



WAIMAKARIRI
DISTRICT COUNCIL

Annual Report 2022-2023

Leaving a positive print on the future of our district.

CONTENTS

MESSAGE FROM THE MAYOR AND CE	2	Community Services	62	FURTHER INFORMATION	183
YOUR COUNCIL	4	› Recreation		Staff Structure to Level Three	184
AUDIT REPORT	5	› Libraries and Museums		The Structure of Council - Wards	185
STATEMENT OF COMPLIANCE AND RESPONSIBILITY	8	› Community Protection		Council and Committees Structure	186
OUR PURPOSE	9	› Community Development		The Structure of Council - Committees and Community Boards	187
COMMUNITY OUTCOMES	10	Property Management	82	Glossary	188
MĀORI CAPACITY	12	Earthquake Recovery and Regeneration	86	Directory	191
OVERALL SERVICE PERFORMANCE	14	Council Controlled Organisations	90		
SERVICE DELIVERY	17	FINANCIAL MANAGEMENT	95		
Community Leadership	18	Financial Statements	96		
› Governance		Funding Impact Statement for Whole of Council	102		
› District Development		Accounting Policies	104		
Infrastructure Services	26	Financial Benchmarking	114		
› Roads and Footpaths		Notes to the Financial Statements	118		
› Water Supply		Cost of Activity Statements	162		
› Wastewater					
› Stormwater Drainage					
› Solid Waste					

MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

Tēnā koutou katoa

Welcome to the audited Annual Report for the year ended 30 June 2023.

The Waimakariri District remains on the same growth trajectory we've been on since the Canterbury earthquakes with building consents continuing to reach new heights despite tough economic conditions.

This continual growth can pose some challenges. The Council is committed to ensuring growth is planned for in a way that enhances the lifestyle that makes our District such an attractive place to live.

Everything we do is for the benefit of the community and the Council is proud of the role we play in making sure Waimakariri is a great place to visit, live and play.

In this last year, the Council has met several significant milestones and completed numerous projects which deliver on this promise.

The Council appointed Jeff Millward as our new Chief Executive. Jeff has just shy of four decades of experience in the local government sector at this Council and most recently has been Acting Chief Executive at the Council. Before this he was the General Manager of Finance and Business Support for 14 years – so we know we're in good hands.

The District Plan review continues to progress and we're taking our time to ensure as broad a group of stakeholders and community members as possible can input into this strategic document which will determine the future shape of Waimakariri.

We've also been working with our neighbouring councils as part of the Greater Christchurch Partnership on joint planning to ensure our District Plan complements

those of our neighbouring areas and we jointly plan for shared services such as public transport.

Part of ensuring the future shape of Waimakariri meets the needs and desires of residents is through place making - strengthening the connection between people and the places they share. The Council has completed several projects that deliver on this.

We celebrated the opening of an upgraded Good Street in Rangiora. This new pedestrian-friendly upgrade with a stage for performers makes Good Street a more attractive place for shoppers to sit, eat and spend time while out and about in Rangiora.

In Kaiapoi we entered a joint agreement with the New Zealand Motor Caravan Association for a new motor caravan park in the Red Zone area of Kaiapoi East. This has already proven to be popular and is a contact boost of business for retailers in Kaiapoi.



Work on the plan for the Pegasus Community Centre is continuing and we're investigating options for a land-purchase for this community facility with Templeton Group (the developers of Pegasus). Watch this space.

Water has been a big theme of the past year.

The Council has continued to advocate against the mandated Three Waters Reform as part of our involvement with Communities 4 Local Democracy - He hapori mo te Manapori (C4LD). Through our involvement in this group, we have helped provide an alternative plan that would meet the government's objectives while retaining local ownership and say in 3 Waters.

This Annual Report is being drafted ahead of the general election. The outcome of this election will likely shape the future of Three Waters Reform.

We have also continued to advocate to keep Waimakariri's drinking water chlorine-free and have submitted exemptions to the new water regulator Taumata Arowai. However, the exemptions application was declined in late June 2023.

Finally, we've seen a fair share of rainwater this year.

In July, a flooding event saw more than 150mm of rain fall over three days and resulted in the establishment of a Civil Defence Emergency Operations Centre (EOC), a precautionary self-evacuation of Tuahiwi at its peak, numerous road closures and widespread surface flooding.

Severe weather events are happening more regularly, and the Council is seeking to establish a permanent fund to ensure we have budget to maintain, fix, and improve our stormwater, wastewater and roading networks following extreme weather.

Looking ahead, we are currently working on the Long Term Plan. As always the juggle is getting the right balance between investing in community infrastructure and services at the time of need/demand while ensuring rates increases are sustainable and affordable for residents.

We will be engaging with residents on the proposed plan in March/April next year and are looking forward to hearing your thoughts on how we can continue in partnership with you to make Waimakariri a great place to live.

Ngā mihi



A handwritten signature in black ink, appearing to read 'Dan Gordon'.

Dan Gordon
Mayor



A handwritten signature in black ink, appearing to read 'Jeff Millward'.

Jeff Millward
Chief Executive





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

AUDIT REPORT

Independent Auditor's Report

To the readers of Waimakariri District Council's annual report for the year ended 30 June 2023.

The Auditor-General is the auditor of Waimakariri District Council (the District Council). The Auditor-General has appointed me, Yvonne Yang, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the District Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the District Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 17 October 2023. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 96 to 101, 104 to 112 and pages 118 to 160:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2023; and
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the funding impact statement on page 102 and 103, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the statement of service performance on pages 17 to 88, 112 and 113:
 - presents fairly, in all material respects, the District Council's levels of service for each group

of activities for the year ended 30 June 2023, including:

- the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved; and
- the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand.
- the statement about capital expenditure for each group of activities on pages 21, 25, 29, 42, 48, 55, 61, 65, 68, 77, 81, 84 and 88, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's long-term plan; and
- the funding impact statement for each group of activities on pages 21, 25, 29, 42, 48, 55, 61, 65, 68, 77, 81, 84 and 88, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's long-term plan.

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 114 to 117, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.

The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

Emphasis of matter - uncertainty over the water services reform programme

Without modifying our opinion, we draw attention to Note 30 on page 159, which outlines developments in the Government's water services reform programme.

The Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three water services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of the water services reform on the District Council remains uncertain until the relevant water services entity's establishment date is known, and

the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

Basis for our opinion on the audited information

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on the audited information.

Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to

going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the District Council or there is no realistic alternative but to do so.

Responsibilities of the auditor for the audited information

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's annual plan and long-term plan.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain

audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the statement of service performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the audited information, including the

disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 1 to 4, 8 to 15, 90 to 94 and 162 to 191, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

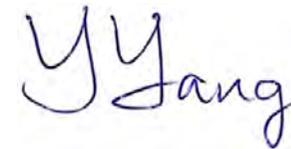
Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the District Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which

incorporate the independence 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.

In addition to our audit and the report on the disclosure requirements, we have carried out a limited assurance engagement related to the District Council's Debenture Trust Deed. Other than these engagements, we have no relationship with, or interests in, the District Council.



Yvonne Yang

Audit New Zealand

On behalf of the Auditor-General
Christchurch, New Zealand

STATEMENT OF COMPLIANCE AND RESPONSIBILITY

Compliance

- The Council and management of the Waimakariri District Council confirm that all the statutory requirements of Section 98 and Part 3 of Schedule 10 of the Local Government Act 2002 (LGA) have been complied with.
- The Statement of Service Performance of the Council has been prepared in accordance with the requirements of Part 3 of Schedule 10 of the LGA, including the requirement from section 111 of the LGA to prepare all information in accordance with New Zealand generally accepted accounting practice (NZ GAAP).

Responsibility

- The Council and management of the Waimakariri District Council accept responsibility for the preparation of the annual Financial Statements and the Statement of Service Performance including the judgments used in them.
- The Council and management of the Waimakariri District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial and service performance reporting.
- In the opinion of the Council and management of the Waimakariri District Council, the annual Financial Statements and the Statement of Service Performance for the year ended 30 June 2023 fairly reflect the financial position and operations of the Waimakariri District Council.



Dan Gordon
Mayor
17 October 2023



Jeff Millward
Chief Executive
17 October 2023



Nicole Robinson
General Manager Finance & Business Support
17 October 2023

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:

1. As a service provider.
2. As a funder of activities by others.
3. As an advocate on behalf of our community.
4. As a regulator under legislation.

COMMUNITY OUTCOMES

Community Outcomes describe how Waimakariri District Council aims to achieve meeting the current and future needs of our communities with good quality local infrastructure, providing local public services and performance of regulatory functions.

Community outcomes set the direction for our Long Term Plan (LTP) and all activities included in the LTP that the Council undertakes contribute towards achieving these outcomes. The key groups of activities that contribute to each outcome are displayed.

The Local Government Act 2002 requires Council to promote the following four Wellbeings in the present and for the future. Each Community Outcome is associated with one or more Wellbeing.



Effect is given to the principles of the Treaty of Waitangi

- The Council in partnership with Te Ngāi Tūāhuriri Rūnanga, continue to build our relationship through mutual understanding and shared responsibilities
- Maori cultural identity, values and aspirations are reflected in built and natural environments.

UN SDG 10, 11, 16

There is a strong sense of community within our District

- There are wide-ranging opportunities for people of different ages, abilities and cultures to participate in community life, and recreational and cultural activities.

UN SDG 3, 16



People's needs for mental and physical health and social services are met

- Our people are supported by a wide range of health services that are available and accessible in our District
- Participation in community-based support and services is acknowledged and encouraged
- Housing is available to match the changing needs and aspirations of our community
- There are wide ranging opportunities to support people's physical health, social and cultural wellbeing.

UN SDG 3, 16



Indigenous flora and fauna, and their habitats, especially Significant Natural Areas are protected and enhanced

- Conservation, restoration and development of significant areas of indigenous vegetation and/or habitats is actively promoted.

UN SDG 15



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.

UN SDG 16



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity

- People enjoy clean water at our beaches, rivers and lakes
- There is a wide variety of public places and spaces to meet people's needs
- There are wide-ranging opportunities for people to enjoy the outdoors
- The accessibility of community and recreation facilities meets the changing needs of our community
- Public spaces express the unique visual identity of our District.

UN SDG 3, 11



People have wide ranging opportunities for learning and being informed

- Our educational facilities and libraries and cultural centres are well resourced and have the capacity to manage and respond to changing demographics
- Our people are easily able to get the information they need.

UN SDG 3, 4



The community's cultures, arts and heritage are conserved, developed and celebrated

- Mana whenua are acknowledged and respected
- All cultures are acknowledged, respected and welcomed in the District
- Heritage buildings and sites are protected and the cultural heritage links with our past are preserved
- There are wide-ranging opportunities to participate in arts and cultural activities
- Public places and spaces provide opportunities for cultural expression and integrated arts.

UN SDG 3, 11, 16



There is a healthy and sustainable environment for all

- Harm to the environment from the impacts of land use, use of water resources and air emissions is minimised
- Cultural values relating to water are acknowledged and respected
- The demand for water is kept to a sustainable level
- Harm to the environment from the spread of contaminants into ground water and surface water is minimised
- The impacts from land use activities are usually only short term and/or seasonal
- Soils are protected from erosion and unsustainable land use practices
- Low carbon, climate-resilient development in the District is promoted to be compatible with a 1.5° Celsius national and global carbon budget
- People are actively encouraged to participate in improving the health and sustainability of our environment
- People are connected to the natural world within the built environment.

UN SDG 3, 6, 11, 12, 13, 15



Core utility services are sustainable, resilient, affordable; and provided in a timely manner

- Harm to the environment from sewage and stormwater discharges is minimised
- Council sewerage and water supply schemes, and drainage and waste collection services are provided to a high standard
- Waste recycling and re-use of solid waste is encouraged and residues are managed so that they minimise harm to the environment
- Renewable energy technologies and their efficient use is encouraged
- High-speed telecommunications services are readily available across the District
- Climate change considerations are incorporated into all infrastructure decision-making processes
- Good procurement practice and effective long-term planning ensures services are sustainable, affordable and value for money for the community
- Infrastructure services are managed in a way that reduces emissions over time.

UN SDG 6, 7, 9, 11, 12, 13, 15



There is a safe environment for all

- Harm to people from natural and man-made hazards is minimised
- Our District has the capacity and resilience to quickly recover from natural disasters and adapt to the effects of climate change
- Crime, injury and harm from road crashes, gambling, and alcohol abuse are minimised
- Climate change challenges are addressed in an appropriate, timely, cost-effective and equitable manner
- Our District is well served by emergency services and volunteers are encouraged.

UN SDG 3, 13



Transport is accessible, convenient, reliable and sustainable

- The standard of our District's transportation system is keeping pace with increasing traffic numbers
- Communities in our District are well linked with each other and Christchurch is readily accessible by a range of transport modes
- Public transport serves our District effectively
- Opportunities to increase the occupancy of commuter vehicles is actively encouraged.

UN SDG 9, 11, 12



Businesses in the District are diverse, adaptable and growing

- There are growing numbers of businesses and employment opportunities in our District
- There are sufficient and appropriate places where businesses are able to set up in our District.

UN SDG 8



The distinctive character of our takiwā - towns, villages and rural areas is maintained, developed and celebrated

- The centres of our towns are safe, convenient and attractive places to visit and do business
- Our rural areas retain their amenity and character
- Public spaces reflect the distinct narratives, character and cultural identity of our takiwā.

UN SDG 11

SUSTAINABLE DEVELOPMENT GOALS

The UN Sustainable Development Goals are the blueprint to achieve a better and more sustainable future for all by 2030. They address the global challenges including those related to poverty, inequality, climate change, environmental degradation, peace and justice. The community outcomes broadly align with these goals.



Learn more about each UN goal at:

un.org/sustainabledevelopment/sustainable-development-goals/

MĀORI CAPACITY

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

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

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, signed in 2003 and reviewed in December 2012. A service level agreement between Council and Mahaanui Kurataiao Limited, updated by the parties in 2022, also provides opportunities for mana whenua engagement on environmental and resource management matters.

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 provide opportunities for shared decision-making about mutual issues that impact both organisations. The Mahi Tahī Joint Development Committee has up to three representatives from Te Ngāi Tūāhuriri Rūnanga and three Councillors.

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.



OVERALL SERVICE PERFORMANCE

Non-financial performance measures have set targets to assess things like responsiveness, health and safety, timeliness and legislative compliance. They also link to and demonstrate how the activities the Council undertakes contribute to outcomes sought by the community.

Overall the results for the 2022/2023 financial year show 67 percent of all measures achieved, this is a six percent increase on 2021/2022.

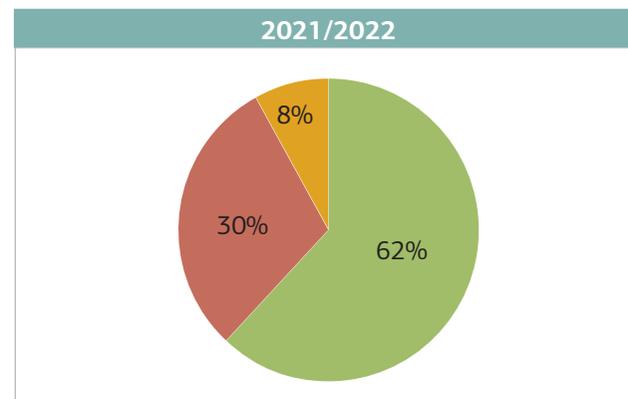
Measures that were not met

- Governance
 - Rūnanga Executive meetings with Council held each quarter (0/4)
 - Rūnanga/Council Annual Hui held (0/1)
 - Mahi Tahi Joint Development Committee meetings (0/6).
- District Development
 - The percentage of land use consents (LUCs) that are reviewed for monitoring requirements (81%, target 100%).
- Roads and Footpaths
 - A reduction in the number of fatalities and serious injury crashes on the local road network, from the previous financial year (There were four fatalities and 22 serious injury crashes last year, this year there were seven fatalities and 27 serious injury crashes)
 - The percentage of the sealed local road network that is resurfaced (3.37%, target 5%)
 - Percentage of customer service requests relating to roads and footpaths responded to within service delivery standards (84%, target 95%).
- Water Supply and Quality
 - The extent to which drinking water complies with the drinking water standards for:
 - Bacterial compliance - Not fully compliant
 - Protozoal compliance - Not fully compliant
 - The number of events that cause water not to be available to any connection for more than 8 hours (2, target 0).
- Stockwater
 - The number of water outages exceeding 24 hours duration (23, target Nil).
- Stormwater drainage
 - Rural drainage areas requests for drain cleaning responded to within five days (60%, target 95%)
 - The percentage of service requests relating to any drainage enquiries that are responded to within five working days (63%, target 95%)
 - Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga (No meetings held).
- Libraries and Museums
 - The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population (5.4 visits per person, target 7.5)
 - Customer satisfaction with library services as measured by an annual survey of library users (Survey not conducted).
- Community Protection
 - Environmental Health Services - Percentage of all licensed alcohol premises inspected at least once per annum (80%, target 95%)
 - Environmental Health Services - The percentage of all other unreasonable noise complaints responded to within 48 hours (84%, target 90%)
 - Animal Control - The percentage of calls for wandering stock on roads responded to within one hour (83%, target 90%)
 - Building Services - The percentage of code of compliance certificates issued within the statutory 20 days (78%, target 100%)
 - Building Services - The percentage of Project Information Memoranda (PIM) applications issued in 20 working days (94%, target 100%)
 - Building Services - Inspect pool barriers every three years (8%, target 33%).
- Property Management
 - The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours (83%, target 100%).
- Earthquake Recovery and Regeneration
 - Implementation of the Red Zone Regeneration Plan: Recreation and Ecological Linkages (carried over to 2023/24).

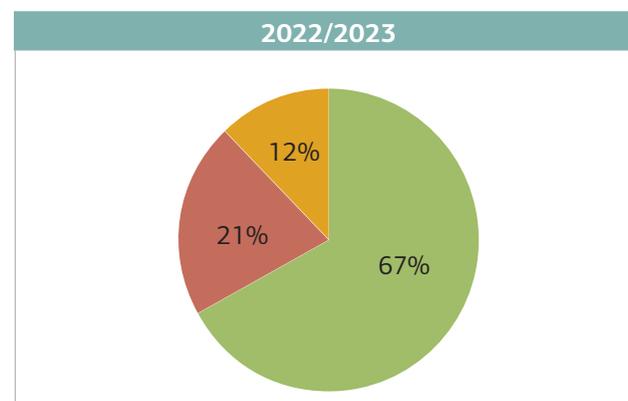
Measures that almost achieved target

- Governance – The percentage of Official Information Requests (OIR) applications completed within 20 working days (96%, target 100%).
- Governance - Percentage of Council agenda items of business that are open to the public (88%, target 90%).
- District Development - The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements (96%, target 100%).
- Water Supply - The total number of complaints received about Drinking Water:
 - Council's response to complaints about Clarity, Taste, Odour, Pressure/Flow, Continuity of Supply and Council's response to any issue raised (5.08, target less than 5 complaints per 1,000 connections).
- Water Supply - The average consumption of drinking water per day per person within the District (470.50, target less than 450 litres).
- Solid Waste - The Southbrook Resource Recovery Park is open at least 360 days for the financial year (359, target 360).
- Building Services – The percentage of building consent applications processed within the statutory 20 days (95%, target 100%).

Performance results



- = Met or exceeded target
- = Not met target
- = Almost met target



Of the 111 measures, 67% (74) were completed or met, with 33% (37) not being met. Of the measures not met, there were 13 (or 12% of the total measures) within 5% of the measure being met.



SERVICE DELIVERY

COMMUNITY LEADERSHIP	18	PROPERTY MANAGEMENT	82
• Governance	18	EARTHQUAKE RECOVERY AND REGENERATION	86
• District Development	22		
INFRASTRUCTURE SERVICES	26	COUNCIL CONTROLLED ORGANISATIONS	90
• Roads and Footpaths	26	• Te Kōhaka o Tūhaitara Trust	90
• Water Supply	30	• Enterprise North Canterbury	90
• Wastewater	44	• Transwaste Canterbury Limited	91
• Stormwater Drainage	50	• Waimakariri Public Arts Trust	91
• Solid Waste	56		
COMMUNITY SERVICES	62		
• Recreation	62		
• Libraries and Museums	66		
• Community Protection	70		
• Community Development	78		

GOVERNANCE

Community Outcomes



Effect is given to the principles of the Treaty of Waitangi.



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

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-Tuahiwī
 - Oxford-Ohoka
 - Rangiora-Ashley
 - Woodend-Sefton
- Representation of the community’s interests
- The ways in which the community can contribute to Council decisions, and
- Monitoring of the Council’s performance.

Why we do it

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

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

The assets we look after

There are no significant assets for this activity.

What we did

The completion of the Representation Review occurred.

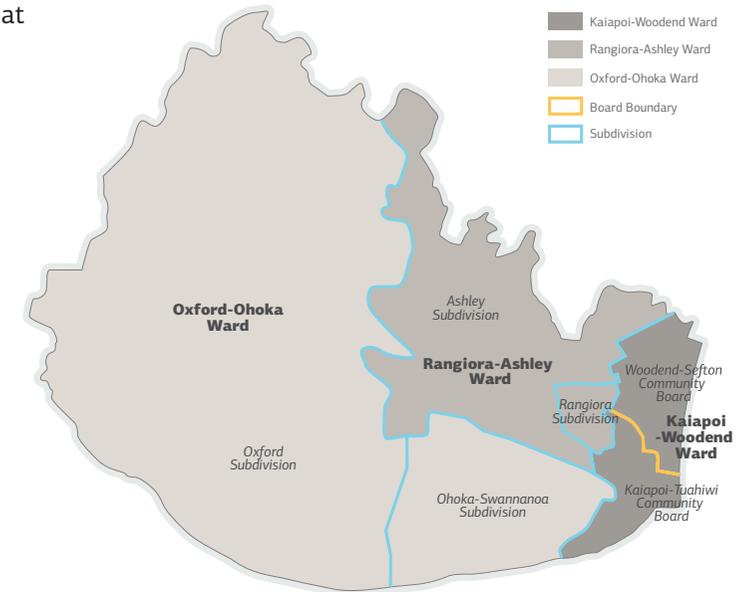
This is the process of consulting and assessing changes to the Governance arrangements of ward and community boundaries, number of elected members and the names of ward and community boards that

occurs every six years. There were no significant changes to the Governance arrangements, with only one minor change occurring in the Rangiora-Ashley ward as to the subdivision membership.

The 2022 Local Body elections were held in October 2022.

Significant negative effects on the community

There are none.



Governance - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULTS (2021-2022)	RESULTS (2022-2023)
IWI RELATIONSHIPS					
Effect is given to the principles of the Treaty of Waitangi.	On-going discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.	Rūnanga Executive meetings with Council staff held each quarter.	At least 1 meeting per quarter.	Not achieved Only two meetings were held with the Rūnanga this year, however the Council met with Rūnanga representatives on various matters of joint concern and collaboration during the quarter.	Not achieved No meetings were held this year. See Note 1 below.
		Rūnanga/Council Hui held.	Hui held annually.	Not achieved Annual Hui was scheduled for March 2022 but had to be postponed due to Covid-19 restrictions.	Not achieved The Hui was not held this year. See Note 1 below.
		Mahi Tahī Joint Development Committee meetings.	6 per annum.	Not achieved Only one meeting of the Mahi Thai Joint Development Committee was held this year, however one briefing was also held on 21 June 2022.	Not achieved No meetings of the Mahi Tahī committee were held this year. See Note 1 below.

Note 1: The Council has continued to enable and maintain opportunities for engagement with Ngai Tūāhuriri Rūnanga. Over the last year the Rūnanga has opted not to participate in these formalised meetings, including the Mahi Tahī Joint Committee meetings. Notwithstanding this, Council has maintained a good working relationship with Ngai Tūāhuriri Rūnanga and through the Service Level Agreement (SLA) with Mahaanui Kurataiao Limited (MKL), who are the environmental consulting agency for six of the papatipu rūnanga of Te Rūnanga o Ngai Tahu, including Ngai Tūāhuriri Rūnanga. This has allowed ongoing cultural assessment of, and advice on various matters including resource consents received by Council.

Over the last few months, the bi-monthly Council/Rūnanga meetings have recommenced. These meetings allow for operational matters and projects to be raised by either the Rūnanga Kaitiaki or Council staff, and discussed in a collaborative setting.

Governance - measuring performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULTS (2021-2022)	RESULTS (2022-2023)
COUNCIL'S ACCOUNTABILITY TO THE COMMUNITY					
There are wide ranging opportunities for people to contribute to the decision making that affects our District.	Recognising and responding to community requests for official information under the <i>Local Government Official Information and Meetings Act (LGOIMA) 1987</i> .	The percentage of Official Information Request (OIR) applications completed within 20 working days.	100%	Not achieved 92.91%, 118 of the 127 requests received this year were responded to within 20 days.	Not achieved 96.25%, 154 of the 160 requests received this year were responded to within 20 days.
		The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.	100%	Achieved 100%, 1,944 LIMs issued (average three days to issue).	Achieved 100%, 1,762 LIMs issued (average three days to issue).
	Public access is provided to Council decision-making.	The percentage of Council agenda items of business open to the public.	At least 90%	Not achieved 85.31% of Council agenda items of business were open to the public during the year.	Not achieved 87.71% of Council agenda items of business were open to the public during the year.
	Accountability to the Community is maintained through decisions reflected in Council's strategic documents.	The Long Term Plan (LTP) and Annual Plan (AP) is adopted by Council within the legislative timeframe.	Adopted by 30 June.	Achieved Annual Plan was adopted on 28 June 2022.	Achieved Annual Plan was adopted on 20 June 2023.
	Accountability to the Community is maintained through results reflected in Council's strategic performance documents.	The Annual Report and Summary is adopted by Council within the legislative timeframe.	Adopted by 31 October.	Achieved The Annual Report was adopted by Council on 7 December 2021.	Achieved The Annual Report was adopted by Council on 20 December 2022.
		The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	Achieved The Annual Report was adopted on 7 December 2021 with an unmodified opinion.	Achieved The Annual Report was adopted on 20 December 2022 with an unmodified opinion.

