable, and growing;
- Core utility services are provided in a timely, sustainable and affordable manner; and
- Public spaces and facilities are plentiful, accessible and high quality.

6. Policy Adoption

The Development Contributions Policy was adopted by Waimakariri District Council on 25 June 2024.

7. Review

A review is made every year in preparation for the Annual Plan or Long Term Plan. A full review is undertaken every three years.

2024/25 Development Contributions Policy - Appendices

Appendix A: Reconsideration Process

1. Requests for reconsideration of the development contribution which the Council requires must follow within 10 working days of the formal receipt of a notice of the sums involved from the Council. The Council will give formal notice of the development contributions payable as soon as it is practicable after:
 - the decisions have been made with respect to the servicing of a new subdivision, for

contributions payable prior to the release of RMA Section .224(c) certificates;

- the decision have been released with respect to the impact on Council infrastructure assets for contributions triggered by a land use consent; or
 - the plans for a new building have been assessed for a Project Information Memorandum (PIM).
2. Applications for reconsideration must be lodged on the prescribed form attached to this schedule, and must state which ground(s) for requests for reconsideration set out in LGA 2002 Ss199A apply to the application.
 3. The Council will only accept applications for reconsideration that provide sufficient information to allow Council officers to fully evaluate the basis on which the reconsideration is sought, and the concerns of the applicant with respect to the Council's original process in assessing the contributions payable.
 4. The Council reserves the right to suspend the time of 15 working days required to provide determination of its response to a request for a reconsideration set out in LGA 2002 Sections 199B (1) if, in order to ensure natural justice, further information is required from the applicant regarding the basis for the request for reconsideration.
 5. The Council will make its determination of the application for reconsideration based on the information provided by the applicant and the original Council documentation setting out the basis for the original decision regarding the development contributions applicable and the sums to be levied.
 6. The reconsideration decision will be made by the Chief Executive on advice from staff.
 7. The Council's reconsideration process will not involve formal hearings or other representations in person for the applicant or parties representing the applicant.

Waimakariri District Council

Notice of request for a reconsideration of development contributions. Under S199A Local Government Act 2002

Name of person/company requesting reconsideration

Address _____

Phone _____

E-mail _____

Development Contribution(s) for which reconsideration is sought

Please quote the relevant notice number

Reasons for request for reconsideration (please tick the appropriate statutory reason(s))

- a. Incorrect calculation or assessment
- b. Development Contributions Policy incorrectly applied
- c. Information used incomplete or contains errors

Please provide further information relevant to your request for reconsideration:

_____ (use additional paper if necessary)

Relief sought _____

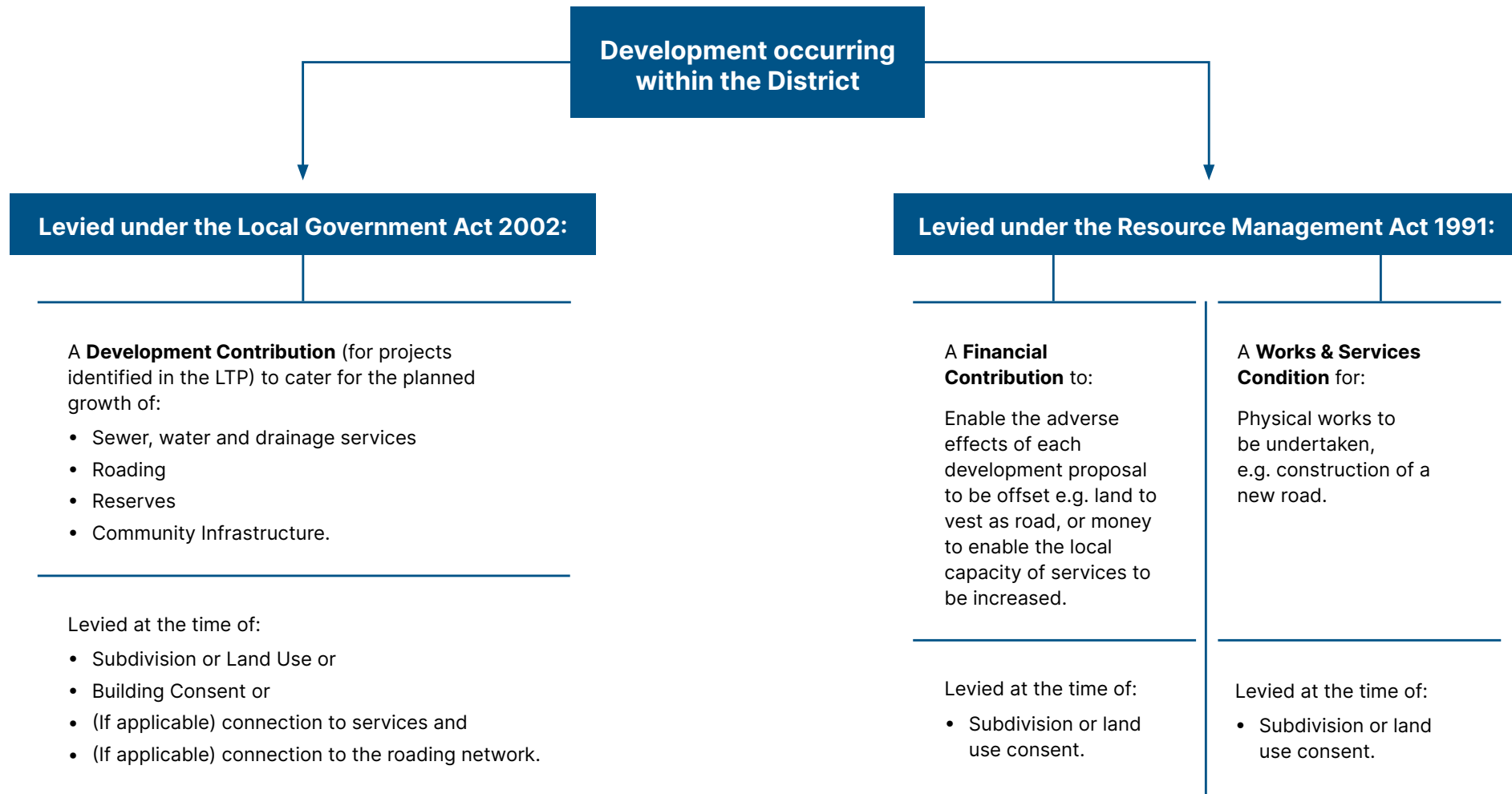
(To be signed by or on behalf of person/company making the request)

• Signature _____ Date: ___/___/___

• Name of signatory _____ (Please print)

• Status of signatory _____ (Please print)

Appendix 1: Framework for Recovering Financial and Development Contributions



Appendix 2: Reserves Development Contributions

2.1 Calculation of contributions

There are two reserves contributions – one for District-wide reserves applicable to all residential and rural developments and the other for neighbourhood reserves, which is only applicable to residential zoned subdivisions, and any other development which generates demand on neighborhood reserves when assessed against the Activity Management Plan – Community and Recreation.

The capital expenditure is divided into two categories:

1. Growth-related development: this applies to new developments that are needed to cater for the growth of the District.
2. Development of reserves: this category covers development of existing reserves to cater for future residents and for the changing needs of the community. It is therefore equitable to share these costs between future property owners and existing owners.

District and neighbourhood reserve contributions are levied at the lesser of either the maximum allowable contribution or the per lot contribution calculated on the cost of the capital expenditure associated with the development of reserves. The maximum allowable contribution is the greater of:

- 7.5% of the values of the additional lots created by a subdivision; or
- The market value equivalent of 20m² of land for each additional residential unit or accommodation unit created the development.

2.1.1 Charges are levied

A charge is levied either:

- On each new residential or rural allotment, or
- On each second or subsequent dwelling, or

- On each residential or rural resource consent or building consent.

Accompanying this policy are the Schedules and related maps. The Schedules provide the basis on which various development contributions are calculated, the amounts budgeted and the amounts payable for each contribution for each scheme area and development contribution area across the District.

2.1.2 Rural and Residential 4 Zoned – subdivisions and second and subsequent household units

Where:

- cg** = capital expenditure relating to growth for district-wide reserves
- cd** = capital expenditure relating to the development of existing reserves and facilities
- s** = subsidies, if any
- h** = total estimated number of additional household units in the District at the end of the LTP period
- th** = total estimated household units at the end of the LTP period
- r_{t-a}** = funding rate applied in respect of each year from the time of the works being carried out

Contribution per lot equals the lesser of:

- i. the greater of 7.5% of the land value of the additional lot or notional lot or the value equivalent of 20m² of land **or**
- ii. For future expenditure:

$$((cg - s) \times (1/h)) + ((cd - s) \times (1/th))$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((cg - s) \times (1/h)) + ((cd - s) \times (1/th)) \times (\text{a multiplier reflecting funding costs})$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots \times (1 + r_{t-x})$$

2.1.3 Residential 1,2,3,5,6,6A Zoned Subdivisions, and Rural and Residential 4 Zoned Subdivisions where additional demand on neighbourhood reserves is generated

Where:

- cg** = capital expenditure relating to growth for district-wide reserves
- cn** = capital expenditure relating to growth for neighbourhood reserves
- cd** = capital expenditure relating to the development of existing reserves and facilities
- s** = subsidies, if any
- h** = total estimated number of additional household units in the District at the end of the LTP period
- hi** = total estimated number of additional residential zone household units in the District at the end of the LTP period
- th** = total estimated households at the end of the LTP period
- r_{t-a}** = funding rate applied in respect of each year from the time of the works being carried out

Contributions per lot equals the lesser of:

- i. The greater of 7.5% of the land value of the additional lot or the value equivalent of 20m² of land created by the development **or**
- ii. For future expenditure:

$$((cg - s) \times (1/h)) + ((cn - s) \times (1/hi)) + ((cd - s) \times (1/th))$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((cg - s) \times (1/h)) + ((cn - s) \times (1/hi)) + ((cd - s) \times (1/th)) \times (\text{a multiplier reflecting funding costs})$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

2.1.4 Increased densities and multi-unit residential developments

Where:

vm = the value of 20m² of land

h = total household unit equivalents created by the development.

Contribution = $vm \times h$

Multi-unit residential includes, but is not limited to, flats, town houses, retirement villages and traveller accommodation. As set out in LGA 2002 section 203, the formula may be applied at the discretion of the Council.

The formula is based upon the value equivalent of 20m² of land for each additional residential unit or accommodation unit created by the development, instead of 7.5% of the total land value.

Appendix 3: Network Infrastructure Development Contributions

3.1 Water

3.1.1 Calculation of Contributions

The contribution is calculated on the cost of the capital expenditure associated with increasing the capacity of the system, subtracting:

- Any subsidies
- The total of the replacement cost of the existing asset (if any)
- The depreciation cost of the existing asset, then dividing by the number of household units that the area is planned to be capable of servicing, or the number of units of water that the scheme is planned to deliver within the LTP assessment period.

3.1.2 Charges are levied

A charge is levied either:

- On each new lot and/or connection granted, or
- On each second or subsequent dwelling residential unit or connection on a pre-existing lot
- Or resource consent, building consent or application for a larger service which will lead to additional demand on the water network, or
- On each second or subsequent connection or application for consent which will lead to additional demand on the water network.

Note: Developments in DCAs incur development contributions for the particular DCA area they are in, and in addition, incur development contributions for the large scheme area.

Accompanying this policy are the Schedules and related maps. The Schedules provide the basis on which various development contributions are calculated, the amounts budgeted and the amounts payable for each contribution for each scheme area and development contribution area across the District.

3.1.3 Calculation of contribution for water scheme projects other than new source projects

Where:

- c** = capital expenditure that includes a growth component
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- n** = total estimated number of household units in the area planned to be serviced as at the end of the LTP period
- w** = water connection size factor (for calculating water development contributions)
- r_{t-a}** = funding rate applied in respect of each year from the time of the works being carried out.

Contribution per lot equals:

In respect of future expenditure:

$$((c - s) - (r - d)) \times (1/n) \times w$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times ((1/n) \times w) \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

The significance of the adjustment for replacement cost and depreciated replacement cost is that some assets have years of useful life left but are only being replaced to cope with the demand for extra capacity resulting from new subdivisions.

The effect of this adjustment is that if a new asset is to be replaced, those causing the growth should pay for the cost of upgrading the asset as the existing asset would provide many years of future benefit and it is only being replaced because of the growth.

3.1.4 The water scheme development contribution (100% growth projects)

3.1.4.1 Developments outside DCAs:

Where:

- c** = growth component of capital
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- h** = total estimated number of additional household units in the area planned to be serviced by the end of the LTP period.

w = water connection size factor (for calculating water development contributions)
r_{t-a} = the funding rate applied in respect of each year from the time of the works being carried out.

Contribution per lot equals:

In respect of future expenditure:

$$((c - s) - (r - d)) \times (1/h) \times w$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times (1/h) \times w \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

3.1.5 The Water Scheme Development Contribution

3.1.5.1 Water scheme new source projects

These include any water supply scheme with a water supply source upgrade and shall be levied over 35 years as below.

Where:

- c** = capital expenditure that includes a growth component
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- n** = total estimated number of household units in the area planned to be serviced as at the end of 35 years from the date of completion of the project
- w** = water connection size factor (for calculating water development contributions)

r_{t-a} = funding rate applied in respect of each year from the time of the works being carried out.

Contribution per lot equals:

In respect of future expenditure:

$$((c - s) - (r - d)) \times 1/n \times w$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times 1/n \times w \times \text{(a multiplier reflecting funding costs)}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

For an existing asset, which is at the end of its useful life and due for replacement, people who connect in the future will only pay for the cost of increasing the system's size, not the full cost of replacing the existing asset.

3.1.6 Outline Development Areas

In addition to the above water scheme development contribution calculation, the DCAs have an additional contribution, for Outline Development Areas (ODA), which recognises the costs of the development of infrastructural services that are unique to that particular development.

3.1.6.1 The ODA Water Scheme Development Contribution (except Southbrook)

Where:

- co** = capital expenditure relating to growth in the DCA
- f** = funding costs in respect of historical expenditure, if any
- s** = subsidies, if any
- pc** = development contributions previously received, if any

- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- dca** = estimated number of additional lots planned to be serviced in the development contribution area
- w** = water connection size factor (for calculating water development contributions)

Contribution per lot equals:

$$((co + f - s - pc) - (r - d)) \times (1/dca) \times w$$

The schedule details the actual costs relating to each DCA.

3.1.6.2 The Southbrook DCA Water Scheme Development Contribution

Where:

- co** = capital expenditure that includes a growth component
- f** = funding costs in respect of historical expenditure, if any
- s** = subsidies or income received from other sources, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- m** = area (m²) of lot(s) being subdivided or developed
- a** = total area of the Southbrook DCA area (m²) less the area dedicated to the stormwater retention pond less a 15% allowance for roading and reserves
- w** = water connection size factor (for calculating water development contributions)

Contribution per lot equals:

$$((co + f - s) - (r - d)) \times (1/a) \times m \times w$$

The schedule details the actual costs relating to this Scheme.

3.1.7 Water Connection Size Factor (for calculating Water Development Contributions)

Water Connection Size (mm)	Development Contribution Multiplication Factor
15mm	1.0 x Standard D.C.
20mm	1.5 x Standard D.C.
25mm	2.1 x Standard D.C.
32mm	3.2 x Standard D.C.
40mm	4.9 x Standard D.C.
50mm	7.8 x Standard D.C.

The connection rate may be negotiated where the applicant can show larger pipe size is required for fire fighting or fire prevention.

3.1.8 Restricted Connections Supplied from On-demand Networks

Restricted connections supplied from on demand networks will pay a reduced development contribution in accordance with the following table.

Restricted connection demand	Development contribution reduction factor
1 Unit (1m ³ per day)	0.4 x Standard D.C.
2 Units (2m ³ per day)	0.8 x Standard D.C.

3.2 Sewer

3.2.1 Calculation of Contribution

The contribution is calculated on the cost of the capital expenditure associated with increasing the capacity of the system, less any subsidies, less the difference between the total of the replacement cost of the existing asset (if any), the depreciated cost of the existing asset, with the total then divided by the number of lots that are planned to be serviced by the scheme. For historical costs, an adjustment is made

to reflect funding costs. The result is the cost that will apply to each new lot.

For the purposes of calculating the sewer development contribution the volume flows are calculated on the size of the water inflow pipe as the outflow of sewage from a property is proportional to the inflow of water.

3.2.2 Charges are levied

A charge is levied either on each:

- New lot and/or connection granted, or
- Second or subsequent dwelling or connection on a pre-existing lot, or
- Resource consent or application for a larger service which will lead to additional demand on the sewer network, or
- Second or subsequent connection or application for consent that will lead to additional demand on the sewer network.

Note: Developments in DCAs incur development contributions for the particular DCA area they are in, and in addition, incur development contributions for the large scheme area.

Accompanying this policy are the Schedules and related maps. The Schedules provide the basis on which various development contributions are calculated, the amounts budgeted and the amounts payable for each contribution for each scheme area and development contribution area across the District.

3.2.2.1 Sewer Scheme Development Contributions other than the Ocean Outfall Project (Partial Growth)

Where:

- c** = capital expenditure that includes a growth component
- s** = subsidies, if any

- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- n** = total estimated number of lots in the area planned to be serviced as at the end of the LTP period
- w** = water connection size factor (for calculating water development contributions)
- r_{t-a}** = funding rate applied in respect of each year from the time of the works being carried out.

Contribution per lot equals:

In respect of future expenditure:

$$((c - s) - (r - d)) \times 1/n \times w$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times 1/n \times w \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots \times (1 + r_{t-x})$$

3.2.3 The Sewer Scheme Development Contribution (100% growth projects)

3.2.3.1 Sewer Scheme Development Contributions

Where:

- c** = growth component of capital
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- h** = total estimated number of additional lots in the area planned to be serviced by the end of the LTP period

w = water connection size factor (for calculating water development contributions)

r_{t-a} = funding rate applied in respect of each year from the time of the works being carried out.

Contribution per lot equals:

For future expenditure:

$$((c - s) - (r - d)) \times 1/h \times w$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times 1/h \times w \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

3.2.3.2 Ocean Outfall Project

Where:

c = loan outstanding amount that includes the growth component relating to capital expenditure

s = subsidies, if any

r = replacement cost of any infrastructure replaced

d = depreciated replacement cost of any infrastructure replaced

n = total estimated number of household units in the area planned to be serviced as at the end of a period of 35 years from the date of completion of the project

w = water connection size factor (for calculating water development contributions)

r_{t-a} = the funding rate applied in respect of each year from the time of the works being carried out

Contribution per lot equals:

$$((c - s) - (r - d)) \times (1/n) \times w$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times (1/n) \times (w) \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

The significance of the adjustment for replacement cost and depreciated replacement cost is that some assets have years of useful life left but are only being replaced to cope with the demand for extra capacity resulting from new subdivisions.

The effect of this adjustment is that if a new asset is to be replaced those causing the growth should pay for the cost of upgrading the asset as the existing asset would provide many years of future benefit and it is only being replaced because of the growth.

Conversely, for an existing asset, which is at the end of its useful life and due for replacement, people who connect in the future will only pay for the cost of increasing the system's size, not the full cost of replacing the existing asset.

3.2.4 Amalgamated Mandeville, Swannanoa, Ohoka Sewer

Where:

c = loan outstanding amount that includes the growth component relating to capital expenditure

s = subsidies, if any

r = replacement cost of any infrastructure replaced

d = depreciated replacement cost of any infrastructure replaced

n = total estimated number of additional household units in the area planned to be serviced as at the end of a period of 20 years from the date of completion of the project.

w = water connection size factor (for calculating water development contributions)

r_{t-a} = the funding rate applied in respect of each year from the time of the works being carried out

Contribution per lot equals:

$$((c - s) - (r - d)) \times (1 / n) \times w$$

The Mandeville Wastewater Pump Station (also known as Bradleys Road Pump Station, pipeline to Rangiora) Project services growth that is likely to occur over a period of greater than 10 years. This project was completed in response to growth with additional capacity for growth included.

3.2.5 Outline Development Areas

In addition to the above sewer scheme development contribution calculation, the DCAs have an additional contribution, for ODAs, which recognises the costs of the development of infrastructural services that are unique to that particular development.

There are two formulae – one for Southbrook and the other for all other DCAs.

3.2.5.1 The ODA Sewer Scheme Development Contribution (except Southbrook):

Where:

co = capital expenditure relating to growth in DCA

f = funding costs in respect of historical expenditure, if any

s = subsidies, if any

- pc** = development contributions previously received, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- dca** = estimated number of additional lots planned to be serviced in the development contribution area
- w** = water connection size factor (for calculating sewer development contributions)

Contribution per lot equals:

$$((co + f - s - pc) - (r - d)) \times (1/dca) \times w$$

The schedule details the actual costs relating to each Scheme.

3.2.5.2 The Southbrook DCA Sewer Scheme Development Contribution:

Where:

- co** = capital expenditure which includes a growth component
- f** = funding costs in respect of historical expenditure, if any (Council's current policy is to fund these from rates rather than development contributions)
- s** = subsidies or income received from other sources, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- m** = area (m²) of lot(s) being subdivided or developed
- a** = [Total area of the Southbrook DCA area (m²) less the area dedicated to the stormwater retention pond] less a 15% allowance for roading and reserves
- w** = water connection size factor (for calculating sewer development contributions)

Contribution per lot equals:

$$((co + f - s) - (r - d)) \times (1/a) \times (m) \times (w)$$

3.2.6 Water Connection Size Factor (for calculating Sewer Development Contributions)

Water Connection Size (mm)	Development Contribution Multiplication Factor
15mm	1.0 x Standard D.C.
20mm	1.2 x Standard D.C.
25mm	1.6 x Standard D.C.
32mm	2.1 x Standard D.C.
40mm	2.9 x Standard D.C.
50mm	4.4 x Standard D.C.

The connection rate may be negotiated where the applicant can show larger pipe size is required for fire-fighting or fire prevention.

3.3 Drainage

3.3.1 Calculation of Contribution

The contribution is calculated on the cost of the capital expenditure associated with increasing the capacity of the system, less any subsidies, less the total of: the replacement cost of the existing asset (if any) less the depreciated cost of the existing asset and then divided by the number of properties that the area is capable of servicing. For historical costs, an adjustment is made for funding costs. The result is the cost that will apply to each new lot.

3.3.2 Charges are levied

(Exemptions: Utility Lots and Boundary Adjustments):

Residential Zones

On subdivision creating additional allotment/s and subsequently for each additional household unit on the same lot (when either resource consent or building consent is granted).

Business Zones

For business properties, on subdivision creating additional allotment/s or on additional connection or network load on the same lot (when either a resource consent or a building consent is granted or at the time of connection).

Note: developments in DCAs incur development contributions for the particular DCA area they are in, and in addition, incur development contributions for the large scheme area.

Accompanying this policy are the Schedules and related maps. The Schedules provide the basis on which various development contributions are calculated, the amounts budgeted and the amounts payable for each contribution for each scheme area and development contribution area across the District.

3.3.3 Drainage Contribution

Where:

- c** = capital expenditure including a growth component
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- n** = total estimated number of lots in the area planned to be serviced as at the end of LTP period
- r_{t-a}** = the funding rate applied in respect of each year from the time of the works being carried out

Contribution per lot equals:

For future expenditure:

$$((c - s) - (r - d)) \times 1/n$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times (1/n) \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$

3.3.4 The Drainage Scheme Development Contribution

3.3.4.1 Drainage Scheme Development Contributions:

Where:

- c** = growth component of capital
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- h** = total estimated number of additional lots in the area planned to be serviced at the end of the LTP period
- r_{t-a}** = the funding rate applied in respect of each year from the time of the works being carried out

Contribution per lot equals:

For future expenditure:

$$((c - s) - (r - d)) \times (1/h)$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times (1/h) \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times (1 + r_{t-x})$$

The significance of the adjustment for replacement cost and depreciated replacement cost is that some assets have years of useful life left but are only being replaced to cope with the demand for extra capacity resulting from new subdivisions.

The effect of this adjustment is that if a new asset is to be replaced those causing the growth should pay for the cost of upgrading the asset as the existing asset would provide many years of future benefit and it is only being replaced because of the growth.

Conversely, for an existing asset, which is at the end of its useful life and due for replacement, people who connect in the future will only pay for the cost of increasing the system's size, not the full cost of replacing the existing asset.

3.3.5 Outline Development Areas

In addition to the above drainage scheme development contribution calculation, the DCAs have an additional contribution, for ODAs, which recognises the costs of the development of infrastructural services that are unique to that particular development.

3.3.5.1 The ODA Drainage Scheme Development Contribution (except Southbrook)

Where:

- co** = capital expenditure relating to growth in the DCA
- f** = funding costs in respect of historical expenditure, if any
- s** = subsidies, if any
- pc** = development contributions previously received, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- dca** = estimated number of additional lots planned to be serviced in the development contribution area

Contribution per lot equals:

$$((co + f - s - pc) - (r - d)) \times (1/dca)$$

The schedule details the actual costs relating to each DCA.

3.3.5.2 Rangiora/Southbrook Stormwater DCS Drainage Scheme Development Contribution

Where:

- co** = capital expenditure due to growth
- m** = area (m²) of that part of the lot(s) to be subdivided or developed less the area which is assessed as having been developed as at 1 July 2007
- a** = 0.85X + 0.1 (Z-0.85X)
- X** = area (m²) of all lots identified as Area X lots on Plan 2878, (those that are largely undeveloped) less the area of each of those lots assessed as developed at 1 July 2007
- Z** = gross area (m²) of all lots within the DCA, less that area contributing to pond B shown on Plan 2878.

For **Subdivision** within the Southbrook Industrial Area, the m² development contribution rate is calculated as follows:

$$co \times m/a$$

3.3.6 Drainage Adjustment Factor

The stormwater HUE is based on the expected runoff from impermeable surfaces. A typical Greenfields residential development on a 600m² allotment is assumed to have a run-off coefficient (or anticipated proportion of run-off) of 55 %. Runoff coefficient assessments are based on the Compliance Document for New Zealand Building Code Clause E1 Surface Water, which provides a list of typical runoff coefficients. Adjustments for drainage contributions for non-residential activity will be made on resource consent or building consent.

In the case of developments outside of DCAs and special stormwater management areas such as Southbrook, the stormwater development contribution will be calculated on the basis of the run-off coefficient. If the run-off coefficient is greater than 55%, additional development contributions will be

charged for development serviced by the District's reticulated stormwater collection systems.

3.4 Roading

3.4.1 Calculation of contribution

The contribution is calculated on the cost of the capital expenditure associated with increasing the capacity of the network, less any subsidies. The value of any financial contribution taken with respect to a particular development and roading project is subtracted also, so the contribution relates to extra work in the system.

This value is then divided by the number of projected new household units in the District. For historical costs, an adjustment is made for funding costs. The result is the cost that will apply to each new lot.

The calculation of roading contributions for DCAs relates to the cost of construction of collector roads (if any) that are required to connect the DCA to the District-wide roading network. The development contribution payable for these DCAs is based on the estimated cost of the collector road divided by the number of new allotments to be created in that DCA.

3.4.2 Charges are levied

A charge is levied either on each:

- New residential or non-residential allotment, or
- Second or subsequent dwelling, or
- Residential land use resource consent or building consent.

3.4.3 Outline Development Areas

In addition to the above roading development contribution calculation, the DCAs have an additional contribution, for ODAs, which apportions the costs of the development of main trunk roads that are unique to that particular development.

3.4.3.1 The District Roading Development Contribution

Where:

- c** = capital expenditure related to growth for that project
- f** = funding costs in respect of historical expenditure, if any
- s** = subsidies associated with the growth portion of the project, if any
- pc** = development contributions previously received in respect of that project
- fc** = financial contribution applicable to that roading project, if any
- h** = total estimated number of additional household units in the District over the remainder of the LTP period

Contribution per lot equals:

The sum of the following for each identified district roading project:

$$((c + f - s - pc) - fc) \times (1/h)$$

3.4.3.2 The ODA Roading Development Contribution (excluding Southbrook)

Where:

- co** = capital expenditure relating to growth in DCA
- f** = funding costs in respect of historical expenditure, if any
- s** = subsidies associated with the growth portion of the project, if any
- pc** = development contributions previously received in respect of that project
- fc** = financial contribution applicable to roading developments
- dca** = estimated number of additional lots planned to be serviced in the development contribution area

Contribution per lot equals:

$$((co + f - s - pc) - fc) \times (1/dca)$$

3.4.3.3 The Southbrook DCA Roading Scheme Development Contribution:

Where:

- co** = capital expenditure which includes a growth component
- f** = funding costs in respect of historical expenditure, if any (Council's current policy is to fund these from rates rather than development contributions)
- s** = subsidies or income received from other sources, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- m** = area (m²) of lot(s) being subdivided or developed
- a** = [total area of the Southbrook DCA area (m²) less the area dedicated to the stormwater retention pond less a 15% allowance for roading and reserves

Contribution per lot equals:

$$((co + f - s) - (r - d)) \times (1/a) \times m$$

3.4.4 Roading adjustment factor

The Council calculated the HUE for roading based on the typical number of vehicle movements generated by a development. A typical household is assumed to generate eight vehicle trips a day.

Appendix 4: Community Infrastructure Development Contributions

4.1 Calculation of contribution

The contribution is calculated on the cost of the capital expenditure relating to the development of community infrastructure to cope with growth of the District, less:

- Any subsidies
- The total of the replacement cost of the existing asset (if any)

- The depreciated replacement cost of the existing asset, and then divided by the total estimated number of household units in the District at the end of the LTP period.

For historical expenditure, an adjustment is made for funding costs. For 100% growth project, the calculation is based on the estimated number of additional household units projected for the LTP period.

4.2 Community Infrastructure Development Contribution:

Where:

- c** = growth component of capital expenditure
- s** = subsidies, if any
- r** = replacement cost of any infrastructure replaced
- d** = depreciated replacement cost of any infrastructure replaced
- n** = total estimated number of rating units in the District as at the end of the LTP period.
- r_{t-a}** = the funding rate applied in respect of each year from the time of the works being carried out.

Contribution per lot equals:

For future expenditure:

$$((c - s) - (r - d)) \times (1/n)$$

Plus in respect of historical expenditure, for each year in which capital expenditure including a growth component has been incurred:

$$((c - s) - (r - d)) \times (1/n) \times \text{a multiplier reflecting funding costs}$$

Where the multiplier is calculated along the following lines for each year in which historical expenditure occurred:

$$(1 + r_{t-1}) \times (1 + r_{t-2}) \times \dots (1 + r_{t-x})$$



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 financial forecast of Council's investment in associates in next 10 years (from 2024/25 to 2033/34) is listed below:

2024/2025	2025/2026	2026/2027	2027/2028	2028/2029
\$6.5m	\$6.6m	\$6.8m	\$6.9m	\$7.1m

2029/2030	2030/2031	2031/2032	2032/2033	2033/2034
\$7.2m	\$7.4m	\$7.5m	\$7.6m	\$7.8m

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

The date scheduled for Council to adopt the Long Term Plan 2024/2034 is Tuesday 25 June 2024.

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
Buildings:	
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	
Roads:	
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
Water systems:	
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
Sewerage Systems:	
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

Drainage Systems:	
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
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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 property, plant and equipment.



RATES POLICY

1. Purpose

The Local Government Act 2002 and Local Government (Rating) Act 2002 allow the Council to provide rates relief in the form of rates remission, rates postponement and discount for the early payment of rates.

The purpose of this policy is to outline the situations where the Council will provide rates relief to support the fairness and equity of the rating system or enhance the overall wellbeing of the Community.

2. Scope

This policy covers:

- Discount for the early payment of rates
- Rates postponement policy
- Rates remission policy
- The policy on Remission and Postponement of Rates on Māori Freehold Land.

3. Overall Policy Objectives

- 3.1.** The specific objectives for each individual policy are set out in this document. This section sets out the overall objectives the Council wants to achieve with its Rates Policy, which are to:
- 3.1.1.** Encourage the early payment of rates by providing a financial incentive (discount) to ratepayers who pay their rates in full early, thereby increasing cash flow at the start of the financial year and reducing the processing and delivery cost of future instalments.

3.1.2. Allow rates postponement as a tool to provide rates relief to deal with temporary adverse circumstances or hardship by delaying the payment of some or all of the rates to a future agreed date.

3.1.3. Define situations where the Council will remit (waive) rates to promote equity or deal with inconsistencies in the rating system.

3.1.4. Support the principles set out in the preamble to Te Ture Whenua Māori Act 1993 (noted below) by enabling the owners of Māori freehold land to occupy and make choices regarding the future use, purpose and development of their land in a way that is not impeded by the accumulation of rates arrears. Conservation activities are also supported by rates remission when land is set aside for this purpose.

“Whereas the Treaty of Waitangi established the special relationship between the Māori people and the Crown: And whereas it is desirable that the spirit of the exchange of kawanatanga for the protection of rangatiratanga embodied in the Treaty of Waitangi be reaffirmed: And whereas it is desirable to recognise that land is a taonga tuku iho of special significance to Māori people and, for that reason, to promote the retention of that land in the hands of its owners, their whanau, and their hapu, and to protect wahi tapu: and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whanau, and their hapu: And whereas it is desirable to maintain a court and to establish mechanisms to assist the Māori people to achieve the implementation of these principles.”

4. Discount for the early payment of rates in the current financial year (under section 55 of the Local Government (Rating) Act 2002)

4.1. Objective

4.1.1. To encourage ratepayers to pay their rates early and in one sum so as to minimise the Council’s processing and delivery costs and improve cash flow.

4.2. Criteria and Conditions

4.2.1. A discount of 4% of the rates listed in 4.2.2 will be allowed if the total rates assessed for the current year and all rates arrears, including rates collected on behalf of Environment Canterbury, are paid in full by the penalty date of the first instalment in the current year; or where an extended date for payment has been granted, on or before the extended date.

4.2.2. Rates that are subject to the discount are the Waimakariri District Council General Rate and Uniform Annual General Charge, Roding Rates, Community Parks and Reserves, Buildings and Grants Rates, Pegasus Services Rate, Community Library and Museums Rate, Community Swimming Pools Rate, Canterbury Museum Operational Levy Rate and Canterbury Museum Development Levy Rate.

5. Rates Postponement Policy (under section 110 of the Local Government Act 2002)

- 5.1. Section 87 of the Local Government (Rating) Act 2002 provides that the Council must postpone the requirement to pay all or part of the rates on a rating unit if it has adopted a rates postponement policy under Section 102(3)(b) of the Local Government Act 2002; the ratepayer has applied in writing for a postponement; and the Council is satisfied that the conditions and criteria in the policy are met.
- 5.2. Sections 88-90 of the Local Government (Rating) Act 2002 contain further provisions regarding rates postponement including the ability to add a fee to postponed rates, how postponed rates must be recorded and that postponed rates may be registered as a charge on a property.
- 5.3. The Rates Postponement Policy comprises:
- Rates postponement in cases of Financial Hardship
 - Rates postponement on Land Affected by Natural Calamity
 - Rates postponement on Land Affected by a Change in District Plan Zoning.
- 5.4. **Extreme Financial Hardship**
- 5.4.1. Where ratepayers experience serious financial hardship and are unable to pay their rates, the Council's priority is to work with them on an agreed payment plan to bring the rates up to date.
- 5.4.2. If the hardship is temporary, rates postponement can remove the immediate financial stress. This

delays rather than extinguishes the obligation to pay and over time reduces the owner's equity in the property therefore rates postponement is an option that is used sparingly.

5.4.3. Objective

To provide relief to ratepayers who are experiencing extreme financial hardship.

5.4.4. Criteria and Conditions

1. Rates will be postponed if the Council is satisfied after full inquiry that extreme financial hardship exists.
2. When considering whether rates postponement will be granted, consideration will be given to:
 - All of the ratepayer's personal circumstances including background to the ratepayer's situation
 - The likely period before the ratepayer's position could be expected to improve
 - The potential for the ratepayer's situation to deteriorate further
 - Any report from a budget adviser, if requested.
3. Wherever possible, rates postponement on the grounds of hardship will be for a finite period, and a payment plan shall be set up to clear the debt within this time.
4. If the rates are postponed, the ratepayer will be required to pay annually an amount equivalent to the maximum government rates rebate available for that year.
5. Other than in extraordinary circumstances, postponement will only be considered for rating units that are used as the residence of the applicant. If the postponement is for other than a residential rating unit, rates will be postponed for a finite period not exceeding five (5) years.

6. A postponement fee will be charged calculated on the average opening and closing balances for the period at an interest rate equal to the Council's weighted average cost of funds.

5.5. Land that has been detrimentally affected by a natural calamity

- 5.5.1. Occasionally events occur that are outside human control, such as a natural disaster, where damage occurs to property that was unforeseen at the start of the rating year.
- 5.5.2. The Government may pass legislation that enables the Council to provide rates relief, as occurred in 2010/11 with the Canterbury Earthquakes. In other circumstances this policy will ensure that the Council is able to respond quickly to offer rates postponement where appropriate.

5.5.3. Objective

To provide relief where a rating unit has been detrimentally affected by a natural calamity where the Council believes that hardship exists or would be caused by non-postponement of the whole or part of the rates.

5.5.4. Criteria and Conditions

1. When considering whether rates postponement will be granted, whether in part or in full, consideration will be given to:
 - The nature and severity of the event
 - The degree of damage to the subject land and other land in the District
 - Other financial assistance available
 - The effect of rates postponement on the remaining rating base and the ability of the Council to fund rates postponement.

2. Notwithstanding 5.7.5 below, rates postponed on land affected by a natural calamity will become payable when the land is restored to a useable state or the future of the land is otherwise determined.

5.6. Land subject to a District Plan zone change

5.6.1. Where business and residential areas expand into rural land, the value of land can increase at a rate greater than other rural land due to its potential for residential or business development. This can lead to inequity in rating where land is valued for its potential use rather than actual use.

5.6.2. Objective

To provide temporary rates relief to land impacted by an increase in rating valuation due to a change in District Plan Zoning or inclusion in a future development area, where the rating valuation of the land is in some measure attributable to the potential use to which the land may be put for residential or business purposes.

To preserve uniformity and equitable relativity with a comparable rating unit elsewhere in a rural zone in that part of the District where the rating valuation does not contain any “potential” value.

5.6.3. Criteria and Conditions

1. To qualify for postponement under this policy, the Council must be satisfied that the rating unit is situated in an area that has recently been rezoned or included in a future development area.
2. When considering whether rates postponement will be granted, consideration will be given to:
 - The extent that the rating valuation of the land is attributable to the potential use for residential, commercial or industrial development
 - The status of any resource consent that has been approved on the property
 - The length of time the property has been in the current ownership in relation to the timing of the change in zoning.

3. On approval of an application for rates postponement the Council will request its Valuation Service Provider to issue a special rates postponement value for that rating unit.
4. The rates postponement value will be determined so as to:
 - (a) Exclude any potential value that, at the date of the valuation, the land may have for residential, commercial or industrial development; and
 - (b) Preserve uniformity and equitable relativity with comparable parcels of land, the valuations of which do not contain any such potential value.
5. There is no right of objection to rates postponement values issued under this policy. (The owner still has the right to object to the rating valuation of the property in terms of the Rating Valuations Act 1988.)
6. The amount of rates postponed due to a change in District Plan zoning shall be the difference between the amount of the rates for that period calculated on the rateable value of the property and the amount of the rates that would be payable for that period if the rates postponement value of the property were its rateable value.
7. Notice of the amount of rates postponed shall be entered in the rating records and will be notified with the rates assessment issued in respect of that rating unit.
8. Subject to the rates postponement value remaining in force, rates postponed due to a change in the District Plan zoning will be remitted after five years from the commencement of the rating period in respect of which they were set and assessed, unless the postponed rates become payable in accordance with 5.7.5 of this policy.
9. Where part of the land ceases to qualify for rates postponement, and the balance of the rating unit still meets the criteria of this policy, the Council will require that a part only of the postponed rates will be required to be paid. The part of the postponed rates

to be paid will be in proportion to the value of the land that no longer qualifies for rates postponement.

5.7. Applications for Postponement General Criteria and Conditions

5.7.1. Applications must be in writing on the prescribed form.

5.7.2. Prior to approving an application for postponement of rates under this policy, the Council will require evidence that:

- The applicant has had access to independent financial advice and understands the effects of rates postponement on their equity in the property
- All joint property owners agree to rates postponement
- Where there is a mortgage on the property, the mortgagee agrees to rates postponement.

5.7.3. The Council will require annual confirmation that any dwelling or other improvements on land where rates postponement is in place is fully insured.

5.7.4. Rates postponement will apply from the beginning of the rating year in which the application is made, although the amount postponed may include arrears from previous years.

5.7.5. Postponed rates will become payable on the earliest of the following dates:

- The interest of the person who was the ratepayer at the date on which the rates postponement was approved becoming vested in another person other than:
 - a. The ratepayer’s spouse or de facto partner, or former spouse or de facto partner; or
 - b. The executor or administrator of the ratepayer’s estate; or
 - c. Where the ratepayer was the proprietor of the interest as a trustee, the new trustee under the trust

- The rating unit is subdivided, changes use or is sold
- At a date specified by the Council at the time the application is approved
- In the event of a change in the ratepayer's circumstances, on written notice by the Council.

5.7.6. Penalty charges (pursuant to section 57 and 58 of the Local Government (Rating) Act 2002) will not be added to postponed rates.