Governance - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,535	2,602	2,247
Targeted Rates	640	675	658
Subsidies and grants for operating purposes	-	-	7
Fees and charges	-	-	84
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	-
TOTAL OPERATING FUNDING	3,190	3,292	2,996
Applications of Operating Funding			
Payments to staff and suppliers	2,629	2,728	2,653
Finance costs	-	-	-
Internal charges and overheads applied	548	568	575
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,177	3,296	3,228
SURPLUS (DEFICIT) OF OPERATING FUNDING	13	(4)	(232)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	4
Increase (decrease) in reserves	13	(4)	(237)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	13	(4)	(232)
SURPLUS (DEFICIT) OF OPERATING FUNDING	(13)	4	232
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



People's needs for mental and physical health and social services are met.



Businesses in the District are diverse, adaptable and growing.



There is a healthy and sustainable environment for all.



The distinctive character of our takiwā - towns, villages and rural areas is maintained, developed and celebrated.

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.

What we did

During the 2022/2023 year the District Plan review programme was progressed with the summary of submissions/further submissions process being completed in late 2022 and District Plan review hearings commencing in May 2023.

Significant negative effects on the community

None identified.

District Development - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULTS (2021-2022)	RESULTS (2022-2023)
PROVISION OF LAND IDENTIFIED FOR DEVELOPMENT					
People’s needs for mental and physical health and social services are met.	Maintaining a strategic approach to District development when implementing <i>Resource Management</i> and <i>Local Government Act</i> responsibilities so that there is a pool of developable housing and business land for which Council planning responsibilities have been undertaken.	The supply of land identified for urban residential and business use in relevant plans and policies.	Future provision for at least five years supply of land based on recent uptake rates: Residential: 250ha or 3,000 lots based on a net density 12 households per hectare.	Not achieved There is 177ha of vacant residential land. 2,124 potential lots are available for residential development. Demand has been high for residential housing in the District. Additional land has been included into the proposed Waimakariri District Plan.	Achieved Recent amendments to the proposed District Plan that give effect to the RMA Housing and Other Matters Amendment Act mean that the District has plan enabled capacity in excess of 3,000 lots, based on the increased net density enabled by the Act. The enabled net density exceeds 20 households per hectare.
Businesses in the District are diverse, adaptable and growing.			Business: 50ha	Achieved There is 87ha of vacant business land.	Achieved There is 98.87ha of vacant business land.

MANAGING EFFECTS OF DEVELOPMENT ON THE ENVIRONMENT					
There is a healthy and sustainable environment for all.	Responding to plan changes in a timely manner.	The percentage of plan changes responded to in accordance with the <i>Resource Management Act</i> (RMA) requirements.	100%	Not achieved 75% Due to the complexity of one private plan change that was outside the 40 days, the target was not met this year.	Achieved 100% All plan changes were responded to within statutory timeframes.
	Responding to resource consents applications in a timely manner.	The percentage of resource consents issued in accordance with the <i>Resource Management Act</i> (RMA) requirements.	100%	Not achieved 95.3% 446 of the 468 resource consents received were processed within the timeframe.	Not achieved 96.08% 352 of the 366 resource consents received were processed within the timeframe.
	On-going compliance monitoring with consent conditions.	The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	100%	Achieved 370 audited.	Not achieved 81.37% 131 of the 161 LUCs received were monitored during the year. The reduced level of monitoring was due to staff shortages.

District Development - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	4,465	4,660	3,897
Targeted Rates	170	175	181
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	888	888	1,760
Internal charges and overheads recovered	1,913	1,899	1,844
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,436	7,622	7,682
Applications of Operating Funding			
Payments to staff and suppliers	7,661	7,993	8,399
Finance costs	114	141	154
Internal charges and overheads applied	680	707	175
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,455	8,841	8,728
SURPLUS (DEFICIT) OF OPERATING FUNDING	(1,019)	(1,219)	(1,046)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,410	1,685	395
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,410	1,685	395
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	100	100	-
- to replace existing assets	-	-	13
Increase (decrease) in reserves	291	366	(664)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	391	466	(651)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	1,019	1,219	1,046
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



There is a safe environment for all.



Transport is accessible, convenient, reliable and sustainable.

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
289	Bridges
32	Bus Shelters
26	Bus Stop Seats
6,139	Streetlights
385km	Footpaths
25km	Shared Paths
979km	Sealed Road
587km	Unsealed Road

As of 30 June 2023, total road and footpath assets managed by the Council is valued at \$1.16b.

What we did

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2022/23 was the second year of the three-year funding cycle. Funding included a number of new capital projects, as well as ongoing maintenance and renewal work across the roading network.

Maintenance and renewals included the removal of old dish channels, replacement of old footpaths and the resealing of roads. In 2022/23 a total of 1,746m of footpaths were renewed around the District, 746m of dish channel was replaced with new kerb and channel, 33km of roads were resurfaced and 3.8km of pavement was reconstructed.

Other notable work included the upgrading of Main Street Oxford pedestrian crossings, installation of a concrete ford on Perhams Road, Smarts Road Drainage Improvements and the concrete lining of six large diameter pipe arch culverts around the District.

Notable major projects included:

West Rangiora Speed Improvements

This project included installation of a wide centreline, speed thresholds and gated speed signs along the Skewbridge Road/Flaxton Road/Fernside Road corridor to support the new 80km/h speed restriction.

Mulcocks Road Right Turn Bay

Widening and installation of a right turn bay was completed at the intersection of Skewbridge Road and Mulcocks Road. This was a safety driven project and included lighting at the intersection.

Tuahiwi Gritted Footpath

A new gritted footpath was constructed in Tuahiwi between Bramleys Road and the Urupa.

Skew Bridge Safety Improvements

Installation of new active warning signage and improved road marking has been implemented through Skew Bridge as a Safety Project.

Southbrook Road/Torlesse Street/Coronation Street Intersection Traffic Signals

The construction of new traffic signals has been completed at the intersection. This allows for a safer crossing location for children accessing the school.

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
- Significant flood events continue to impact the roading network.

Roads and Footpaths - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
There is a safe environment for all.	The road network is increasingly free of fatal and serious injury crashes.	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, including intersections with a State Highway, expressed as a number.	Reduction in fatalities and serious injury crashes.	Not Achieved There were four fatalities and 22 serious injury crashes during the 2021/22 financial year. This is a decrease of three fatalities and an increase of five serious injury crashes on the previous year.	Not Achieved There were seven fatalities and 27 serious injury crashes during the 2022/2023 financial year. This is an increase of three fatalities and five serious injury crashes on the previous year. Fatal and serious crashes which occurred in the Waimakariri District during the 2022/23 financial year have occurred for a range of reasons. There is no particular pattern or explanation as to why the numbers have increased from the previous year. Waimakariri District Council will continue to address road safety issues through a variety of measures including education, engineering, speed management and partnering with other key stakeholders and organisations to deliver road safety promotion and education.

Roads and Footpaths - measuring performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
Transport is accessible, convenient, reliable and sustainable.	Sealed roads provide a level of comfort that is appropriate to the road type.	The average quality of ride on a sealed road network, measured by smooth travel exposure.	<ul style="list-style-type: none"> 95% for rural roads. 	Achieved 98% Road Roughness Surveys are conducted biennially with the last survey undertaken in November 2021.	Achieved 97.75% The latest roughness survey carried out in March 2023 show that average roughness of the rural network meets the target.
			<ul style="list-style-type: none"> 75% for urban roads. 	Achieved 84% Road Roughness Surveys are conducted biennially with the last survey undertaken in November 2021.	Achieved 85% The latest roughness survey carried out in March 2023 show that average roughness of the urban network meets the target.
	Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.	The percentage of the sealed local road network that is resurfaced.	5%	Not achieved 3.83% Covid affected Contractor resources. Remaining reseal programmed for start of new year's season.	Not achieved 3.37% Cost fluctuations meant less work was able to be done within the existing budget. This combined with increased asphalt surfacing being completed has resulting in the resurfacing target not being met.
	Footpaths are safe, comfortable and convenient.	The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.	95%	Achieved 99% The next footpath rating survey is due to be undertaken late 2022.	Achieved 98% Council continues to prioritise footpath maintenance and renewals across the network which has resulted in the targets being met.
	Requests for service will be responded to in a prompt and timely manner.	The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards.	95%	Not achieved 94% Staff shortages due to Covid continued to impact on ability to respond in a timely manner across contractor and Council Service Requests. Over the financial year, 833 of the 896 service requests were responded too within service delivery standards.	Not achieved 84% A backlog of service requests due to emergency events and staff shortages has resulted in failing to meet the target in the 2022/23 financial year. Work is continuing to reduce the backlog and it is hoped that these changes will allow the target to be met going forward.

Roads and Footpaths - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General rates, uniform annual general charges, rates penalties	-	-	130
Targeted rates	12,397	13,135	12,906
Subsidies and grants for operating purposes	3,088	3,243	5,073
Fees and charges	212	219	615
Internal charges and overheads recovered	9	29	-
Local authorities fuel tax, fines, infringement fees, and other receipts	360	370	316
TOTAL OPERATING FUNDING	16,066	16,996	19,040
Applications of Operating Funding			
Payments to staff and suppliers	6,606	6,899	11,616
Finance costs	799	842	929
Internal charges and overheads applied	2,645	2,826	3,119
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,050	10,567	15,664
SURPLUS (DEFICIT) OF OPERATING FUNDING	6,016	6,429	3,376
Sources of Capital Funding			
Subsidies and grants for capital expenditure	4,594	7,189	5,447
Development and financial contributions	5,037	5,119	3,838
Increase (decrease) in debt	2,064	2,300	236
Gross Proceeds from sale of assets	-	-	2,638
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	11,695	14,608	12,159
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	5,619	9,491	2,987
- to improve level of service	1,675	3,369	1,886
- to replace existing assets	6,257	6,662	7,900
Increase (decrease) in reserves	4,160	1,515	2,763
Increase (decrease) of investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	17,711	21,037	15,536
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(6,016)	(6,429)	(3,376)
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



There is a safe environment for all.



There is a healthy and sustainable environment for all.



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.

What we provide

Drinking Water

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).

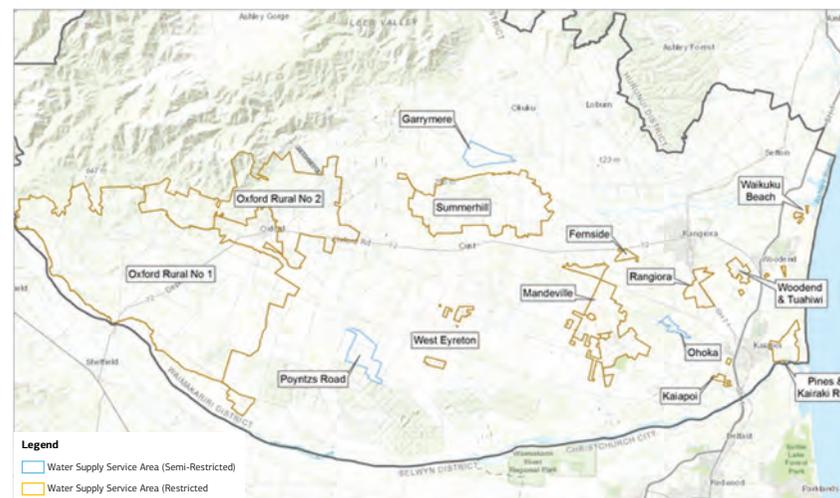
On-demand water schemes

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



Restricted and semi-restricted water schemes

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



Campground/Community Supplies

- Ashley Gorge

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 on track to be joined to the Oxford Rural No.2 Water Supply this calendar year (2023).

- Garrymere and Mandeville – the non-compliance is due to missing telemetry data and is not an accurate reflection of the safety of the drinking water.
- Rangiora and Woodend – the non-compliance is due to missed five yearly age sample and is not an accurate reflection of the safety of the drinking water.

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 - Qwat Eyreton				✓

- 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.

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 on track to be joined to the Oxford Rural No.2 Water Supply this calendar year (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 - McPhedrons 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 - Qwat Eyreton			5/6	5/6

- Our urban schemes are 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.
- There isn't protozoa treatment barrier in place for most schemes - UV projects are currently underway which will address this. The project is due to be completed this FY for Rangiora, Woodend-Pegasus, Kaiapoi and Oxford Urban/No.2 and Oxford No.1. West Eyreton and Ohoka will be installed next FY.
- West Eyreton – 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 rather than Chlorine for T3 compliance.

- 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 *Health (Drinking Water) Amendment Act 2007*, which required the Council to take all practicable steps to comply with the Drinking Water Standards for New Zealand 2005 (Revised 2018). As noted above, Ashley Gorge recently became considered a public supply under the Water Services Act in November 2021. A project is underway to connect Ashley Gorge into Oxford Rural No.2, which is fed from Oxford Urban supply.

It is noted that the Drinking Water Standards for New Zealand were applicable up to November 2022. From this time onwards, the Council needs to now comply with the Drinking Water Quality Assurance Rules, 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 the regulation of drinking water. This has the following implications of note:

- Schemes 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 are 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.
- Taumata Arowai had assessed the first chlorine exemption application (for the Cust water supply) and declined the application in late June 2023. Based on the decision of this application, Council will be chlorinating the remaining of its unchlorinated supplies by November 2023. Schemes that already had temporary chlorination applied will continue to be chlorinated.
- There is a change in the definition of what types of supply needs to meet the DWSNZ. Under the *Water Services Act*, supplies that have historically been managed by other Council departments (such as Campgrounds and reserves not connected to a public supply) are now classified the same as the other public supplies. Most have a five year lead in time to register and a further two years to comply, however the Ashley Gorge supply is required to comply effective immediately. This has triggered the upgrade project on this scheme mentioned earlier.
- 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
997km	Water mains
	Stockwater
6,606m	Culverts
1	Intake tunnel (Browns Rock)
34km	Main race channel
796km	Open water races
70	Other structures (Weirs, Gates and Bridges)
1,746m	Siphons
2	Small takes on the Cust River

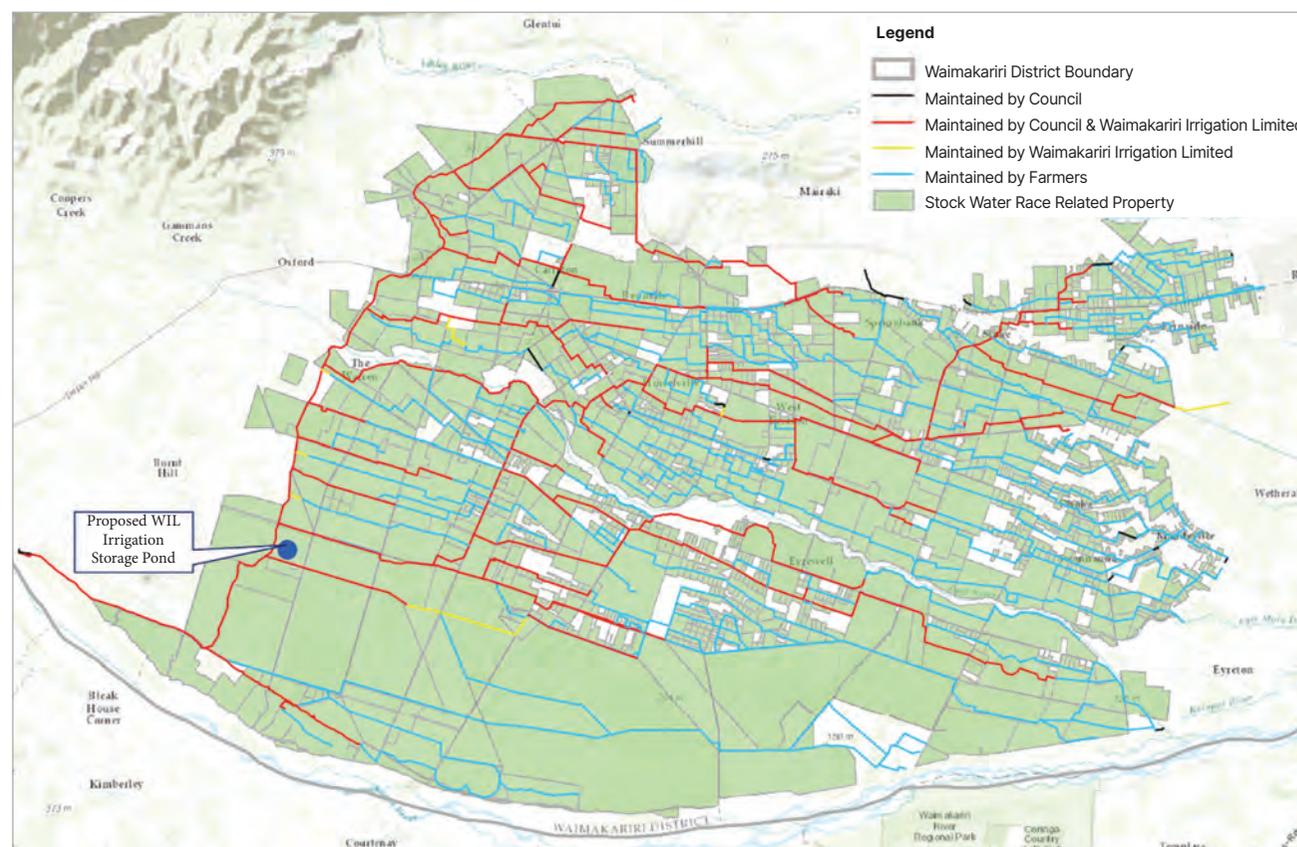
What we did

- Water renewal programme for 2022/2023 was completed and delivered.
- Design was completed in 2022/23 for the Kaiapoi, Rangiora and Oxford Urban Schemes.
- All water quality monitoring stations were installed, reservoir sealing project is underway and will be completed in 2023/24.

Significant negative effects on the community

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

District wide stockwater races



Water Supply - measuring performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
WATER SUPPLY AND QUALITY					
There is a safe environment for all.	Safety of Drinking Water All public water supplies comply with Drinking Water Standards for New Zealand 2005 (revised 2018).	The extent to which drinking water complies with the drinking water standards for: a) Bacterial compliance.	100% of people on a public supply receive water from a compliant scheme.	Not Achieved All samples taken in accordance with DWSNZ requirements, and no E. coli detected. However, when the Water Services Act came into force on 15 November 2021, the Ashley Gorge campground and reserve changed classification to become a public supply, which had not previously been classified as such under the Health Act. This came into effect immediately, and it was not until December that the sampling programme was amended to comply with the DWSNZ, hence full compliance was not achieved for that quarter.	Not Achieved Not achieved for period 1 July 2022 – 31 December 2022 assessed under DWSNZ 2005 (Revised 2018) for the Rangiora and Woodend-Pegasus water supplies due to missed 5-yearly age dating sample required to demonstrate ongoing compliance for secured bore water status. This is a technical non-compliance and is not an accurate reflection of the safety of the drinking water. See notes below for further information.

Not achieved for period 1 January 2023 – 30 June 2023 assessed under the DWQAR rules. Rather than previous requirements relying on E.Coli sampling being absent of E.Coli, the DWQAR require treatment of all water for bacteria. Some supplies that are currently unchlorinated (and where chlorine exemptions are being sought) were unable to achieve compliance as there was no bacterial treatment in place, while others that do have chlorine were unable to meet the full contact time requirements. This will be addressed by treating all water with UV disinfection, however until this is complete, low levels of compliance against the DWQAR are expected. The quality of the water being produced is still the same high standard as previously, when high compliance levels were achieved. However time is required to install the necessary infrastructure (UV) to gain full compliance against this new measure.

In terms of Council's proposed actions for schemes that are non-compliant for bacterial and protozoa (focussing on the 1 Jan 2023 – 30 June 2023 as that is based on the current DWQAR):

- Ashley Gorge – joining this supply up with the Oxford Rural No.2 water supply by end of this calendar year (2023) will help achieve compliance for both bacterial and protozoa.
- Cust – bacterial compliance will be sought under UV treatment rather than chlorination now that the UV plant is operational.
- Kaiapoi, Rangiora, Woodend Pegasus, Oxford Rural No.1 and Oxford Rural No.2 and Urban – UV project underway and to be completed this financial year which will provide Council with a pathway for achieving both bacterial and protozoal compliance.
- West Eyreton and Ohoka – UV projects are planned for completion in 24/25 financial year which will provide pathway for protozoal compliance.

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
		b) Protozoal compliance		Not achieved Three schemes did not achieve protozoal compliance; Mandeville had the turbidity at the treatment plant exceed the DWSNZ requirements so compliance was not achieved in June. Ashley Gorge has no protozoal barrier in place. The remaining schemes achieved compliance either through UV plants operating within compliance limits (Garrymere), or through secure groundwater classification (Cust, Kaiapoi, Ohoka, Oxford 1, Oxford Urban - Rural 2, Pegasus-Woodend, Rangiora, West Eyreton).	Not achieved Not achieved for period 1 July 2022 – 31 December 2022 assessed under DWSNZ 2005 (Revised 2018) for the Ashley Gorge, Garrymere, Mandeville, Rangiora and Woodend-Pegasus water supplies. The remaining schemes achieved compliance either through UV plants operating within compliance limits (Waikuku Beach) or through secure groundwater classification (Cust, Kaiapoi, Ohoka, Oxford Rural No.1, Oxford Urban-Rural No.2, West Eyreton). See notes below for further information.

For Ashely Gorge supply, there is no protozoal barrier in place however it is on track to be joined to the Oxford Rural No.2 Water Supply this calendar year (2023).

For Garrymere and Mandeville, this was due to short duration missing data events due to plants upgrades occurring at the time which is a technical non-compliance and is not an accurate reflection of the safety of the drinking water.

For Rangiora and Woodend-Pegasus water supplies this was due to missed 5-yearly age dating sample required to demonstrate ongoing compliance for secured bore water status. This is a technical non-compliance and is not an accurate reflection of the safety of the drinking water.

Not achieved for period 1 January 2023 – 30 June 2023 assessed under the DWQAR rules for all schemes apart from Garrymere. New DWQAR rules require treatment for protozoa on all schemes unless sanitary bore requirements can be met. Only Cust, Garrymere, Mandeville and Waikuku Beach currently have UV treatment in place.

For Ashely Gorge supply, there is no protozoal barrier in place however it is on track to be joined to the Oxford Rural No.2 Water Supply this calendar year (2023).

Rangiora, Kaiapoi, Woodend-Pegasus and Oxford Urban-Rural No.2 and Oxford Rural No.1 will have UV plants installed this financial year. UV plants for West Eyreton and Ohoka will be installed next financial year.

The UV plant was installed at Cust at the end of the 22/23 financial year and therefore have only received compliance for the days that UV was operational.

The reason for Mandeville and Waikuku Beach not achieving compliance is due to missing minutes and power outage respectively for one day. Apart from that, compliance was achieved for the remaining days.

In terms of Council's proposed actions for schemes that are non-compliant for bacterial and protozoa (focussing on the 1 Jan 2023 – 30 June 2023 as that is based on the current DWQAR):

- Ashley Gorge – joining this supply up with the Oxford Rural No.2 water supply by end of this calendar year (2023) will help achieve compliance for both bacterial and protozoa.*
- Cust – bacterial compliance will be sought under UV treatment rather than chlorination now that the UV plant is operational.*
- Kaiapoi, Rangiora, Woodend Pegasus, Oxford Rural No.1 and Oxford Rural No.2 and Urban – UV project underway and to be completed this financial year which will provide Council with a pathway for achieving both bacterial and protozoal compliance.*
- West Eyreton and Ohoka – UV projects are planned for completion in 24/25 financial year which will provide pathway for protozoal compliance.*

Mandatory Performance Measures

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
<p>Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.</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>Not achieved 26% The District wide average as last assessed in August 2021 was 26%. Since this time a number of steps have been taken or are currently being taken to reduce this number including water renewals in Fernside, active leak detection in Oxford and Cust, and targeted night testing in Rangiora. It is expected that these steps will help reduce this figure at the time of the next annual reporting.</p>	<p>Achieved 22% This figure was re-calculated in January 2023 for the 2022 year. The water loss calculation follows Appendix A in the Water Loss Guidelines prepared by WaterNZ. This method applies to partially metered systems like Waimakariri, where there are significant uncertainties in estimates of unmeasured residential consumption. The night flow is then used to provide an alternative assessment of real losses, particularly in small Districts where not all properties are metered. The method was applied to each scheme, and a total weighted average was obtained for the whole District. The same methodology was used in the 2021/22 financial year.</p>

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	<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>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; and</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; and</p> <p>c) Attendance for 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; and</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>a) Less than 60 minutes.</p> <p>b) Less than 480 minutes.</p> <p>c) Less than 36 hours (2,160 minutes).</p> <p>d) Less than 48 hours (2,880 minutes).</p>	<p>Not Achieved A median of 80.9 minutes. The median time in the last quarter was 4 minutes above the target, although the time to resolution still was within targets. This measure has been challenging to meet throughout the year due to a high overall ratio of workload to staffing numbers.</p> <p>Achieved A median of 152 minutes.</p> <p>Achieved A median of 13.3 hours.</p> <p>Achieved A median of 16.1 hours.</p>	<p>See Note 1 below.</p> <p>Achieved A median of 48.25 minutes was achieved for the year, well below the target of 60 minutes.</p> <p>Achieved A median of 89.4 minutes.</p> <p>Achieved A median of 3.3 hours.</p> <p>Achieved A median of 5.7 hours.</p>

Note 1: The method of reporting changed this year. The report is now generated manually by extracting the service requests from Tech1 and accessing the Water Unit timesheet records. This provides better accuracy.

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	The number of events that cause water not to be available to any connection for more than eight hours.	Nil.	Achieved There were no events during the year in which there was an outage greater than 8 hours	Not achieved There were two events this financial year. Both events occurred after hours and were not recorded at the time causing a delayed response.
There is a healthy and sustainable environment for all.	Customer Satisfaction All public water supplies are managed to an appropriate quality of service.	The total number of complaints received about any of the following: (Expressed per 1,000 connections to the networked reticulation system).	Aggregate of a) to f) to be less than five complaints per 1,000 connections.	Not achieved Total number of complaints for the year was 161. This is equivalent to 7.85 complaints per 1,000 connections to the networked reticulation system.	Not achieved Total number of complaints for the year was 108. This is equivalent to 5.08 complaints per 1,000 connections to the networked reticulation system. The reduction in the number of complaints from the previous year is the result of maintenance, operation and renewal activities.
		a) Drinking water clarity		20 complaints for year. 0.98 per 1,000 connections.	15 complaints for year. 0.98 per 1,000 connections.
		b) Drinking water taste		55 complaints for year. 2.68 per 1,000 connections.	21 complaints for year. 2.68 per 1,000 connections
		c) Drinking water odour		11 complaints for year. 0.54 per 1,000 connections.	4 complaints for year. 0.54 per 1,000 connections.
		d) Drinking water pressure or flow		52 complaints for year. 2.54 per 1,000 connections.	37 complaints for year. 2.54 per 1,000 connections.
		e) Continuity of supply		23 complaints for year. 1.12 per 1,000 connections	31 complaints for year. 1.12 per 1,000 connections
		f) Council's response to any of the above.		No complaints received.	No complaints received.