5.7.7. The amount of rates postponed, including postponement fees where applicable, will be secured by a Statutory Land Charge on the Record of Title of the Rating Unit.

5.7.8. The administrative cost of setting up the postponement including any costs of registering, updating or releasing the charge on the Record of Title will be met by the applicant at the time the application is approved or added to the amount postponed.

5.7.9. Where a rates postponement arrangement is in place, the Council will send an annual statement at the start of each rating year showing:

- The total amount of postponed rates
- The interest rate charged for the year
- Accrued interest
- Any fees charged during the year.

5.7.10. The amount of rates postponed will be reported annually to the Audit and Risk Committee.

6. Rates Remission Policy (under section 109 of the Local Government Act 2002)

6.1. Introduction

6.1.1. The Council may waive the requirement to pay rates only where it has a rates remission policy in place that authorises the waiver.

6.1.2. Section 102(3)(a) of the Local Government (Rating) Act 2002 provides that the Council may adopt a Rates Remission Policy. Section 109 outlines what a remission policy should contain, and section 109(2A) requires that any remission policy must be reviewed at least once every six years.

6.1.3. Section 102(2)(e) of the Local Government Act 2002 requires the Council to have a policy for the remission and postponement of rates on Māori Freehold Land.

6.1.4. Sections 85-86 of the Local Government (Rating) Act 2002 allows the Council to remit rates if it has a policy to do so, and the conditions of the policy are met.

6.1.5. The Rates Remission Policy comprises:

- Remission of Rates Penalty charges
- Remission on Dwellings in commercial zones
- Remission on Targeted rates for water and sewer on subdivided sections
- Remission on Land affected by natural calamity
- Remission on Properties damaged by a natural disaster
- Remission on Unclaimed or abandoned land parcels
- Remission in Miscellaneous circumstances
- Remission of Fixed charges on rating units used jointly as a single unit
- Remission of Postponed rates
- Remission of Eastern Districts Sewer rates (incorporating remission for sewer pan rates for schools, churches and non-profit organisations)
- Remission on Land used as a link strip
- Remission and Postponement of Rates on Māori Freehold Land

6.2. Rates Penalty Charges

6.2.1. The Council may by resolution add a penalty not exceeding 10% to rates that are unpaid after the penalty date and a second penalty on rates arrears that remain owing in subsequent financial years.

6.2.2. Circumstances can arise where it is fair and reasonable to not enforce payment of the penalty and a remission policy provides authority to waive payment of the penalty.

6.2.3. Objective

To enable the Council to remit rates penalty charges where it is considered fair and equitable to do so.

To manage the level of rates penalty arrears on multiple-owned Māori land and reduce the rates provision for doubtful debts.

6.2.4. Criteria and Conditions

Penalty charges will be remitted:

- Where the penalty has been incurred as the result of a Council error
- In other circumstances on receipt of a written application, an instalment penalty may be remitted where the rates are brought up to date and no penalty charges have been remitted in the last two years (other than due to Council error)
- As part of an approved payment plan to clear rates arrears over an agreed period
- Arrears penalty charges will be remitted on multiple-owned Māori freehold land where the current year's rates are being paid, or are remitted under the Council's policy for Remission of Rates on Māori Freehold Land
- In other circumstances if the Council believes it would be fair and equitable to grant a penalty remission.

6.3. Dwellings in commercial zones

6.3.1. Where business areas expand and develop into previously residential land, the value of property can increase at a rate greater than other surrounding residential land due to its potential business use.

6.3.2. This policy provides rates relief to properties where the residential use continues and the Council is satisfied that the rating valuation of the land is in some measure attributable to the potential use to which the land may be put for business purposes.

6.3.3. Objective

To achieve equity with a comparable rating unit elsewhere in a residential zone in that part of the District where following a change in zoning, a residential dwelling is impacted by an increase in rating valuation due to the potential use to which the land may be put for commercial, industrial or business purposes.

6.3.4. Criteria and Conditions

1. Special rating values will be applied to rating units in commercial, industrial or business zones that are used as the private residential dwelling of the ratepayer where in the opinion of the Council's Valuation Service Provider the rateable value of the rating unit has been inflated due to the zoning of the property.
2. Applications received during a rating year will apply from the start of that rating year. Remissions will not be backdated to previous rating years.
3. Where a property is identified as meeting the criteria in clause 1 of 6.3.4, the Council will direct its valuation service provider to prepare a valuation that will treat the rating unit as if it were a comparable rating unit elsewhere in a residential zone in that part of the District.
4. There is no right of objection to rates postponement values issued under this policy. (The owner still has the right to object to the rating valuation of the property in terms of the Rating Valuations Act 1988.)

5. Remissions will be granted on all rates that are set and assessed on either the land value or capital value of the rating unit. The remission will be the difference between the rates that would have been set and assessed on the rateable values and the rates set and assessed on the special values allocated under this policy.

6. This policy does not apply to commercial accommodation, rented houses or purpose-built residential accommodation in business areas or residences built after the zoning change.

6.4. Targeted rates for water and sewer on subdivided sections

6.4.1. Rates on newly subdivided sections are paid by the developer until the section is sold. Depending on the property market, sales may not occur for several years. The payment of rates for services on multiple sections that are not being used can place a financial burden on a developer, particularly when the developer has funded the installation of services and development contributions and income from section sales is not being realised.

6.4.2. Objective

Provides rates relief to the developer of a subdivision by allowing a remission of the water and sewer targeted rates on sections that have recently been subdivided and not sold.

6.4.3. Criteria and Conditions

1. For newly subdivided sections that are still in the name of the original developer of the subdivision, targeted rates for the operation of water and sewer services will be remitted on all but one section in the subdivision.
2. The remission will apply for the first two rating years after the issue of a Certificate of Title.
3. To avoid doubt, where the same developer owns more than one subdivision, rates are payable on one section in each subdivision to which this remission applies.

4. This remission does not apply to targeted loan rates or to the Ashley water rates collected on behalf of the Hurunui District Council.

6.5. Land Affected by Natural Calamity

6.5.1. Occasionally events occur, such as a natural disaster, outside human control where damage occurs to property that was unforeseen at the start of the rating year.

6.5.2. This policy enables the Council to approve a rates remission where land has been damaged in a natural disaster to an extent where it would be inequitable to require full payment of rates.

6.5.3. Objective

To provide discretion to remit rates where a rating unit has been detrimentally affected by a natural calamity.

6.5.4. Criteria and Conditions

1. Applications must be made in writing on the prescribed form and signed by the owner(s) of the rating unit.
2. Full details must be provided of:
 - The nature of the event that caused the damage and the degree of damage to the land
 - If the damage is temporary and the land is expected to return to its previous use in the future, an estimate of the time it will take the land to recover to a useable state
 - The steps that the owner will take to achieve this should be provided
 - The level of assistance from other agencies that may be available.
3. The Council may ask for a report from a registered engineer or other similarly qualified expert.
4. The amount of remission given in any case will be set by the Council following the event having regard to:
 - The severity of the event and the degree of damage to the subject land and other land in the District

- Other financial assistance available
- The effect of rates remissions on the remaining rating base.

6.6. Properties Damaged by Natural Disaster

6.6.1. This policy enables the Council to provide rates relief where buildings are not inhabitable until the property becomes habitable or the improvements are removed and the rates are reassessed on vacant land.

6.6.2. Objective

To provide rates relief where properties have been severely damaged by the Canterbury Earthquakes or other natural disaster to an extent that they are no longer habitable.

6.6.3. Criteria and Conditions

1. Rates set out in the table below will be remitted on properties that are uninhabitable due to damage caused by natural disaster, until the property becomes habitable or is sold.
2. Remissions will take effect from the rates quarter following approval of the application until the property becomes habitable or is sold.
3. Applications for remissions under this policy are to be made in writing by the property owner and received by the Council within three months of the property becoming uninhabitable. Applications received outside this timeframe may be considered at the discretion of the Council. A separate application is required for each property where remissions are being sought.
4. If the Council has already approved a rates remission for a property under an earlier version of this policy, and the property meets the criteria of this policy, a new application is not required.
5. This remission is not available where residents vacate a habitable property while repairs are carried out.

Rates that will be remitted

- Sewer operating rate
- Water rate
- Kerbside refuse and recycling
- Community parks and reserves buildings and grants rate
- Community library and museums rate
- Community swimming pools rate
- Canterbury Museum operational rate
- Canterbury Museum development levy rate
- Promotion and economic development rate
- Central business area rates

6.7. Unclaimed or Abandoned Land Parcels

6.7.1. There are a small number of rating units in the District that are unclaimed or abandoned. Often this land has been isolated after subdivision or ownership transfer has been overlooked. These properties are legally rateable so must remain on the rating roll and have rates assessed but there is no ratepayer identified.

6.7.2. Where possible, unclaimed land is sold or transferred to adjoining property owners. In the cases proposed to be covered by this policy, the value, location, or nature of the land makes it uneconomic to do this.

6.7.3. Objective

Avoid administration costs and accumulated rates arrears where it is unlikely that rates assessed on an unclaimed or abandoned rating unit will be collected.

To remit rates on rating units that are unclaimed or abandoned, are not occupied or used for any purpose and in the Council's opinion are not suitable for sale or lease.

6.7.4. Criteria and Conditions

1. Rates or arrears owing at the time an application is approved will be remitted in full.

2. Remissions under this policy will be approved where there is no owner or occupier liable for the payment of rates and where it is not practical or economic to sell or transfer the land into new ownership.

6.8. Miscellaneous Circumstances

6.8.1. It is recognised that not all situations in which the Council may wish to remit rates will be provided for in specific policies. Situations can also arise as an unintended consequence of the application of Council's rating policies that need to be addressed in the current rating year.

6.8.2. Objective

To provide the flexibility to grant a rates remission in extraordinary circumstances arising during a rating year where the Council considers that a rates remission is appropriate and no other remission policy applies.

6.8.3. Criteria and Conditions

1. Applications for remission must be made in writing and outline the reasons why rates relief is justified.
2. Each circumstance will be considered by Council on a case by case basis.
3. A decision on whether to grant a remission, the amount of remission, and any terms or conditions will be made by the Council.

6.9. Fixed charges on Rating Units Used Jointly as a Single Unit

6.9.1. Section 20 of the Local Government (Rating) Act 2002 provides that two or more rating units must be treated as one unit for setting a rate if those units are owned by the same person or persons; and used jointly as a single unit; and are contiguous or separated only by a road, railway, drain, water race, river or stream. The effect of this is that only one set of rates assessed by fixed charge per rating unit or separately used or inhabited part of a rating unit applies. All three criteria must be met for a rating unit to qualify.

6.9.2. This policy extends the benefits of Section 20 of the Local Government (Rating) Act 2002 to situations where multiple rating units are used as a single property unit but the ownership is not exactly the same, e.g. one rating unit may be owned by a Trust; or where blocks of non-contiguous land are in the same ownership and used as a single unit. This recognises that many farming units in the District are made up of smaller non-contiguous blocks of land.

6.9.3. Objective

To provide rates relief where two or more separate rating units that are, in the Council's opinion, used jointly as a single property are either:

- in common ownership; or
- contiguous or separated only by a road, railway, drain, water race, river or stream.

6.9.4. Criteria and Conditions

1. Full rates will be set and assessed on the first rating unit, with associated rating units receiving a remission of 100% of the rates referred to in this policy.
2. This remission will apply from the next 1 July after the application is approved.
3. The qualifying rates for this remission are the uniform annual general charge set in accordance with Section 15 of the Local Government Rating Act 2002, and targeted rates set under Section 16 on a uniform basis that are calculated in accordance with section 18(2) or clause 7 of Schedule 3 of the Local Government (Rating) Act 2002.

6.10. Postponed Rates

6.10.1. The Policy for Rates Postponement on land subject to a District Plan Zone Change allows postponed rates to be remitted after a period of five years from the date the rates were assessed. This policy provides the authority for the postponed rates to be remitted.

6.10.2. Objective

To authorise the remission of rates that have been postponed in accordance with one of the Council's rates postponement policies where the criteria and conditions of the postponement policy relating to rates remission have been met.

6.10.3. Criteria and Conditions

Where the conditions of a rates postponement policy provide for the remission of rates, and those conditions have been complied with over the term of the postponement period, the Council will remit postponed rates without any further application being required by the ratepayer.

6.11. Eastern Districts Sewer Rates (Incorporating Remission of Sewer Pan Rates for Schools, Churches and Non-profit Organisations).

6.11.1. The Eastern Districts Sewer Scheme is the Council's largest. It comprises approximately 18,000 rating units and services the towns in the eastern part of the District.

6.11.2. Funding for the Eastern Districts Sewer scheme is by a rate on each water closet or urinal connected to the scheme. The Council recognises that this method of rating can be harsh on rating units where additional facilities must be provided to meet peak demand, but the capacity is more than what would be required for regular operating.

6.12. Schools, Churches and Non-profit Organisations

6.12.1. Many of the rating units that are required to provide multiple pans to meet peak use are schools, churches and non-profit organisations. The Council was concerned that hardship would exist for this group of ratepayers even after the remission for multiple pans had been applied.

6.12.2. It was considered that a further remission was appropriate for these groups, and that this remission should apply to rating units with three or more pans to provide rates relief to smaller clubs that were experiencing financial hardship due to the increase in sewer rates after the ocean outfall upgrade was completed.

6.12.3. The remission for schools, churches and non-profit organisations will be applied to the resulting amount after the first remission has been applied.

6.12.4. Objective

To ensure equitable and fair application of sewer rates on rating units containing five or more water closets or urinals where the Council is satisfied that the purpose of the multiple pans is to provide capacity to meet a peak demand.

To provide further rates relief to schools, churches and non-profit organisations that pay rates based on three or more pans.

6.12.5. Criteria and Conditions

1. A remission will be provided according to a sliding scale based on the number of water closets or urinals provided in the rating unit.

The amount of the remission will be:

Rating Units containing 5-8 pans	remission of 10% of the annual charge
Rating Units containing 9-12 pans	remission of 25% of the annual charge
Rating Units containing 13-16 pans	remission of 35% of the annual charge
Rating Units containing more than 16 pans	remission of 50% of the annual charge

2. The remission will not apply where the multiple pans are contained within separately used or inhabited parts of a rating unit e.g. multiple flats or shops on one rating unit.

- A further remission will be applied to rating units that contain a school, church, or non-profit organisation. This remission will be calculated on the amount owing after the first remission has been deducted.

The amount of the second remission will be:

Number of Pans	Amount of Remission
3	33.33% of the annual charge
4	50% of the annual charge
5 or more	40% of the annual charge

- Provided that where due to the discounts available for multiple pans, a step in the scale of pan charges results in a charge higher than the next step up the scale, the rating unit shall pay the lower of the two charges.

6.13. Application of combined Eastern Districts Sewer Remissions

Number of Pans	Multiple Pan Remission % of rates remitted	Community Organisation Remission % of rates remitted	Combined Remission % of rates remitted
1-2	0	0	0
3	0	33.3%	33.3%
4	0	50%	50%
5-8	10%	40%	46%
9-12	25%	40%	55%
13-16	35%	40%	61%
16+	50%	40%	70%

6.14. Land used as a Link Strip

6.14.1. A “link strip” is a very small parcel of land created during subdivision to protect the interests of the owner against future developments accessing services without contributing a share of the extra/over cost of providing the services. It creates a barrier between the road and private land or between two land parcels.

6.14.2. Objective

To ensure that the developer of a subdivision is not disadvantaged by the assessment of unreasonably high rates by using a link strip to protect their investment in the installation of roads and utility services that will benefit future developers of adjacent land. This policy also recognises that link strips are temporary and of a size that has no practical use.

6.14.3. Criteria and Conditions

- A remission of 100% of the rates set and assessed on land set aside as a link strip will be made until the land ceases to be used as a link strip.
- Any rates arrears on link strip land owing at the commencement of this policy will be remitted.

6.15. Remission and Postponement of Rates on Māori Freehold Land

6.15.1. The Local Government (Rating of Whenua Māori) Amendment Act 2021 amended the Local Government (Rating) Act 2002 in respect to setting rates on Māori freehold land. Among other changes the amendments introduced the following, which apply separately to the provisions of this policy:

- An unused rating unit of Māori freehold land becomes non-rateable
- Land that is subject to a Nga Whenua Rahui Kawenata (Conservation covenant) under section 77A of the Reserves Act 1977 or section 27A of the Conservation Act 1987 becomes non-rateable
- A person developing or intending to develop Māori freehold land may apply for a remission of rates
- A dwelling that is used separately from other land in a rating unit of Māori freehold land may, on request, be held separately for rating purposes to the balance of the land in that rating unit

- Two or more rating units of Māori freehold land may be treated as one unit for rating purposes if they are being used by the same person and were derived from the same original block of Māori freehold land
- The Chief Executive has authority to write off rates of deceased owners of Māori freehold land or rates that cannot be recovered.

6.15.2. Objective

To support the principles set out in the preamble to Te Ture Whenua Māori Act 1993 and Schedule 11 of the Local Government Act 2002 to promote the retention of Māori freehold land in the hands of its owners and to enable the owners to occupy, use and develop the land.

6.15.3. Criteria and Conditions

- The Council may on its own motion or on the written application of any owner or group of owners remit up to 100% of the rates on any rating unit containing Māori freehold land or a Separate Rating Area created under Section 98A of the Local Government (Rating) Act 2002 where:
 - the land is in multiple ownership and there is no formal occupation or lease agreement; and
 - any use of the land is minor, informal or unauthorised; and
 - the rates are not being paid; and
 - the size, location, lack of fencing or other features preclude the productive or practical use of the land.
- Applicants for a rates remission under this policy may seek the assistance of Te Rūnanga o Te Ngāi Tū Ahuriri prior to making an application.
- Rates remissions shall continue until the use of the land changes so that the provisions of clause 1 of 6.15.3 of this policy no longer apply.
- Work completed by an adjoining property owner to keep the property in a tidy or manageable condition

is not considered to be occupation in terms of this policy unless the land is fenced off for the exclusive use and benefit of that person.

5. The taking of plant material for traditional or medicinal purposes is not considered to be occupation in terms of this policy.
6. Details of all rates remissions granted under this policy will be reported to the Mahi Tahī Committee.
7. Any rating unit that receives a rates remission under this policy shall be recorded in a register.
8. Land shall be inspected at least annually to ensure that the land continues to qualify for a rates remission. The amount and timing of any rates relief provided under this policy is entirely at the discretion of the Council.
9. The Council will not postpone the requirement to pay rates on Māori freehold land, other than in terms of any policy adopted under Section 102(3)(b) of the Local Government Act 2002.

6.15.4. Conservation

1. Where land has been formally set aside for preservation or conservation purposes and there is not a Ngā Whenua Rāhui Kawenata under section 77A of the Reserves Act 1977 or section 27A of the Conservation Act 1987, a rates remission of up to 100% may be granted. The amount of the remission will depend on:
 - a. the proportion of the property that is being used for conservation purposes; and
 - b. the desirability of preserving particular natural, historic or cultural features within the district; and
 - c. whether, and to what extent, the preservation of particular natural or historic or cultural features might be prejudicially affected if rates remission is not granted in respect of the land on which they are situated; and

- d. whether and to what extent preservation of particular natural or historic or cultural features are likely to be encouraged by the granting of a rates remission.

6.15.5. Land Under Development

1. Section 114A of the Local Government (Rating) Act requires the Council to consider any application by a ratepayer for a remission of rates on Māori freehold land if the ratepayer has applied in writing for a remission on the land; and the ratepayer or another person is developing, or intends to develop, the land.

7. Delegations

- 7.1. Customer Services Officers and the Rates Team – to approve on application remission of one instalment penalty charge in a two year period on any rating unit under clause 6.2.4.
- 7.2. Rates and Debtors Team Leader – to approve applications that meet the requirements of this policy except those where approval is delegated to the General Manager, Finance and Business Support or the Audit and Risk Committee.
- 7.3. General Manager, Finance and Business Support – to hear and decide any appeal against a decision made to decline an application for rates postponement or remission except where a decision has been made by the Audit and Risk Committee. Approval of rates penalty remissions in accordance with Council’s Delegations Manual.
- 7.4. Audit and Risk Committee – to consider and make a final decision on applications for rates remission on Māori freehold land under development under Section 114A of

the Local Government (Rating) Act 2002 and on the Rates Remission under clause 6.8 Miscellaneous Circumstances. Approval of rates penalty remissions authorised in the Council’s Delegations Manual.

- 7.5. Mahi Tahī Committee – to oversee, review and monitor implementation of 6.15. the Policy for Remission and Postponement of rates on Māori freehold land, including advising the Council on applications for rates remission on land that is under development or set aside for conservation purposes, and to hear and make a final decision on any appeal that is referred to it on an application for remission under the Policy for Remission and Postponement of rates on Māori freehold land that has been declined.

8. Definitions

Case by case basis – Decisions are made separately, each according to the facts of the particular situation.

Church – Any rating unit described in Clause 9 of the First Schedule to the Local Government (Rating) Act 2002.

Extraordinary circumstances – Exceptional or unforeseen situation that is outside the ratepayer’s control.

Link strip (aka segregation strips) – Small strips of land (typically 75mm wide) created when land is legalised in order to prevent the land adjoining a road or serviced area from having a legal right to access the road or services.

Māori freehold land – Land whose beneficial ownership has been determined by the Māori Land Court by freehold order.

Non-profit organisation – Any rating unit used principally for games or sports (other than horse racing, trotting, or dog racing) or for the promotion of the arts, any purpose of recreation, health, education or instruction for the benefit of residents of the District provided that:

- the land is not used for the private pecuniary profit of any members of the society or association; and
- the organisation does not charge commercial fees; and
- the Council is satisfied that the use is generally open to all residents and meeting a need of the District.

Rateable Value – Defined in Section 13(3) of the Local Government (Rating) Act 2002.

Rates Postponement Value – Determined by the Council's Valuation Services Provider so as to exclude any potential value that, at the date of the valuation, the land may have for residential, commercial or industrial development; and preserve uniformity and equitable relativity with comparable parcels of land, the valuations of which do not contain any such potential value. The rates postponement value will reflect the proximity of the rating unit to the town and will therefore be higher than a more remote rural property. Rates postponement values allocated under this policy are final and there is no right of objection against the level of valuation.

Rating Year – The Council's financial year 1 July to 30 June.

School – Any rating unit described in Clause 6(a), (b) and (c) of the First Schedule to the Local Government (Rating) Act 2002.

Special Values – The values allocated in accordance with Section 6.3 of this policy. Special rating values will be applied to rating units in commercial, industrial or business zones that are used as the private residential dwelling of the ratepayer where in the opinion of the Council's Valuation Service Provider the rateable value of the rating unit has been inflated due to the zoning of the property or potential use of the rating unit.

Special values allocated under this policy are final and there is no right of objection or appeal. (The owner still has the right to object to the rating valuation.)

Uninhabitable – As a result of damage caused by earthquake or natural disaster, the property:

- has been deemed by a qualified structural engineer or Council building inspector to be structurally unsound and therefore unsafe to occupy; or
 - has been determined to be uninhabitable by the EQC/Insurance Company; or
 - the house has been demolished
- and
- The property is not being lived in or otherwise occupied or used.

9. Questions

Any questions regarding this policy should be directed to the Rates and Debtors Team Leader in the first instance.

10. Relevant documents and legislation

- Local Government Act 2002
 - Section 108 Policy on Remission and Postponement of rates on Māori Freehold Land
 - Section 109 Rates remission policy

- Section 110 Rates postponement policy
- Schedule 11 Matters relating to rates relief on Māori freehold land
- Local Government (Rating) Act 2002
 - Section 55 Policy for early payment of rates in current financial year
 - Section 85 Remission of rates
 - Section 86 Recording remitted rates
 - Section 87 Postponement of requirement to pay rates
 - Section 88 Postponement fee may be added to postponed rates
 - Section 89 Recording postponed rates
- Delegations Manual.

11. Effective date

1 July 2024

REVENUE AND FINANCING POLICY

1. Introduction

This Revenue and Financing Policy summarises the funding of activities undertaken by the Council with a view to achieve the fairest funding mix for the community as a whole.

The overall objective is:

To ensure users and beneficiaries of Council services pay what is fair and equitable, balancing the current ratepayers ability to pay against affordability for future generations.

The Council's goal is that a consistent approach is used when considering the rating mechanisms that apply to funding each activity. Accordingly, the Council applied the following guiding principles:

- Services relating to a property, such as Sewer and Water, are set and assessed per rating unit, separately used or inhabited part (SUIP) of a rating unit, per unit of water supplied or as a fixed charge per water closet or urinal.
- Services that relate more to community or have an impact on the value of property, such as District Planning, are rated for on capital value.
- Services that relate more to individuals, such as recreation activities, are set and assessed per rating unit or SUIP, taking into account the use to which the land is put.
- Services that benefit land, such as land drainage, are set on land value or land area.

Rates provide the budgeted net funding requirement of the Council's works programme published in the Long Term Plan (LTP) after allowing for revenue from other sources such as fees, user charges and subsidies. Rates are set

and assessed on each rating unit under the statutory provisions of the Local Government (Rating) Act 2002.

2. Policy context

Requirements of the Local Government Act 2002. Sections 102 and 103 of the Local Government Act 2002 require that a local authority have a revenue and financing policy demonstrating how operational expenditure and capital expenditure are funded or financed from:

- a. general rates (including choice of valuation system, differential rating, uniform annual general charges);
- b. targeted rates;
- ba. lump sum contributions;
- c. fees and charges;
- d. interest and dividends from investments;
- e. borrowing;
- f. proceeds from asset sales;
- g. development contributions;
- h. financial contributions under the Resource Management Act 1991;
- i. grants and subsidies;
- ia. regional fuel taxes under the Land Transport Management Act 2003;
- j. other sources of revenue.

Section 101(3)(a) of the Local Government Act 2002 further requires that a local authority has, for each activity funded, shown it has given consideration to the:

- i. community outcomes to which the activity primarily contributes;
- ii. distribution of benefits between the community as a whole, any identifiable part of the community and individuals;

- iii. the period in or over which those benefits are expected to occur;
- iv. the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity;
- v. the costs and benefits, including the consequences for transparency and accountability, of funding the activity distinctly from other activities.

Section 101(3)(b) of the Local Government Act 2002 also requires that the Council consider the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental, and cultural well being of the community.

These matters are considered for each significant activity.

3. Policy statement

General Rate

The Council considered each activity that was previously funded by the General Rate and using the guiding principles referred to above, determined the beneficiaries and fairest mechanisms to recover the cost of the activities.

The funding choices resulted from application of the following guiding principles:

- Services that relate more to community, or have an impact on the value of property, such as District Development Planning, are rated for on capital value
- Services that relate more to individuals are set and assessed per rating unit.

The Council considers that a Uniform Annual General Charge per rating unit best reflects the benefits that

are attributable to individuals. The Council has used Capital Value as the basis for setting a rate where the activity may impact directly or indirectly on the value of the property, or where the benefits relate to the wider community rather than individual people.

The following table illustrates the Council's funding allocations for General rate activities. Activities that principally benefit individuals are funded by a Uniform Annual General Charge, where the benefit is to both individuals and properties or to the community there is an allocation between the Uniform Annual General Charge and Capital Value based rates. Services that benefit property are funded by a rate on capital value.

Refer to each significant activity later in this policy to ascertain the basis for the allocation for each activity.

NOTE: The Council has decided to retain the Uniform Annual General Charge at \$135 and not increase the charge to this calculated amount.

Basis of Uniform Annual General Charge

The allocation of costs based on the 2024/25 costs

Activity	Share of costs to be funded by rates	% From Uniform Annual General Charge	% From General Rate	Costs to be funded from UAGC	Costs to be funded from General Rate
Governance	3,044,517	80	20	2,435,614	608,903
District Planning	2,015,747	20	80	403,149	1,612,598
Environmental Services	1,270,975	95	5	1,207,426	63,549
Building Compliance Enforcement	382,990	95	5	363,841	19,149
Building Control	99,000	95	5	94,050	4,950
Civil Defence	739,923	50	50	369,961	369,962
Public Conveniences	994,924	95	5	945,178	49,749
District Policy and Strategy, Communications and Planning Development	1,739,044		100	-	1,739,044
Community Engagement	711,554		100	-	711,554
Refuse Disposal	1,026,000		100	-	1,026,000
Waste Minimisation	60,700		100	-	60,700
Cemeteries	234,539	100		234,539	-
Community Development	786,565	100		786,565	-
Crime Prevention	171,776		100	-	171,776
Youth Development	133,102		100	-	133,102
Economic Development and Promotion	832,888		100	-	832,888
Central Business Areas	298,960		100	-	298,960
Water Race	19,640		100	-	19,640
Southbrook Drainage	106,971		100	-	106,971
3 Waters Reform	32,167		100	-	32,167
Pegasus Drainage	20,397		100	-	20,397
Water Zone At Drainage	276,513		100	-	276,513
Flood Response	1,002,661		100	-	1,002,661
Covid-19 Loan	235,148		100	-	235,148
Community Buildings	-	100		-	-
Dividend	(723,693)	100		(723,693)	-
Transfer from Housing/Property/Investment	(1,460,000)	100		(1,460,000)	-
Transfer from Ashburton Farms Fund	(210,000)	100		(210,000)	-
Transfer from Reserves	(2,191)	100		(2,191)	-
Credit Balance Reduction	70,000	100		70,000	-
GST				656,166	1,409,457
Revenue Required				5,030,605	10,805,836
Number of properties subject to UAGC				28,289	
Assessed UAGC				177.83	
Proposed UAGC				135.00	

District wide targeted rates

Roading rate

The Council considers that the roading network is a District-wide activity. The roading network is managed as one asset and the maintenance and renewal benefits the wider community and properties in the District.

While the Council is eligible for subsidies from NZ Transport Agency that contribute to the maintenance and renewal of the roading network, the balance of the costs must be recovered by way of rates.

Individuals benefit as each has an equal opportunity to use the network and to an extent, many within the community make similar use of the network. Hence, the Council considers that 20% of the rates requirement should be recovered by way of a fixed amount per rating unit across the District, which reflects the equal opportunity to use the asset.

The Council considers that the balance of the rate requirement (80%) should be recovered by a rate in the dollar based on the capital value of a property. The Council considers that capital value better reflects the supporting infrastructure and the impact that access has on the value of a property. Also the higher the capital value the property has, the greater the likelihood of increased use of the roading network or damage caused to the network, particularly in respect of large rural, commercial or industrial properties.

When determining the appropriate mechanism to recover the cost, the Council considered that both individuals and properties benefit from the Roothing activity. The Council discounted the option of creating separate rating areas within the District as it felt any separation would be artificial given the open access of the roading network, where any person can drive on any public road.

Under a system of capital value rating, the Council considers that the roading infrastructure in relation to

a property (including roadways, bridges & culverts, footpaths, lighting etc) is reflected within the capital value of the property.

Separate targeted areas will be used where a benefit exists for a defined group, where residents have entered into a cost sharing arrangement with the Council for seal extension work.

The Council considered, but decided against, creating a differential category for high use properties, as to some extent they already contribute through road user charges, which are collected and partially returned via the NZ Transport Agency subsidy.

Community services rates

Community services includes the following activities:

- Recreation reserves, including sports grounds
- Community buildings, including halls and community centres
- Community grants
- Swimming pools
- Libraries.

Community services rates are targeted according to 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.

This does mean that rating units that have more than one dwelling will incur multiple charges. For example, a property that has three flats will incur three charges.

This approach has been applied because the Council considered that the services provided relate primarily to people.

In addition to rating units used for residential and business purposes, the Council agreed that a contribution towards the cost of neighbourhood

reserves should be made by vacant land in the five main towns as the value of land benefits from the availability or proximity of neighbourhood reserves.

The Council did consider the option of charging based on location, with those closer to the services paying more. However, given the relatively compact nature of the District and the fact that every person has equal opportunity to use the facilities encapsulated by this charge, with the exception of neighbourhood reserves in the five main towns, the only differential should be based on the higher level of service for neighbourhood reserves. Past Council surveys have indicated users of community facilities are spread throughout the District. There are few neighbourhood reserves outside the main towns.

Council considered that an additional separate fixed amount per rating unit should be paid by properties in Pegasus to cover the higher level of service in that town in relation to street trees. Ratepayers within the town are required to cover 80% of the maintenance cost of street trees in the town.

The Council believes that rates for Community Services should be more transparent and therefore the following activities will be disclosed on the rate assessment as separate targeted rates:

- Community parks and reserves, buildings and grants rate
- Community swimming pools rate
- Community libraries and museums rate
- Pegasus Services rate.

4. How the Council decides to fund its activities

Councils are required to have a Revenue and Financing Policy to show who pays for the services it delivers. There is a list of principles relating to the funding of

expenditure needs in the Local Government Act 2002, which the Council must take into consideration when it adopts its Revenue and Financing Policy.

When determining how to fund an activity, the Council considers, among other things, who benefits from the activity, by considering the individual and community benefits of an activity. This is explained below.

Benefits to individuals

Some services, such as the separate services of water, sewer and refuse collection are provided to distinct groups of properties within service or contract areas. The costs of these services are shared only among the ratepayers who either have access to or use these services. These are called benefits to individuals.

Benefits to the community as a whole or any identifiable part of the community

More difficult to determine are the beneficiaries of other Council services such as roads, parks and reserves, libraries, governance (which is the cost of running the Council and its Committees) and items such as policy and strategy, planning, cemeteries, public toilets and grants. These services benefit all ratepayers to some degree, but the extent of the benefit to each individual or group of ratepayers is often impractical or expensive to measure. These services are mostly benefits to the community as a whole, although for some there is a mixture with benefits to individuals. Cemeteries, for example provide some benefits to individuals and part of the revenue for this function is received from burial fees and plot purchase fees.

Benefits to the community as a whole are paid for from rates and the main sources of funding for these benefits are the general rate, roading rate and the community services rates.

Control of negative effects

Sometimes the Council incurs expenditure to protect the community from actual or potential problems, for example dog control and noise control services. Wherever possible, the Council will charge those persons who cause the negative effects.

5. Funding depreciation

The Council's depreciation policy is to fully fund depreciation over the life of the assets. The Depreciation funding policy was modified from 1 July 2015 to equate to the long term provision that is required to renew assets taking into consideration both inflationary and investment factors. Any funding provision is held in an interest earning special fund account and made available for asset renewals in the future. Modelling has shown that by adopting this revised approach sufficient funds will be available to fund the renewal of assets as they fall due.

The Council does not fund depreciation where:

- (i) Excess capacity exists in the network, the depreciation relating to excess capacity in the network is not funded
- (ii) An outline development area or large development occurs, depreciation is funded incrementally in proportion to the lots/sections titled relative to the entire area of the total lots/sections of the development.

The above supports the notion that funding of depreciation should be set at such an amount that reflects the charge of an asset and that excess capacity or additional provision that is allowed for to cater directly or indirectly for growth should be excluded from the charge until such a time that the capacity of the network is used.

Although the policy not to fund excess depreciation can apply to all networks, this policy currently excludes the drainage networks. While capacity exists within areas of the network and meets current levels of service, there are also some deficiencies in the network that are being resolved over time and have been identified within the asset management plans. It is also acknowledged that drains cater for storm events and it is currently difficult to be certain about the spare capacity. Therefore, potential capacity for the drainage systems has not been identified and has been excluded until these issues have been resolved.

6. Significant activities

The following sections outline the Council's Revenue and Funding Policy for each activity of the Council's operations

Community leadership

- Governance
- District Development

Infrastructure

- Roads and Footpaths
- Water Supply (including Stock Water)
- Sewerage and Treatment and Disposal of Sewage
- Solid Waste
- Stormwater Drainage

Community services

- Recreation (including reserves, swimming pools and community buildings)
- Libraries and Museums
- Community Protection
- Community Development

Property management

- Property Management

Community leadership

Governance

The democratic process involves the election and operating costs of the Council and Community Boards, the operating costs of standing committees and community boards. The costs include the holding of regular meetings, as well as the preparation and consideration of reports for policy development, resource allocation and performance monitoring. It is a statutory function, necessary to ensure the people of the Waimakariri District are adequately represented, informed and consulted.

The Council is accountable to the community as a whole with representation based on wards. Community Boards are funded by targeted rates within each ward. The operating costs of the Community boards are funded by properties within their Ward.

The Governance activity includes some Council grants and levies paid to various organisations.

Impacts on wellbeing

Governance has a significant impact on the social, economic, cultural and environmental well being of the community in terms of providing effective decision making and leadership for the community and through effective public information.

Comment

Community Board Targeted Rates are a combination of a fixed charge and rate on capital value.

	Operating	Capital
Benefits Governance, including grants	80% individual 20% community	N/A
Funding		
General Rates – Capital Value	Yes	Nil
General Rates – Uniform Annual General Charge	Nil	Nil
Targeted Rates– Community Boards Rate	Yes	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community Outcomes	<p>People are able to enjoy meaningful relationships with others in their families, whanau, 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.</p>
Distribution of Benefits	<p>The Governance process provides a benefit to the community as a whole. The democratic process and decisions affect individuals and properties within the community, hence 80% of the cost is recovered by way of a Uniform Annual General Charge on each property. This is because activities primarily benefit the people living within the District who have an equal opportunity to be heard by the Council. The Council recognises that there are community benefits from the activity and some decisions do affect property values or relate to the wider community, hence 20% is recovered by way of a rate in the dollar on capital value.</p> <p>Community Boards activities benefit primarily the people living within the areas covered by these boards. Therefore, the costs are recovered from within each area by way of a targeted rate.</p>

The costs and benefits of funding the activity distinctly from other activities	For transparency and accountability the costs associated with the democratic process have been separated.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	N/A
Period in which the benefits are expected to occur	The benefits will occur in the year in which expenditure is made to ensure the people of the Waimakariri District are adequately represented, informed and consulted.

District Plan

This significant activity focuses on activities related to the growth and development of the District. These include

- District Development
- Policy and Strategy
- Planning Administration
- District Promotion
- Economic Development.

District development planning

This is an integrated Council programme to ensure the timely, effective and efficient coordination and provision of infrastructure investment, land development and resource management, to plan and cater for growth in our community.

This function is considered to provide public benefit to the community as a whole, through the forward planning for and prudent investment in key infrastructure services by the Council. The Council will fund this activity by way of General Rates, based on capital value.

Policy and strategy

The Policy and Strategy function is focused on developing and documenting an integrated programme of Council activities to respond to and provide for growth and development of the District. Key components of this response include:

- Preparing and maintaining the LTP and Annual Plan documents
- Engaging with and consulting the community

- Coordinating with other organisations delivering services to District residents
- Preparing and reviewing Council policies and long term strategies
- Developing, interpreting and providing District monitoring information.

The Council will fund this activity by way of the General Rate, based on capital value.

Plan development

The Council is required by the Resource Management Act 1991 to prepare and administer a District Plan to provide for the sustainable management of the District's natural and physical resources. Once the plan is notified, its objectives, policies and methods for managing the environment are implemented. The Act requires a range of monitoring tasks to be performed to ensure the District Plan is effective and efficient as a tool in sustainable management of the District's environment.

This function is considered to be primarily a community benefit through the management of the District's resources in the natural and built environment. 80% of the cost is recovered on the basis of a General Rate on capital value, as it significantly impacts the value of properties. 20% is recovered through a Uniform Annual General Charge to reflect the benefits to individuals from planning activities.

Plan administration

This function provides the public with a service to address the management of adverse effects of development. Key objectives include maintaining a

quality environment for residents and remedying or mitigating adverse effects through the consent process.

The person or organisation seeking permission to undertake a particular activity gains the main benefit of the resource consent. While there is usually a direct economic benefit received by the applicant, the public also benefits through the protection of the environment and appropriate development of land and property. User charges are in place to recover the costs from the applicants, while the activities with community benefit, including providing advice and monitoring consent compliance are funded 80% through the General Rate based on capital values as it significantly impacts the value of properties and 20% is funded by a Uniform Annual General Charge to reflect the benefits to individuals.

Cost of appeals to Council decisions cannot be recovered from the applicant and must be funded by the General Rate.

District promotion and economic development

This activity promotes the District as a desirable place to visit and do business in and there is general district wide public benefit from undertaking these activities. Hence these services should be 20% funded by way of a targeted rate on all business and commercial properties in the District (excluding primary producers) with the 80% being funded from the General Rate.

Impacts on wellbeing

Significant impact on the social, economic and environmental well being of the community, through ensuring that the District's Development is sustainable.