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	<p>Demand Management All public water supplies are managed to ensure demand does not exceed capacity (PM5).</p>	<p>The average consumption of drinking water based on litres per day per person within the District.</p>	<p>Less than 450 litres.</p>	<p>Achieved 392 L/person/day.</p>	<p>Not achieved 470.5 L/person/day Yearly changes in weather patterns, including temperature and precipitation fluctuations, can impact water demand. Warmer, drier years result in increased evaporation due to higher temperatures, reducing surface water levels and stressing vegetation. This raises the need for irrigation and household water, straining resources. In contrast, cooler, wetter years experience less evaporation, potentially easing water needs. Another reason for the variance could be attributed to the significant increase in network pipe flushing and reservoir cleaning activities undertaken to comply with the requirements of the new Drinking Water Quality Assurance Rules (DWQAR).</p>

Water Supply - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
STOCKWATER					
There is a healthy and sustainable environment for all.	System Reliability The stockwater race system is managed to an appropriate standard.	The number of water outages exceeding 24 hours in duration.	Nil.	Not achieved There were 21 outages exceeding 24 hours this year. The outages were related to tree maintenance works, siphon repair works, spring floods in the Waimakariri River requiring the intake to be closed, tree fall during high winds blocking races, road culvert damage in Fernside and inlet inspection and maintenance works requiring the intake to be shutdown.	Not achieved There were 23 outages exceeding 24 hours this year. The outages were related to the debris blockages following the significant rainfall in July, high winds causing trees to topple in September, damage to the Stoke intake weir in October, managing flows during water restrictions in January/February, race failure in Pestors Road in March and shut down of the intake structure for inspection and maintenance in May.
		The percentage of service requests responded to within 48 hours.	95%	Achieved 98% 329 of the 336 service requests received this year were responded to within 48 hours. The target was reduced from 100% to 95% in the 2021-2031 LTP.	Achieved 98.85% 429 of the 434 service requests received this year were responded to within 48 hours.

Water Supply - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	29	29	108
Targeted Rates	9,591	10,215	10,228
Subsidies and grants for operating purposes	-	-	114
Fees and Charges	116	120	336
Internal charges and overheads recovered	42	48	209
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	9,778	10,412	10,995
Applications of operating funding			
Payments to staff and suppliers	5,794	5,940	7,289
Finance costs	554	563	771
Internal charges and overheads applied	952	1,005	1,011
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,300	7,508	9,070
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,478	2,904	1,925
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,178	2,677	1,937
Increase (decrease) in debt	661	(1,061)	2,877
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,839	1,616	4,814
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1,126	502	1,157
- to improve the level of service	1,159	1,276	3,952
- to replace existing assets	2,650	1,656	3,145
Increase (decrease) in reserves	1,383	1,086	(1,516)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	6,317	4,520	6,739
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,478)	(2,904)	(1,925)
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



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



There is a healthy and sustainable environment for all.

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 several 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

As of 30 June 2023, total wastewater assets managed by the Council was valued at \$376m.

What we did

- Modelling and investigation work has progressed well on the Kaiapoi wastewater network upgrades project.
- Design has progressed on the Rangiora Septage Disposal Facility and the septage unit purchased, construction will be completed in the 2023/24 financial year.

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

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)	
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	System Adequacy The sewerage system is adequately sized and maintained.	The number of dry weather sewerage overflows from the sewerage system expressed per 1,000 sewerage connections to that sewerage system.	Less than 1 per 1,000 connections.	Achieved 0.47 There were eight dry weather overflows this year, these were predominantly caused by pipe blockages from wet wipes.	Achieved 0.45 There were eight dry weather overflows this year, these were predominantly caused by pipe blockages from wet wipes.	
	Discharge Compliance The treatment and disposal of sewage is managed in accordance with consent conditions.	Compliance with resource consents for discharge from the sewerage system measured by the number of:				
		a) Abatement notices	Nil.	Achieved Nil.	Achieved Nil.	
		b) Infringement notices	Nil.	Achieved Nil.	Achieved Nil.	
		c) Enforcement orders; and	Nil.	Achieved Nil.	Achieved Nil.	
d) Convictions.	Nil.	Achieved Nil.	Achieved Nil.			

Wastewater - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	Consent Breach - Action required	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.	0%	Achieved There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports. There was one minor non-compliance at the Woodend WWTP in September 2021 related to the seepage volumes, however further information will be provided to Environment Canterbury as part of the Annual Report to demonstrate compliance. There were nine minor non-compliances received in May 2022 related to the Kaiapoi, Woodend, Rangiora and Oxford WWTPs. These were administrative and technical non-compliances that had no impact on the discharge or adverse environmental effects.	Achieved There were no breaches of consent this year leading to significant adverse effects, as noted in Environment Canterbury compliance reports.

Wastewater - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
There is a healthy and sustainable environment for all.	Response to Sewerage System Faults The sewerage system is actively maintained and faults promptly attended to.	The median response times for attendance to sewerage overflows resulting from a blockage or other fault in the sewerage system:		Achieved	Achieved
		a) Attendance time from receipt of notification to the time that service personnel reach the site; and	a) Less than 120 minutes.	a) The median response time from receipt of notification to time that service personnel reach site was 75 minutes.	a) The median response time from receipt of notification to time that service personnel reach site was 60 minutes.
		b) Resolution time from receipt of notification to the time that service personnel confirm resolution of the blockage or other fault.	b) Less than 480 minutes.	b) The median response time from receipt of notification to resolution of the problem was 179 minutes.	b) The median response time from receipt of notification to resolution of the problem was 198 minutes.
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Customer Satisfaction The wastewater system is managed to an appropriate quality of service.	The number of complaints received about any of the following: (Expressed per 1,000 connections to the sewerage system.)	Aggregate of a) to d) to be less than five complaints per 1,000 connections.	Achieved Total number of complaints for the year was 74. This is equivalent to 4.33 complaints per 1,000 connections to the sewerage system.	Achieved Total number of complaints for the year was 74. This is equivalent to 4.07 complaints per 1,000 connections to the sewerage system.
		a) Sewerage odour		a) No complaints received.	a) No complaints received.
		b) Sewerage system faults		b) 28 complaints which is equivalent to 1.64 per 1,000 connections.	b) 24 complaints which is equivalent to 1.32 per 1,000 connections.
		c) Sewerage system blockages; and		c) 46 complaints which is equivalent to 2.69 per 1,000 connections.	c) 50 complaints which is equivalent to 2.75 per 1,000 connections.
d) Response to issues with the sewerage system.	d) No complaints received.	d) No complaints received.			

Wastewater - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	15	13	104
Targeted Rates	10,031	10,600	10,646
Subsidies and grants for operating purposes	-	-	-
Fees and charges	272	488	182
Internal charges and overheads recovered	18	29	672
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	10,336	11,130	11,604
Applications of operating funding			
Payments to staff and suppliers	6,796	6,148	6,508
Finance costs	642	615	918
Internal charges and overheads applied	1,156	1,191	1,198
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,594	7,954	8,624
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,742	3,176	2,980
Sources of capital funding			
Subsidies and grants for capital expenditure	3,385	-	-
Development and financial contributions	4,920	5,183	3,342
Increase (decrease) in debt	(169)	(3,088)	(2,490)
Gross Proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	8,136	2,095	852
Applications of capital funding			
Capital expenditure			
- to meet additional demand	1,827	82	89
- to improve the level of service	8,428	1,111	811
- to replace existing assets	2,333	529	1,913
Increase (decrease) in reserves	(2,710)	3,549	1,020
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	9,878	5,271	3,832
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,742)	(3,176)	(2,980)
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



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



There is a healthy and sustainable environment for all.

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

As of 30 June 2023, total drainage assets managed by the Council is valued at \$198.97m.

What we did

- Completed the Kaiapoi Stormwater and Flooding Improvements project, which was partially funded by the Government’s Shovel Ready Fund.
- All network discharge consents applications have been submitted for the five urban stormwater schemes under the Land and Water Regional Plan. Rangiora has been approved, waiting for ECAN approval on other four consents.
- Continue to implement stormwater capacity upgrades and flood mitigation works in Kaiapoi, Rangiora and surrounding rural areas.

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

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	System Adequacy The stormwater system is adequately sized and maintained. Rural drainage areas are adequately maintained.	Urban Stormwater		Achieved	Achieved
		a) The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor.	Nil in less than 50 year storm events.	Nil.	Nil.
		b) For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the territorial authority's stormwater system.	Nil per 1,000 connected properties in less than 50 year storm events.	Nil.	Nil.
		Rural Drainage Areas			
		The percentage of service requests for drain cleaning that are responded to within five working days.	95%	Not achieved 76% 94 of the 124 service requests for the year were responded to within 5 working days. There has been a backlog of service requests that the Drainage Team and Flood Team have been working through following the 15 December 2021 and February 2022 flood events.	Not achieved 60% 208 of the 346 service requests for the year were responded to within 5 working days. There is still a backlog of service requests that the Drainage Team and Flood Team have been working through following the July 2022 flood events.

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	Discharge Compliance The stormwater system is managed in accordance with consent conditions.	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:			
	a) Abatement notices	Nil.	Achieved Nil.	Achieved Nil.	
	b) Infringement notices	Nil.	Achieved Nil.	Achieved Nil.	
	c) Enforcement orders	Nil.	Achieved Nil.	Achieved Nil.	
	d) Convictions.	Nil.	Achieved Nil.	Achieved Nil.	
	Percentage of the total number of drainage consent conditions that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.	0%	Achieved There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.	Achieved There were no compliance reports received from Environment Canterbury regarding a breach of consent condition this year.	
Response Times Flooding events from the stormwater system are promptly attended to.	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.	Less than 180 minutes.	Achieved There were no flooding events of habitable floor levels during this year.	Achieved There were no flooding events of habitable floor levels during this year.	

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
There is a healthy and sustainable environment for all.	Customer Satisfaction The stormwater system is managed to an appropriate quality of service.	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.	Less than 10 complaints per 1,000 connected properties.	Achieved 1.9 complaints per 1,000 connections. There were 36 complaints this year relating to the performance of the stormwater system.	Achieved 3.2 complaints per 1,000 connections. There were 57 complaints this year relating to the performance of the stormwater system.
		Service Requests The percentage of service requests relating to any drainage enquires that are responded to within five working days.	95%	Not achieved 83% 152 of the 184 service requests relating to the drainage system received this year were responded to within five working days. There has been a backlog of service requests that the Drainage Team and Flood Team have been working through following the 15 December 2021, February and May 2022 flood events.	Not achieved 63% 272 of the 434 service requests relating to the drainage system received this year were responded to within five working days. There is still a backlog of service requests that the Drainage Team and Flood Team have been working through following the July 2022 flood events.

Stormwater Drainage - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	Community Engagement The community is consulted on drainage related proposals.	Maintain dialogue and consultation with Te Ngāi Tūāhuriri Rūnanga.	Drainage team represented at all scheduled Rūnanga meetings.	Achieved All Rūnanga meetings that were held this year have been attended by representatives from the Drainage team. It is noted that the March and May Rūnanga meetings and Annual Hui did not proceed this year.	Not achieved No meetings have been scheduled with the Rūnanga this year for the Drainage team to attend. See Note 1 below.
		Facilitate and engage with all drainage and water race advisory groups.	Three meetings per group per annum.	Achieved 18 out of 18 advisory group meetings have been held this year.	Achieved 18 out of 18 advisory group meetings have been held this year.

Note 1: The Council has continued to enable and maintain opportunities for engagement with Ngai Tūāhuriri Rūnanga. Over the last year the Rūnanga has opted not to participate in these formalised meetings, including the Mahi Tahi Joint Committee meetings. Notwithstanding this, Council has maintained a good working relationship with Ngai Tūāhuriri Rūnanga and through the Service Level Agreement (SLA) with Mahaanui Kurataiao Limited (MKL), who are the environmental consulting agency for six of the papatipu rūnanga of Te Rūnanga o Ngai Tahu, including Ngai Tūāhuriri rūnanga. This has allowed ongoing cultural assessment of, and advice on various matters including resource consents received by Council.

Over the last few months, the bi-monthly Council/Rūnanga meetings have recommenced. These meetings allow for operational matters and projects to be raised by either the rūnanga Kaitiaki or Council staff, and discussed in a collaborative setting.

Stormwater Drainage - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	737	841	756
Targeted Rates	4,670	5,157	5,501
Subsidies and grants for operating purposes	-	-	-
Fees and charges	22	23	1
Internal charges and overheads recovered	43	47	222
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,472	6,068	6,479
Applications of operating funding			
Payments to staff and suppliers	2,770	2,859	4,158
Finance costs	586	883	1,031
Internal charges and overheads applied	483	535	555
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,839	4,277	5,744
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,633	1,791	735
Sources of capital funding			
Subsidies and grants for capital expenditure	6,432	1,725	3,901
Development and financial contributions	874	943	919
Increase (decrease) in debt	11,976	1,616	9,603
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	19,282	4,284	14,423
Applications of capital funding			
Capital expenditure			
- to meet additional demand	4,191	374	2,139
- to improve the level of service	19,177	4,366	24,635
- to replace existing assets	-	-	136
Increase (decrease) in reserves	(2,453)	1,335	(11,752)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	20,915	6,075	15,158
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,633)	(1,791)	(735)
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.

SOLID WASTE

Community Outcomes



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.

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. The solid waste collection services only are provided to some rural residential households.

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
6.4km	Fencing
9	Gates
18,300m ²	Hardstand areas
2	Hazardous waste storage facilities
5,132m ²	Landscaping
2	Transfer stations
2.2km	Underground reticulation

As of 30 June 2023, total solid waste assets managed by the Council is valued at \$5.8m (depreciated replacement cost).

What we did

The scheduled design and consenting of Southbrook resource recovery park upgrades was progressed but not completed in 2022/23, and this work has been carried over into the 2023/24 financial year. Future works that follow on from this initial design phase are all being deferred for one year.

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

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
WASTE COLLECTION					
<p>Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.</p>	<p>Transfer facilities open to the public on the following scheduled hours:</p>				
	<ul style="list-style-type: none"> Southbrook Resource Recovery Park for 56 hours per week. 	<p>Southbrook Resource Recovery Park is open at least 360 days of the financial year.</p>	<p>100%</p>	<p>Achieved 100% The target number of opening hours for the year is 360 days (sites are closed on Good Friday and ANZAC Day). There were no unscheduled partial or full closures at disposal and recycling areas during the year. Covid has impacted on staffing numbers, however the contractor and Council managed staff resources to ensure disposal and recycling services continued to be provided at Southbrook during the year, although the ReSale Store (second hand shop) was closed for a four day period.</p>	<p>Not achieved 99.72% There was an unplanned closure for one day at Southbrook RRP this financial year owing to asbestos identified in the rubbish disposal pit. The pit had to be cleared and decontaminated before disposal operations could re-commence.</p>
	<ul style="list-style-type: none"> Oxford Transfer Station for 8.5 hours per week. 	<p>Oxford Transfer Station is open at least 90 days per calendar year.</p>	<p>100%</p>	<p>Achieved 100% The site was open for 101 days this year. There were no unplanned closures at Oxford transfer station. Covid has impacted on staffing numbers during the year, however the contractor and Council managed staff resources to ensure disposal and recycling services continued to be provided at Oxford.</p>	<p>Achieved 100% There were no unscheduled closures at Oxford transfer station this financial year.</p>

Solid Waste - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	99%	<p>Achieved 99.73%</p> <p>The average number of bins in service during the year (per collection frequency) was: 20,281 recycling bins, 14,360 rubbish bins, and 11,701 organics bins; an estimated 5,483 bags were placed for collection each collection cycle. 773 service requests were received, of which 741 were related to missed collections including partial empties, rejected bags and rejected bins. All but two compliant recycling bins, rubbish bags and bins and organics bins that were set out for collection by 7am were collected from serviced properties in the year. Out of the total 741 requests logged about missed collections, 207 were non-compliant (i.e. out late, wrong week, reject bag or bin, etc.) and 532 resulted in contractor returning to collect and two were determined not to have been collected. Over the year an average of 74% of recycling bins, 71% of rubbish bins, and 67% of organics bins were placed out for collection.</p>	<p>Achieved 99.24%</p> <p>The average number of bins in service during the year (per collection frequency) was: 20,695 recycling bins, 15,448 rubbish bins, and 12,714 organics bins. 1,269 Kerbside Collection General service requests were received, of which 1,197 were related to missed collections including partial empties, rejected bags and rejected bins. Out of the total 1,192 requests logged about missed collections, 329 were non-compliant (i.e. out late, wrong week, reject bag or bin, etc.); and 867 resulted in contractor returning to collect and one was determined not to have been collected. Over the year an average of 74% of recycling bins, 72% of rubbish bins, and 67% of organics bins, and an estimated 1,425 bags, were placed at kerbside each week.</p>

Solid Waste - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
WASTE MINIMISATION					
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Reduction in annual per capita of waste to landfill from 2016/17 baseline quantities as per the Waste Management and Minimisation Plan 2017.	Reduction in annual per capita quantity of waste to landfill.	Reduction from 294kg per capita to 236kg per capita by 2027/28.	<p>Achieved</p> <p>In the YTD 266.3kg/capita was landfilled, a landfill reduction of 9.4% from the baseline YTD figure, and below the 267.6kg/capita target. The Landfill Reduction targets were achieved in the last quarter, and also in the Year to Date.</p> <p>We generally expect landfill tonnages to be lower in the first and fourth quarters, and to increase during the second and third quarters, owing to seasonal (spring growth) and holiday activities. The expected drop in vegetation growth over late autumn and winter has occurred and has likely contributed to the decrease in landfill weights in this final quarter. Building activity is continuing to match ongoing development, which results in higher amounts of building waste being disposed of to landfill. Recycling contamination has decreased since the first quarter: In Q4 only one load of recycling was rejected owing to contamination levels and this has partially reversed the initial poor results from Q1.</p>	<p>Achieved</p> <p>The Landfill Reduction targets were achieved in this quarter and the YTD. The total Landfill Reduction Target in 22/23 was 262.4kg/capita (c.f. the 294.0kg/capita baseline in the Waste Management and Minimisation Plan (WMMP)), with a target of 65.6kg/capita/quarter.</p> <p>During the year 256.2kg/capita was landfilled, this is 6.2kg/capita (2.4%) below the target.</p> <p>A private transfer station and sorting facility, located in Rangiora, began operating in mid-July 2022 after obtaining the appropriate consents. This has resulted in a decrease in rubbish and greenwaste disposed of at Council's SRRP facility from the waste collection company. The landfill tonnages from this facility have been included in these reported landfill quantities in order to provide as full a picture as possible of the amount of waste being sent to landfill from the Waimakariri District, as a whole.</p>

Solid Waste - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
	<p>Increase in the annual per capita quantity of 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 materials diverted from landfill.</p>	<p>Increase from 170kg per capita to 228kg per capita by 2027/28.</p>	<p>Achieved 217.4kg/capita was diverted (c.f. target of 196.4kg/capita), an increase of 27.9% from the baseline: this is 10.7% higher than the YTD target. The target for increased diversion from landfill has been met in both this quarter and the Year to Date. We generally expect diversion tonnages to be lower in the first and fourth quarters, and to increase during the second and third quarters, owing to seasonal (spring growth, autumn clean-ups) and holiday activities. The expected drop in vegetation growth over late autumn and early winter has occurred and diversion weights have levelled off as a consequence. Recycling contamination has decreased since the first quarter: In quarter four, no loads were rejected owing to contamination levels and one load was rejected owing to over-compaction. It is of note that overall recycling quantities have still not returned to the same levels as seen pre-Covid: kerbside recycling tonnages are 15% under, and facilities recycling tonnages are 29% under, the "peak" figures from 2015/16 to 2018/19.</p>	<p>Achieved The target for increased diversion from landfill has been met this year. The Diversion Increase Target in was 22/23 201.6kg/capita (c.f. 170.0kg/capita in the WMMP baseline), and the quarterly target is 50.4kg/capita/quarter. During the year 216.8kg/capita was diverted, which is 15.2kg/capita (7.5%) above the target. A private transfer station and sorting facility, located in Rangiora, began operating in mid-July 2022 after obtaining the appropriate consents. This has resulted in a decrease in rubbish and greenwaste disposed of at Council's SRRP facility from the waste collection company. Anecdotal skip-waste diversion at this facility is around 70%, however staff do not currently have access to diversion statistics from the facility, therefore are unable to provide a full picture of the amount of waste being diverted from landfill in the Waimakariri District.</p>

Solid Waste - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	1,048	1,048	904
Targeted Rates	4,335	4,610	4,857
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,027	5,418	4,847
Internal charges and overheads recovered	5	4	147
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	10,415	11,080	10,755
Applications of operating funding			
Payments to staff and suppliers	9,139	9,748	9,592
Finance costs	34	33	38
Internal charges and overheads applied	787	840	940
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	9,960	10,621	10,570
SURPLUS (DEFICIT) OF OPERATING FUNDING	455	459	185
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	326	1,516	(57)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	326	1,516	(57)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	736	1,692	17
- to improve the level of service	-	-	70
- to replace existing assets	34	205	22
Increase (decrease) in reserves	11	78	18
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	781	1,975	128
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(455)	(459)	(185)
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



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.



There is a safe environment for all.



Indigenous flora and fauna, and their habitats, especially Significant Natural Areas are protected and enhanced.

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
6	Cemeteries
8	Civic Spaces
27	Community Buildings
17	Cultural Heritage sites
71	Neighbourhood Parks
1,059ha	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)

Extent	Asset
25	Sports Parks
273	Streetscapes
Aquatic Facilities	
3	25m pools (one outdoor and two indoor)
3	Learn-to-swim pools (one outdoor, two indoor)
1	Leisure pool and spa at Dudley Park Aquatic Centre
1	Seasonal paddling pool at Waikuku

What we did

Design for provision of water and wastewater services to the Rangiora Airfield is underway. Physical work will begin in the 2023/2024 year.

The Arohatia te Awa project started in 2020/21 with the biodiversity work along the Cam River in Kaiapoi. Engagement and planting has occurred along parts of the cam with further work to be undertaken in years to come.

Engagement on preferred location for community facilities to service Pegasus and Ravenswood has occurred with the community, and negotiations on land are ongoing.

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

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
SPACES AND PLACES					
Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.	Community Facilities Providing town halls, meeting spaces and indoor court facilities across the District for the community to use.	Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users.	At least 90%	Not achieved 89.33% of respondents were either satisfied or very satisfied with the Community Facilities. 10.67% were either dissatisfied or very dissatisfied.	Achieved 93.67%. Results for this survey has a total of 93.67% either satisfied or very satisfied with the Community Facilities. This is an increase from last year of 89.33%.
	Availability of key community facilities (Rangiora Town Hall, Oxford Town Hall and Woodend Community Centre).	Facilities are available for at least 90% of the days during the year outside of scheduled maintenance.	At least 90%	Not achieved 89.86%. Covid-19 affected our bookings in the first quarter of the year but they were available 100% of the time for the remainder of the year.	Achieved 100%. Our Community Facilities were not closed during the year giving 100% availability of the facilities during this period.
	Reserves Providing sports grounds neighbourhood reserves and natural reserves for the community to use.	Percentage of urban residential properties within 1,000m of public open space.	90%	Achieved 100%	Achieved 100%
		Customer satisfaction with sports grounds, as measured by an annual survey of users.	At least 90%	Achieved 100%	Achieved 100%
		The number of hectares of parkland per 1,000 residents.	8ha	Achieved 16.18ha per 1,000 residents.	Achieved 15.93ha per 1,000 residents.
		The number of hectares of neighbourhood reserve land per 1,000 residents.	1ha	Achieved 1.31ha per 1,000 residents.	Achieved 1.31ha per 1,000 residents.

Recreation - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
AQUATIC FACILITIES					
There is a safe environment for all.	Providing two indoor year-round aquatic centres and a seasonal summer pool.	Meeting quality management criteria and standards set by the NZ Recreation Association under the Pool Safe Accreditation Scheme.	100% compliance per annum.	Achieved 100% compliance, accreditation achieved.	Achieved 100% compliance, accreditation achieved.
Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.		Customer Satisfaction with the Aquatic Facilities, as measured by a biannual survey of facility users.	At least 90% per survey.	Not Achieved Only one survey was carried out this year, however the result of that was 91%.	Achieved 94.5% The first survey had a result of 94% and the second was 95%.

Recreation - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	905	950	1,034
Targeted Rates	14,402	15,029	15,386
Subsidies and grants for operating purposes	-	-	29
Fees and charges	2,713	2,787	2,367
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	18,020	18,765	18,816
Applications of operating funding			
Payments to staff and suppliers	11,999	12,257	14,592
Finance costs	1,227	1,450	1,642
Internal charges and overheads applied	1,695	1,765	1,907
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	14,921	15,472	18,141
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,099	3,293	674
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	109
Development and financial contributions	3,149	3,388	1,255
Increase (decrease) in debt	9,583	821	6,768
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	265
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	12,732	4,209	8,397
Applications of capital funding			
Capital expenditure			
- to meet additional demand	9,722	3,753	2,885
- to improve the level of service	3,617	830	4,877
- to replace existing assets	2,769	1,904	1,514
Increase (decrease) in reserves	(277)	1,015	(206)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	15,831	7,502	9,071
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,099)	(3,293)	(674)
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



People have wide ranging opportunities for learning and being informed.



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.

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

What we did

- Physical items loaned – 449,960
- e-items loaned – 75,490
- e-resources loaned – 76,217
- Physical Library visits – 389,777
- Virtual Library visits – 266,184

New collections - The library's physical collections were enriched with the addition of new lending collections including:

- Boards games
- Book group lending packs
- Ako (learning) kete - intergenerational te reo learning kits
- VoxBooks – a physical book that reads aloud.

New technologies - The addition of Xbox gaming in all three libraries has fostered new opportunities to engage with rangatahi (youth).

By offering digital technologies in Library spaces hapori (community) have opportunities to explore their creative and lifelong learning potential through discovery and collaboration with others.

The growing collection of digital technologies is available for community use offering opportunities to develop vocational skills across age groups includes

- 3D printing
- Backlit Lightpads for craft projects
- Cricut machines that cuts textiles and other materials.

New services - Waimakariri Heritage waimakariri.recollect.co.nz an online platform providing access to, and hosting of local history photographs, digitized books, documents, video, and audio recordings of the Waimakariri and North Canterbury.