	Operating	Capital
Benefits		
District Development Planning	100% community	N/A
District Policy and Strategy	100% community	N/A
Plan Development	80% community 20% individual	N/A
Planning Administration	80% community 20% individual	N/A
Promotion and Economic Development	80% community 20% individual	N/A
Funding		
General Rates	Yes	Nil
General Rates - Uniform Annual General Charge	Yes	Nil
Targeted Rates	Yes	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Yes	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Nil
Other	Nil	Nil

Community Outcomes	<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>
Distribution of Benefits for District Development, Policy and Strategy and Plan Development and Administration	<p>District Development Planning, Policy and Strategy and Plan Development and Administration are considered to provide predominantly community benefits that affect property values or benefit the community as a whole.</p> <p>The main benefits of Plan Administration (processing resource consents) are gained by the person or organisation seeking permission to undertake a particular activity. While there is usually a direct economic benefit received by the applicant, the public also benefits through the protection of the environment and appropriate development of land and property. User charges are in place to recover the costs from the applicants, while 80% of other costs are considered to be a benefit to the community and are funded through the General Rate based on capital values and 20% is considered to reflect the benefit to individuals and is charged by a Uniform Annual General Charge on each property.</p>
Distribution of Benefits for the Promotion and Economic Development Rate	<p>Promotion and Economic Development activities promote the District as a desirable place to visit and do business in. There is a greater community benefit to the district as a whole and therefore 80% is charged by a general rate in the dollar and 20% as a private benefit. The individual benefit is primarily derived by the business and commercial properties throughout the District as the promotions and economic development activities have a District-wide focus.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>For transparency and accountability the costs associated with the Planning process have been separated.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>Persons or organisations applying for resource consents require the Council to undertake work and this is reflected in user charges for resource consent applications.</p>
Period in which the benefits are expected to occur	<p>Planning will provide ongoing benefit to the community through the sustainable development of the community's vision.</p> <p>The benefits arising from promotions and economic development activities may occur beyond the period in which the expenditure occurs.</p>

Infrastructure

The provision of roads and footpaths

Roading includes footpaths and bridges. The Council has responsibility for 970km of sealed roads, 585km of unsealed roads, 288 bridges and 359km of footpaths. A subsidy (essentially a user charge) is currently received from NZ Transport Agency for certain maintenance and safety works.

Impacts on Wellbeing

An efficient road transport network has a significant impact on the social, economic and environmental wellbeing of the community.

Comment

District wide rates funding is based on two components:

- Fixed amount per rating unit collects 20% of the roading rates requirement
- The remaining roading rate is recovered by a rate in the dollar based on capital value.

Separate targeted rates are set where residents have entered into private agreements with the Council to fund seal extension.

	Operating	Capital
Benefits	50% individual 50% community	50% individual 50% community
Funding		
General Rates - Capital Value	Nil	Nil
Targeted Rates - Fixed amount per rating unit	Yes	Yes ^①
Targeted Rates - Capital Value	Yes	Yes ^②
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes ^②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Yes
Other	Nil	Nil
^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		
^② Where scheme account balances have surplus funds interest earned on the account balance is used as a funding source.		

Community Outcomes	<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 and 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>
Distribution of Benefits	<p>The benefits apply in part to the whole community, as people are free to use any public road in the District. The recovery of subsidies from NZ Transport Agency reflects partly the individual benefit that is attributed to the roading network. However, in many instances parts of the roading activity are not eligible for subsidy. Therefore, the balance of costs must be recovered through rates.</p> <p>For operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p>

Distribution of Benefits	<p>In determining how targeted rates are collected, the Council views the roading network to be 'one asset', which benefits the entire community and therefore the base roading infrastructure should be funded on the same basis across the District.</p> <p>When considering the underlying roading infrastructure the Council recognises that there are benefits to both individuals and to properties, as a result of the roading activity. The Council's assessment is that 20% of rates should be a fixed amount per rating unit and 80% should be apportioned to properties. Individuals have equal access to the network and therefore, have equal ability to use the network. The Council considers that a fixed amount to each property best reflects the equality of use and access that the network provides.</p>
Distribution of Benefits	<p>The Council also considers that properties benefit from the roading activity as the benefit of access to a property can have an impact on the value of a property. It considers that rating based on capital value does reflect that benefit. It also recognises that particularly larger valued properties (e.g. rural, commercial or industrial properties) may place a greater burden on the roading.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding roading distinctly is that it constitutes a large component of the District's rates and it enables costs to be allocated in a fair manner. Accordingly, for accountability and transparency targeted rates have been set.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>Users of the roading network create the need for maintenance from the number of trips that are made and the type of vehicle used. The subsidies that the Council receives from NZ Transport Agency are funded through petrol taxes and road user charges that reflect the volume of use by each road user. However, the level of subsidies received does not equate to the Council's view of the public/private benefit split. Hence the balance must be rate funded.</p> <p>Future residents will contribute to future operating costs and possibly some of the loan servicing costs, while current users must fund the cost of the additional capacity until those future users arrive. It is reasonable for those future users to make a contribution that relates to the cost of catering for that growth.</p> <p>Therefore, for capital costs relating to the Transport Regional Implementation Plan, it is considered that a mixture of targeted rates and Development Contributions is the most equitable form of funding this activity.</p>
Period in which the benefits are expected to occur	<p>The roading systems that are being implemented over the next 10 years will provide long-term benefit to the Community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost, as well as any development contributions received for growth-related projects. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Water Supply

The District Council manages 12 different water supply schemes. In addition there is a stockwater system comprising of some 800km of water race.

The Council provides a potable water supply to 85% of the District’s occupied properties, with the balance serviced by private supplies. Water is an essential need for individuals and stock.

Rates are collected from approximately 1,500 properties that are connected to the Ashley Rural Water Supply Scheme managed and operated by the Hurunui District Council.

The Waimakariri District Council pays the rates collected in it’s District for the Ashley Water Supply to the Hurunui District Council.

Water supplies are considered to be a private benefit. The service is provided to identified properties. While restricted supplies (i.e. limited supply with on-site storage) have a charge related to supply, most properties receiving an unrestricted supply pay the same charge regardless of consumption. The annual charge varies according to the scheme.

The cost of the scheme relates to providing the supply and treating drinking water, funded by a standard charge.

The cost of UV disinfection treatment to improve the quality of drinking water on all Council schemes is met by a targeted rate on all rating units connected to a Council potable water scheme.

The stockwater system is charged through a fixed amount per rating unit and a rate per hectare.

Impacts on wellbeing

Water is a necessity of life and the supply of water has a significant impact on the social, economic and environmental well being of the community.

	Operating	Capital
Benefits	100% individual	100% individual
Funding		
General Rates	Yes	Nil
Targeted Rates	Yes	Yes ^①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes ^②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Yes ^③
Other	Nil	Nil
<p>^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.</p> <p>^② Where scheme account balances have surplus funds interest earned on the account balance is used as a funding source.</p> <p>^③ Where possible a scheme is able to attract subsidies.</p>		

Community Outcomes	<p>Our community has equitable access to the essential infrastructure and services required to support community and wellbeing.</p> <p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</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. Infrastructure and services are sustainable, resilient and affordable.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p>
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Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those who are connected to each scheme. While there are wider community and environmental benefits relating to the availability of a high quality supply of potable water, the Council considers that households who are connected, or will be connected, to the water schemes should be solely responsible for funding expenditure.</p> <p>The Council considers that the cost of UV disinfection treatment to improve water quality should be met equally by all consumers of water. Community outcomes for water supply include providing a safe, healthy and sustainable environment. Performance against these outcomes should not be put in a position where affordability could risk access to quality water.</p>
Distribution of Benefits	Therefore, for operating costs, it is considered that targeted rates are the most equitable form of funding this activity.
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding water distinctly is that only those currently connected or planning to connect, to schemes will contribute to their funding.</p> <p>Therefore for accountability and transparency targeted rates have been set for each scheme.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>People who are connected to the water schemes are creating the need for the Council to undertake work relating to the availability of a high quality supply of potable water.</p> <p>It is considered appropriate for these people to fund this work through targeted rates.</p> <p>Developers who are adding to the demands placed on schemes, which require the Council to undertake new Capital works related to growth will contribute to these costs. The Council applies Development Contributions to contribute to funding those costs – refer to the Development Contributions Policy.</p>
Period in which the benefits are expected to occur	<p>The water supply systems that are being implemented over the next 10 years will provide long-term benefit to the Community. The duration of benefits is dependent on the ability to gain the necessary resource consents, but is anticipated to be a minimum of 35 years.</p> <p>For capital renewal costs the Council will apply any accumulated funds arising from funding depreciation to the renewal capital cost. Any development contributions received for growth-related projects will be applied against growth capital works. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Comment

Targeted rates for water schemes are set as a fixed charge to each rating unit or on separately used or inhabited parts of a rating unit or by a charge per unit of water on rating units that have a connection to a Council water scheme.

On some schemes there is a combination of fixed charge, and rate per unit of water.

Rates assessed per unit of water are based on an annual allocation of water. 1 unit = 1000 litres/day. Supplies are limited by a restrictor on the property boundary that delivers the allocated amount of water. Rates are not assessed on actual use measured by water meter.

Water races targeted rates are charged by a mixture of a rate per hectare and a fixed amount per rating unit.

Sewerage and treatment and disposal of sewage

The Council operates two different sewer schemes – Eastern Districts and Oxford. The objective is to provide and maintain a safe, reliable and economic system of disposal of urban sewage wastes. The Canterbury Regional Council grants discharge consents in accordance with the Resource Management Act 1991.

The Council can be required to provide a sewerage system under the Health Act 1956. However it is not necessary for the Council to be involved. There are examples of private schemes operating in the District.

Properties not connected to schemes are required to provide their own on-property systems. These systems must meet the same discharge conditions as community schemes. Individuals are responsible for their own systems.

While there are some public benefits from the Council sewerage schemes in that they help maintain public health and they minimise the effect on the environment, the main beneficiaries and exacerbators are those people connected to the schemes, who can be readily identified.

Impacts on Wellbeing

Significant positive impact on the social, economic, environmental and cultural well being of the community. Treatment and disposal will protect the health of the community and the environment from adverse affects of untreated or uncontrolled effluent disposal.

Comment

Targeted rates are charged to identifiable properties, which have the service available to them. Generally the rate is either a fixed amount per rating unit or a fixed amount per water closet or urinal connected (pan charge), with larger users having multiple charges (i.e. schools, hotels,

motels). Some properties with multiple pans are eligible for a remission – refer to the Rates Remission policy.

Targeted loan rates are used to fund capital projects. Lump sum contributions may be accepted where ratepayers elect to pay their property’s share of a capital project cost early.

	Operating	Capital
Benefits	85% individual 15% community	85% individual 15% community
Funding		
General Rates	Yes	Nil
Targeted Rates	Yes	Yes ^①
Fees and Charges	Yes	Nil
Lump Sum Contributions	Nil	Yes
Interest and Dividends from Investments	Yes ^②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Yes
Other	Nil	Nil
<p>^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.</p> <p>^② Where scheme account balances have surplus funds interest earned on the account balance is used as a funding source.</p>		

Community Outcomes	<p>Our community has equitable access to the essential infrastructure and services required to support community and wellbeing.</p> <p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our district transitions towards a reduced carbon and waste district.</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>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>
Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those people who are connected to one of the four Council-operated schemes in the District.</p> <p>While there are wider community and environmental benefits relating to disposing of sewage to a high standard, the Council considers that people who are connected, or will be connected, to the sewerage schemes should be solely responsible for funding expenditure to ensure the environment is protected.</p> <p>Therefore, for operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding sewerage distinctly is that only those currently connected, or planning to connect, to schemes will contribute to their funding.</p> <p>Therefore for accountability and transparency targeted rates have been set for each scheme.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>People who are connected to the sewer schemes are creating the need for the Council to undertake work to minimise the damage to the District's waterways.</p> <p>It is considered appropriate for these people to fund this work through targeted rates.</p> <p>Developers who are adding to the demands placed on schemes, which require the Council to undertake new Capital works related to growth will contribute to these costs. The Council applies Development Contributions to contribute to funding those costs – refer to the Development Contributions Policy.</p>
Period in which the benefits are expected to occur	<p>The reticulation, treatment and disposal systems that are being implemented will provide long term benefit to the Community.</p> <p>The duration of benefits is dependent on the ability to gain resource consents for effluent disposal, but are anticipated to be a minimum of 35 years, with any engineering solution intended to provide future benefits equivalent to the design life of the systems components, which for certain assets is in excess of 70 years.</p> <p>For renewal capital costs the Council will apply any accumulated funds arising from funding depreciation to the renewal capital cost. Any development contributions received for growth-related projects are applied to growth capital costs. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Stormwater Drainage

The Council operates five urban drainage areas, six rural drainage areas and a rural – residential drainage scheme at Loburn Lea.

Systems are provided to protect property and the living environment and particularly in the rural areas, to enhance economic activity. The systems also provide for the drainage of water from roads.

Drainage systems are seen to be a private benefit in that they provide a service to identified properties. Providing a drainage service to roads is a public benefit. These costs are identified in the roading account and recovered along with other roading and maintenance costs.

Impacts on wellbeing

An adequate drainage system has a significant impact on the social, economic and environmental well being of the community.

Comment

The methods for charging rates for rural drainage do vary and include fixed charges, land value and land area. Some schemes use a combination of these methods. These have involved input from advisory groups set up from property owners in the defined areas.

Urban drainage is funded by a targeted rate on land value.

	Operating	Capital
Benefits	90% individual 10% community	90% individual 10% community
Funding		
General Rates	Yes	Nil
Targeted Rates	Yes	Yes ^①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes ^②	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Yes
Other	Nil	Nil
^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		
^② Scheme account balances that are in surplus will receive interest that will be applied to fund operating costs.		

Community Outcomes	<p>Our community has equitable access to the essential infrastructure and services required to support community and wellbeing.</p> <p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</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>People are supported to participate in improving the health and sustainability of our environment.</p>
Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those who are connected to each scheme. While there are wider community and environmental benefits relating to the availability of an effective drainage system, the Council considers that properties that are connected, or will be connected, to the drainage schemes should be responsible for funding expenditure to ensure the environment is protected and reduce the extent of flooding. The cost of draining roads is included in the Roading Activity.</p> <p>Therefore, for operating costs, it is considered that targeted rates are the most equitable form of funding this activity.</p>
Distribution of Benefits	<p>In respect to Pegasus, responsibility for the 14 hectare lake is expected to be passed to the Council in the future. The Council considers that Pegasus residents are the main beneficiaries of the lake as it is integral to the town, its amenity is reflected in property values and forms part of the drainage solution for Pegasus. Seventy-five percent of the lake's maintenance costs are to be charged to Pegasus ratepayers, as a component of the drainage rate. The balance of the operating costs is funded as part of the District-wide Community Services Parks and Reserves, Buildings and Grants rate.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding drainage distinctly is that only those currently connected, or planning to connect, to schemes, or property within a rural drainage area will contribute to their funding.</p> <p>Therefore for accountability and transparency targeted rates have been set for each scheme.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>Owners of developed properties require that there are systems for the collection and disposal of stormwater. It is considered appropriate for these people to fund this work through targeted rates.</p> <p>Developers who are adding to the demands placed on schemes which require the Council to undertake new Capital works related to growth will contribute to these costs. The Council applies Development Contributions to contribute to funding those costs – refer to the Development Contributions Policy.</p>
Period in which the benefits are expected to occur	<p>The drainage systems that are being implemented over the next 10 years will provide long-term benefit to the Community. The duration of benefits is dependent on the ability to gain the necessary resource consents, but is anticipated to be a minimum of 35 years.</p> <p>For renewal capital costs the Council will apply any accumulated funds arising from funding depreciation to the renewal capital cost. Any development contributions received relating to growth-related projects will be applied to growth capital costs. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Solid Waste

A weekly kerbside collection service is provided to approximately 14,000 properties at present and a kerbside recycling service was introduced in September 2000. Refuse collection is considered to be a benefit to individuals, providing a service to individual properties which they would otherwise have to do for themselves. Having a community service is efficient.

The Council has two transfer stations, one at Oxford and the other at Southbrook (Rangiora). Other existing disposal sites have been closed. Waste is disposed of at the Kate Valley landfill. Landfills are required to meet resource consent conditions.

Refuse disposal is considered to provide predominantly a private benefit to those who use the facility, but there are also benefits to the community as a whole that are derived from refuse being disposed of at transfer stations as illegal dumping of refuse is minimised. The activity also funds waste and hazardous waste minimisation and education initiatives, as well as the costs for managing closed landfill sites, which are seen as benefits to the community as a whole.

An optional wheelie bin collection funded by targeted rates for rubbish and organics is available in areas where the kerbside collection service operates.

Rates are based on the size of the bin to reflect the potential additional capacity of the larger bins.

New consumers that join the service during the year are required to fund the cost of the service to their property, including bin delivery fees for the balance of the rating year after they join. This fee is paid prior to the issue of a bin by sundry debtor account.

It was considered inequitable that the current ratepayers should be required to fund any growth that may happen during a financial year.

Impacts on wellbeing

An adequate refuse collection and disposal system has a significant impact on the social, economic and environmental well being of the community.

Comment

Kerbside collection rates are set as a fixed charge per separately used or inhabited part of a rating unit in the areas where the kerbside collection is available.

Optional bin rates for rubbish and organics based on the size of the bin.

	Operating	Capital
Benefits		
Collection	100% private	100% private
Disposal	85% private 15% public	85% private 15% public
Waste initiatives and education	100% public	N/A
Funding		
General Rates - Capital Value and Uniform Annual General Charge	Yes	Nil
Targeted Rates	Yes	Yes ^①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Yes
Other	Nil	Nil

^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.

Community Outcomes	<p>Our community has equitable access to the essential infrastructure and services required to support community and wellbeing.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Our district transitions towards a reduced carbon and waste district.</p> <p>Our district readily adapts to innovation and emerging technologies that support its transition to a circular economy.</p>
Distribution of Benefits	<p>The benefits apply indirectly to the whole community and directly to those who are in an area which has a waste collection service. The Council considers that properties that receive, or will receive, a waste collection service should be responsible for funding expenditure relating to collection and those that dispose of refuse at the transfer stations should pay a disposal fee.</p> <p>General rates are used to fund part of the refuse activities that reflect general benefits such as minimisation initiatives, closed landfill costs and reflect the general benefit attributable to keeping the District clean.</p>
Distribution of Benefits	<p>In respect to Pegasus, responsibility for the 14 hectare lake is expected to be passed to the Council in the future. The Council considers that Pegasus residents are the main beneficiaries of the lake as it is integral to the town, its amenity is reflected in property values and forms part of the drainage solution for Pegasus. Seventy-five percent of the lake's maintenance costs are to be charged to Pegasus ratepayers, as a component of the drainage rate. The balance of the operating costs is funded as part of the district-wide Community Services Parks and Reserves, Buildings and Grants rate.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>Where benefits are identified to specific users it is appropriate that user charges and targeted rates are set to match the private benefit received.</p> <p>Therefore for accountability and transparency targeted rates have been set for refuse collection. Appropriate fees for refuse disposal reflect the private benefit gained.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The generator of waste creates the need for collection and disposal.</p> <p>It is considered appropriate for these people to fund this work through targeted rates and user charges.</p>
Period in which the benefits are expected to occur	<p>The refuse disposal systems that have been developed will provide long-term benefit to the Community. The duration of benefits is dependent on the ability to gain the necessary resource consents, but is anticipated to be a minimum of 35 years.</p> <p>For any future renewal capital costs the Council will apply any accumulated funds arising from funding depreciation to the renewal capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Community Services – Recreation

Reserves

Within Waimakariri District, Reserves means land and includes facilities on those reserves, under the control and management of the Waimakariri District Council, to meet the needs of the District residents and visitors for open spaces and recreation.

The Council acquires and develops reserves to enable recreation activities, facilities and open spaces to contribute to the health and vitality of the District and enhance the District as a place to live and visit and to meet identified community outcomes for a healthy community.

Impacts on wellbeing

Reserves provide a significant impact on the social, economic, cultural and environmental wellbeing of the community, in terms of promoting recreation opportunities and activities, social spaces, environmental enhancement and cultural enrichment while adding distinctive open spaces and infrastructure.

Comment

The reserves activities are funded by way of the Community, Parks & Reserves, Buildings and Grants Rate. This is a fixed amount applied on a differential basis on rating units used for business purposes and separately used or inhabited parts of rating units used for residential purposes across the District and on vacant sections in Rangiora, Kaiapoi, Oxford, Pegasus and Woodend.

Differential rating is based on the use to which the land is put and where the land is situated.

	Operating	Capital
Benefits	100% community	100% community
Funding		
General Rates	Nil	Nil
Targeted Rates - fixed charge	Yes	Yes ^①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Nil
Other	Nil	Nil
^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		

Community Outcomes	<p>Public spaces are diverse, respond to changing demographics to 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. People are able to enjoy meaningful relationships with others in their families, whanau, 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 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>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>Waimakariri's diversity is freely expressed, respected and valued.</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>
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances an individual's physical and mental wellbeing. The Council considers that all people in the District have equal opportunity to use the District and community reserves therefore the charge should be the same irrespective of proximity to facilities, through a targeted rate (by way of a Community, Parks and Reserves, Buildings and Grants Charge).</p>
Distribution of Benefits	<p>People in Rangiora, Kaiapoi, Oxford, Pegasus and Woodend benefit from neighbourhood reserves, predominantly in those urban areas and they should therefore fund the costs of those reserves.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding recreation reserves from the Community Parks and Reserves, Buildings and Grants Rate that it enables transparency and accountability to be demonstrated for reserves in the District. Funds taken for development contributions are used for the purposes for which they were intended.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of reserves and the projected population growth of the District will increase the demand for reserves.</p> <p>Development contributions will be required from developers to enable the Council to match the demand for new reserves resulting from growth in the District.</p>
Period in which the benefits are expected to occur	<p>The reserves, which are being developed over the next 10 years, provide ongoing benefit to the community.</p> <p>For renewal capital costs the Council will apply any accumulated funds arising from funding depreciation to the renewal capital cost. Any development contributions received relating to growth- related projects is applied to growth capital costs. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Pegasus Services Rate

The Council provides a higher level of service for the street trees in Pegasus. Pegasus will have about 5,000 street trees, which is a similar number of trees under the Council's management for the total of the rest of the District. The Council policy is to recover 80% of the maintenance costs of Pegasus street trees from Pegasus ratepayers, which reflects the higher level of service provided.

Impacts on Wellbeing

Significant impact on the social, economic, cultural and environmental wellbeing of the community as the trees provide attractive environments for people to live and carry out recreation activities. Environmental enhancement and cultural enrichment while adding distinctive open spaces and infrastructure.

Comment

Rates are set as a fixed amount on rating units in Pegasus.

	Operating	Capital
Benefits	100% community	100% community
Funding		
General Rates	Nil	Nil
Targeted Rates	Yes	Nil
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community Outcomes	<p>Public spaces are diverse, respond to changing demographics to 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, whanau, 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 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>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>Waimakariri's diversity is freely expressed, respected and valued.</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>
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances individual's physical and mental wellbeing. The Council considers that all people in Pegasus have a higher level of service provided in respect to street trees. In respect of the street trees 80% of the operational cost will be charged to the Pegasus properties.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The Pegasus services rate recognises that Pegasus properties will benefit to a greater extent than do other ratepayers. Accordingly, it is appropriate to part fund these activities by way of targeted rates.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to allow Pegasus residents to enjoy a healthy and pleasant environment enhanced by the presence of street trees.</p>
Period in which the benefits are expected to occur	<p>Street trees will provide ongoing benefit to the community.</p>

Swimming Pools

The Council manages three swimming pools at Kaiapoi, Rangiora and Oxford. These are operated to meet the New Zealand Standard for Swimming Pool Supervision. The benefits of public pools are a mixture of public and private.

Swimming pools contribute to the current and future social, economic, environmental and cultural wellbeing of the community by providing facilities for recreation and both individual and group exercise which promotes a healthy community.

Comment

Targeted rates are set as a fixed amount per separately used and inhabited part of a rating unit used for residential purposes and on each rating unit used for business purposes.

	Operating	Capital
Benefits	40% individual 60% community	40% individual 60% community
Funding		
General Rates	Nil	Nil
Targeted Rates - Fixed amount	Yes	Yes ^①
Fees and Charges	Yes	Yes
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		

Community Outcomes	<p>Public spaces are diverse, respond to changing demographics to 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, whanau, communities, iwi and workplaces.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our communities are able to access and enjoy natural areas and public spaces. Infrastructure and services are sustainable, resilient and affordable.</p>
Distribution of Benefits	<p>The provision of pools benefits both the individuals that utilise the facilities and the wider community.</p> <p>The community-wide benefits apply to the whole community as they are available to all residents and provide individuals with the opportunity to develop a lifestyle that enhances their physical and mental wellbeing.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding swimming pools distinctly is that appropriate levels of user charges can be identified to match the private benefit received.</p> <p>There is a community acceptance and market reality that public swimming pools cannot be fully self-funding. There is the opportunity to minimise the shortfall through value added services such as learn to swim and fitness classes.</p> <p>Therefore swimming pools are funded by a mixture of targeted rates (charged through a Fixed Community Swimming Pools Rate) and user charges.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to help to ensure that the community has access to a broad range of recreational, arts cultural and social opportunities.</p> <p>It is considered appropriate for this activity to be funded through the Community Swimming Pools Rate.</p>
Period in which the benefits are expected to occur	<p>The existing facilities will be of long-term benefit to the community.</p> <p>For renewal capital costs the Council will apply any accumulated funds arising from funding depreciation to the renewal capital cost. Any development contributions received for growth-related projects will be applied to growth capital costs. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Community Buildings

The Council manages 12 community buildings, three community centres and two town halls. These have a mixture of benefits to individuals and the community as a whole. A large proportion is an individual benefit received by the groups and individuals who choose to use the facility. There is a benefit for communities by providing a focal point for events and gatherings. These facilities are generally well established, with a community expectation that they shall be maintained.

Within the community, there are a number of privately owned facilities, which also meet a demand. They tend to be provided for the owner's purposes (e.g. church halls) but are available for wider use. The Council supports some privately owned facilities.

Privately owned facilities create a "market" for hire charges. If the Council moves above these charges, there is a chance that Council facilities may not be utilised as much. Conversely, if charges are below the market level, there may be a greater demand on Council resources.

A number of the facilities are used for children's activities, for example cinema, toy libraries, pre-schools, Plunket and playcentres. The Council community survey indicated a preparedness to subsidise activities which benefit children.

Community buildings are funded by way of the Community, Parks & Reserves, Building and Grants Rate. This is a fixed amount applied on a differential basis on rating units used for business purposes and separately used or inhabited parts of rating units used for residential purposes across the District and on vacant sections in Rangiora, Kaiapoi, Oxford, Pegasus and Woodend.

Impacts on wellbeing

Significant impact on the social, economic and cultural wellbeing of the community in terms of providing reasonably priced facilities for cultural enrichment and opportunities for residents to be involved in community life.

	Operating	Capital
Benefits	20% individual 80% community	20% individual 80% community
Funding		
General Rates	Nil	Nil
Targeted Rates - Fixed amount	Yes	Yes ^①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil
^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		

Community Outcomes	<p>Council commits to promoting health and wellbeing and minimising 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>
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances wellbeing. However, the Council recognises that there are individual benefits as well to users of community buildings, but given the location and type of use of the facilities, full cost recovery is not possible.</p> <p>Targeted rates (by way of Community, Parks & Reserves, Buildings, & Grants Rates) are an appropriate method of funding operating costs for community buildings.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding community buildings distinctly is that it enables appropriate user charges to be calculated for applicable buildings. The Council accepts that the user charges cannot achieve 20% of the costs of operating community buildings and therefore sets charges based on what is charged for other (non Council) community buildings such as church halls. The balance of the activity is funded by way of Community, Parks and Reserves, Buildings and Grants Rates.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of cultural and social activities.</p>
Period in which the benefits are expected to occur	<p>The community buildings provide ongoing benefit to the Community.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Central Business Areas

The Council provides a higher level of service (street cleaning, car parks, street lighting, footpaths and garden/reserve maintenance) to the central business areas of Kaiapoi and Rangiora. These are required because of their activities and the desire to make the areas attractive for visitors to do business.

The Council considers that the costs of providing these additional services provide primarily individual benefits to the community, acknowledging that the businesses also benefit.

Impacts on Wellbeing

Significant impact on well beings, particularly social, economic and environmental through the provision of clean and well serviced business areas to attract visitors to do business.

Comment

These services are 20% funded by way of a targeted rate on Capital Value of rating units used for business purposes within the Central Business District (CBD Area Maintenance and Street Works Rate) and 80% charged as a general rate in the dollar.

	Operating	Capital
Benefits		
<i>CBD Area Maintenance and Street Works</i>	20% private 80% public	20% private 80% public
Funding		
General Rates - Capital Value	Yes	Yes
General Rates - Uniform Annual General Charge	Nil	Nil
Targeted Rates	Yes	Yes
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Yes	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community Outcomes	<p>People are able to enjoy meaningful relationships with others in their families, whanau, communities, iwi and workplaces.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</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>
Distribution of Benefits for the Area Maintenance and Street Works Rate	<p>Central business areas receive a benefit to individuals from promotion and events as well as maintaining the area at a higher level of service. Residents and visitors to the District also benefit, although the community as a whole receives greater benefit from the use of the facilities and higher level of service that is provided within the central business districts.</p>
Distribution of Benefits	<p>In respect to Pegasus, responsibility for the 14ha lake is expected to be passed to the Council in the future. The Council considers that Pegasus residents are the main beneficiaries of the lake as it is integral to the town, its amenity is reflected in property values and forms part of the drainage solution for Pegasus. Seventy-five percent of the lake's maintenance costs are to be charged to Pegasus ratepayers, as a component of the drainage rate. The balance of the operating costs is funded as part of the District-wide Community Services Parks and Reserves, Buildings and Grants rate.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The distribution of benefits from these activities differs from those of other activities. In particular, the community benefits to a greater extent and accordingly, it is appropriate to fund these activities by way of general rates.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council provides a higher level of service to the central business areas of Kaiapoi and Rangiora. These are required because of their activities and the desire to make the areas attractive for visitors to do business.</p>
Period in which the benefits are expected to occur	<p>While area maintenance and street works services are likely to provide benefits primarily in the period in which they occur, there is also potential for a longer term benefit in that attractive central business districts may encourage others to move into the District.</p>

Community Grants

The Council gives grants to various organisations in the District. These organisations are involved in recreation, the arts, community development and District museums.

Impacts on wellbeing

Significant impact on the social, economic and cultural wellbeing of the community, in terms of promoting cultural enrichment and opportunities for residents' to be involved in community life.

Comment

Community grants are funded by way of the Community, Parks & Reserves, Building and Grants Rate. This is a fixed amount applied on a differential basis on rating units used for business purposes and separately used or inhabited parts of rating units used for residential purposes across the District and on vacant sections in Rangiora, Kaiapoi, Oxford, Pegasus and Woodend.

	Operating	Capital
Benefits	20% private 80% public	20% private 80% public
Funding		
General Rates	Nil	Nil
General Rates - Uniform Annual General Charge	Yes	Yes
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

Community Outcomes	<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>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 foster an inclusive society.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p> <p>Waimakariri's diversity is freely expressed, respected and valued.</p> <p>Infrastructure and services are sustainable, resilient and affordable.</p>
Distribution of Benefits	<p>The benefits apply to the whole community by providing the opportunity to develop a lifestyle that enhances community wellbeing. The Council recognises that there are individual benefits as well. The organisations will obtain funding from other sources as well as the Council.</p> <p>Targeted rates (by way of Community, Parks and Reserves, Buildings and Grants Rates) are an appropriate method of funding operating costs for this activity.</p>
The costs and benefits of funding the activity distinctly from other activities	The benefit of funding community grants is that the organisations are providing services that are of benefit to the whole District. Therefore the activity is funded by way of Community, Parks and Reserves, Buildings and Grants Rates.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	The Council undertakes the activity to allow Waimakariri District residents to enjoy access to a wide range of cultural and social activities.
Period in which the benefits are expected to occur	The community grants provide ongoing benefit to the community.

Public Conveniences

The Council provides conveniences at 63 sites throughout the District. This is to meet the expectations of visitors and residents that essential facilities are available in major reserves and central business areas.

Impacts on wellbeing

Impact on the social, economic and environmental well being as the provision of toilet facilities encourages people to visit recreation, reserve and business areas and the negative effects on the environment are reduced.

	Operating	Capital
Benefits	95% community 5% individuals	95% community 5% individuals
Funding		
General Rates - Capital Value	Yes	Yes ^①
Targeted Rates	Nil	Nil
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Nil	Nil

^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.

Community Outcomes	<p>Public spaces are diverse, respond to changing demographics to 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>Public spaces express our cultural identities and help foster an inclusive society.</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>Infrastructure and services are sustainable, resilient and affordable.</p>
Distribution of Benefits	<p>The Council considers that the benefits of providing public conveniences are to the public at large, which recognises the wider community benefits of the activity and in particular, visitors to the District. Funding is by way of General Rates charged 95% as a Uniform Annual General Charge and 5% as a rate in the dollar and any capital expenditure will be undertaken through loans or accumulated funds.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>The benefit of funding Public Conveniences distinctly is that appropriate levels of user charges can be identified to match the individual benefit received.</p> <p>The Council considers that the most appropriate way of funding the activity is by way of General Rates which recognises the wider community benefits of the activity.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>While there are benefits to individuals who use the facilities, any fall-off in use through the introduction of a charging system may not achieve the desired community benefits.</p> <p>It is considered appropriate for this activity to be funded through general rates and uniform annual general charges.</p>
Period in which the benefits are expected to occur	<p>The Public Conveniences that are being built over the next 10 years will provide long-term benefit to the Community. The duration of benefits are anticipated to be a minimum of 40 years.</p> <p>For capital costs the Council will apply any accumulated funds arising from funding depreciation to the capital cost. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p>

Libraries and Museums

The service is provided from libraries in Kaiapoi, Rangiora and Oxford. This activity is discretionary - there are no legal requirements for the Council to provide this service.

There is however an expectation within the community that this is necessary. The library service provides benefits to both individuals and the community.

The Council also pays a levy to the Canterbury Museum for ongoing operations and the Museum's redevelopment programme.

The Canterbury Museum development levies will be funded with the use of borrowing.

Impacts on wellbeing

The provision of libraries and museums contributes to the economic, social and cultural wellbeing of the community by providing facilities for education, recreation and cultural enrichment.

Comment

The Community Libraries and Museums Rate and Canterbury Museum levies are both set as a fixed charge per separately used and inhabited part of a rating unit used for residential purposes and each rating unit used for business purposes.

	Operating	Capital
Benefits		
Libraries	10% community 90% individuals	10% community 90% individuals
Canterbury Museum Levy	100% community	N/A
Funding		
General Rates - Capital Value	Nil	Nil
Targeted Rates	Yes	Yes ^①
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes	Nil
Borrowing	Yes	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Yes
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Nil
Other	Nil	Nil
^① The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		

Community Outcomes	<p>Public spaces are diverse, respond to changing demographics to 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, whanau, 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 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>
Distribution of Benefits	<p>The benefits potentially apply to the whole community as libraries provide individuals with the opportunity to develop a lifestyle that enhances their mental wellbeing. Membership figures from the library indicate that library users are evenly spread throughout the District in close proportion to population.</p> <p>The Canterbury Museum provides benefits to all people in Canterbury. There is no admission charge and costs are primarily recovered from contributing councils. The benefit applies to all people within the District. The Council has set a Canterbury Museum levy rate, which is a fixed amount targeted to all properties in the District with a residential or commercial use.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>There is a benefit to individuals that use the library services. However, the Council considers that there are wide community benefits from ensuring only minimal charges are imposed thereby encouraging community use that may not occur if significant user charges were imposed. Accordingly, the Council considers that the majority of the cost should be targeted rate funded (by way of Community Libraries and Museums Rate which is charged to all properties with a residential or commercial use) with the balance being collected from user charges.</p> <p>Therefore libraries are funded by a mixture of targeted rates and user charges.</p> <p>The Canterbury Museum is accessible to all people in the District and a fixed amount per rating unit or separately used or inhabited part of a rating unit is seen as the fairest mechanism to allocate the cost.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>The Council undertakes the activity to help to ensure that the community has access to a broad range of educational, recreational, arts cultural and social opportunities.</p> <p>It is considered appropriate for this activity to be funded through the Community Libraries and Museums Rate and a targeted rate.</p>
Period in which the benefits are expected to occur	<p>The existing facilities will be of long-term benefit to the community.</p> <p>For renewal capital costs the Council will apply any accumulated funds arising from funding depreciation. Further capital costs are to be funded from borrowing with rates set at a level to cover interest costs and loan repayments. It is considered that borrowing is the appropriate funding method that will most efficiently achieve intergenerational equity.</p> <p>For extensions required to libraries to cater for growth a development contribution is sought from each new lot created within the District.</p>

Community Protection and Community Development

Community Protection and Community Development include the following activities:

- Community Development, including Safer Communities and Injury Prevention
- Housing for the Elderly
- Building Control
- Civil Defence
- Animal Control
- Environmental Health
- Cemeteries

Community Development, Safer Communities, Injury Prevention

The Council assists with the establishment and effective operation of community groups through providing information and guidance. It also provides the umbrella for safe community work and cultural/social development. The Council considers that this activity relates mainly to assisting individuals and therefore considers that funding is most equitably achieved through a Uniform Annual General Charge.

Activities such as Safer Communities and Youth Development are fully funded from Central Government agencies.

Impacts on wellbeing

Significant impact on the social and cultural well being of the community through the provision of programmes and support to enhance connectedness for all residents.

	Operating	Capital
Benefits		
Community Development	100% community	100% community
Safer Communities	100% community	N/A
Youth Development	100% community	N/A
Funding		
General Rates - Uniform Annual General Charge	Yes	Nil
Targeted Rates	No	Nil
Fees and Charges	Nil	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Nil
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Nil
Other	Nil	Nil
Community Outcomes	<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>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. Our communities are able to access and enjoy natural areas and public spaces.</p> <p>Enterprises are supported and enabled to succeed.</p>	
Distribution of Benefits	<p>Community Development is considered to benefit the community as a whole. This is funded by way of a Uniform Annual General Charge.</p>	
The costs and benefits of funding the activity distinctly from other activities	<p>For transparency and accountability the costs associated with Community Development have been separated.</p> <p>Central government agencies fund safer communities and Youth Development initiatives. The Council's contribution relates to the provision of accommodation.</p>	
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	N/A	
Period in which the benefits are expected to occur	Community Development will provide ongoing benefit to the District.	

Community Housing

The Council manages and maintains 112 elderly person housing units, one community house and three other rentals.

In recent times, these units have been substantially upgraded. Subsidies are sometimes available for particular capital works.

Impacts on wellbeing

Housing contributes to the social well being of the District.

	Operating	Capital
Benefits	100% individual	100% individual
Funding		
General Rates	Nil	Nil
Targeted Rates	Nil	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Yes
Other	Nil	Nil

Community Outcomes	<p>Housing is available to match the changing needs and aspirations of our community.</p> <p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>The natural and built environment in which people live is clean, healthy and safe. Infrastructure and services are sustainable, resilient and affordable.</p>
Distribution of Benefits	<p>While past Councils have recognised this need, the benefits are to the individual occupier, with no need for subsidy from the general ratepayer.</p>
The costs and benefits of funding the activity distinctly from other activities	<p>Appropriate rentals are set to recover the costs associated with providing community housing. The Council recovers costs and makes no return on its capital investment.</p> <p>To achieve this all of these costs need to be separately identified. This allows transparency and accountability for this activity.</p>
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	<p>Elderly people who have a need for assistance with accommodation creates the need to undertake this activity.</p>
Period in which the benefits are expected to occur	<p>The community housing units are maintained to a high standard to provide an ongoing service, where capital expenditure is required it will be funded from accumulated funds and borrowing.</p>

Building Control

The objective is the control of building work within the District, including the processing of building consents, provision of Project Information Memoranda, (PIMs) site inspections and the issue of code compliance certificates and building warrants of fitness and holding property records. The cost of this service is funded by user fees.

The follow-up on public enquiries and complaints is funded by General Rates.

Civil Defence and Emergency Management

The Council is required to have a current Civil Defence Emergency Management Plan to allow for an effective response to natural disasters and other emergencies. Costs are associated with organising and training volunteers and preparation of a coordinating centre in the event of an emergency.

This is a statutory requirement and the benefits of being prepared are spread across the whole community. Funding is therefore provided from a General Rate on capital value on the basis that the Civil Defence Emergency Management activity is primarily concerned with the safety of the community. A General Rate as a rate in the dollar on capital value best reflects the community benefits.

Environmental Health

This function provides for a monitoring and regulatory service to assist in the health, safety and wellbeing of the community. These include requirements under the Food Act 2014, inspections under the Sale of Liquor Act 1989 and statutory functions under the Health Act 1956. For some functions, legislation restrains or limits the level of user charges. Funding from user charges is maximised within these limits.

There is considered to be individual benefits for operators being able to show their customers that their premises meet required standards. The community, as a whole, benefits through control of infectious diseases and monitoring of environmental standards. The community beneficiaries are the collective population and visitors to the District.

The activity also undertakes other functions as a statutory requirement where there is limited or no power to recover the full costs.

These include:

- Dangerous Goods Licences
- Amusement Device Inspections
- Building Warrants of Fitness
- Swimming Pool Fences
- Car Parking enforcement.

For these services, while the user is identified and licence fees are charged, non-recoverable costs are met by a General Rates rate in the dollar, on the capital value, which best reflects the benefits provided to the community.

Cemeteries

The Council is required by the Burial and Cremation Act 1964 to establish and maintain a suitable cemetery where sufficient provision is not otherwise made for the burial of the bodies of persons dying within its District.

The service has been identified as providing three core functions

- Burial of bodies
- Amenity area for relatives, friends and the public
- Public record of genealogy information.

There is a community expectation that these facilities be maintained to a good standard.

The Council currently administers seven public cemeteries. This service is considered to have a mixture of community and individual benefits.

Individual benefits

- Place for burial of bodies
- Maintaining for visits of friends/relatives
- Information on genealogy.

Community benefits

- Maintaining a green space
- Health
- Cultural significance.

There is a market limit on what can be charged. Statistics indicate that approximately 75% of people in Canterbury choose cremation. There is limited ability to charge for future maintenance costs. For individual benefits the Council considers that the best way of recovering the costs is through a Uniform Annual General Charge that better reflects the benefits received by individuals.