Significant negative effects on the community

There are none.

Libraries and Museums - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
LIBRARY SERVICES					
<p>People have wide-ranging opportunities for learning and being informed.</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 annum to the Kaiapoi and Rangiora Libraries based on the District's population.</p>	<p>Minimum average of 7.5 visits per person per annum.</p>	<p>Not Achieved An average of 6.01 visits per person per annum (against an adjusted population of 66,300).</p>	<p>Not Achieved An average of 5.4 visits per person per annum (against an adjusted population of 67,900). Library use has changed since Covid, many customers now use our online services such as eBooks, eMagazines or watching movies using the library streaming services.</p>
		<p>The number of visits per annum to the Libraries website based on the District's population.</p>	<p>Minimum of 1 visit per annum.</p>	<p>Achieved An average of 1.72 visits per person per annum (against an adjusted population of 66,300).</p>	<p>Achieved An average of 1.51 visits per person per annum (against an adjusted population of 67,900). Online visits have not actually dropped, they are spread across more platforms and we are currently not able to measure those with existing technology.</p>
		<p>Customer satisfaction with library services as measured by an annual survey of library users.</p>	<p>At least 90%.</p>	<p>Not Achieved The survey was not undertaken this year. Libraries have reviewed the format of previous surveys in light of community outcomes and wellbeing. The library leadership team have completed a 10 month programme on evaluating outcomes funded by NZLPP. A new survey is being developed for review and will be rolled out for the 2022-23 year.</p>	<p>Not Achieved The survey was not undertaken again this year. The Library Community Engagement Survey is ready to go onto the Council's Lets Talk platform. It has been delayed until September 2023 due to the number of consultations over recent months.</p>

Libraries and Museums - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	50
Targeted Rates	4,756	5,011	4,981
Subsidies and grants for operating purposes	128	-	22
Fees and charges	131	135	75
Internal charges and overheads recovered	-	1	49
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,015	5,147	5,177
Applications of operating funding			
Payments to staff and suppliers	3,956	5,127	3,834
Finance costs	11	10	12
Internal charges and overheads applied	289	340	292
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,256	5,477	4,137
SURPLUS (DEFICIT) OF OPERATING FUNDING	759	(330)	1,040
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(23)	800	(23)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(23)	800	(23)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	24
- to replace existing assets	665	492	336
Increase (decrease) in reserves	71	(22)	657
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	736	470	1,017
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(759)	330	(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 PROTECTION

Community Outcomes



There is a safe environment for all.

What we provide

The protection of people and the environment by regulating and licensing aspects of commercial services and private behaviour where public wellbeing issues may arise and in preparing for and responding to emergency situations in the District.

Emergency management

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.

Environmental health services

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.

Animal control

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

Building

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

Emergency management

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.

Environmental health services

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.

Animal control

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

Building

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

The assets we look after

Emergency management

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

Environmental health services

There are no significant assets for this activity.

Animal control

Extent	Asset
1	Dog pound
1	Stock pound

Building

There are no significant assets for this activity.

What we did

Emergency management

Community participation

- We've engaged a number of community groups (e.g. residents associations, Rotary/Lions, interested neighbours, rural lifestyle block owners, elderly groups) who expressed interest in our Community Emergency Hubs project. Hub groups have now been established in Cust, Pegasus and Silverstream.
- Our number of trained CDEM volunteers has grown significantly in calendar year 2023.
- Several youth groups have expressed interest in participating in our Youth in Emergency Management program that replaces the previous CDEM Cadet Program.

Alpine Fault Magnitude 8 or higher (AF8) and tsunami engagement

- Our last screening of the AF8 Roadshow in Kaiapoi on 8 May presented a sizeable audience with good engagement with the Roadshow team, to understand the AF8 risk.
- We will continue to engage the community on both AF8 and tsunami as we engage existing and new Community Emergency Hub groups.

Environmental health services

The completion of a social impact assessment resulted in a full review of the Gambling Venue Policy (Gambling Act 2003) and the Board Venue Policy (Racing Industry Act 2020) resulting in a change to the gaming machine ratio to 1:265. Being one machine per 265 people (18 or over).

The after-hours contract for Animal Management and Noise Control was tendered out in April 2023. Four companies tendered for the work with Waimak Patrol and Security Services winning the tender.

The Property Maintenance Bylaw was due for review by July 2022. This review has not been completed by the set date. However, the review is programmed to be completed by December 2023.

Ongoing protection of the public from dangerous dogs and animals that cause a public nuisance.

The Dog Shelter was successfully re-roofed with all required maintenance completed.

Replacement of key equipment for noise monitoring and an enhancement to Animal Management capabilities with new bark recording devices purchased.

Animal control

Ongoing protection of the public from dangerous animals and animals which cause a public nuisance.

Annual dog registration.

Building

Building Consent Authorities (BCA) accreditation was renewed July 21 and remains valid until June 2023.

Significant negative effects on the community

Emergency management

There are none.

Environmental health services

There are none.

Animal control

There are none.

Building

There are none.

Community Protection - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
EMERGENCY MANAGEMENT					
There is a safe environment for all.	Our people are trained to respond to civil defence emergencies.	Our Emergency Operations Centre is trained and resourced to industry standards. Our civil defence volunteers are trained and equipped to industry standards.	Training delivered bi-monthly.	Not achieved Covid implications on council business forced EOC training and preparation for it, to be delayed, with training recommencing on 4 July 2022.	Achieved Training is occurring in accordance with the current Training Calendar.
	Education and awareness to our community about our risks that might create civil defence emergencies.	Engage the community on civil defence risks.	Community engaged in top four CDEM risks: <ul style="list-style-type: none"> • Earthquake • Tsunami • Flooding • Pandemic. One of these each calendar year.	Not achieved Covid restrictions continued to force the re-start of CDEM public engagement to wait until July. A public meeting to discuss Community Emergency Hubs has been scheduled for Cust residents in August 2022 and further public engagement opportunities Community Emergency Hubs are being sought.	Achieved We held a monthly program of live Compass FM radio talks to share risk awareness on topics such as community resilience, earthquakes, extreme weather events and Emergency Management volunteer exercises. A number of Community Emergency Hub engagements were delivered to community and resident groups.
ENVIRONMENTAL HEALTH SERVICES					
There is a safe environment for all.	Food premises are verified in accordance with the guidelines set down by the <i>Food Act 2014</i> .	The percentage of licensed premises inspected per annum.	100%	Achieved 100% compliance. Year to date 115 registered food premises were inspected. It should be noted under the current legislation it is no longer a statutory requirement to inspect each licensed food premises annually.	Achieved 100% compliance. During the year 228 of the 247 registered businesses verified (audited). 17 businesses have had a number of successive good reports and have moved to 18-month verification periods, which the legislation (Food Act 2014) allows. All businesses that required a verification in the 2022/23 financial year were verified.

Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
There is a safe environment for all.	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.	The percentage of all licensed alcohol premises inspected at least once per annum.	95%	Not achieved Licensed alcohol premises are inspected at least once per annum. The target in the LTP is 95%. There are 130 actual premises with 10 having both On and Off Licences (140 Licences in total). Of these 130 premises, 40 were monitored during the 2021/22 financial year, which equates to 31%. This is well short of the target required in the LTP.	Not achieved 97 of the current 121 premises were inspected this year. Resourcing in this area has been enhanced with a new Team Leader and another Environmental Health Officer being employed, and the target will be met in 2023/24.
	Provision of compliance service to enforce noise complaints in accordance with S326 of the <i>Resource Management Act (RMA)</i> .	The percentage of excessive noise complaints responded to within two hours.	90%	Achieved 97.26%. 924 of the 950 complaints were responded to within two hours.	Achieved 90.11%. 583 of the 647 complaints were responded to within two hours.
		The percentage of all other unreasonable noise complaints responded to within 48 hours.	90%	Not achieved 66.67%. There were nine complaints during the financial year, six were responded to within 48 hours.	Not achieved 84.38%. There were 32 complaints during the financial year, 27 were responded to within 48 hours.
	Provision of a compliance service to enforce nuisance complaints, for example: offensive smells, dangerous litter and abandoned motor vehicles.	The percentage of serious nuisance complaints responded to within 48 hours.	100%	Achieved 100%. There was one serious nuisance complaint during the year and that was responded to within 48 hours.	Achieved 100%. There were nine serious nuisance complaints during the year and that was responded to within 48 hours.
ANIMAL CONTROL					
There is a safe environment for all.	Response to wandering stock in accordance with the <i>Impounding Act 1955</i> .	The percentage of calls for wandering stock on roads responded to within 1 hour.	90%	Not achieved 82% 94 of the 115 calls were responded to within an hour.	Not achieved 82.86% 87 of the 105 calls were responded to within an hour.
	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%	Achieved 18/18 100% complaints responded to within one hour.	Achieved 22/22 100% complaints responded to within one hour.

Community Protection - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
BUILDING SERVICES					
There is a safe environment for all.	Monitoring the performance of the delivery of building compliance services.	The percentage of building consent applications processed within the statutory 20 days.	100%	Not achieved 90% 1,999 of the 2,213 consent applications received during the year were processed within the statutory 20 days. The average was 14 working days.	Not achieved 95% 1,798 of the 1,886 consent applications received during the year were processed within the statutory 20 days. The average was 13 working days.
		The percentage of code of compliance certificates issued within the statutory 20 days.	100%	Not achieved 98% 1,341 of the Code Compliance Certificates received during the year were granted within the statutory requirement of 20 working days. The average was six working days.	Not achieved 78% 1,071 of the 1,365 Code Compliance Certificates received during the year were granted within the statutory requirement of 20 working days. The average was 14 working days. During the period the team was negatively impacted by staff resourcing issues, including an experienced auditor having parental leave. In addition, experienced staff left the team and the three replacement staff required training, which reduced overall productivity.
		Maintain Building Consent Authority accreditation.	Accreditation maintained.	Achieved Accreditation remains valid until June 2023.	Achieved Accreditation was valid until June 2023. IANZ audit took place 29 May to 1 June 2023.

Community Protection - Measuring Performance (cont.)

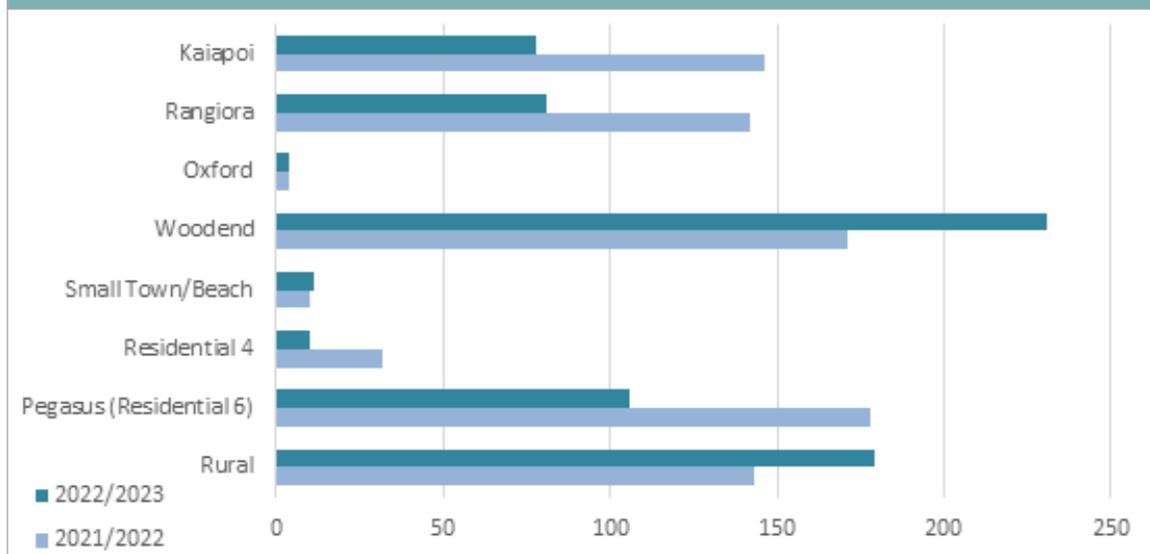
COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
There is a safe environment for all.		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%	Not achieved 76% 1,292 PIMs and Compliance Checks were granted during the year at an average of 18 working days. 352 applications were issued outside of the 20 working days. An increase in the number of applications and staff resourcing issues have contributed to the result this year.	Not achieved 94% 922 of the 976 PIMs and Compliance Checks received during the year were issued within the 20 working days. The average was 8 working days. Improved internal processes are being worked on.
		Audit 25% of premises for building warrants of fitness annually.	No less than 25%.	Achieved 100% 91 BWOFF audits were conducted over the financial year.	Achieved 100% 109 BWOFF audits were conducted over the financial year.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the <i>Building Act 2004</i> .	Audit pool barriers every three years.	No less than 33%.	Not achieved 7% 20 inspections. Our ability to carry out pool inspections has been negatively influenced by very high demand for building inspections and a series of internal issues. Collectively the Regulatory team has decided to review how we can meet the future pool barrier inspections. Accordingly, we have been unable to meet the statutory target over the 2021-2022 financial year but I am hopeful a new approach will ensure we will meet our statutory obligations over the new financial year.	Not achieved 8% 24 inspections. Resourcing has been a big issue for the team. It is hoped that the building unit will secure a dedicated resource in September 2023 so that we are able to meet our statutory requirements moving forward.

Building Consents Issued for new dwellings

	July - September 2022	October - December 2022	January - March 2023	April - June 2023	Total for year ending 30 June 2023
<i>Number Issued</i>					
Kaiapoi	37	21	10	10	78
Rangiora	24	31	17	9	81
Oxford	1	2	0	1	4
Woodend	36	65	52	78	231
Small Town/Beach	5	1	0	5	11
Residential 4	3	2	1	4	10
Pegasus (Residential 6)	28	32	6	40	106
Rural	45	50	42	42	179
Total	179	204	128	189	700

New Dwelling Consents Issued Annually

Long Term Plan 2021-2031 Comparison 2021/22 and 2022/23



Community Protection - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	2,229	2,256	1,873
Targeted Rates	48	49	57
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,679	5,946	6,352
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,956	8,251	8,282
Applications of operating funding			
Payments to staff and suppliers	7,089	7,230	7,765
Finance costs	8	9	9
Internal charges and overheads applied	597	608	683
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,694	7,847	8,458
SURPLUS (DEFICIT) OF OPERATING FUNDING	262	404	(176)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	9	(26)	(38)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	9	(26)	(38)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	15	-	-
- to improve the level of service	70	19	113
- to replace existing assets	19	111	22
Increase (decrease) in reserves	167	248	(348)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	271	378	(213)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(262)	(404)	176
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



People have wide ranging opportunities for learning and being informed.



There is a strong sense of community within our District.



People's needs for mental and physical health and social services are met.



There is a safe environment for all.



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



The community's cultures, arts and heritage are conserved, developed and celebrated.

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.

This work gives effect to eight of the 17 United Nations Sustainable Development Goals (SDGs).

The assets we look after

There are no significant assets for this activity.

What we did

- Review of the Waimakariri Community Development Strategy
- Delivery of the social recovery and continually evolving impact of Covid-19 on our District, including:
 - establishment of a 'Next Steps' community support information website for service providers and local residents
 - ongoing roll-out of food security, as Food Secure North Canterbury
 - establishment of and support for a Trust to progress the development of the Kaiapoi Community Hub
 - acquisition of funding for the purchase and fitting out of a Mobile Community Support Hub vehicle
- Facilitation of the development of a local arts strategy
- Support and facilitation of a community-led response to issues related to a lack of emergency and supported housing
- Continues implementation of Waimakariri Youth Strategy 2018:
 - Youth Employment initiatives, including facilitation of Youth Futures North Canterbury Expo and steering group, as well as the local Mayor's Taskforce for Jobs
 - Support for Waimakariri Youth Council Initiatives, including placemaking, environmental projects, youth-led events and advocacy for local young people
- Development of a formative study on the causal factors contributing to local alcohol and drug harm

- Suicide Prevention and mental health initiatives, including a large scale 'Tradie Breakfast' and evening address aimed at the rural and business communities
- Relationship Harm education and prevention initiatives
- 'On Track' capacity and capability-building series for local community groups and organisations, covering, governance, strategic planning, marketing and communication, funding, finances, the Incorporated Societies Act, Health and Safety and managing volunteers
- Facilitation of initiatives that support, connect and empower migrants and newcomers to settle well into our communities
- Facilitation of initiatives that foster inclusion, including:
 - In Common campaign
 - Waimakariri Access Group initiatives
 - Age-friendly Advisory Group
 - Bike Project
- Review of Waimakariri Health Advisory Group Terms of Reference and priorities
- Civil Defence Welfare Response, including local and national flood events.

Significant negative effects on the community

There are none.

Community Development - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
CONNECTED COMMUNITIES					
People's needs for mental and physical health and social services are met.	Supporting networks in the local social and health sectors.	Facilitation and support for collaborative networks that address issues related to health and wellbeing.	Active involvement in at least four collaborative social and health sector networks each quarter.	Achieved Connections were maintained by working with local government, iwi, health, education, social service, business and grassroots community through 26 local, 15 regional and 4 national group and organisations across the year.	Achieved This was achieved through Local Community Networking Forums, Social Services Waimakariri meetings, Waimakariri Health Advisory Group, Waimakariri Access Group and Youth Council meetings.
INFORMED COMMUNITIES					
People have wide-ranging opportunities for learning and being informed.	Providing community information.	Facilitation of and support for Community Information opportunities.	Utilise at least four means for the dissemination of community information each quarter.	Achieved The community team continue to disseminate information via the monthly Chatter newsletter, Facebook, instagram, newspapers and workshops.	Achieved Information is disseminated via Facebook pages, Council website, Chatter newsletter, Youth Council Instagram pages, Community Notices and local newspapers.
EMPOWERED COMMUNITIES					
There is a strong sense of community within our District.	Providing informed advice and support to local groups and organisations that connect and empower the community.	Support groups that connect and empower local residents.	Support for at least six groups that connect and empower residents each quarter.	Achieved	Achieved
There is a safe environment for all.	Maintaining World Health Organisation (WHO) International Safe Community accreditation for the Waimakariri District.	Active involvement in networks that address community safety.	Facilitation and/or active involvement in at least four safety related forums per quarter.	Achieved	Achieved

Community Development - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	759	792	765
Targeted rates	-	-	-
Subsidies and grants for operating purposes	217	223	312
Fees and charges	1,076	1,149	1,151
Internal charges and overheads recovered	3	4	4
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	2,055	2,168	2,232
Applications of operating funding			
Payments to staff and suppliers	1,610	1,606	1,702
Finance costs	106	106	125
Internal charges and overheads applied	163	164	180
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,879	1,876	2,006
SURPLUS (DEFICIT) OF OPERATING FUNDING	176	292	226
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(118)	(126)	(126)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(118)	(126)	(126)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	98
- to replace existing assets	615	431	456
Increase (decrease) in reserves	(557)	(265)	(454)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	58	166	99
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(176)	(292)	(226)
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



People’s needs for mental and physical health and social services are met.



There is a safe environment for all.



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



The distinctive character of our takiwā - towns, villages and rural areas is maintained, developed and celebrated.

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
5	Rental Houses
3	Offices/Service Centres (8 buildings)
3	Mixed use business areas (Kaiapoi)

What we did

Mid-life renewal/renovations to four ‘Housing for the Elderly’ housing units were completed to make them fit-for-purpose for another 40-50 years and another four refurbishments are in progress. Planning and delivery of carparking and site infrastructure works were completed.

The review of Council’s property holdings resulted in the sale of five properties totalling \$3.57m. The acquisition of seven separate sites and several easements totalled \$4.75m. Further properties were reviewed in particular those associated with the Three Waters service.

Significant negative effects on the community

Council is committed to supporting the psychosocial wellbeing of residents.

Property Management - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
People's needs for mental and physical health and social services are met.	Council provides 112 pensioner units in the District.	The percentage of occupancy per annum.	At least 97%.	Achieved 97.87% Due to the increased demand for housing in the District vacant days between tenancies remained steady. A further 7 units were refurbished during the year despite constraints related to COVID and supply issues.	Achieved 97.36% Unfortunately we are unable to re tenant vacant units due to the non-compliance of the Healthy Homes regulation. These units are currently on our programmed refurbishment schedule due for completion by the end of 2023.
There is a safe environment for all.	Responding to requests received about the operation and maintenance of Council's housing, commercial and corporate office portfolios.	The percentage of Health and Safety, and urgent maintenance service requests responded to within 24 hours.	100%	Not achieved 86% 159 service requests were received during the year. 44 were considered to be urgent maintenance or health and safety related of which 38 were responded to within 24 hours.	Not achieved 83% 36 service requests were received during the year, of which 30 were responded to within 24 hours.

Property Management - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	-	-	-
Subsidies and grants for operating purposes	64	32	14
Fees and charges	-	-	-
Internal charges and overheads recovered	1,983	2,090	2,619
Local authorities fuel tax, fines, infringement fees, and other receipts	317	484	594
TOTAL OPERATING FUNDING	2,364	2,606	3,228
Applications of operating funding			
Payments to staff and suppliers	2,070	2,068	3,168
Finance costs	100	119	128
Internal charges and overheads applied	77	78	116
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,247	2,265	3,412
SURPLUS (DEFICIT) OF OPERATING FUNDING	117	341	(184)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	826	(174)	(7,741)
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	182	-	268
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,008	(174)	(7,473)
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	524	41	135
- to replace existing assets	544	91	69
Increase (decrease) in reserves	57	35	(7,861)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,125	167	(7,657)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(117)	(341)	184
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



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.

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 Recovery Plan which was approved December 2016.

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 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.

What we did

Several projects underway/in design:

- Kaiapoi community Hub and Croquet
- Heritage and Mahinga Kai
- Recreation and Ecological Linkages - Kaiapoi South and West
- Murphy Park and Rowing Precinct
- Kaiapoi Town Centre recovery projects
- Rangiora Town Centre revitalisation and Carparking building land acquisition.

Significant negative effects on the community

There are none.

Earthquake Recovery and Regeneration - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.	Implementation of the Red Zone Regeneration Plan.	Percentage completion of each project.			
		2018/22: Recreation and Ecological Linkages.	100%	Not achieved General linkages development behind schedule due to resource constraints. Construction still underway on Kaikanui Walkway. Design underway on The Oaks linkage, and Courtenay linkage. Dudley drain linkage not started.	Not achieved Design currently on hold on The Oaks linkage, and Courtenay linkage - will carry over to 2023/24 year.
		2018/24: Heritage and Mahinga Kai.	100%	In progress Co-governance set-up progressing, expect completion September 2022. Working Group established and underway on master-planning. First stage planting complete. First stage path construction still underway. Design for next stages underway. Spend and progress for 2021/22 financial year is slightly behind budget.	Achieved Co-governance setup and lease granted. Stage II landscaping and planting completed. The project is due for completion in the next financial year.

Earthquake Recovery and Regeneration - Funding Impact Statement for the year ended 30 June 2023

	2022 Long Term Plan	2023 Long Term Plan	2023 Actual
	\$'000	\$'000	\$'000
Sources of operating funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	2,394	3,108	3,275
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	81	-	1
TOTAL OPERATING FUNDING	2,475	3,108	3,276
Applications of operating funding			
Payments to staff and suppliers	267	223	292
Finance costs	1,456	1,481	2,121
Internal charges and overheads applied	29	30	-
Other operating fund applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,752	1,734	2,413
SURPLUS (DEFICIT) OF OPERATING FUNDING	723	1,374	863
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	705	703	596
Lump sum contributions	-	-	-
Gross proceeds from sale of assets	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	705	703	596
Applications of capital funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,343	337	2,194
- to replace existing assets	3,919	858	597
Increase (decrease) in reserves	(3,834)	882	(1,332)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,428	2,077	1,459
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(723)	(1,374)	(863)
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.



COUNCIL CONTROLLED ORGANISATIONS (CCOS)

Community Outcomes



Businesses in the District are diverse, adaptable and growing.



Indigenous flora and fauna, and their habitats, especially Significant Natural Areas are protected and enhanced.



Public spaces and facilities are plentiful, accessible and high quality, and reflect cultural identity.



Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.



The community's cultures, arts and heritage are conserved, developed and celebrated.

Te Kōhaka o Tūhaitara Trust

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.

Enterprise North Canterbury

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.

Transwaste Canterbury Limited

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.

Waimakariri Public Arts Trust

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 annum to assist with and support administration of the Trust.

Council Controlled Organisations (CCOs) - Measuring Performance

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
TE KŌHAKA O TŪHAITARA TRUST					
Indigenous flora and fauna and their habitats, especially Significant Natural Areas are protected and enhanced.	Managing and administering the 700ha 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.	Establishment of new biota nodes to assist in the restoration of the indigenous coastal ecosystem.	Five per year.	Achieved We completed the planting of the Driving Miss Daisy node for the year with financial support from the North Canterbury Miss Daisy franchise holder. This will be an annual payment for plants to offset carbon from the business. Additionally we commenced initial works on another site south of Woodend Beach and will look for someone to take this on in the new year.	Achieved Six new biota nodes have been established this year. Several other sites have been prepared for future establishment.
		Maintaining functional trails to provide walking, cycling and horse riding recreational experiences.	At least 25km of trail per annum.	Achieved We continued to have over 25km of trails open during the reporting period, despite forestry work continuing in The Pines Beach Wetland. We upgraded surfacing on the Pegasus Trail from Reid Memorial to the Ocean Outfall. Additionally we established a new un-named trail linking into Silk Way which is approximately 800m, forming a loop for walkers.	Achieved We continued to have over 25km of trails open during the year, despite extensive flooding. Regular maintenance of trails has been completed including mowing, lifting low branches and weed spraying. Re-establishment of the Pines Beach to ocean outfall horse trail and maintenance work has been carried out to ensure tracks are fit for purpose throughout the park.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least five institutions per annum.	Achieved We continued to maintain numbers of education institutions visiting the park, while also increasing our education resources. The Ranger Education developed additional activity and lesson plans along with online sessions which can be used when schools are unable to visit through wet weather or issues around the pandemic.	Achieved 12 institutions have been engaged this year. We had students from Deaking University, Melbourne and Texas A&M and Virginia Tech visit and also had UC Geo 309 students complete projects during this time.