Animal Control

This activity includes dog control and stock control. Dog control is undertaken under the Dog Control Act 1996, the Impounding Act 1955 and Council Bylaws. The services include registration of ownership (dogs), educating the public and responding to complaints. Revenue through registration and impounding recovers all costs.

Stock control involves dealing primarily with wandering stock in the rural areas.

While some costs can be recovered through sale of stock or recovery from the stock owners, the balance will be recovered through a targeted rate from properties in the Residential 4A, 4B and rural zones.

Impacts on wellbeing

Significant impact on the community, through maintaining readiness to respond to adverse events, assisting with the health, safety and wellbeing of the community and the control of building work in the District.

	Operating	Capital
Benefits		
Building Control	90% individual 10% community	90% individual 10% community
Civil Defence	50% individual 50% community	50% individual 50% community
Environmental Services	60% individual 40% community	60% individual 40% community
Cemeteries	25% individual 75% community	25% individual 75% community
Animal Control	10% individual 90% community	10% individual 90% community
Funding		
General Rates	Yes	¹ Yes
Targeted Rates - Stock Control	Yes	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Nil	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Yes	Yes
Other	Nil	Nil
¹ Note: The Council Rates are set at a level to recover the depreciation related to the Council's future asset replacement costs. The cash received is applied only to assets that are replaced.		

<p>Community Outcomes</p>	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <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 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>Our communities are able to access and enjoy natural areas and public spaces.</p> <p>Enterprises are supported and enabled to succeed.</p>
<p>Distribution of Benefits</p>	<p>Building Control activity provides the majority of benefits to those applying for building consents, although there is some public benefit through the activity to maintain public safety, which is recovered through the General Rates rate on capital value.</p> <p>Civil Defence activities are considered to provide public benefit, received by the community as a whole, therefore the costs are recovered from General Rates on capital value that reflects the benefit to community.</p> <p>The community are the main beneficiaries of Environmental Services, through control of infectious diseases and monitoring of environmental standards, although because charges are set under statute the full cost of the activity cannot be recovered, therefore recovery is required through rates. The Council considers that the most appropriate means of recovery is by way of a General Rate on capital value. Functions performed under the Sale of Liquor Act benefit individuals.</p>
<p>Distribution of Benefits</p>	<p>The maintenance of Cemeteries is considered to be a community benefit and burial and records to be an individual benefit. The community benefit component is recovered by way of a Uniform Annual General Charge.</p> <p>The benefits of Dog Control are considered to be largely to the community, through protection of the public. Private individuals benefit through administration of the registration system and returning lost or strayed animals. While there are community benefits, the Council considers that the exacerbator should fund this activity and therefore the community benefit is to be funded by registration fees.</p> <p>There are community and individual benefits from Animal Control – community benefits accrue by way of public safety, while individual benefits accrue through returning wandering stock. Where stock is returned the owner is charged or stock is sold to recover the costs. However, this only funds about 10% of the cost. The Council considers that the balance should be recovered by a targeted rate on all rating units in the Residential 4A, 4B and Rural Zones.</p>
<p>The costs and benefits of funding the activity distinctly from other activities</p>	<p>For transparency and accountability the costs associated with health and wellbeing have been separated.</p>
<p>The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity</p>	<p>The protection of the community from aggressive or straying animals allows owners to enjoy their pets. Exacerbators should fund control incidents.</p> <p>The users of the Building Consent services are identifiable, receiving an individual service. The processing and administration of building consents is recovered by way of user charges.</p> <p>The provision of Project Information Memoranda (PIMs) and issuing and recording consents are also funded by the users of the service.</p> <p>Persons or organisations requiring licensing and monitoring under the Sale of Liquor Act should fund the cost of this regulatory work.</p> <p>User charges are in place to fund all of these activities.</p>
<p>Period in which the benefits are expected to occur</p>	<p>These activities will provide ongoing benefit to the Community by assisting the development of a safe community.</p>

Property Management

The Council manages Forestry plantations on Reserves, Domains and for the protection of the coastal zone.

Impacts on wellbeing

Positive Impacts on the community and insofar as property holdings relate to the future needs of Council activities and the current needs of occupiers, in a minor way property relates to all four wellbeings.

	Operating	Capital
Benefits		
Property Forestry	100% individual 100% community	100% individual 100% community
Funding		
General Rates	Nil	Nil
Targeted Rates	Nil	Nil
Fees and Charges	Yes	Nil
Interest and Dividends from Investments	Yes	Nil
Borrowing	Nil	Yes
Proceeds from Asset Sales	Nil	Nil
Development Contributions	Nil	Nil
Financial Contributions under the Resource Management Act 1991	Nil	Nil
Grants and Subsidies	Nil	Nil
Other	Yes	Nil

Community Outcomes	Housing is available to match the changing needs and aspirations of our community.
Distribution of Benefits	The benefits are to the individual occupier or user, with no need for subsidy from the general ratepayer.
The costs and benefits of funding the activity distinctly from other activities	Appropriate rentals are set to recover the costs associated with providing commercial property. To achieve cost recovery, costs need to be separately identified. This allows transparency and accountability for this activity.
The extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity	The protection of the coastal zone and key recreational areas from erosion and adverse weather. Provision for activity expansion, for example areas to meet future recreational needs.
Period in which the benefits are expected to occur	Property and Forestry assets are maintained to appropriate standards to provide an ongoing service. Where capital expenditure is required it will be funded from accumulated funds and borrowing.

SIGNIFICANCE AND ENGAGEMENT POLICY

1. Purpose

- 1.1. Public input into significant decisions, policies or programmes undertaken by Waimakariri District Council is essential to ensure they reflect the aspirations and priorities of our community.
- 1.2. Engagement is a process of relationships and dialogue between decision-makers, partners, communities and stakeholders for the purpose of making better decisions, policies or programmes.
- 1.3. The Waimakariri District Council (Council) under the Local Government Act 2002 (LGA) is an organisation of representative democracy. The LGA gives it authority to make decisions for and on behalf of the community and makes it accountable for those decisions through electoral processes.
- 1.4. Councils are also directed by the LGA to seek out and take account of community views in the process of their decision-making.

This gives rise to both a need and desire by the Council for engagement through the processes of participatory democracy. Consultation principles and procedures for Councils to follow when engaging are set out in the LGA.
- 1.5. Attributes of a healthy democracy include:
 - Ongoing engagement by the Council with the community to be well informed about matters before it
 - The Council obtaining community views for consideration before making decisions (especially the views of those directly affected by a proposed decision and especially in relation to significant decisions)

- Promoting involvement by the community in local governance generally.
- 1.6. This Significance and Engagement Policy (SEP) aims to enable a flexible but focused approach to engagement that:
 - Recognises the importance of involving diverse communities in the Council's work
 - Provides a range of options and methods for engagement with different groups and communities
 - Demonstrates our commitment to building and maintaining ongoing constructive relationships with Waimakariri communities and developing greater understanding of community views and preferences.

2. Policy context

- 2.1. The Council is required by the LGA to adopt a Significance and Engagement Policy (SEP). Section 76AA of the LGA states the SEP must set out:
 - The Council's general approach to determining the significance of proposals and decisions in relation to issues, assets and other matters
 - Any criteria or procedures that are to be used by the Council in assessing the extent to which issues, proposals, assets, decisions or activities are significant or may have significant consequences
 - How the Council will respond to community preferences about engagement on decisions relating to specific issues, assets or other matters, including the form of consultation that may be desirable.

- 2.2. The LGA sets the purpose of the SEP to:
 - Enable the Council and its communities to identify the degree of significance attached to particular issues, proposals, assets, decisions and activities
 - Provide clarity about how and when communities can expect to be engaged in decisions about different issues, assets or other matters
 - Inform the Council from the beginning of a decision-making process about:
 - The extent of any public engagement that is expected before a particular decision is made; and
 - The form or type of engagement required.
 - 2.3. The SEP must list the assets considered by the Council to be strategic assets (see section 6). Decisions regarding the transfer to or from the Council of strategic assets cannot be made unless provided for in its Long Term Plan.
- ## 3. Policy objectives
- 3.1. To set out for the Council and its communities how the significance of issues, proposals and decisions will be considered and taken account of.
 - 3.2. To identify those assets the Council considers strategic to its capacity to achieve or promote any outcome that it considers to be important to the current or future well-being of the community.
 - 3.3. To provide clarity about how and when communities can expect to be engaged in the process of decision-making by the Council.

- 3.4.** To inform the Council from the beginning of a decision-making process about the extent, form and type of engagement required.

4. Policy statement

- 4.1.** This Policy applies to the Council, its Committees and Community Boards (the Council) where decisions are made under the LGA or the delegated authority of the Council.
- 4.2.** Other Act places consultation requirements on the Council and this policy provides guidance for the consideration of significance and engagement in giving effect to those requirements but does not limit those other statutory consultation obligations.

5. Significance

5.1. General Approach

The Council will consider each issue, proposal or decision on a case-by-case basis to determine whether the decision is significant by applying the criteria, procedures and thresholds set out in this policy. It will also consider each of the following:

- The likely impact/consequences of the issue, decision or proposal on the current and future wellbeing of the District
- The effect on parties who are likely to be particularly affected by or particularly interested in the issue, decision or proposal
- The financial and non financial costs and implications of the issue, decision or proposal having regard to the Council's capacity to perform its role
- The scale of any proposed change to levels of Council service.

5.2. Thresholds, criteria and procedures

When undertaking a process to determine the extent to which issues, proposals, decisions or other matters

are significant, the Council will use the following thresholds, criteria and procedures.

5.2.1. Financial thresholds

Issues, proposals, or decisions which would alter the Long Term Plan or Annual Plan by more than 5% of the total budgeted rating revenue of the Council are considered, because of this fact alone, to be significant. Note that expenditure on remedial work resulting from flooding or other natural disasters is excluded from this policy.

The application of the thresholds is not necessarily conclusive. An issue, proposal or decision which does not meet any particular financial threshold may still be significant if it meets the criteria in 5.2.2.

5.2.2. Criteria

If a decision or proposal satisfies one or more of the following criteria, the matter is likely to be significant:

- The impact or consequences of the decision or proposal will have a substantial impact on more than 5% of the resident population of the District based on estimates by Statistics New Zealand at 30 June each year
- The implications of the decision on the Council's overall resources, potential change in function or the level of service provided are considered substantial
- The impact or consequences the decision or proposal will have on climate change mitigation (through greenhouse gas emissions) or adaptation (the reduction of risk to natural hazards exacerbated by climate change) is substantially negative. Staff will report on this significance through the 'Community Views' and the impact through the 'Sustainability and Climate Change Impacts' section of a Council report.

5.2.3. Procedures

Every report to the Council will include a statement indicating that the issue of significance has been considered, which reflects an assessment of the significance of the issue, proposal or decision.

When an issue, proposal or decision is considered to be significant the report must also include a statement addressing community engagement in accordance with this Policy.

5.3. Application of this policy

5.3.1. Pending significant decisions will mean:

- An engagement process will, or has been, undertaken rather than reliance on pre-existing knowledge of community views; and
- The extent to which reasonably practical options have been identified and assessed will be greater than for matters of lesser significance.

5.3.2. The LGA requires that a proposed decision by the Council to significantly alter the intended level of service provision for any significant activity undertaken by or on its behalf, including a decision to commence or cease any such activity must be made through a Long Term Plan or an amendment of one for which particular consultation procedures apply. Each of the Groups of Activities as a whole as set out in the Council's Long Term Plan are considered significant activities.

5.3.3. Management decisions made by Council staff under delegated authority from the Council in the course of implementing Council's policies, projects and programmes are not deemed to be significant for the purposes of this policy.

5.3.4. This policy does not apply to decisions that have been in the Long Term Plan or Annual Plan unless there is a significant change being proposed to the initial decision reflected in a plan.

6. Strategic assets

- Roding network as a whole
- Water, stockwater and sewerage system assets as a whole

- Drainage and stormwater system assets as a whole
- The Southbrook resource recovery park
- Libraries, Aquatic Centres and Oxford and Rangiora town halls
- Reserves and sports grounds
- Service Centres
- Rangiora Airfield
- MainPower Stadium.

7. Processes and methods of engagement

7.1. Forms of engagement

7.1.1. Differing levels and forms of engagement may be required during the varying phases of consideration and decision-making on an issue, and for different community groups or stakeholders. The Council will review the appropriateness and effectiveness of the engagement strategy and methods as the process proceeds.

7.1.2. Council will follow an 'engagement spectrum' approach to determine the most appropriate processes and methods for engagement with affected and interested communities on particular decisions or issues. This approach is based on the International Association for Public Participation (IAP2) framework.

7.1.3. It also acknowledges that the role of both representative and participatory democracy is inherent to local government decision making.

7.1.4. The methods discussed below are not a definitive list and are not prescriptive but indicate the spectrum of engagement opportunities that may be useful for Council and our communities.

1. Inform
2. Consult
3. Involve
4. Collaborate
5. Empower

7.1.5. The Spectrum of Public Participation was developed by the IAP2 to help clarify the role of the public (or community) in planning and decision-making, and how much influence the community has over planning or decision-making processes. It identifies five levels of public participation (or community engagement).

The further down on the Spectrum, the more influence the community has over decisions and each level can be appropriate depending on the context. It is important to recognise they are levels, not steps.

	Public participation goal	Council's approach
Inform	To provide the public with balanced and objective information to assist them in understanding the problem, alternatives, opportunities and/or solutions.	We will keep you informed.
Consult	To obtain public feedback on analysis, alternatives and/or decisions.	We will keep you informed, listen to and acknowledge concerns and aspirations, and provide feedback on how public input influenced the decision. We will seek your feedback on drafts and proposals.
Involve	To work directly with the public throughout the process to ensure that public concerns and aspirations are consistently understood and considered.	We will work with you to ensure that your concerns and aspirations are directly reflected in the alternatives developed and provide feedback on how public input influenced the decision.
Collaborate	To partner with the public in each aspect of the decision including the development of alternatives and the identification of the preferred solution.	We will work together with you to formulate solutions and incorporate your advice and recommendations into the decisions to the maximum extent possible.
Empower	To place final decision-making in the hands of the public.	We will implement what you decide.

INFORM communities:

These methods are efficient and practical ways to raise awareness of a new or newly significant issue, to provide basic information about the issue and to build community interest.

Communities are kept up to date with developing issues and new proposals, and communications can be targeted to interested and affected groups. These methods are essentially a one-way process and more likely to be useful in the earliest stages of proposals or processes.

Examples of informing engagement activities may include:

- Distribution of pamphlets, factsheets, newsletters or other materials
- Information provided on the Council's website and social media.

CONSULT and INVOLVE communities:

A range of tools and methods can be used to bring communities, interested and affected groups into the process to contribute their views, priorities and preferences.

These methods allow Council and communities to research and explore the issues and background matters, and to consider the full range of implications of a proposal, policy or decision.

Opportunities are provided for community input into options and decision-making.

For relatively straightforward issues or proposals, methods such as surveys or focus groups may be

effective. For more complex issues or proposals, including legislative issues, more technical issues and policy and service reviews, a more comprehensive level of consultation and engagement may be appropriate.

Examples of consulting and involving engagement activities may include:

- Surveys (phone, online, written)
- Formal public meetings
- Task groups, focus groups, working parties, local action groups
- Special Consultative Procedure (under the Local Government Act 2002) or other submissions processes.

The public engagement undertaken in the development of Long Term Plans, Annual Plans, Regional Policy Statements and other plans helps to ensure robust policies and relevance to communities.

COLLABORATE with communities and EMPOWER their involvement:

Collaborative approaches are increasingly recognised in a wide range of policy and decision making contexts. Collaborative engagement is based in strong relationships and community networks.

These methods may be particularly useful where the issue or proposal carries a high degree of significance and where there is strong community interest, capacity and commitment.

These methods allow for research into the issues and background, and exploration of a wide diversity of implications.

A collaborative approach establishes legitimacy through representative community participation, develops and affirms long-term relationships and understanding, and builds trust and community networks for future collaborative initiatives.

Examples of collaborating and empowering engagement activities may include:

- Multi-stakeholder processes such as Citizen Juries or Panels
- Multi-stakeholder groups such as the Canterbury Water Management Strategy Zone Committees
- Task groups, local action groups, advisory groups
- Memorandum of Understanding
- Co-management of places or resources of importance to communities and mana whenua
- Interactive and participatory technologies such as websites.

The Council has a special collaborative relationship with Te Ngāi Tūāhuriri Rūnanga on behalf of Ngāi Tūāhuriri people. This is undertaken in accordance with the LGA which provides principles and requirements for Councils that are intended to facilitate participation by Māori in local authority decision-making processes.

This is detailed in a Memorandum of Understanding between the Council and Te Ngāi Tūāhuriri Rūnanga which is given effect to through regular joint meetings, ongoing dialogue and shared work programmes. This is an example of collaboration and empowerment.

8. Policy implementation

- 8.1.1.** To give effect to the Significance and Engagement Policy (SEP) the Council will, together with the Council's Management Team:
- Seek to ensure that this SEP and its supporting guidelines are understood and given effect to by all who represent the Council by resourcing:
 - Staff in-service training
 - Councillor and Community Board member training
 - Provide regular updates to staff/councillors/ members on best practice community engagement initiatives and reviews of practice
 - Publish the SEP and guidelines on the Council's internal and external websites
 - Provide for all significant Council projects subject to decision to include an engagement plan as part of the project plan
 - Maintain on a quarterly basis an overview of the proposed timing of impending engagement exercises with a view to, if appropriate, spreading the demands on the community over the year
 - Maintain Schedule A to this policy which identifies groups and organisations whose terms of reference contain an advisory role to the Council and with whom collaboration on relevant issues in accordance with this policy will be sought for input to decision-making
 - Maintain Schedule B to this policy which identifies when consultation and any particular consultation procedures are required by legislation – for the information and guidance of the Council and the community

- Schedules A and B may be updated by the Management Team from time to time to ensure their accuracy and this shall not give rise to any process
- Maintain guidelines to support implementation of this policy by providing interpretation and practice guidance about the methods most suited to the differing forms of engagement set out in section 7
- Reference community views in every report providing advice to the Council assessing their relevance, indicating how they have been or are planned to be obtained, and summarising and analysing available responses and feedback. The receipt of any anonymous submissions will be disclosed and a decision sought as to whether the Council wishes to consider them.

9. Links to legislation, other policies and community outcomes

- 9.1.** The Council is required by section 76AA of the LGA to adopt a SEP. Section 97 requires any decision to transfer strategic assets listed in the SEP to be made through a Long Term Plan.
- 9.1.1.** In adopting or amending a SEP the Council must give effect to section 82 of the LGA that sets out principles of consultation for the Council to give effect to. LGA sections 76-81 and 82A-87 set out procedures and requirements relevant to giving effect to these principles in the course of decision making.

These include giving consideration to community views, procedures and circumstances for

consultation, and requirements in relation to information to inform consultations. A 'Special Consultative Procedure' (SCP) is defined in section 83 for use in certain circumstances such as in preparing a Long Term Plan. Section 83A sets out requirements for information provision related to consultations.

- 9.1.2.** The SCP is specified as the required consultation process to be used in certain circumstances (see Schedule B) but otherwise the requirement to give consideration to community views under the LGA does not give rise to any requirement to undertake any consultation process or procedure. Also, Schedule B sets out the circumstances giving rise to consultation required by other Acts.

10. Definitions

Certain terms important to the SEP are defined by the LGA:

Significance - in relation to any issue, proposal, decision, or other matter that concerns or is before a local authority, means the degree of importance of the issue, proposal, decision, or matter, as assessed by the local authority, in terms of its likely impact on, and likely consequences for:

1. The District or region.
2. Any persons who are likely to be particularly affected by, or interested in, the issue, proposal, decision, or matter.
3. The capacity of the local authority to perform its role, and the financial and other costs of doing so.

Significant - in relation to any issue, proposal, decision, or other matter, means that the issue, proposal, decision, or other matter has a high degree of significance.

Strategic asset - in relation to the assets held by a local authority, means an asset or group of assets that the local authority needs to retain if the local authority is to maintain the local authority's capacity to achieve or promote any outcome that the local authority determines to be important to the current or future well-being of the community and includes:

1. Any asset or group of assets listed in accordance with section 76AA(3) by the local authority, and
2. Any land or building owned by the local authority and required to maintain the local authority's capacity to provide affordable housing as part of its social policy, and
3. Any equity securities held by the local authority in:
 - a. A port company within the meaning of the Port Companies Act 1988
 - b. An airport company within the meaning of the Airport Authorities Act 1966.

11. Community Outcomes

- 11.1.** There are wide ranging opportunities for people to contribute to the decision-making that affects our District:
- The Council makes information about its plans and activities readily available
 - The Council takes account of the views across the community including mana whenua
 - The Council makes known its views on significant proposals by others affecting the District's wellbeing
 - Opportunities for collaboration and partnerships are actively pursued.