Council Controlled Organisations (CCOs) - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
ENTERPRISE NORTH CANTERBURY					
<p>Businesses in the District are diverse, adaptable and growing</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>A minimum of 62 capability assessments per annum.</p>	<p>Achieved</p> <p>91 full capability assessments done during this period. The level of need that occurred during the lockdown last year has resulted in a much greater awareness of the services we offer. Because of this we are seeing a high level of businesses wanting help to rescope their business in this 'new normal'.</p>	<p>Achieved</p> <p>We are seeing more businesses struggling to make ends meet. Overall we gave 66 full capability assessments. This was a subset of the 125 businesses we assisted through our business support service.</p>	
	<p>The number of business seminars and workshops delivered per annum.</p>	<p>20</p>	<p>Not achieved</p> <p>11 seminars were held. Covid has hit our training offering heavily. As well as having to cancel courses, it has been difficult to establish new courses when there is great uncertainty as to whether they would go ahead. In the main, it has simply been difficult to find people who are willing to commit to face-to-face training. Due to a lack of income as a result of not achieving our target, we have had to disestablish the role of training co-ordinator. We will have some courses over the next year, but until the appetite returns for face to face training we will need to be very selective in what training we offer.</p>	<p>Achieved</p> <p>44 seminars were held this year. It is harder to get people to attend live courses at the moment due to a tight economy but we were able to hold 36 seminars on marketing for free, funded by the Digital Boost initiative. 119 people attended these seminars. We also held 8 seminars on management which were attended by 24 people. Next year we will concentrate on our management courses and marketing courses, but the contract from Digital Boost has ended meaning we will need to charge participants to attend. This will reduce the number of seminars we can hold and the attendee numbers overall.</p>	

Council Controlled Organisations (CCOs) - Measuring Performance (cont.)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS	RESULTS (2021-2022)	RESULTS (2022-2023)
		Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.	Not achieved Covid has hit our training offering heavily. As well as having to cancel courses, it has been difficult to establish new courses when there is great uncertainty as to whether they would go ahead. In the main, it has simply been difficult to find people who are willing to commit to face-to-face training.	Achieved Target met at 64% The RBP provider no longer provide a Net Promoter score broken down to sub-contractor so we can only take the score for Canterbury overall. This is considered a very good result, but not quite 70% which is considered an excellent result.
TRANSWASTE CANTERBURY LIMITED					
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	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 <i>Resource Management Act 1991</i> .	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	Achieved Nil	Achieved Nil
		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 100%	Achieved 99.75%

FINANCIAL MANAGEMENT

FINANCIAL STATEMENTS	96	• Non Significant Activities - Corporate Services	121	• Statement of Cash Flow Reconciliation	146
• Statement of Financial Performance	96	• Expenditure	122	• Financial Instruments	147
• Statement of Other Comprehensive Revenue and Expense	97	• Severance Payments	122	• Commitments and Contingencies	150
• Statement of Changes in Net Assets/Equity	97	• Income Tax	122	• Remuneration	152
• Financial Position	98	• Cash and Cash Equivalents	122	• Related Parties	156
• Statement of Cash Flows	99	• Other Financial Assets	123	• Landfill Sites and Aftercare Provision	158
• Reconciliation of liabilities arising from financing activities	101	• Trade and Other Receivables	123	• Capital Management	158
		• Non-current Assets Held For Sale	126	• Events After Balance Date	159
		• Forestry Assets	126	• Explanation of Major Variances Against Budget	159
		• Investments in Associates	127		
FUNDING IMPACT STATEMENT FOR WHOLE OF COUNCIL	102	• Derivative Financial Instruments	128	COST OF ACTIVITY STATEMENTS	162
		• Investment Property	129		
ACCOUNTING POLICIES	104	• Property, Plant and Equipment	130		
		• Infrastructural Assets	132		
FINANCIAL BENCHMARKING	114	• Intangible	138		
		• Trade and Other Payables	139		
NOTES TO THE FINANCIAL STATEMENTS	118	• Employee Benefit Liabilities	139		
• Rates	118	• Development and Other Contributions	139		
• Subsidies and Grants	119	• Borrowings	140		
• Other Revenue	120	• Equity	141		
• Other Gains	120	• Statement of Special Separate Funds	142		
		• Funding Depreciation	145		

Statement of Financial Performance

For The Year Ended 30 June 2023

	Note	2023 Actual	2023 Budget	2022 Actual
		\$'000	\$'000	\$'000
Revenue				
Rates	1	80,001	80,556	74,399
Interest		1,887	326	231
Subsidies and grants	2	15,105	13,715	16,953
Other revenue	3	20,907	21,095	21,062
Development and other Contributions	20	11,290	17,583	11,631
Earthquake Recoveries - Government		-	100	-
Vested Assets		25,306	16,307	27,687
TOTAL REVENUE EXCLUDING GAINS		154,495	149,682	151,963
Operating expenses by activity				
Governance		3,229	3,400	2,889
District Development		8,354	9,038	7,232
Roads and Footpaths		26,290	20,764	23,563
Water Supply		14,397	11,730	11,267
Sewerage and the Treatment and Disposal of Sewage		15,366	13,091	12,874
Stormwater Drainage		7,964	5,898	5,464
Refuse and Recycling		10,728	11,808	10,066
Libraries and Museums		5,134	5,450	4,669
Recreation		25,258	21,722	21,053
Community Protection		8,525	8,745	7,867
Community Development		3,161	2,400	2,148
Property Management		2,427	1,362	7,906
Earthquake Recovery		2,413	2,012	2,138
Non Significant Activities	5	3,371	1,233	2,402
TOTAL EXPENSES	6	136,617	118,652	121,538
OPERATING SURPLUS/(DEFICIT) BEFORE GAINS		17,878	31,030	30,425
Other gains	4	3,849	343	14,257
OPERATING SURPLUS/(DEFICIT) AFTER GAINS		21,728	31,373	44,682
Plus Share of Associates	14	1	-	23
NET SURPLUS/(DEFICIT) BEFORE TAXATION		21,729	31,373	44,705
Less Taxation expense	8	-	-	-
NET SURPLUS/(DEFICIT)		21,729	31,373	44,705
Total operating expenditure includes:				
Interest	6	8,112	7,074	6,073

The accompanying accounting policies and notes form part of these financial statements.

Statement of Other Comprehensive Revenue and Expense

For The Year Ended 30 June 2023

	Note	2023 Actual	2023 Budget	2022 Actual
		\$'000	\$'000	\$'000
NET SURPLUS/(DEFICIT)		21,729	31,373	44,705
Other comprehensive revenue and expense				
Gain/(Loss) on asset revaluation	22a	58,897	9,105	395,611
Increase/(decrease) in asset revaluation reserve due to Impairment & impairment reversal	22a	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	(119)	-	80
TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE		58,778	9,105	395,691
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		80,507	40,478	440,396

Statement of Changes in Net Assets/Equity

For The Year Ended 30 June 2023

	Note	2023 Actual	2023 Budget	2022 Actual
		\$'000	\$'000	\$'000
EQUITY AT BEGINNING OF THE YEAR		2,212,783	1,921,813	1,772,387
Net Surplus/(Deficit) for the year		21,729	31,373	44,705
Other comprehensive revenue and expense		58,778	9,105	395,691
TOTAL COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR		80,507	40,478	440,396
EQUITY AT END OF THE YEAR		2,293,291	1,962,291	2,212,783

The accompanying accounting policies and notes form part of these financial statements.

Financial Position

As at 30 June 2023

	Note	2023 Actual	2023 Budget	2022 Actual
		\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	9	20,348	24,012	28,380
Short term investments		439	-	-
Inventories		425	223	447
Trade and other receivables	11	12,475	12,547	11,318
Non-current assets held for sale	12	3,203	-	1,621
TOTAL CURRENT ASSETS		36,890	36,782	41,766
Non Current Assets				
Other financial assets	10	5,398	5,022	4,998
Derivative financial instruments	15	5,561	-	3,063
Forestry assets	13	2,552	3,132	2,395
Investments in associates	14	6,085	-	4,690
Bonds		47	-	-
Investment properties	16	6,880	12,795	7,264
Property, plant and equipment	17a	83,224	84,599	83,592
Infrastructural assets	17b	2,353,864	2,042,269	2,261,423
Intangible assets	17c	157	418	276
TOTAL NON CURRENT ASSETS		2,463,768	2,148,235	2,367,701
TOTAL ASSETS		2,500,658	2,185,017	2,409,467
Current Liabilities				
Trade and other payables	18	21,365	17,938	19,140
Employee benefit liabilities	19	4,383	4,038	4,048
Development contributions	20	1,619	2,293	3,360
Derivative financial instruments	15	-	-	-
Current portion of borrowings	21	20,000	30,000	30,000
TOTAL CURRENT LIABILITIES		47,367	54,269	56,548
Non Current Liabilities				
Derivative financial instruments	15	-	10,688	136
Borrowings	21	160,000	157,769	140,000
TOTAL NON CURRENT LIABILITIES		160,000	168,457	140,136
TOTAL LIABILITIES		207,367	222,726	196,684
NET ASSETS		2,293,291	1,962,291	2,212,783
Ratepayers Equity				
Accumulated general equity	22a	972,055	959,126	947,864
Other reserves	22a	4,367	4,996	5,474
Revaluation reserve	22a	1,316,867	998,169	1,259,447
TOTAL RATEPAYERS' EQUITY		2,293,291	1,962,291	2,212,783

The accompanying accounting policies and notes form part of these financial statements.

Statement of Cash Flows

For The Year Ended 30 June 2023

	Note	2023 Actual	2023 Budget	2022 Actual
		\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was provided from:				
Receipts from ratepayers		79,119	80,556	74,427
Receipts from subsidies (excluding earthquake subsidies)		16,577	13,815	17,548
Earthquake related receipts		-	-	200
Receipts from other revenue		20,284	20,360	21,375
Development and other contributions		7,563	17,583	10,802
Interest received		1,683	326	198
Dividends received		687	735	627
Receipt/(payments) of Canterbury Regional Council Rates		269	-	132
Net Goods and Services Tax		396	-	73
		126,578	133,375	125,382
Cash was disbursed to:				
Payments to suppliers		(59,538)	(49,848)	(53,667)
Payments to employees		(32,223)	(33,417)	(29,591)
Income tax paid		-	-	-
Interest paid		(7,247)	(7,074)	(5,858)
Net Goods and Services Tax		-	-	-
		(99,008)	(90,339)	(89,116)
NET CASH FLOWS FROM OPERATING ACTIVITIES	23	27,569	43,037	36,266
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was provided from:				
Proceeds from sale of property, plant and equipment		3,629	571	1,131
Proceeds from Community loans repaid and Investments returned		500	-	10,566
		4,129	571	11,697
Cash was disbursed to:				
Purchase of Non Current Assets		(48,677)	(58,904)	(37,889)
Acquisition of investments		(1,053)	(284)	(500)
		(49,730)	(59,188)	(38,389)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(45,601)	(58,618)	(26,692)

The accompanying accounting policies and notes form part of these financial statements.

Statement of Cash Flows - For The Year Ended 30 June 2023 (cont.)

	Note	2023 Actual	2023 Budget	2022 Actual
		\$'000	\$'000	\$'000
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was provided from:				
Proceeds from borrowings		40,000	32,056	20,000
		40,000	32,056	20,000
Cash was applied to:				
Repayment of borrowings		(30,000)	(14,287)	(20,000)
		(30,000)	(14,287)	(20,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		10,000	17,769	-
Net Increase/(Decrease) in Cash Held		(8,032)	2,188	9,573
Add Opening Bank Brought Forward		28,380	21,823	18,807
ENDING CASH		20,348	24,012	28,380

The accompanying accounting policies and notes form part of these financial statements.

Reconciliation of liabilities arising from financing activities

For The Year Ended 30 June 2023

	1 July 2022	Cashflows		Non-cash Changes			30 June 2023
		Proceeds from borrowings	Repayment of borrowings	Foreign exchange movement	Fair value changes	Reclassification	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Short term borrowings	30,000	-	(30,000)	-	-	20,000	20,000
Long term borrowings	140,000	40,000	-	-	-	(20,000)	160,000
TOTAL LIABILITIES FROM FINANCING ACTIVITIES	170,000	40,000	(30,000)	-	-	-	180,000

Funding Impact Statement for Whole of Council

Funding Impact Statement

The funding impact statement is required under the *Local Government Act 2002* Schedule 10 and conforms to the *Local Government (Financial Reporting) Regulations 2011*. 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*.

Funding Impact Statement

For The Year Ended 30 June 2023 Whole of Council

	2022 Long Term Plan	2022 Annual Report	2023 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000	\$'000
Sources of operating funding				
General Rates, uniform annual general charges, rates penalties	10,524	11,298	11,523	12,047
Targeted Rates	63,436	63,764	69,033	68,675
Subsidies and grants for operating purposes	3,497	5,556	4,661	5,648
Fees and charges	16,879	19,062	19,309	18,589
Interest and dividends from investments	895	858	1,061	2,573
Local authorities fuel tax, fines, infringement fees and other receipts	683	1,078	850	1,290
TOTAL OPERATING FUNDING	95,914	101,616	106,437	108,822
Applications of operating funding				
Payments to staff and suppliers	75,896	82,098	83,062	92,370
Finance costs	5,864	6,073	7,074	8,112
Other operating funding applications	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	81,760	88,171	90,136	100,482
SURPLUS (DEFICIT) OF OPERATING FUNDING	14,154	13,446	16,301	8,340
Sources of capital funding				
Subsidies and grants for capital expenditure	14,410	11,397	9,154	9,457
Development and financial contributions	17,157	11,631	17,583	11,291
Increase (decrease) in debt	25,161	-	17,769	10,000
Gross proceeds from sale of assets	382	1,261	571	3,629
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	57,110	24,289	45,077	34,377

	2022 Long Term Plan	2022 Annual Report	2023 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000	\$'000
Applications of capital funding				
Capital expenditure				
- to meet additional demand*	23,336	8,957	16,507	9,274
- to improve the level of service*	38,394	25,866	35,286	39,078
- to replace existing assets*	19,917	12,789	21,150	18,203
Increase (decrease) in reserves	(10,785)	(9,883)	(11,849)	(24,387)
Increase (decrease) in investments	403	6	284	550
TOTAL APPLICATIONS OF CAPITAL FUNDING	71,264	37,735	61,378	42,718
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(14,154)	(13,446)	(16,301)	(8,340)
FUNDING BALANCE	-	-	-	-
Reconciliation between Income Statement and Funding Impact Statement				
SURPLUS (DEFICIT) OF OPERATING FUNDING PER FUNDING IMPACT STATEMENT		13,446	16,301	8,340
Subsidies and grants for capital expenditure		11,397	9,154	9,457
Development and financial contributions		11,631	17,583	11,291
Vested assets		27,687	16,307	25,306
Gain on sale		344	543	862
Depreciation		(25,623)	(28,517)	(32,851)
Fair value movement on assets/liabilities - non monetary		8,222	-	2,600
Assets written off/Loss on sale		(2,422)	-	(3,276)
Share of Associates		23	-	1
NET SURPLUS/(DEFICIT) BEFORE TAXATION		44,705	31,373	21,729

* Includes \$17.2m of opening work in progress

Statement of Accounting Policies

The Waimakariri District Council (the Council) is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The Council was formed on 1 November 1989 and constituted under the Local Government Reorganisation Order 1989.

The Council holds equity shares in the following of its associates, 50% equity share in Te Kōhaka o Tūhaitara Trust, 50% equity share in The Waimakariri District Libraries Trust, 50% in Enterprise North Canterbury, 20% in Waimakariri Public Arts Trust and 33% equity share in The Waimakariri Arts Collection Trust.

The primary objective of the Council is to provide goods and services for the community or social benefit rather than making a financial return. Accordingly, The Council has designated itself as a Public Benefit Entity (PBE) for financial reporting purposes.

The financial statements of the Council are for the year ended 30 June 2023. The financial statements were authorised for issue by Council on 17 October 2023.

Statement of compliance and basis of preparation

The financial statements have been prepared on the going concern basis and the accounting policies have been applied consistently throughout the period.

The 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 financial statements and service performance information have been prepared in accordance with Tier 1 PBE accounting standards.

Presentation currency and rounding

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000).

Changes in accounting policies

PBE FRS 48 Service Performance Reporting

PBE FRS 48 replaces the service performance reporting requirements of PBE IPSAS 1 Presentation of Financial Statements and is effective for the year ending 30 June 2023. The main impact of the new standard required additional information disclosed on those judgements that have the most significant effect on the selection, measurement, aggregation, and presentation of service performance information. The Council has adopted this standard and made relevant disclosure changes.

Other changes in accounting policies

There have been no other changes in accounting policies.

Standards issued and not yet effective or not early adopted

There are no standards or amendments issued that are relevant which have a material effect on the Council and none have been early adopted.

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 roading subsidies

The Council receives funding assistance from the Waka Kotahi, 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. Generally, this is determined by the proportion of costs incurred to date bearing to the estimated total costs of providing the service.

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 PBE IPSAS 41

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 profit or loss, or (3) Fair Value through other comprehensive income.

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 or 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 profit or loss.

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

A financial liability is classified as a financial liability at fair value through profit or loss 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 profit or loss (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 relevant asset classes below.

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 & Fences	20–70 years
Access & Parking	15–50 years
Structural	20–100 years
Sports Areas & Courts & Features	15–50 years
Playgrounds	15–50 years
Lighting	19–25 years
Irrigation	15–50 years
Horticultural	30–200 years
Monuments	110–200 years

Intangible assets

Software acquisition and development

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

Costs that are directly associated with the development of software for internal use are recognised as an intangible asset. Direct costs include

the software development employee costs and an appropriate portion of relevant overheads.

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

Amortisation

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

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

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

Impairment of property, plant and equipment and intangible assets

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

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

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use. For

non cash-generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

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

Investment property

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

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

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

Fair Value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

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

Forestry

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle. Fair value is determined based on the present value of expected net cash flows discounted

at a current market determined rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

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

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

Employee benefits

Short term benefits

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

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

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the entity 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 guarantee cannot be reliably determined, a liability is only recognised when it is probable there will be an outflow under the guarantee. The portion of the guarantee that remains unrecognised, prior to discounting to fair value, is disclosed as a contingent liability.

Financial guarantees are subsequently measured at the higher of:

- the estimated amount determined if it is probable there will be an outflow to settle the guarantee 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

Note 17 provides information about the methods and assumptions applied in determining the fair value of operational and infrastructural assets.

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 for the period ended 30 June 2023:

Classification of property

The Council owns a number of properties which are maintained primarily to provide housing for the elderly, affordable community housing and for the provision of future reserves. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held

for service delivery objectives as part of the Council's Community Development activity. These properties are accounted for as property, plant and equipment.

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

Service performance reporting (PBE FRS 48)

The statement of service performance is formally classified from pages 18 to 94.

The relevant legislation governing the requirement of reporting of the Council's service performance is Part 3 of Schedule 10 of the Local Government Act 2002.

The statement of service performance of the Council has been prepared in accordance with PBE standards and is for the year ended 30 June 2023. The statement was authorised for issue by the Council on 17 October 2023.

In preparing the statement of service performance, the Council has made judgements on the application of reporting standards and has made estimates and assumptions concerning the measurement of certain service performance targets. The main judgements, estimates and assumptions are discussed below.

Measure selection and level of aggregation

The service performance measures in this annual report are intended to compare the actual results of activities delivered by Waimakariri District Council against the forecast levels of service. The service performance measures were originally adopted in the 2021-2031 Long-Term Plan and continued in the 2022-2023 Annual Plan.

The service performance measures are reported on to Council through the Audit and Risk Committee each quarter during the relevant annual period. The annual results are then reported in the relevant Annual Report for the year to 30 June.

The performance measures were selected to cover quantitative measurement of progress towards the Council's Long-Term Plan and Annual Plan. The final measures included in this Annual Report are broken down into the 19 portfolios, providing a holistic set that give a rounded picture of the non-financial performance of the Council. Each portfolio has a set of metrics that were identified through the 2021-2031 LTP involving Council and management. This process ensured the selected measures best reflect the Council's performance and are available in a timely and accurate manner.

The performance measures marked in blue are the mandatory performance measures set under section 261B of the Local Government Act 2002, the Secretary for Local Government made the Non-Financial Performance Measures Rules 2013. This was to ensure the public to assess a reasonable comparison across all the councils.

Surveys

To manage the inherent risks of low response rates, unintentionally unrepresentative sampling, or inadequate question setting in relation to residents and occasional customer survey, we apply the following judgements:

- Both the aquatics and community facility surveys have been designed by council staff and in used for a number of years.
- For aquatics, concessions card holders and members are considered a significant representation of all pool users.
- All formal users of the Council facilities are considered representative of all users.

The statement of service performance utilises data from two survey-based measures:

1. The Aquatics survey is undertaken by sending an open link via Bang the Table software to all of the Council's concession card and membership card holders inviting them to provide feedback on the cleanliness of facilities, friendliness of staff, number of activities provided and their overall satisfaction. While numbers vary depending on the number of concession card and membership card holders, these people are considered representative of the District population. Participants are free to choose to engage in the survey.
2. The Community Facilities and Sports Ground surveys are conducted annually by emailing each facility user in the 12 months prior, a 3-question survey. Responses are voluntary and of the 573 surveys sent 96 responded this year.

Customer Service Requests referred to in a range of measures means requests received by email, telephone, snap-send-solve or verbal by Council staff during normal working hours and those received by the Councils after hours service managed by Answer Services. All Customer service Requests are entered into the Council's Enterprise System and tracked through to completion.

The assumption is that all requests are managed through this process as opposed to staff receiving and responding to requests independently.

Annual Report Disclosure Statement

For the Year Ended 30 June 2023

What is the purpose of this statement?

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 annual report 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

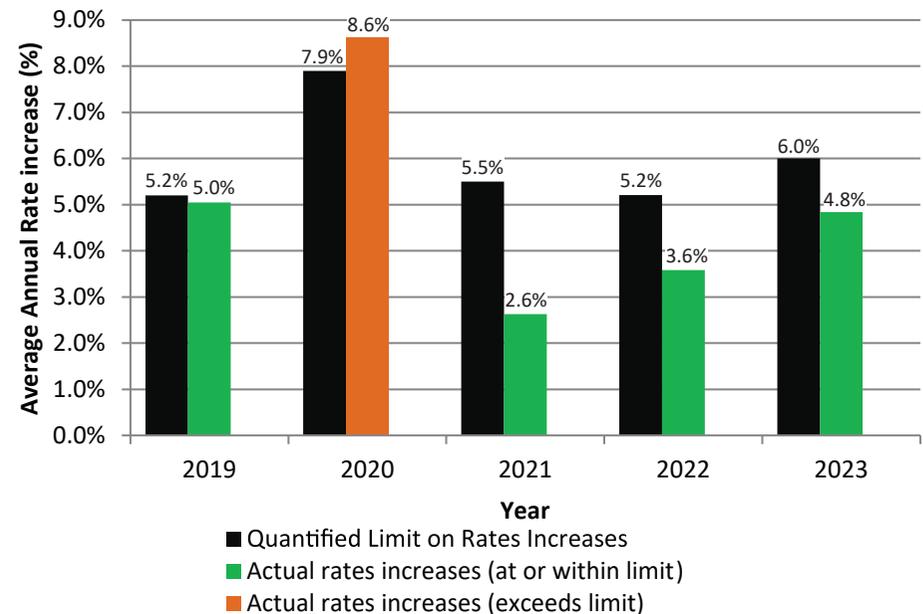
The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the financial strategy included in the Council's Long Term Plan. The quantified limit is the average rates increase per property and the limit for each year shown is sourced from the 2018-28 and 2021-31 Ten Year Plans.

The following graph excludes the rating impact from optional waste bins for the financial year 2021/22 and 2022/23.

Rates for the Ashley Water supply are excluded from this graph, 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.

The rates increase for 2020 is over the limit due to additional growth and cost to meet the additional levels of service.

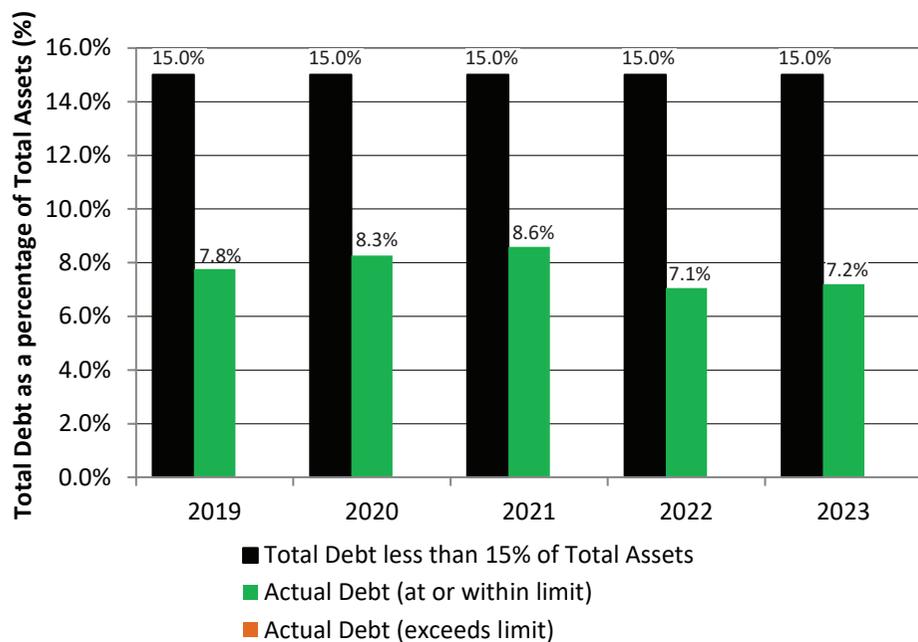
The rates increase for 2021 is under the limit due to the impact from Covid-19 of lower than forecasted inflation.



Debt Affordability Benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within each quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the financial strategy included in the Council's Long Term Plan.

The quantified limit for the following graph is total debt as a percentage of total assets will not exceed 15%. The limit shown was sourced from the 2015-25, 2018-28 and 2021-31 Ten Year Plans.