12. Public effect is given to the spirit of the Treaty of Waitangi

- 12.1.** The Council in partnership with Te Ngāi Tūāhuriri continue to build our relationship through mutual understanding and shared responsibilities.

13. Questions

Any questions regarding this policy should be directed to the Communications and Engagement Manager in the first instance.

14. Effective date

3 October 2023

The following schedules may be updated from time to time recognising changes to groups and organisations under Schedule A and in legislative requirements under Schedule B. Such factual updates do not constitute change to the Council's policy in relation to engagement.

Schedule A:**Groups and Organisations with a Council, Committee or Community Board Advisory Role in their Terms of Reference or as set out in a Memorandum of Understanding**

- Community Safety Group
- Drainage, Parks and Community Facilities Advisory Groups, Working Parties, Steering Groups and Reference Groups constituted by the Council, Committee or Board for particular purposes from time to time
- Kaiapoi Promotions Association
- Oxford Promotions Association
- Rangiora Promotions Association
- Social Services Waimakariri
- Te Ngāi Tūāhuriri Rūnanga
- Waimakariri Access Group
- Waimakariri Youth Council
- Waimakariri Health Advisory Group
- Others, as constituted from time to time with an explicit Council/Committee/Board advisory role or which are Council Controlled Organisations, including Enterprise North Canterbury and Te Kōhaka o Tūhaitara Trust.

Schedule B:

When the Council is specifically required to undertake consultation by Acts of Parliament

1. The Council will use the Special Consultative Procedure (as set out in section 83 of the LGA) where required to do so by law, including for the following issues requiring decisions:
 - The adoption or amendment of a Long Term Plan (in accordance with section 93A of the LGA)
 - The adoption, amendment or revocation of bylaws if required under section 156(1)(a) of the LGA
 - The adoption, amendment or revocation of a Local Alcohol Policy
 - The adoption or review of a Local Approved Products (Psychoactive Substances) Policy under the Psychoactive Substances Act 2013
 - The adoption or review of a Class 4 Venue Policy under the Gambling Act 2003
 - The preparation, amendment or revocation of a waste management and minimisation plan under the Waste Minimisation Act 2008.
2. Unless already explicitly provided for in the Long Term Plan, the Council will seek to amend its Long Term Plan and therefore use the SCP when it proposes to:
 - Significantly alter the intended level of service provision for any significant activity undertaken by or on behalf of Council, including commencing or ceasing such an activity, or
 - Transfer the ownership or control of strategic assets as listed in the SEP.
3. The Council will consult in accordance with, or using a process or a manner that gives effect to the requirements of section 82 of the LGA 2002 where required to do so by law, including for the following specific issues requiring decisions:
 - Adopting or amending an Annual Plan if required under section 95 of the LGA
 - Transferring responsibilities to another local authority under section 17 of the LGA
 - Establishing or becoming a shareholder in a council-controlled organisation
 - Disposal of parks that are not reserves under the Reserves Act 1977 in terms of section 138 of the LGA
 - Adopting or amending a revenue and financing policy, development contributions policy, financial contributions policy, rates remission policy, rates postponement policy, or a policy on the remission or postponement of rate on Māori freehold land to the extent necessary under the LGA.

For such consultation, Council will develop information fulfilling the requirements of section 82A of the LGA.
4. A range of other Acts of Parliament may, depending on circumstances, require the Council to undertake consultation for particular purposes. In undertaking such consultation, the Council will be mindful of the principles of consultation as set out in section 82 of the LGA. These include:
 - Biosecurity Act 1993 (pest management strategies)
 - Building Act 2004
 - Civil Defence Emergency Management Act 2002 (CDEM plans)
 - Dog Control Act 1996
 - Energy Companies Act 1992
 - Food Act 1981 (also about transfer of functions)
 - Food Act 2014 (setting fees, and transferring functions)
 - Freedom Camping Act 2011
 - Greater Christchurch Regeneration Act 2016
 - Health Act 1956
 - Land Transport Act 1998
 - Land Transport Management Act 2003 (required when developing a land transport plan)
 - Local Government Act 1974 - surviving provisions include Sections 336 (pedestrian malls) and 361 (toll gates)
 - Local Government (Rating) Act 2002 (policy for early payment of rates, rates replacement proposals)
 - Maritime Transport Act 1994 (navigation safety bylaws)
 - Ngāi Tahu Claims Settlement Act 1998
 - Racing Industry Act 2020 (to adopt and review a TAB venue policy)
 - Rating Powers Act 1988
 - Reserves Act 1977
 - Resource Management Act 1991 – District Plan Reviews and Changes, and Notified Resource Consents (Note non-statutory engagement is typical at formative stages of reviews and changes to the district plan; for structure plans of new growth development areas; and for existing own centre development plans and strategies)
 - Sale and Supply of Alcohol Act 2012.

SIGNIFICANT CAPITAL PROJECTS

	Major Projects 2024–2027 (first 3 years) over \$500,000		
	2024/2025	2025/2026	2026/2027
	\$'000	\$'000	\$'000
Roads and Footpaths			
Replacement			
Remetalling	787	814	834
Pavement Rehabilitation	1,366	1,417	1,451
Drainage Renewals - Kerbs and Channels	590	582	596
Drainage Renewals - Culverts	169	180	184
Resurfacing - Chipseal	1,273	2,221	2,275
Resurfacing - Thin Asphaltic	724	740	758
Signs Renewal	517	582	596
Carriage Way Lighting	642	713	715
Footpath Reconstruction	621	635	650
Bridge and Structures Renewals	103	1,269	-
Bridge Component Replacement	724	740	758
Old Waimakariri Bridge Renewals	15	413	239
Skew Bridge Replacement	90	623	209
Growth			
Support for Mixed Use Business Areas	37	383	392
Tram Road Safety Improvements including McHughes Road	900	-	-
Walking and Cycling Strategy Implementation	250	256	262
New Eastern Link Road	188	1,380	170
Skew Bridge Replacement	90	623	209
Oxford Road/Lehmans Road Roundabout	50	715	-
Durham Land Purchase for Carparking	2,100	-	-
Gravel Pit Land Purchase	1,000	-	-

	Major Projects 2024–2027 (first 3 years) over \$500,000		
	2024/2025	2025/2026	2026/2027
	\$'000	\$'000	\$'000
Level of Service			
Minor safety - Roadside Hazards Removal	200	204	209
Minor safety - High Risk rural Intersections Treatments - RTZ	200	204	188
Flood Projects (Tram Road, Depot Road and Woodfields Road) - RESILIENCE	300	715	-
School Safety Improvements	-	-	576
Mafeking Bridge Improvements	50	562	-
Council Performed Work	419	428	438
Direct Payments to Developers	419	428	438
Land - Blake Street Extension	120	567	-
Rangiora Airfield/Priors Road Upgrade	200	1,034	-
Tram Road Safety Improvements including McHughes Road	900	-	-
Walking and Cycling Strategy Implementation	250	256	262
New Eastern Link Road	188	1,380	170
Oxford Road/Lehmans Road Roundabout	50	715	-
Lees Valley Willow Walls	200	204	293
Water Supply			
Replacement			
Pipeline Renewals	837	856	876
North Northeast Rangiora Supply Main	-	638	-
Johns Road East Supply Main	52	686	-
Rangiora Water Headworks Renewals	-	-	803
Woodend Headworks Renewals	-	-	734
Kaiapoi-Pipeline Renewals	166	374	383
Oxford Urban- Pipeline Renewals	147	342	350
Oxford 2 - Pipeline Renewals	26	358	197

	Major Projects 2024–2027 (first 3 years) over \$500,000		
	2024/2025	2025/2026	2026/2027
	\$'000	\$'000	\$'000
Growth			
Merton Road and Priors Road Water Servicing	-	2,388	-
East Belt Booster Main Stage 2	-	689	-
Northeast Rangiora Supply Main	3,204	-	-
North Northeast Rangiora Supply Main	179	937	-
Rangiora Woodend Road Booaster Main Stage 1	733		
Partially Growth			
Two Chain Rd 3rd Well	419	214	-
Level of Service			
District Water- Ohoka UV Upgrade	642	307	-
District Water- West Eyreton UV Installation	890	-	-
Sewerage and the Treatment and Disposal of Sewage			
Replacement			
Rangiora - Pipeline Replacement	262	1,605	1,644
Rangiora - Aeration Basin Upgrade	418	-	-
Rangiora - Wastewater Headworks Renewals	-	-	548
Kaipoi - Raven Quay Gravity Main Renewal	513	-	-
Kaipoi - Wastewater Headworks Renewals	314	321	383
Kaipoi - Capacity Upgrade	-	108	2,191
Growth			
Merton Road and Priors Road Wastewater Servicing	-	1,305	-
Rangiora - Aeration Basin Upgrade	418	107	4,109
Northbrook Road South Pumpstation and rising main	-	2,312	1,339
Rangiora - Central Rangiora Capacity Upgrade Stage 9		535	1,117
Partially Growth			
Kaipoi - Capacity upgrade	-	268	4,536
Oxford WWTP Upgrade	157	268	383
Level of Service			
Rangiora - Central Rangiora Capacity Upgrade Stage 9	503		
Rangiora - Percival Street - Charles to Matawai	52	589	-
Rangiora - Septage Facility	1,020	-	-
Kaipoi Wetlands Assessment	26	53	493
Kaipoi - Cridland Street sewer repairs	52	53	1,315

	Major Projects 2024–2027 (first 3 years) over \$500,000		
	2024/2025	2025/2026	2026/2027
	\$'000	\$'000	\$'000
Stormwater Drainage			
Level of Service			
North Brook Retaining Wall - Janelle to White	-	86	876
North Drain Piping - Ashley to Edward	-	54	548
Rangiora - Network Discharge Consent Implementation Works	-	535	986
Rangiora - Blackett Street Piping	523	54	712
East Belt to Cam River Connection	-	54	493
Wiltshire/Green Pipework Upgrade Stage 2	-	77	444
Box Drain Improvements	52	1,150	-
Woodend Capacity Improvements	63	642	-
School Road Drainage Upgrade	541	-	-
Kaipoi - Kaikanui Diversion	52	268	1,315
Cridland Street West Drainage Upgrades	52	161	1,906
Mansfield Park Secondary Flow Improvements	-	54	548
Global Consent Implementation Works	-	75	767
Flannigans Drain Capacity Upgrades	-	54	493
Burnett Street Capacity Upgrades	52	642	-
District Water			
Provision for Flood Response	500	3,066	2,626
Mandeville Resurgence Channel Diversion/Upgrade	170	1,674	-
Cones Road Land Purchase	-	161	931
1030 Loburn Whiterock Road	103	1,016	-
Solid Waste			
Construction of New Shop and Education Centre	220	204	3,885
Land Purchase for future upgrades	14	756	-

	Major Projects 2024–2027 (first 3 years) over \$500,000		
	2024/2025	2025/2026	2026/2027
	\$'000	\$'000	\$'000
Recreation			
Replacement			
General Reserve Renewals	373	381	390
Roads and Carparks	640	355	363
Play Safety Surface/Equipment	659	294	301
Building Renewals	399	408	417
Toilet Renewals	358	-	375
Dudley Pool Renewals	106	536	41
Growth			
Future Sports Ground Development	502	-	478
Support for Mixed Use Business Areas	50	511	523
Land Purchase Community Centre Pegasus	1,800	-	-
Pegasus Community Centre Building	1,360	-	-
Land Purchase Community Centre Ravenswood	4,300	-	-
Land Purchase - Neighbourhood	1,884	1,925	1,971
Land Development - Neighbourhood	355	363	372
Level of Service			
Non-specified Reserve Enhancement	258	264	270
Pegasus Community Centre Building	2,040	-	-
154 East Belt Cricket Oval	-	255	262
Connection to Water services	736	-	-
Connection to Wastewater services	614	-	-

	Major Projects 2024–2027 (first 3 years) over \$500,000		
	2024/2025	2025/2026	2026/2027
	\$'000	\$'000	\$'000
Libraries and Museums			
Resource Purchases	884	500	512
Community Development			
Capital - Asset Management Plan	223	228	233
Pensioner Housing Refurbishment Program	223	228	233
Housing HUD	1,250	10,631	-
Earthquake Recovery			
Restoration of red zone areas capital works	357	365	-
Miscellaneous			
Plant Replacements	342	245	247
TOTAL	48,629	63,188	57,621
<i>* project consists of both Level of Service and Growth work.</i>			





FURTHER INFORMATION

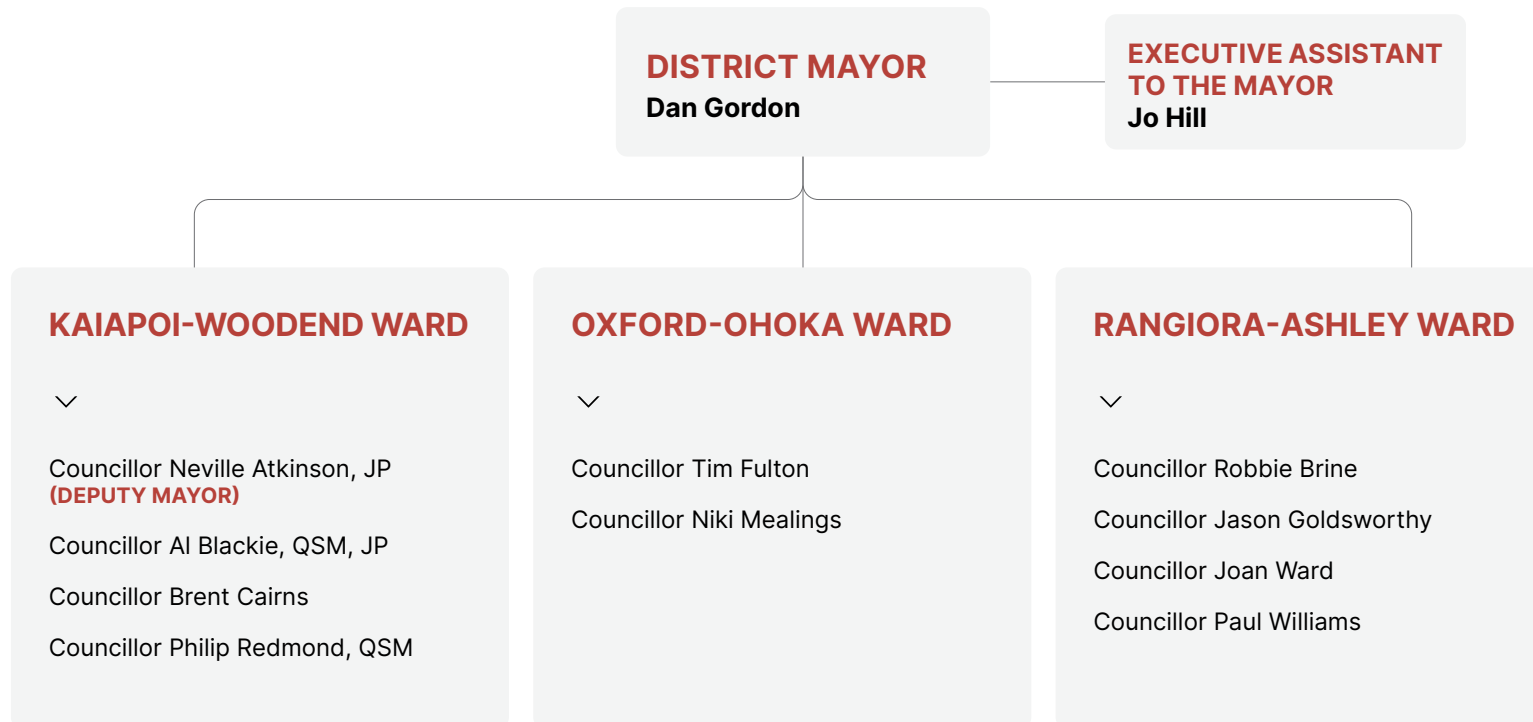
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STAFF STRUCTURE TO LEVEL THREE

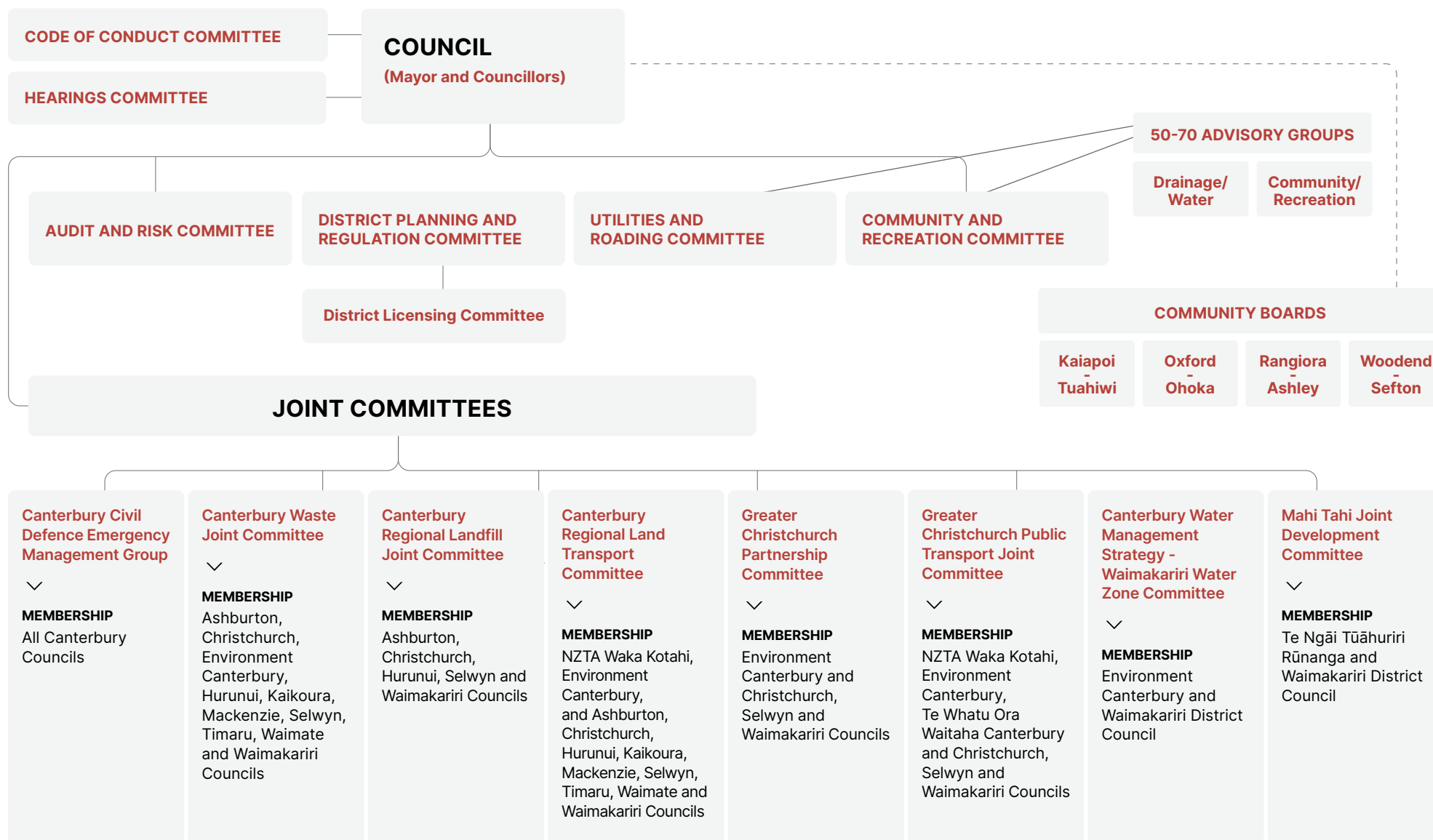


STRUCTURES OF ELECTED MEMBERS

The Structure of Council - Wards



Council and Committees Structure



Structure of Council - Committees and Community Boards

STANDING COMMITTEES

Audit and Risk Committee

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

Utilities and Roading Committee

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

Community and Recreation Committee

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

District Planning and Regulation Committee

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

COMMITTEES

Mahi Tahi 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
Wendy Doody, JP
Jim Gerard, QSO
Philip Redmond, QSM
Paul Williams

Greater Christchurch Partnership

Mayor Dan Gordon
Neville Atkinson, JP
Niki Mealings

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)
Neville Atkinson, JP
Tim Bartle
Al Blackie, QSM, JP
Tracey Blair
Russel Keetley

Oxford-Ohoka Community Board

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

Rangiora-Ashley Community Board

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

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Kaiapoi 7630

Phone: 0800 965 468

Facsimile: 03 313 4432

Website: waimakariri.govt.nz

BANKERS

ANZ Banking Group

85 High Street
Rangiora 7400

AUDITOR

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On behalf of: Auditor General
Audit Office
Wellington

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