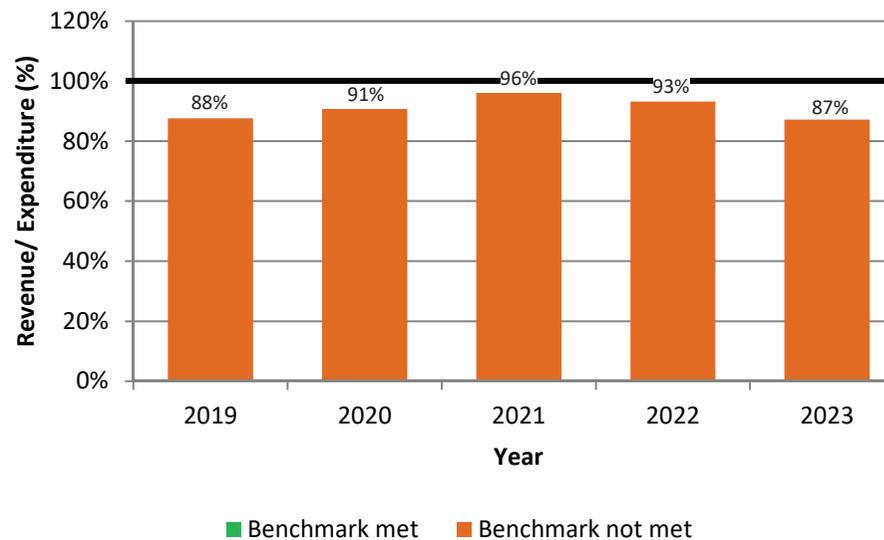


Balanced Budget Benchmark

The following graph displays the Council's 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.

Council's operating expenses exceeded its revenue in 2019, 2020, 2021, 2022 and 2023. Council considered rate affordability by smoothing the rates increase caused by the earthquake events to outer years. Also depreciation is not fully funded due to the depreciation fund able to be invested at a higher rate than inflation over the useful life of assets.



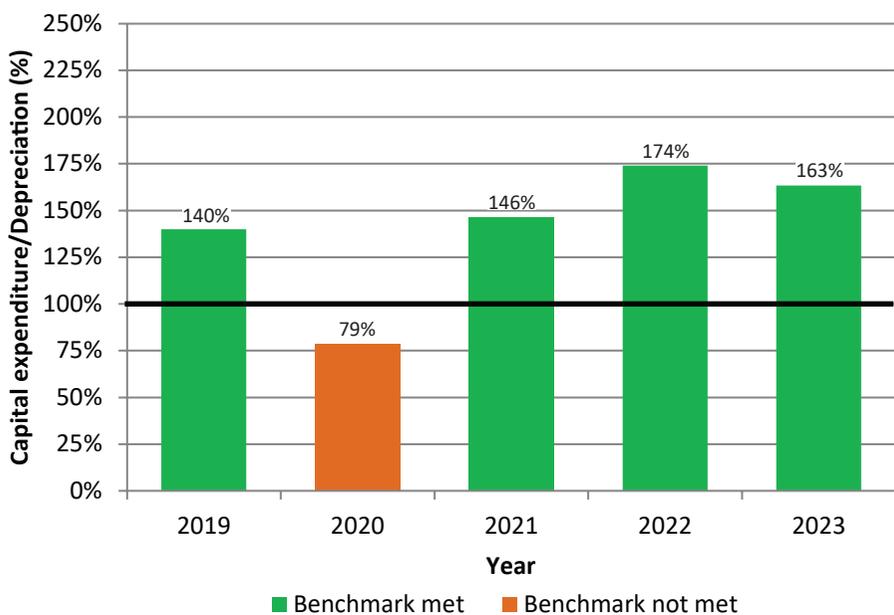
Essential Services Benchmark

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

The Council meets this benchmark if its capital expenditure on network services equals or is greater than 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.

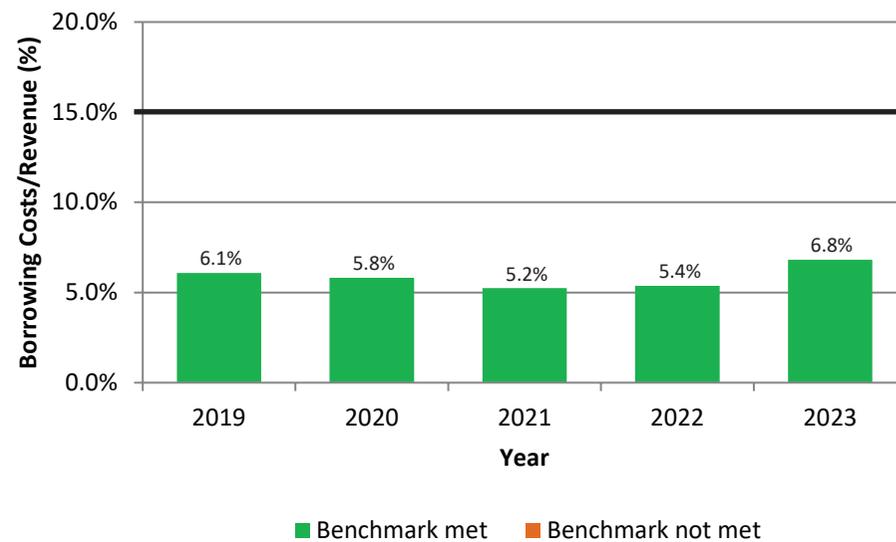
Council's depreciation on network services exceeded capital expenditure on network services in 2020 due to capital programme delays from Covid-19.



Debt Servicing Benchmark A

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

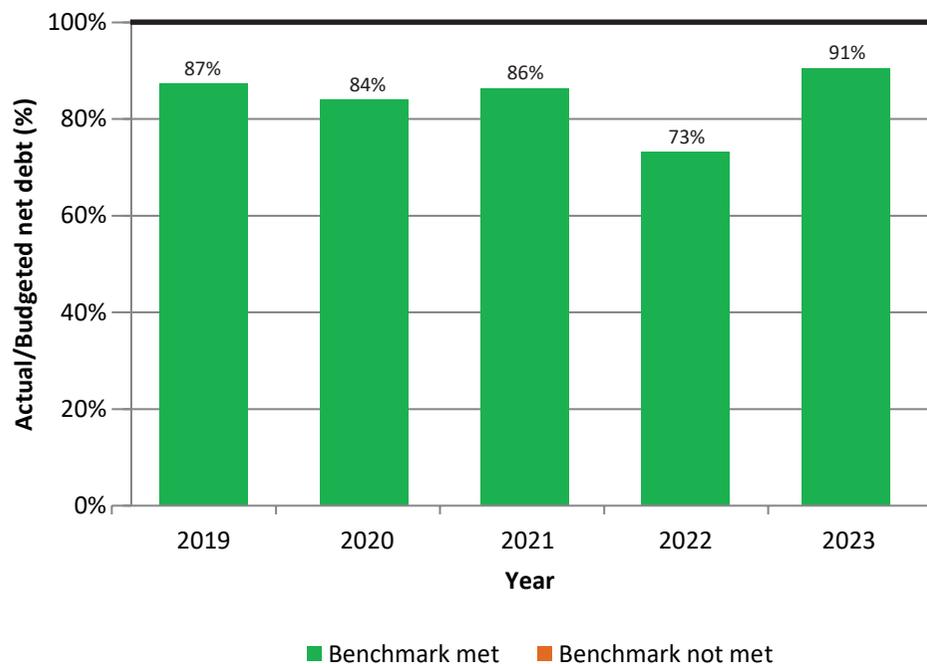
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



Debt Control Benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables).

The Council meets the debt control benchmark if its actual net debt equals or is less than its planned net debt.



Operations Control Benchmark

This graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations.

The Council meets the operations control benchmark if its actual net cash flow from operations equals or is greater than its planned net cash flow from operations.

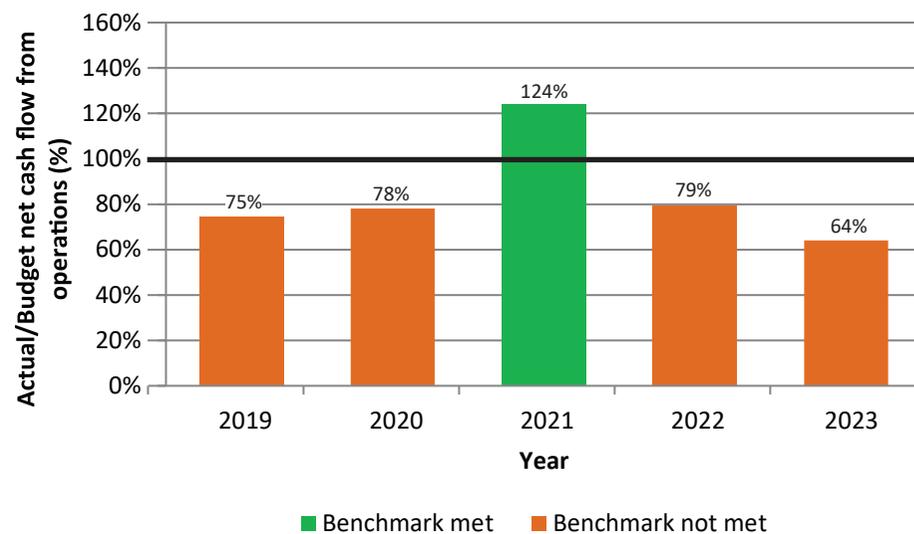
In 2019 Council received less Earthquake recovery subsidies due to a change in Crown funding. Also contributing are Business Improvement projects which are being loan funded.

In 2020 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.

In 2021 Council received unbudgeted Stimulus and Shovel Ready programmes funding.

In 2022 Council paid out more than budgeted cash to suppliers due to flood events and capital expensed (costs incurred that cannot be capitalised and funded via loans/renewal funds).

In 2023 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.



1. Rates

	2023	2022
	\$'000	\$'000
GENERAL RATES	11,326	10,635
Targeted Rates:		
Roads and Footpaths	12,906	12,562
Water Supply	10,228	9,613
Sewerage and the Treatment and Disposal of Sewage	10,646	10,100
Drainage	5,501	4,687
Solid Waste	4,857	4,388
Central Business Areas	63	61
Promotion and Economic Development	181	179
Stock Control	57	49
Community Ward	658	654
Museum Levy	789	739
Community Services - Parks and reserves, buildings and grants	11,990	11,110
Library	4,192	4,011
Pools	3,333	3,220
Earthquake Recovery	3,275	2,390
TOTAL TARGETED RATES	68,675	63,764
TOTAL RATES	80,001	74,399
<i>Included in the rates revenue above were rates on Council's own properties being \$1,311,577.02 for 2022/23 and \$1,219,573.17 for 2021/22. The offsetting expenditure was included in other expenses in Note 6.</i>		
Rates remissions		
<i>Rates revenue is shown gross of rates remissions.</i>		
<i>Waimakariri District Council's rates remission policy allows the Council to remit rates on community services charges, penalty charges, sewer pan charges for schools, churches and non-profit organisations, partial remission on dwellings in commercial zones, fixed charges on subdivided sections or land affected by natural calamity. On 18 May 2011, Council resolved to extend a policy to remit rates for houses which were uninhabitable due to the September earthquake and associated aftershocks for a period of time until the property is able to become available for use. To be eligible, rating units must meet criteria defined in the Council's Rate's Remission Policy.</i>		

	2023	2022
	\$'000	\$'000
Rates remissions (Note 6)		
Land used for sport, recreation or cultural purposes	21	21
Water and Sewer remission on vacant sections	22	17
Sewer pan remission for schools, churches, non-profit organisations	514	498
Earthquake remissions and natural disasters	-	2
Abandoned land	2	2
Maori Freehold Land	1	-
Residential use in commercial zone	2	1
Used jointly as a single unit	26	23
Miscellaneous circumstances	1	1
Link strip	9	9
	598	574
Rates write off (Note 6)		
Rates write off (Statute Barred)	6	7
Rates write off (Maori Freehold Land)	-	-
	6	7
Rates penalties and penalties remissions/write off		
Other revenue - Note 3		
Rates penalties	720	662
Expenditure - Note 6		
Penalty remissions	66	64
Penalties write off (Maori Freehold Land)	-	6
Penalties write off (Statute Barred)	45	82
	111	152
<i>Rates and penalties are "written-off":</i>		
<ul style="list-style-type: none"> 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. 		
Rating Base Information used for setting 2022/23 rates		
Number of rating units within the District as at 30 June 2022:		27,613
Total capital value of rating units within the District as at 30 June 2022:		17,925,121,100
Total land value of rating units within the District as at 30 June 2022:		7,982,062,950

1. General Rate Transfers - Reconciliation to Significant Activity Statements (cont.)

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2023	Budget General Rates 2023
	\$'000	\$'000	\$'000	\$'000
Activity				
Governance	2,215	510	2,725	2,725
Non significant Activity (Covid-19)	179	41	220	220
District Development	3,861	890	4,751	4,751
Water Supply	24	5	29	29
Drainage	705	163	868	868
Recreation	870	200	1,070	1,070
Community Protection	1,854	427	2,281	2,281
Community Development	756	174	930	930
Solid Waste	864	199	1,063	1,063
	11,326	2,609	13,937	13,937

2. Subsidies and Grants

	2023	2022
	\$'000	\$'000
Waka Kotahi NZ Transport Agency	10,520	8,079
<i>less Waka Kotahi Subsidy for Earthquake Recoveries reported separately</i>	-	-
	10,520	8,079
Subsidies - Stimulus Funding	-	3,544
Subsidies - Shovel Ready	3,049	4,435
Subsidies - 3 Waters Transition Funding	114	-
Subsidies - Better Off Funding	909	-
Other subsidies	25	165
Grants	489	730
TOTAL SUBSIDIES AND GRANTS	15,105	16,953
<i>There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2022: nil).</i>		

3. Other Revenue

	2023	2022
	\$'000	\$'000
User charges	7,830	7,822
Regulatory revenue - resource consents	1,756	1,744
Regulatory revenue - building consents	4,746	4,862
Regulatory revenue	1,127	1,009
Rental from Investment properties	165	210
Infringements and fines	287	146
Rendering of services	453	427
Petrol tax	316	316
Dividend	687	627
Rates Penalties	720	662
Other	2,821	3,237
TOTAL OTHER REVENUE	20,907	21,062
Other revenue by activity		
Governance	116	47
District Development	1,796	1,779
Roads and Footpaths	1,061	1,094
Water Supply	420	859
Sewerage and the Treatment and Disposal of Sewage	286	259
Drainage	52	162
Solid Waste	4,887	5,254
Recreation	2,531	2,405
Libraries and Museums	125	118
Community Protection	6,371	6,238
Community Development	1,160	1,115
Property Management	1,281	1,022
Earthquake Recovery	1	-
Non Significant Activities	822	712
TOTAL OTHER REVENUE	20,907	21,062

4. Other Gains

	Note	2023	2022
		\$'000	\$'000
Gains on changes in fair value of forestry assets	13	353	-
Gains on disposal of property, plant and equipment		527	344
Gains on disposal of non current assets held for sale		336	-
Gains on disposal of forestry		-	-
Gain on changes in fair value of investment property	16	-	297
Gain on derivative financial instruments		2,634	13,616
TOTAL OTHER GAINS		3,849	14,257

5. Non Significant Activities - Corporate Services

This area of responsibility primarily provides internal support functions including: management, finance and administration, service centres and the Council computer system. Allocation of expenditure is based on the level of activity reflected by the level of expenditure. Rating collection costs have been allocated based on the level of rates funding budgeted in the Long Term Plan for 2021-31.

	Actual 2023	Budget 2023	Actual 2022
	\$'000	\$'000	\$'000
Expenditure			
District Management	2,830	2,048	2,199
Financial and Information Services	10,728	9,972	9,660
Secretarial Services	1,294	1,255	1,113
Revenue Collection and Service Centres	3,591	3,903	3,250
TOTAL EXPENDITURE	18,443	17,178	16,222
Less internal allocations			
Activities	9,383	9,151	8,209
Computers	5,884	5,884	5,159
Rate Collection	988	1,058	886
	16,255	16,093	14,254
BALANCE TO NON SIGNIFICANT ACTIVITIES	2,188	1,085	1,968
Corporate On Cost	306	(84)	163
Sundry Operations	836	232	295
Loss on Interest Rate Swaps	-	-	-
Expected Credit Losses	41	-	(24)
TOTAL AS PER NON SIGNIFICANT ACTIVITIES IN THE STATEMENT OF FINANCIAL PERFORMANCE	3,371	1,233	2,402
Financial and information Services includes depreciation/amortisation of	347	410	352

Sundry Operations above includes unallocated overhead accounts, separate and special accounts.

6. Expenditure

	2023 Actual	2023 Budget	2022 Actual
	\$'000	\$'000	\$'000
Employee benefit expenses	32,558	33,417	29,719
Depreciation and amortisation (Note 17a, 17b, 17c)	32,851	28,517	25,623
Interest expense	8,112	7,074	6,073
Audit Fees to Principal Auditor for Annual Report	220	160	158
Audit Fee recovery	19	-	5
Audit Fees to Principal Auditor for Long Term Plan	-	-	-
Audit Fees for Debenture Trust Deed	5	-	4
Other Audit Fees	-	-	-
Lease Costs	681	819	579
Bad Debts Written Off	-	88	26
Changes in provision for overdue rates - increase/(decrease)	82	-	(58)
Changes in expected credit losses allowance for other receivables - increase/(decrease)	49	-	(26)
Rates remissions	598	409	574
Rates write off (Statue Barred)	6	-	7
Rates write off (Maori Freehold Land)	-	-	-
Penalty remissions	66	-	64
Penalties write off (Maori Freehold Land)	-	-	6
Penalties write off (Statue barred)	45	-	82
Insurance premiums	2,465	2,563	2,258
Direct expenses from investment property generating revenue	469	497	314
Loss on disposal of fixed and other infrastructural assets	3,079	-	2,199
Loss on change in fair value of interest rate swaps	-	-	-
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	-	-	141
Loss on disposal of forestry	-	-	223
Loss on change in fair value of investment property (Note 16)	387	-	5,550
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	2,397	2,497	2,376
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	183	266	288
Other expenses	52,346	42,346	45,354
TOTAL EXPENDITURE	136,617	118,652	121,538

7. Severance Payments

During the year ended 30 June 2023 the Council made 1 severance payment at \$88,000 (2022: 3 severance payments at \$191,000 (who vacated office as the chief executive), \$3,500 and \$46,000 respectively).

8. Income Tax

	2023	2022
	\$'000	\$'000
Components of tax expense		
Current tax expense	-	-
INCOME TAX EXPENSE	-	-
Relationship between tax expense and accounting surplus		
Surplus/(deficit) before tax	21,729	44,705
Income tax using a rate of 28%	6,084	12,517
Plus (less) effect of permanent differences	(6,084)	(12,517)
INCOME TAX EXPENSE	-	-
<i>There are no deferred tax liabilities at 30 June 23 (2022: Nil).</i>		

9. Cash and Cash Equivalents

	2023	2022
	\$'000	\$'000
Cash at Bank and on hand	20,348	28,380
Short term deposits maturing three months or less from date of acquisition	-	-
TOTAL CASH AND CASH EQUIVALENTS	20,348	28,380
<i>The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.</i>		

10. Other Financial Assets

	2023	2022
	\$'000	\$'000
TOTAL CURRENT PORTION	-	-
Non-Current portion		
<i>Fair value through other comprehensive revenue and expense</i>		
Civic Financial Services Ltd	80	88
Transwaste Canterbury Limited	1,352	1,473
Unlisted shares in NZ Local Government Funding Agency Ltd (NZLGFA)	232	222
Unlisted borrower notes in NZLGFA	3,735	3,215
TOTAL NON-CURRENT PORTION	5,398	4,998
TOTAL OTHER FINANCIAL ASSETS	5,398	4,998
<i>Expected credit losses measured for other financial assets are trivial. They are low-risk and the Council has not identified any indications that credit risk associated with those instruments has significantly increased since initial recognition.</i>		
Unlisted shares - valuation		
<i>The fair value of unlisted shares of Civic Financial Services Ltd, Transwaste (Canterbury) Limited and NZLGFA have been determined based upon the net assets as per their latest financial reports as there is no market information on the value of the organisations' shares.</i>		
Borrower notes - valuation		
<i>Borrower notes are subordinated convertible debt instruments that the Council is required to subscribe for when borrowing from the NZLGFA, currently set at 2.5% of the amount borrowed. The NZLGFA will redeem borrower notes when the Council's related borrowings are repaid or are no longer owed to the NZLGFA or may convert them to equity under specific circumstances.</i>		
<i>The fair value of borrower notes is calculated using the discounted cashflows. Given the time value of money component is compensated by the interest income, the fair value of the borrower notes approximates to the principal amount.</i>		
SHAREHOLDINGS		
Civic Financial Services Ltd		
<i>Waimakariri District Council holds 88,172 shares (2022: 88,172) of \$1 each. The Council holds 0.78% of the total shares in the company.</i>		
Transwaste Canterbury Limited		
<i>Waimakariri District Council holds 780,000 shares (2022: 780,000) of \$1 each. The Council holds 3.90% of the total shares in the company.</i>		
NZ Local Government Funding Agency Ltd		
<i>Waimakariri District Council holds 100,000 shares (2022: 100,000) of \$1 each. The Council holds 0.40% of the total shares in the company. Uncalled shares remain at 100,000 shares of \$1 each (2022: 100,000).</i>		

11. Trade and Other Receivables

	2023	2022
	\$'000	\$'000
Rates receivables	2,642	2,163
Other receivables	5,256	4,355
Sundry receivables	2,846	2,285
Community loans	87	57
Accrued Interest	454	250
Goods and Services Tax	771	1,734
Prepayments	1,152	1,065
	13,207	11,909
Less Provision for overdue rates	491	398
Less Expected credit losses for other receivables	241	192
TOTAL TRADE AND OTHER RECEIVABLES	12,475	11,318
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	10,868	10,004
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	1,606	1,314
TOTAL TRADE AND OTHER RECEIVABLES	12,475	11,318
	Current portion	12,475
	Non current portion	-
<i>The carrying value of trade and other receivables approximates their fair value.</i>		
<i>There is no concentration of credit risk with respect to receivables outside the Council, as the Council has a large number of customers and ratepayers. Council receives road subsidies from Waka Kotahi NZ Transport Agency and the entity is considered financially solid.</i>		

11. Trade and Other Receivables (cont.)

The ages of rates receivable are as follows:

	2023	2022
	\$'000	\$'000
Current	846	663
3 to 6 months	483	376
6 to 9 months	339	272
9 to 12 months	232	198
> 12 months	741	654
CARRYING AMOUNT	2,642	2,163

The ages of other receivables are as follows
(Other receivables are made up of Council's debtors control accounts that are not rates).

	2023	2022
	\$'000	\$'000
Current	4,811	3,276
3 to 6 months	50	361
6 to 9 months	59	232
9 to 12 months	81	46
> 12 months	256	439
CARRYING AMOUNT	5,256	4,355

Movements in the provision for overdue rates are as follows:

	2023	2022
	\$'000	\$'000
Rates Receivables		
At 1 July	398	462
Additional provisions made during the year	93	-
Receivables paid or written off during the period	-	(64)
AT 30 JUNE	491	398

The Council does not provide for expected credit losses (ECLs) on rates receivable. Council has various powers under the Local Government (Rating) Act 2002 (LG(R)A 2002) to recover any outstanding debts. These powers allow the Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgment, then the Council can apply to the Registrar of the High Court to have the judgment enforced by sale or lease of the rating unit.

11. Trade and Other Receivables (cont.)

	Current	3-6 months	6-9 months	9-12 months	> 12 months	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Other Receivables						
30 June 2023						
Expected credit loss rate	0.1%	10.0%	25.6%	12.4%	80.6%	
Gross receivable amount	4,811	50	59	81	256	5,256
Lifetime ECL	5	5	15	10	206	241
30 June 2022						
Expected credit loss rate	0.1%	0.3%	1.3%	0.0%	42.1%	
Gross receivable amount	3,276	361	232	46	439	4,355
Lifetime ECL	3	1	3	-	185	192

Other receivables are recorded at the amount due, less an allowance for expected credit losses (ECLs).

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 (ECL does not apply) 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.

The ECL rates for other receivables are based on historical credit losses experienced plus adjustments for current and forward forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

Movements in the allowance for credit losses as follows:		
	2023	2022
	\$'000	\$'000
Opening balance for credit losses at 1 July	192	219
Net movement to provisions during the year	49	-
Receivables written off during the year	-	(26)
BALANCE AT 30 JUNE	241	192

12. Non-Current Assets Held for Sale

	Note	2023	2022
		\$'000	\$'000
Opening balance		1,621	-
Additions (transferred from land and buildings)		3,203	760
Additions (transferred from Land under Road)		-	861
Disposals		(1,621)	-
Transfer from Investment properties	16	-	-
TOTAL NON-CURRENT ASSETS HELD FOR SALE		3,203	1,621

13. Forestry Assets

	2023	2022
	\$'000	\$'000
Balance at 1 July	2,395	3,068
Increases due to purchases	-	77
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	353	(141)
Decreases due to sales	(196)	(609)
BALANCE AT 30 JUNE	2,552	2,395

The Council owns 523.8 hectares of forestry stocked area (2022: 538 hectares), which are at various stages of maturity ranging from 1 to 28 years.

Forestry is valued annually as at 30 June based on the estimated worth of the maturing tree stocks in the Council's forests. The valuation method adopted is based on current establishment and tendering costs, factored by the age, at 8.0% (2022: 8.25%) compounding interest. The valuation was carried out by the Council's Forestry Supervisor.

The valuation methodology has been independently reviewed and is considered appropriate by Allan C Laurie (registered forestry consultant, MNZIF) of Laurie Forestry Ltd and in accordance with that approved by the New Zealand Institute of Forestry.

Coastal Protection Forests

Coastal protection forests are on a strip of land 100-200m wide from the foreshore inland and from Waikuku Beach south to the Waimakariri River mouth and total 600 hectares of land.

The primary objective of the use of this strip is to prevent wind erosion of the unstable fore dunes, with a secondary use being recreation forest. As coastal protection forest this strip has no commercial value and is not included in the forestry asset valuation.

On 21 December 2001, Te Kohaka O Tuhaitara Trust, a charitable trust, was formally established as part of the Ngai Tahu settlement and cares for 561 hectares of coastal land between Waimakariri and Rakahuri Rivers. 200 hectares of the 600 hectares of protection forest is located on the Trust land. The object of the Trust is to manage and administer the Recreation Reserves in the interests of Ngai Tahu Whanau and other New Zealanders in terms of the Reserves Act 1977. Te Kohaka o Tuhaitara Trust is in the process of furthering the implementation of the Reserve Management Plan for the Tuhaitara Coastal Reserve.

Financial Risk Strategies

WDC operates its forestry operations incidental to WDC's core functions. Limited insurance cover is provided for re-establishment costs and third party liability. WDC is exposed to some financial risks arising from changes in timber prices. WDC has a long-term forestry view to harvest the forestry production at maturity and does not expect timber prices to decline significantly in the foreseeable future, therefore has not taken any measures to manage the risks of a decline in timber prices. WDC reviews its outlook for timber prices regularly in considering the need for active financial risk management.

14. Investments in Associates

	2023	2022
	\$'000	\$'000
The Waimakariri District Libraries Trust	10	10
Te Kohaka O Tuhaitara Trust	5,716	4,349
Enterprise North Canterbury	291	265
Waimakariri Art Collection Trust	66	57
Waimakariri Public Arts Trust	3	9
TOTAL INVESTMENTS IN ASSOCIATES	6,086	4,690

All the Associates are resident in New Zealand.

Movements in the carrying amount of investments in associates

	2023	2022
	\$'000	\$'000
Balance at 1 July	4,690	3,712
New investments during the year	-	-
Gain on revaluation of property	1,394	955
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	1	23
BALANCE AT 30 JUNE	6,086	4,690

Gain on revaluation of property 2023

Due to significant fair value movements for land and buildings, Te Kohaka O Tuhaitara Trust was required to revalue its land and buildings assets for the 21/22 Annual Report. The valuation report was not available till Council's Annual Report was signed off. Council's share of the valuation movements is now considered in 2022/23.

Summarised Financial Information of Associates

	2023	2022
	\$'000	\$'000
The Waimakariri District Libraries Trust		
Assets	19	19
Liabilities	-	-
Revenues	-	-
Surplus (Deficit)	-	-
Group's interest	50%	50%
Te Kohaka o Tuhaitara Trust		
Assets	11,629	8,836
Liabilities	198	140
Revenues	764	375
Surplus (Deficit)	(47)	15
Group's interest	50%	50%
Enterprise North Canterbury		
Assets	1,214	1,286
Liabilities	633	756
Revenues	1,336	1,125
Surplus (Deficit)	41	1
Group's interest	50%	50%
Waimakariri Art Collection Trust		
Assets	200	172
Liabilities	2	2
Revenues	33	6
Surplus (Deficit)	29	(9)
Group's interest	33.3%	33.3%
Waimakariri Public Arts Trust		
Assets	17	45
Liabilities	-	-
Revenues	44	44
Surplus (Deficit)	16	44
Group's interest	20.0%	20.0%
Associates' contingencies		
There are no contingent liabilities arising from the group's involvement in the associates.		

15. Derivative Financial Instruments

	2023	2022
	\$'000	\$'000
Current Asset		
Interest rate swaps	-	-
TOTAL CURRENT ASSET	-	-
Non-current Asset		
Interest rate swaps	5,561	3,063
TOTAL NON-CURRENT ASSET	5,561	3,063
Current Liability		
Interest rate swaps	-	-
TOTAL CURRENT LIABILITY	-	-
Non-current Liability		
Interest rate swaps	-	136
TOTAL NON-CURRENT LIABILITY	-	136
NET ASSETS (LIABILITY)	5,561	2,927

The notional principal or contract amounts of agreements in place, at year end, to manage interest rate risk were as follows:

		Fair Value 2023	Nominal Value 2023		Fair Value 2022	Nominal Value 2022
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
Interest rate swaps						
<i>Payable maturities:</i>						
Up to One year		-	-		-	-
One to Two years	3.33% to 4.61%	1,559	54,500		-	-
Two to Five years	2.11% to 3.60%	3,369	70,000	3.06% to 4.61%	1,683	104,500
Beyond Five years	2.17%	633	10,000	2.11% to 3.20%	1,244	30,000
TOTAL INTEREST RATE SWAPS		5,561	134,500		2,927	134,500

The fair value of interest rate swaps are based on market values of equivalent instruments at the reporting date.

16. Investment Property

	Note	2023	2022
		\$'000	\$'000
Balance at 1 July		7,264	12,652
Vested land from Crown		-	-
Additions from acquisitions		3	-
Disposals		-	(135)
Fair value losses on valuation	6	(387)	(5,550)
Fair value gains on valuation	4	-	297
Transfer to non-current assets held for sale	12	-	-
TOTAL INVESTMENT PROPERTY		6,880	7,264

Waimakariri District Council's investment properties are revalued annually at fair value effective 30 June. The valuation was performed by Cameron Ferguson (Bcom (VPM) MPINZ independent valuer from Quotable Value limited).

The fair value of investment property has been determined using a market approach. This includes a comparable sales or income approach. Key assumptions and judgements include comparable sales, net rental revenue, capitalisation rates, remediation costs, and discount rates.

Corresponding adjustments had been made to the value of land parcels in the red zone that are subject to Crown encumbrance.

17A. Property, Plant and Equipment

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 22	1 Jul 22	1 Jul 22							30 Jun 23	30 Jun 23	30 Jun 23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2023												
Land (at valuation)	31,725	-	31,725	-	-	-	-	-	-	31,725	-	31,725
Land (at cost)	-	-	-	110	-	-	-	-	-	110	-	110
Buildings (at valuation)	42,883	-	42,883	-	-	-	2,302	-	-	42,883	2,302	40,581
Buildings (at cost)	-	-	-	353	-	-	1	-	-	353	1	352
Furniture & Fittings (at cost)	11,934	6,891	5,043	442	-	-	678	-	-	12,376	7,569	4,807
Library Books (at cost)	8,082	6,065	2,016	366	-	-	397	-	-	8,447	6,462	1,985
Plant & Equipment (at cost)	5,304	4,118	1,186	1,819	(21)	-	465	-	-	6,385	3,866	2,519
Computer Equipment (at cost)	4,356	3,643	713	618	-	-	321	-	-	4,974	3,964	1,011
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	104,283	20,717	83,565	3,708	(21)	-	4,163	-	-	107,254	24,164	83,090
Assets Under Construction												
Property & Investments	26	-	26	999	(896)	-	-	-	-	129	-	129
Plant & Equipment	-	-	-	2,620	(2,615)	-	-	-	-	5	-	5
	26	-	26	3,619	(3,511)	-	-	-	-	134	-	134
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	104,310	20,717	83,592	7,327	(3,532)	-	4,163	-	-	107,388	24,164	83,224

17A. Property, Plant and Equipment (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Additions	Disposals NBV	Impairment charges	Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 21	1 Jul 21	1 Jul 21							30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2022												
Land (at valuation)	18,788	-	18,788	-	(142)	-	-	5	13,075	31,725	-	31,725
Land (at cost)	9	-	9	-	-	-	-	(9)	-	-	-	-
Buildings (at valuation)	40,475	2,368	38,106	-	-	-	1,001	1,009	4,770	42,883	-	42,883
Buildings (at cost)	422	-	422	643	-	-	10	(1,055)	-	-	-	-
Furniture & Fittings (at cost)	21,432	6,240	15,191	1,011	-	-	751	(10,409)	-	11,934	6,891	5,043
Library Books (at cost)	7,706	5,683	2,022	376	-	-	382	-	-	8,082	6,065	2,016
Plant & Equipment (at cost)	5,324	3,738	1,586	3	(9)	-	394	-	-	5,304	4,118	1,186
Computer Equipment (at cost)	4,010	3,474	536	463	(2)	-	284	-	-	4,356	3,643	713
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	98,165	21,503	76,660	2,496	(153)	-	2,822	(10,459)	17,845	104,283	20,717	83,565
Assets Under Construction												
Property & Investments	66	-	66	1,788	(1,828)	-	-	-	-	26	-	26
Plant & Equipment	28	-	28	761	(789)	-	-	-	-	-	-	-
	94	-	94	2,549	(2,617)	-	-	-	-	26	-	26
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	98,259	21,503	76,754	5,045	(2,770)	-	2,822	(10,459)	17,845	104,310	20,717	83,592

17B. Infrastructural Assets

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 22	1 Jul 22	1 Jul 22							30 Jun 23	30 Jun 23	30 Jun 23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURAL ASSETS 2023												
Infrastructural Land and Buildings												
Land (at valuation)	157,050	-	157,050	-	(531)	-	-	(2,355)	-	154,164	-	154,164
Land (at cost)	-	-	-	7,386	-	-	-	-	-	7,386	-	7,386
Buildings (at valuation)	97,586	-	97,586	-	(117)	-	3,460	(848)	-	96,587	3,425	93,161
Buildings (at cost)	-	-	-	1,101	-	-	6	-	-	1,101	6	1,095
	254,636	-	254,636	8,488	(648)	-	3,466	(3,203)	-	259,238	3,431	255,807
Culture & Recreation												
Community Facilities (at valuation)	91,041	-	91,041	-	(272)	-	2,735	-	-	90,762	2,728	88,034
Community Facilities (at cost)	-	-	-	6,374	-	-	58	-	-	6,374	58	6,316
	91,041	-	91,041	6,374	(272)	-	2,793	-	-	97,136	2,785	94,350
Roads												
Land (at cost)	130,027	-	130,027	132	(629)	-	-	-	-	129,530	-	129,530
Road Network (at valuation)	889,176	-	889,176	17,868	(410)	-	9,133	-	48,453	945,954	-	945,954
Bridges & Culverts (at valuation)	76,692	-	76,692	508	-	-	1,046	-	7,531	83,685	-	83,685
	1,095,895	-	1,095,895	18,508	(1,039)	-	10,179	-	55,984	1,159,169	-	1,159,169
3 Waters and Solid Waste												
Water reticulation network (at valuation)	226,220	-	226,220	-	(1,104)	-	3,075	-	-	225,095	3,053	222,042
Water reticulation network (at cost)	-	-	-	7,690	-	-	56	-	-	7,690	56	7,634
Water treatment plant and facilities (at valuation)	26,587	-	26,587	-	(154)	-	896	-	-	26,427	890	25,537
Water treatment plant and facilities (at cost)	-	-	-	3,209	-	-	35	-	-	3,209	35	3,174
Sewer reticulation network (at valuation)	327,020	-	327,020	-	(313)	-	4,426	-	-	326,698	4,418	322,280
Sewer reticulation network (at cost)	-	-	-	8,412	-	-	57	-	-	8,412	57	8,355
Sewer treatment plant and facilities (at valuation)	46,010	-	46,010	-	(441)	-	1,490	-	-	45,544	1,464	44,080
Sewer treatment plant and facilities (at cost)	-	-	-	593	-	-	14	-	-	593	14	579
Drainage Reticulation Network (at valuation)	172,461	-	172,461	-	(234)	-	1,834	-	-	172,223	1,830	170,393
Drainage Reticulation Network (at cost)	-	-	-	26,744	-	-	137	-	-	26,744	137	26,607
Waste Systems (at valuation)	4,449	207	4,242	-	-	-	108	128	1,518	5,781	-	5,781
Waste Systems (at cost)	91	3	88	43	-	-	3	(128)	-	-	-	-
	802,838	210	802,628	46,691	(2,246)	-	12,131	-	1,518	848,415	11,955	836,460
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	2,244,412	210	2,244,201	80,061	(4,205)	-	28,569	(3,203)	57,502	2,363,959	18,171	2,345,787

17B. Infrastructural Assets (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 22	1 Jul 22	1 Jul 22							30 Jun 23	30 Jun 23	30 Jun 23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction												
Roading	249	-	249	12,523	(11,161)	-	-	-	-	1,612	-	1,612
Water	1,160	-	1,160	7,182	(6,849)	-	-	-	-	1,493	-	1,493
Sewer	809	-	809	2,026	(2,104)	-	-	-	-	731	-	731
Drainage	12,228	-	12,228	14,682	(23,522)	-	-	-	-	3,388	-	3,388
Solid Waste	40	-	40	69	(44)	-	-	-	-	66	-	66
Culture & Recreation	2,174	-	2,174	7,103	(8,889)	-	-	-	-	388	-	388
Earthquake Recovery	562	-	562	2,229	(2,392)	-	-	-	-	399	-	399
	17,223	-	17,223	45,816	(54,961)	-	-	-	-	8,077	-	8,077
TOTAL INFRASTRUCTURE ASSETS	2,261,634	210	2,261,423	125,876	(59,167)	-	28,569	(3,203)	57,502	2,372,036	18,171	2,353,864
Vested Assets												
Total vested and found assets for 2022/23 were \$25.3m (2021/22: \$27.7m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$25.3m (2021/22: \$27.7m).												

17B. Infrastructural Assets (cont.)

ADDITIONAL DISCLOSURES REQUIRED BY LOCAL GOVERNMENT ACT:

Key infrastructural assets summary - excluding land (in \$'000)

	Current Replacement Cost	Additions - vested		Additions - constructed		Total additions	
		2022-23	2021-22	2022-23	2021-22	2022-23	2021-22
Roading	1,314,676	6,390	8,733	12,118	7,747	18,508	16,481
Water - reticulation network	302,444	3,774	4,922	3,916	3,480	7,690	8,402
Water - treatment plant and facilities	43,121	163	278	3,046	2,151	3,209	2,429
Sewer - reticulation network	437,111	6,538	5,638	1,874	8,144	8,412	13,782
Sewer - treatment plant and facilities	65,320	-	514	593	263	593	777
Drainage	227,750	5,983	6,019	20,761	1,646	26,744	7,666
	2,390,422	22,848	26,104	42,308	23,431	65,156	49,537

A comparison of the carrying value of buildings valued using depreciated replacement costs and buildings valued using market-based evidence is as follows:

	2022-23	2021-22
	\$'000	\$'000
Operational buildings		
Depreciated replacement cost	23,165	24,025
Market-basked evidence	17,768	18,858
TOTAL CARRYING VALUE OF OPERATIONAL BUILDINGS	40,933	42,883
Restricted buildings		
Depreciated replacement cost	94,257	97,586
Market-basked evidence	-	-
TOTAL CARRYING VALUE OF RESTRICTED BUILDINGS	94,257	97,586

Valuation at a glance

Land and buildings have been independently valued at fair value as at 30 June 2022 by Cameron Ferguson (Registered Valuer, Bcom (VPM) MPINZ) of QV Valuations.

The most recent Infrastructure valuations were performed as follows:

- Road assets were independently valued as at 30 June 2023 by WSP.
- Waste assets were revalued internally at 30 June 2023. Water, sewer and drainage assets were valued internally as at 30 June 2022. The internal valuation assessments were independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.
- Community facilities assets were valued internally as at 30 June 2022 and the valuation was independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.

The methodology base of all infrastructural valuations, other than land, was depreciated replacement cost with reference as necessary to the following standards - PBE IPSAS17 (Property, Plant and Equipment), PB IPSAS 21 (Impairment of Assets), National Asset Management Steering Group (NAMS Group), NZ infrastructural Asset Valuation and Depreciation Guidelines (version 2), the Local Government Act 2002, and NZPI Standards.

Land is revalued at primarily with reference to comparable sales.

Roading assets exclude land under road, stormwater drainage, sewer, water assets and community facilities assets are valued under at least on a three-yearly valuation cycle.

17B. Infrastructural Assets (cont.)

Valuation methods and key assumptions

Roading assets - Unit costs are sourced from the WDC engineering staff, previous valuations and contract rates. Remaining useful lives have been determined by calculating the difference between the respective asset's Total Useful Life (TUL) and the age of the asset. Note that where an asset's age is unknown, both engineering judgement and local knowledge have been used to assign a remaining life.

Three waters/community facilities assets - Depreciated replacement cost is determined through comparing unit replacement values per the previous valuation to recent construction, operation and maintenance costs incurred by Council. Where no recently tendered rates were available, a sanity check was undertaken where they were compared against a neighbouring council to ensure they appeared reasonable. Remaining useful lives have been determined by calculating the difference between the respective asset's TUL and the age of the asset. Note that where an asset's age is unknown, both engineering judgement and local knowledge have been used to assign a remaining life.

Land and buildings - The values of the assets have been considered on a Fair Value basis in accordance to PBE IPSAS 17 where relevant under a highest and best use scenario. In determining the Market Value for the properties, there were three approaches employed to provide value parameters, namely the direct sales comparison approach, income approach or in the situation where the asset is specialised and no market evidence exists the optimised depreciated replacement cost (ODRC) approach. The Direct Sales Comparison approach is an estimate of value based on a comparison of the asset to similar assets that have recently sold. Adjustments are made to allow for factors such as; age of sale, size, location, quality, condition, marketability, shape of site, access, contour, aspect and tenure. The Income approach is a market value based valuation approach. It reflects what a prudent investor would pay for an asset, given an expected return with consideration of the risks involved in the investment. The ODRC approach is only used when the fair value of an asset cannot be determined by reference to the price in an active market for the same asset or a similar asset. Under these circumstances, depreciated replacement cost is considered to be the most appropriate basis for determination of the fair value. ODRC begins with assessing the replacement cost of the assets as at the date of valuation less an allowance for any physical and economic obsolescence to date and for any over-design. The balance of the replacement cost less all forms of obsolescence and over design represents the fair value of the asset. The replacement cost rates are derived from recent costings obtained from construction details and other published cost information. Where possible, buildings have received an internal inspection.

INSURANCE

Assets that are covered by insurance contracts (in \$'000):

	Carrying Amount 2022/23	Amount insured for 2023/24	Insurer(s)	Special condition(s)
Motor vehicles	2,519	4,497	Vero	
Material Damage (above ground assets)	222,143	493,704	QBE	
Below ground assets	757,310	448,869	LAPP	See below

Central government has a Disaster Recovery Plan which states that central government will pay 60% of eligible restoration costs for the below ground assets. The Council has insured with LAPP for the other 40% of restoration costs. Limit with LAPP: three covers (the highest being \$150m) @ 40% any one event in total.

Roads and reserves are not covered under the current insurance package. However in the case of a natural disaster, Waka Kotahi normally shares a portion of the restoration costs and the costs are dependent on timing of restoration programme.

Waimakariri District Council does not have financial risk sharing arrangements with other parties.

Community facilities assets to the value of \$94.4m are self-insured. Council maintains a general reserve of \$1m for emergency events. Costs over \$1m will be funded by external loans.

URBAN PORTIONS OF STATE HIGHWAY NETWORK

Treasury has confirmed that ownership of the Urban Portions of the state highway network rests with the Crown. Waimakariri District Council has not recognised the urban portion of the state highway network maintained by Waka Kotahi in these financial statements. The estimated distance of highway involved is 2.2 kilometres. Waka Kotahi maintains the carriageway of the highway in its entirety without any costs accruing to local authorities. The Council is responsible for footpath and a share of the costs of cleaning kerb and channel on these street areas.

17B. Infrastructural Assets (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year Additions	Current year Disposals NBV	Current year Impairment charges	Current year Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 21	1 Jul 21	1 Jul 21							30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
INFRASTRUCTURAL ASSETS 2022												
Infrastructural Land and Buildings												
Land (at valuation)	88,204	-	88,204	-	(383)	-	-	6,668	62,561	157,050	-	157,050
Land (at cost)	4,974	-	4,974	1,921	-	-	-	(6,895)	-	-	-	-
Buildings (at valuation)	55,902	2,815	53,086	-	(117)	-	1,397	26,435	19,578	97,586	-	97,586
Buildings (at cost)	16,579	21	16,558	973	-	-	791	(16,740)	-	-	-	-
	165,659	2,837	162,823	2,894	(500)	-	2,188	9,468	82,139	254,636	-	254,636
Culture and Recreation												
Community Facilities (at valuation)	68,589	3,910	64,679	-	(333)	-	1,977	14,124	14,548	91,041	-	91,041
Community Facilities (at cost)	11,819	317	11,502	3,120	(46)	-	395	(14,182)	-	-	-	-
	80,408	4,227	76,181	3,120	(379)	-	2,372	(58)	14,548	91,041	-	91,041
Roads												
Land (at cost)	130,622	-	130,622	56	(22)	-	-	(630)	-	130,027	-	130,027
Road Network (at valuation)	768,717	-	768,717	16,101	(432)	-	7,749	-	112,539	889,176	-	889,176
Bridges & Culverts (at valuation)	67,363	-	67,363	324	-	-	745	-	9,750	76,692	-	76,692
	966,702	-	966,702	16,481	(454)	-	8,494	(630)	122,289	1,095,895	-	1,095,895
3 Waters and Solid Waste												
Water reticulation network (at valuation)	168,467	2,338	166,129	-	(167)	-	2,289	13,289	48,731	226,220	-	226,220
Water reticulation network (at cost)	5,618	41	5,577	8,402	(24)	-	140	(13,288)	-	-	-	-
Water treatment plant and facilities (at valuation)	25,135	790	24,345	-	(154)	-	785	2,519	631	26,587	-	26,587
Water treatment plant and facilities (at cost)	174	8	166	2,429	-	-	46	(2,519)	-	-	-	-
Sewer reticulation network (at valuation)	255,046	3,484	251,562	-	(564)	-	3,415	19,024	59,809	327,020	-	327,020
Sewer reticulation network (at cost)	6,062	41	6,021	13,782	-	-	173	(19,025)	-	-	-	-
Sewer treatment plant and facilities (at valuation)	41,509	1,338	40,171	-	(13)	-	1,341	969	6,168	46,010	-	46,010
Sewer treatment plant and facilities (at cost)	301	10	291	777	-	-	44	(969)	-	-	-	-
Drainage Reticulation Network (at valuation)	117,231	1,153	116,078	-	(188)	-	1,164	14,594	42,495	172,461	-	172,461
Drainage Reticulation Network (at cost)	7,664	38	7,626	7,666	-	-	110	(14,536)	-	-	-	-
Waste Systems (at valuation)	4,449	101	4,348	-	-	-	106	-	-	4,449	207	4,242
Waste Systems (at cost)	50	1	49	41	-	-	2	-	-	91	3	88
	631,706	9,343	622,363	33,097	(1,110)	-	9,615	58	157,834	802,838	210	802,628
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	1,844,477	16,407	1,828,069	55,592	(2,443)	-	22,669	8,838	376,810	2,244,412	210	2,244,201

17B. Infrastructural Assets (cont.)

	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount	Current year Additions	Current year Disposals NBV	Current year Impairment charges	Current year Depreciation	Transfer NBV	Revaluation surplus	Cost/ Revaluation	Accumulated Depreciation and impairment charges	Carrying amount
	1 Jul 21	1 Jul 21	1 Jul 21							30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets under construction												
Roading	334	-	334	7,319	(7,404)	-	-	-	-	249	-	249
Water	457	-	457	4,390	(3,687)	-	-	-	-	1,160	-	1,160
Sewer	3,051	-	3,051	8,103	(10,344)	-	-	-	-	809	-	809
Drainage	2,759	-	2,759	11,741	(2,271)	-	-	-	-	12,228	-	12,228
Solid Waste	64	-	64	18	(42)	-	-	-	-	40	-	40
Culture & Recreation	1,626	-	1,626	4,432	(3,885)	-	-	-	-	2,174	-	2,174
Earthquake Recovery	405	-	405	382	(226)	-	-	-	-	562	-	562
	8,696	-	8,696	36,385	(27,858)	-	-	-	-	17,223	-	17,223
TOTAL INFRASTRUCTURE ASSETS	1,853,172	16,407	1,836,765	91,977	(30,301)	-	22,669	8,838	376,810	2,261,634	210	2,261,423

17C. Intangible

Parent and Group	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1 Jul 22	1 Jul 22	1 Jul 22						30 Jun 23	30 Jun 23	30 Jun 23
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Intangible Assets 2023											
Council computer software											
TechOne One Council package	1,950	1,674	276	-	-	-	119	-	1,950	1,793	157
	1,950	1,674	276	-	-	-	119	-	1,950	1,793	157

Parent and Group	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount	Current year additions	Current year disposals NBV	Current year impairment charges	Current year amortisation	Revaluation surplus	Cost/ Revaluation	Accumulated amortisation and impairment charges	Carrying amount
	1 Jul 21	1 Jul 21	1 Jul 21						30 Jun 22	30 Jun 22	30 Jun 22
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Intangible Assets 2022											
Council computer software											
TechOne One Council package	1,950	1,543	407	-	-	-	131	-	1,950	1,674	276
	1,950	1,543	407	-	-	-	131	-	1,950	1,674	276

18. Trade and Other Payables

	2023	2022
	\$'000	\$'000
Trade payables	11,632	10,196
Deposits and bonds	3,659	3,602
Accrued expenses	274	607
Accrued Interest on borrowings	1,948	1,083
Revenue received in Advance	3,596	3,407
Related parties (Note 27)	256	244
TOTAL TRADE AND OTHER PAYABLES	21,365	19,140
<i>Payables under non-exchange transactions</i>	1,532	1,473
<i>Payables under exchange transactions</i>	19,833	17,667
TOTAL TRADE AND OTHER PAYABLES	21,365	19,140

Trade and other payables are non-interest bearing and normally settled on 30-day terms, therefore the carrying value of trade and other payables approximates their fair value.

19. Employee Benefit Liabilities

	2023	2022
	\$'000	\$'000
Accrued pay	1,193	1,170
Annual leave	2,968	2,687
Sick leave	129	102
Time in Lieu	92	89
TOTAL EMPLOYEE BENEFIT LIABILITIES	4,383	4,048

20. Development and Other Contributions (Revenue in Advance)

	2023	2022
	\$'000	\$'000
Balance at 1 July	3,360	2,293
Development contributions received	9,549	12,698
Interest	-	-
Contributions transferred to revenue	(11,290)	(11,631)
Contribution adjustments	-	-
Net contributions	(11,290)	(11,631)
Contributions Refunded	-	-
BALANCE AT 30 JUNE	1,619	3,360
Current	1,619	3,360
Non-current	-	-
	1,619	3,360

Contributions are levied as one method of funding the costs associated with the development of assets to meet the demands of growth of the population.

Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.

	2023	2022
	\$'000	\$'000
Transferred to revenue by activity		
Roading	3,838	3,696
Water	1,937	1,790
Sewerage	3,342	2,775
Drainage	919	538
Reserves	1,255	2,832
	11,290	11,631

21. Borrowings

	2023 Actual	2022 Actual
	\$'000	\$'000
Current		
Bonds/Notes issued	20,000	30,000
TOTAL CURRENT BORROWINGS	20,000	30,000
Non-current		
Bonds/Notes Issued	160,000	140,000
TOTAL NON-CURRENT BORROWINGS	160,000	140,000
TOTAL BORROWINGS	180,000	170,000
Interest Rate Risk		
<i>Borrowings include floating and fixed interest rates. Interest rate risk is minimal as borrowings are managed under policy and hedged with fixed interest rate swaps. The interest rates range 2.21% - 6.34% (2022: 2.21% - 5.50%). The weighted average interest cost is 4.72% (2022: 3.57%).</i>		
Security		
<i>The Committed Cash Advance Facility with the ANZ (limit-2023: \$10m, limit-2022: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2023 (2022: nil).</i>		
<i>Bonds/Notes issued are secured over the rates of the Waimakariri District Council.</i>		
Refinancing		
<i>Waimakariri District Council manages its borrowings in accordance with its funding and financial policies, which includes a liability Management policy. These policies have been adopted as part of the Council's Long Term Plan.</i>		
Maturity Analysis of Borrowings		
	2023 Actual	2022 Actual
	\$'000	\$'000
Payable no later than one year	20,000	30,000
Later than one year, not later than two years	30,000	20,000
Later than two years, not later than three years	40,000	20,000
Later than three years, not later than four years	25,000	30,000
Later than four years, not later than five years	35,000	15,000
Later than five years	30,000	55,000
	180,000	170,000
<i>The total amount of borrowings approximates the fair value.</i>		

Internal Borrowings

Internal borrowings for each Group of Activities are detailed below.

Internal borrowings are eliminated on consolidation of activities in the Council's financial statements.

Group of Activities	Internal Borrowing	Repaid	Borrowed	Transfers from external borrowing	Internal Borrowing	Internal Interest
	2022 Actual	2022-23 Actual	2022-23 Actual	2023 Actual	2023 Actual	2022-23 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	1,200	(469)	573	-	1,304	28
Roads and Footpaths	3,424	(989)	813	-	3,248	171
Water Supply	4,400	(825)	2,454	-	6,029	142
Sewerage and the Treatment and Disposal of Sewage	1,579	(2,490)	-	10,000	9,089	169
Stormwater Drainage	16,206	(1,105)	7,100	-	22,201	189
Refuse & Recycling	686	(57)	-	-	629	7
Recreation	20,685	(1,628)	5,567	-	24,624	302
Libraries & Museums	-	(23)	-	150	127	2
Community Protection	-	(38)	-	150	112	2
Community Development	1,914	(126)	-	-	1,788	23
Property Management	2,091	(121)	-	-	1,970	23
Earthquake Recovery	24,601	(1,730)	1,542	-	24,413	390
Non Significant Activities	2,052	(660)	1,628	-	3,020	44
	78,838	(10,261)	19,677	10,300	98,554	1,492

22A. Equity

	2023	2022
	\$'000	\$'000
Accumulated General Equity		
Opening Accumulated General Equity	947,864	902,714
Transfers from:		
Restricted reserves	1,969	351
Asset revaluation reserve on disposal of Property, Plant and Equipment	1,477	843
Transfers to:		
Restricted reserves	(981)	(749)
Net Surplus/(deficit)	21,729	44,705
TOTAL ACCUMULATED GENERAL EQUITY	972,055	947,864
Restricted reserves		
Opening Balance	4,498	4,100
Transfers to:		
Accumulated General Equity	(1,969)	(351)
Transfers from:		
Accumulated General Equity	981	749
	3,510	4,498
Restricted reserves consist of:		
Replacement Funds	759	1,650
Reserve Funds	2,620	2,715
Development Funds	134	129
Trust Funds	(3)	4
	3,510	4,498
Fair value reserve		
As at 1 July	976	896
Valuation gains (losses)	(119)	80
AS AT 30 JUNE	857	976
TOTAL OTHER RESERVES	4,367	5,474
Asset revaluation reserves		
Opening Balance	1,259,447	864,678
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(1,477)	(843)
Change in revaluation reserve due to revaluation	58,897	395,611
TOTAL ASSET REVALUATION RESERVE	1,316,867	1,259,447

	2023	2022
	\$'000	\$'000
Consisting of		
Fixed		
Land	21,321	19,934
Buildings	19,203	19,196
	40,524	39,130
Infrastructural		
Land	101,890	101,944
Buildings	38,068	38,076
Water	146,709	147,429
Roads	634,881	578,896
Reserves	48,418	48,574
Sewer	210,897	211,308
Drainage	91,661	91,789
Solid Waste	3,819	2,301
	1,276,343	1,220,317
	1,316,867	1,259,447

22B. Statement of Special Separate Funds

	Opening Balance 1 July 2022	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2023	
	\$'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	160	7	(1)	-	166	Established in 2002 to provide for Cam River restoration.
Plant Renewal & Replacement Fund	1,650	134	(2)	(1,021)	761	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	17	1	-	-	18	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	-	-	-	14	Established by investment of surplus funds for use at the Reserve.
Long term investment/Ashburton Farm Investment	2,567	108	-	(210)	2,465	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	(32)	-	(1)	-	(33)	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	19	1	(7)	-	12	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	4,401	251	(11)	(1,231)	3,410	

22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2022	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000
Separate accounts					
<i>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.</i>					
Water and Stockwater					
Rangiora	904	3,318	(3,675)	(466)	80
Woodend and Pegasus Water	2,145	2,250	(1,887)	290	2,798
Waikuku	198	229	(392)	(5)	30
Fernside	34	33	(10)	(8)	49
Ohoka	311	206	(151)	(5)	361
Mandeville	457	539	(630)	136	502
Kaiapoi and Pines Kairaki Water	533	1,483	(1,963)	1,075	1,128
Oxford1	272	747	(847)	82	254
Oxford2	220	473	(742)	103	55
Oxford	383	486	(978)	241	133
Summerhill	473	489	(450)	(462)	51
Cust	7	161	(283)	101	(14)
Poyntzs Road	60	97	(98)	3	62
West Eyreton	126	87	(146)	(6)	62
Garrymere	9	92	(101)	59	60
Stock Water	187	474	(536)	75	201
District Water	16	142	(122)	(634)	(597)
Ashley Water	-	1,388	(1,392)	-	(3)
Sewerage					
Eastern Communities	10,343	13,702	(13,849)	3,342	13,538
Southbrook	644	54	(30)	(735)	(67)
Fernside loan account	(18)	18	(11)	(7)	(18)
Loburn Lea loan account	(36)	39	(24)	(15)	(36)
Oxford	576	824	(1,141)	250	509

	Opening Balance 1 July 2022	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage					
Rangiora	3,182	2,130	(2,213)	398	3,498
Coastal Urban	607	1,309	(608)	(610)	698
Pegasus	2,102	442	(310)	117	2,351
Kaiapoi	1,827	1,944	(2,745)	1,245	2,271
Oxford	71	106	(85)	(3)	89
Ohoka Rural	98	336	(500)	157	91
Loburn Lea	94	28	(28)	10	104
Oxford Rural	29	50	(83)	21	18
Clarkville	24	56	(90)	33	23
Coastal Rural	55	149	(182)	70	93
Waimakariri Central Rural	24	145	(201)	91	60
Cust	5	12	(14)	9	12
Solid Waste					
Solid Waste	937	5,437	(5,435)	22	961
Recreation					
Rangiora CBA	25	37	(153)	148	57
Kaiapoi CBA	41	28	(123)	112	58

22B. Statement of Special Separate Funds (cont.)

	Opening Balance 1 July 2022	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2023
	\$'000	\$'000	\$'000	\$'000	\$'000
Libraries and Museums					
Museum Levy	114	688	(655)	-	146
Museum Development Levy	1,067	159	(2)	-	1,224
Community Protection					
Stock Control	43	58	(58)	-	43
Governance					
Council	644	115	(2,330)	2,405	834
Kaiapoi Community Board	265	146	(129)	-	281
Rangiora Community Board	216	230	(208)	-	239
Woodend/Ashley Community Board	128	144	(143)	-	129
Oxford/Eyre Ward Advisory Board	164	143	(136)	-	171
District Development					
District Promotion	321	135	(599)	501	359
Economic Development	30	58	(335)	242	(6)

22C. Funding Depreciation

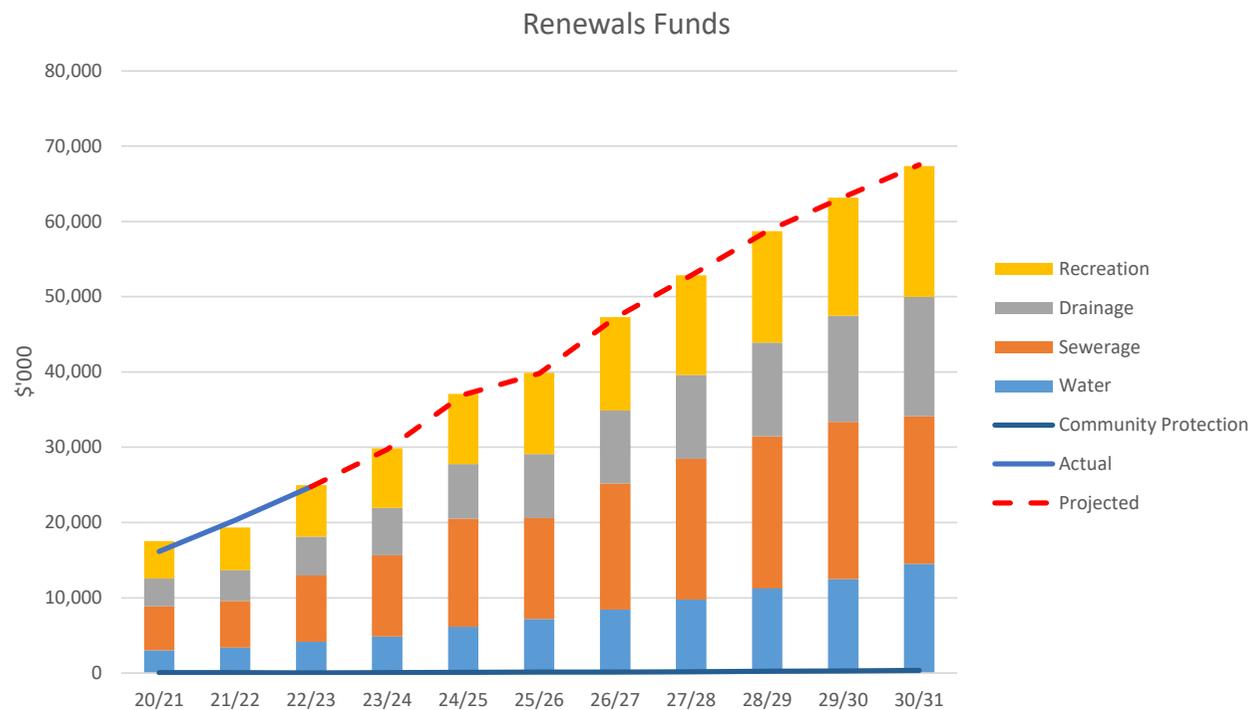
Because the peak of asset renewals occur later in the 21st Century, the Council's policy for funding depreciation means it can comfortably fund renewals from accumulated depreciation funds.

The Council's policy is to ring-fence funding of depreciation into separate accounts so that the funds can only be applied to the renewal of infrastructure.

The Council has based the level of funding required on modelling that assumes the Council is able to continue to invest funds at a rate greater than inflation (without having to pay taxation on interest earned) and this means funds will be available when assets are due for renewal.

The chart below compares the actual renewals funds with the expected funds from the 2021-31 Long Term Plan.

The renewals funds at 30 June 2023 is in line with what was budgeted in the 2021-31 Long Term Plan.



23. Statement of Cash Flow Reconciliation

	2023	2022
	Actual	Actual
	\$'000	\$'000
Net Surplus/(Deficit):	21,729	44,705
Add Non Cash Items:		
Depreciation	32,851	25,623
Land/Utilities in lieu of cash for development contributions	-	(1,743)
Assets vested in Council	(25,306)	(27,687)
Associated entity (surplus)/deficit	(1)	(23)
(Gains)/losses in fair value of forestry assets	(353)	141
(Gains)/losses in fair value of investment property	387	5,253
Recognise (gains)/losses on interest rate swaps	(2,634)	(13,616)
	26,673	32,653
Movements in Working Capital		
(Increase)/reduction in stock	22	(224)
(Increase)/reduction in trade and other receivables	664	989
(Increase)/reduction in tax due	-	-
Increase/(reduction) in trade and other payables	995	(312)
Increase/(reduction) in employee benefit liabilities	335	128
Increase/(reduction) in development contributions	(3,727)	914
(Increase)/reduction in accrued interest receivable	(204)	(33)
Net GST	396	73
	(1,518)	1,535
	25,154	34,187
Items Classified as Investing Activity		
(Gains)/losses on disposal of property, plant and equipment and forestry assets	2,414	2,073
(Gains)/losses on disposal of investment property	-	5
NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES	27,569	36,266

24. Financial Instruments

Financial Instrument classifications		2023	2022
	Level	\$'000	\$'000
FINANCIAL ASSETS			
Amortised cost (Loans and receivables)			
Cash and cash equivalents		20,348	28,380
Short term investments		-	-
Trade and other receivables		8,643	6,947
Fair Value Through Other Comprehensive Revenue and Expense			
Civic Financial Services Limited	3	80	88
Transwaste Canterbury Limited	3	1,352	1,473
Local Government Funding Agency Limited	3	232	222
Unlisted borrower notes	2	3,735	3,215
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	5,561	3,063
FINANCIAL LIABILITIES			
Amortised cost			
Trade and other payables		14,684	13,192
Borrowings		180,000	170,000
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	-	136

Fair value hierarchy

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Level 1 - Quoted market price - Financial instruments with quoted prices for identical instruments in active markets.
- Level 2 - Valuation technique using observable inputs - Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Level 3 - Valuation techniques with significant non-observable inputs - Financial instruments valued using models where one or more significant inputs are not observable.

Financial instrument risks

WDC has a series of policies to manage the risks associated with financial instruments. WDC is risk averse and seeks to minimise exposure from its treasury activities. WDC has established Council approved liability management and investment policies. These do not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices. WDC is not exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through equity.

Currency risk

Currency risk is the risk that the value of a financial instrument will fluctuate due to changes in foreign exchange rates. WDC is not exposed to currency risk, as its treasury policy does not allow WDC to enter into foreign currency transactions and that financial instruments are transacted in New Zealand dollars.

Interest rate risk

The interest rates on WDC's borrowings are disclosed in note 21.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rate. Borrowings issued at fixed rates expose the WDC to fair value rate risk. WDC's liability management policy outlines the level of borrowing that is to be secured using fixed rate instruments. Fixed to floating interest rate swaps are entered into to hedge the fair value interest rate risk arising where WDC has borrowed at fixed rates. In addition, investments at fixed interest rates expose the WDC to fair value interest rate risk.

Sensitivity Analysis

If interest rates on borrowings/derivative financial instruments at 30 June 2023 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$228,000 (2022: \$178,000).

24. Financial Instruments (cont.)

	2023		2022	
	+0.5% \$'000	-0.5% \$'000	+0.5% \$'000	-0.5% \$'000
Impact on Surplus/(Deficit)				
Financial Liabilities				
<i>Financial Liabilities at amortised cost</i>				
Borrowings	(900)	900	(850)	850
Fair Value Through Surplus/(Deficit)				
Derivative financial instruments	673	(673)	673	(673)
	(228)	228	(178)	178

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in the market interest rates. Borrowings and investments issued at variable interest rates expose WDC to cash flow interest rate risk.

WDC manages its cash flow interest rate risk on borrowings by using floating-to-fixed interest rate swaps. Such interest rate swaps have the economic effect of converting borrowings at floating rates and swaps them into fixed rates that are generally lower than those available if WDC borrowed at fixed rates directly. Under the interest rate swaps, WDC agrees with other parties to exchange, at specified intervals, the difference between fixed contract rates and floating-rate interest amounts calculated by reference to the agreed notional principal amounts.

Credit Risk

Credit risk is the risk that a third party will default on its obligation to WDC, causing WDC to incur a loss. WDC has no significant concentrations of credit risk, as it has a large number of credit customers, mainly ratepayers, and WDC has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from rate payers.

WDC invests funds only in deposits with registered banks and local authority stock and its investments policy limits the amount of credit exposure to any one institution or organisation.

Investments in other Local Authorities are secured by charges over rates. Other than other Local Authorities, the group only invests funds with those entities, which have a Standard and Poor's credit rating of at least A for short term and A for long term investments. Accordingly, the group does not require any collateral or security to support these financial instruments.

The derivatives are measured at fair value, and the maximum exposure to credit risk at the end of the reporting period will equal the carrying amount.

All Council's cash assets and derivative financial instrument assets are with New Zealand registered banks (Credit Ratings: ANZ AA-; Westpac AA-). WDC also owns shares and borrower notes in NZ Local Government Funding Agency Ltd - LGFA (refer to Note 10) and their shares were rated AA+.

Liquidity Risk

Liquidity risk is risk that WDC will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. WDC aims to maintain flexibility in funding by keeping committed credit lines available.

In meeting its liquidity requirements, WDC maintains a target level of investments that must mature within the next 12 months and to meet its projected business requirements in the next 12 months.

WDC manages its borrowing in accordance with its funding and financial policies, which includes a liability management policy. These policies have been adopted as part of the WDC's Long Term Council Community Plan.

WDC does not have an overdraft facility and manages its additional funding requirements through a \$10,000,000 bank funding facility agreement (2022: \$10,000,000) and Bond/Note issues \$180,000,000 (2022: \$170,000,000). These facilities are managed within the liability management policy.

The maturity profiles of the WDC's borrowing is disclosed note 21.

24. Financial Instruments (cont.)

	2023	2022
	\$'000	\$'000
Maturity Analysis and Effective Interest Rates of Financial Assets		
Short term deposits	-	-
Weighted average effective interest rate	0.00%	0.00%
	2023	2022
	\$'000	\$'000
Maturity Analysis of Financial Liabilities		
Trade and Other Payables		
Less than 1 year	14,684	13,192
1-2 years	-	-
2-5 years	-	-
More than 5 years	-	-
	14,684	13,192
Borrowings		
Less than 1 year	20,000	30,000
1-2 years	30,000	20,000
2-5 years	100,000	65,000
More than 5 years	30,000	55,000
	180,000	170,000
Interest Payable on Borrowings		
Less than 1 year	9,225	4,348
1-2 years	7,779	3,450
2-5 years	13,409	6,819
More than 5 years	1,184	1,493
	31,596	16,109
Interest Payable on Interest Rate Swaps		
Less than 1 year	(2,183)	1,203
1-2 years	(1,785)	1,203
2-5 years	(4,607)	1,401
More than 5 years	(288)	(17)
	(8,863)	3,789
TOTAL	217,417	203,090

25. Commitments and Contingencies

	2023	2022
	\$'000	\$'000
Capital Commitments		
Drainage Reticulation Network	1,253	8,364
Water Reticulation Network	1,907	946
Sewer Reticulation Network	-	1,543
Road Network	19	70
Community Facilities	-	352
Infrastructure Land	-	669
Waste Systems	-	231
CAPITAL EXPENDITURE CONTRACTED FOR AT BALANCE DATE BUT NOT YET INCURRED FOR PROPERTY, PLANT AND EQUIPMENT.	3,178	12,175
<i>No capital commitments exist in relation to investment property as at 30 June 2023 (2022: Nil).</i>		
Operating Leases as Lessee		
<i>The Council leases property, plant and equipment in normal course of its business. The majority of these leases have non-cancellable terms of 36 to 60 months. The future aggregate minimum lease payments to be collected under non-collectable operating leases are as follows:</i>		
	2023	2022
	\$'000	\$'000
Not later than one year	330	281
Later than one year and not later than five years	550	177
Later than five years	-	-
TOTAL NON-CANCELLABLE OPERATING LEASES	880	457
<i>Contingent rent payable has been determined on the basis of the contract schedule of payments and provisions.</i>		
<i>Leases can be renewed at Council's option, with rents set by reference to current market rates for items of equivalent age and condition. Council does not have the option to purchase the asset at the end of the lease term.</i>		
<i>There are no restrictions placed on Council by any of the leasing arrangements.</i>		

Operating Leases as Lessor		
<i>The Council leases its investment property under operating leases. 34 of the leases have a non-cancellable term of 21 years or less, 1 lease with a term of 26 years, 55 leases have a term of 30 years, 10 leases have a term of 33 years and 1 lease with a term of 35 years. The future aggregate minimum leases payments to be collected under non-cancellable operating leases are as follows:</i>		
	2023	2022
	\$'000	\$'000
Non-cancellable Operating Leases as Lessor		
Not later than one year	371	231
Later than one year and not later than five years	1,208	350
Later than five years	1,556	909
TOTAL NON-CANCELLABLE OPERATING LEASES	3,135	1,491
<i>No contingent rents have been recognised in the surplus/(deficit) during the period.</i>		
Contingencies		
	2023	2022
	\$'000	\$'000
Contingent Liabilities		
Claims	20	20
<i>The Council has one current claim under The Building Act 2004 which would impose potential obligations and liabilities in respect to the issue of building consents and inspections. No amount has been determined at 30 June 2023. At the date of this report, there were no other matters under that Act indicating potential liability (2022: 1) having been brought to the Council's attention.</i>		
Guarantees		
<i>The value of guarantees disclosed as contingent liabilities reflects Council's assessment of the undiscounted portion of financial guarantees that are not recognised in the Balance Sheet.</i>		
	2023	2022
	\$'000	\$'000
Financial guarantees	-	165
<i>The Council has no financial guarantees relating to loans as at 30 June 2023.</i>		
Unquantified Claims		
<i>The Council has no unquantifiable claims as at 30 June 2023.</i>		
Share of Associates' Contingent Liabilities		
<i>Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.</i>		

25. Commitments and Contingencies (cont.)

New Zealand Local Government Funding Agency

The Council is a guarantor of the New Zealand Local Government Funding Agency limited (NZLGFA). The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. NZLGFA has a local currency rating from Fitch Ratings which remained at AA+, while the foreign currency increased to AA+. Standard and Poor's credit rating of local currency remained at AAA (2022 AAA) and the foreign currency rating remained at AA+ (2022 AA+).

As at 30 June 2023, the Council is one of 30 local authority shareholders and 70 (2022:68) local authority guarantors of the NZLGFA. In that regard it has uncalled capital of \$200,000. When aggregated with the uncalled capital of other shareholders, \$20m is available in the event that an imminent default is identified. Also, together with other shareholders and guarantors, the Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2023, NZLGFA had borrowings totalling \$15,521m (2022: \$14,299m).

Financial reporting standards require the Council to recognise the guarantee liability at fair value. However, the Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability. The Council considers the risk of NZLGFA defaulting on repayment of interest or capital to be very low on the basis that:

- * We are not aware of any local authority debt default events in New Zealand; and
- * Local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Contingent Assets

Council operates under specified agreements whereby sports clubs are able to construct facilities (e.g. club rooms) on reserve land. The clubs control the use of these facilities and the Council will gain control of the asset if the club vacates the facility. Until this event occurs these assets are not recognised as assets in the Balance Sheet. As at 30 June 2023 there are 12 facilities having an approximate value of \$4.5m (2022: 12 facilities, \$4.2m). This estimate has been based on government valuations for the area.

Council is currently working with insurers on the Woodend-Waikuku Forestry fire from November 2022. The value of this claim is estimated to be \$250,000.

Emissions Trading Scheme

The New Zealand Emissions Trading Scheme (ETS) became law on 28 September 2008 with the passing of the Climate Change Response (Emissions Trading) Amendment Act 2009 (the Act). The Act provides for carbon credits to be allocated to owners of pre-1990 forest land pursuant to the New Zealand Government's Allocation Plan. The Council has registered its pre-1990 land to receive its entitlements. The latest figures held by The Ministry of Primary Industry shows Council pre 1990 forest being 120.98 hectares (2022:120.98 hectares). The current carbon credit balance is 1,673 units (2022:1,673), with a current market value of \$68,593 (2022:1,673 carbon credits \$127,148 estimate).

26. Remuneration

Remuneration of Chief Executive

In accordance with section 98 and schedule 10 part 3 section 32(1)(c) of the Local Government Act 2002.
The Chief Executive of the Waimakariri District Council is appointed under section 42(1) of the Local Government Act 2002.

	2023	2022
Jim Harland	113,210	374,119
On 8 July 2022 Jim Harland resigned as Chief Executive for health reasons.		
Jeff Millward	359,235	-
On 8 July 2022 Jeff Millward was appointed as Acting Chief Executive.		
On 17 May 2023 Jeff Millward was appointed as Chief Executive.		

Remuneration of Mayor, Councillors and Board Members

In accordance with Section 98 and Schedule 10 part 3 (32(1)a and 32(1)b) of the Local Government Act 2002.

	2023 Honorary (including mileage and other reimbursements)	2023 Meeting/ Hearings	2023 Total	2022 Honorary (including mileage and other reimbursements)	2022 Meeting/ Hearings	2022 Total
	\$	\$	\$	\$	\$	\$
Mayor and Councillors as at 30 June:						
Dan Gordon	146,672	-	146,672	144,332	-	144,332
Neville Atkinson	67,236	24,007	91,243	60,076	17,900	77,976
Kirstyn Barnett (until 9 October 2022)	13,529	-	13,529	49,641	-	49,641
Robbie Brine	53,223	-	53,223	49,703	-	49,703
Wendy Doody (until 9 October 2022)	13,566	-	13,566	49,641	4,280	53,921
Alistair Blackie	53,425	-	53,425	51,310	-	51,310
Paul Williams	53,765	1,116	54,881	49,641	1,560	51,201
Sandra Stewart (until 9 October 2022)	19,992	-	19,992	54,203	-	54,203
Philip Redmond	55,445	1,767	57,212	50,885	1,480	52,365
Niki Mealings	53,161	6,650	59,810	49,641	-	49,641
Joan Ward	53,161	-	53,161	49,641	-	49,641
Brent Cairns (from 14 October 2022)	38,137	-	38,137	-	-	-
Jason Goldsworthy (from 14 October 2022)	39,176	-	39,176	-	-	-
Tim Fulton (from 14 October 2022)	40,520	-	40,520	-	-	-

26. Remuneration (cont.)

	2023 Honorarium (including mileage and other reimbursements)	2023 Meeting/ Hearings	2023 Total	2022 Honorarium (including mileage and other reimbursements)	2022 Meeting/ Hearings	2022 Total
	\$	\$	\$	\$	\$	\$
Kaiapoi-Tuahiwi Community Board Members						
Chris Greengrass	-	-	-	10,301	-	10,301
Jackie Watson (Current Chair)	20,117	-	20,117	18,465	-	18,465
Martin Pinkham	-	-	-	9,311	-	9,311
Brent Cairns (until 9 October 2022)	2,919	-	2,919	10,493	-	10,493
John Meyer (until 9 October 2022)	2,414	-	2,414	8,846	-	8,846
Sandra Stewart (from 14 October)	7,488	-	7,488	-	-	-
Tracey Blair (from 14 October)	7,412	-	7,412	-	-	-
Tim Bartle (from 14 October)	7,440	-	7,440	-	-	-
Russell Keetly (from 14 October)	7,440	-	7,440	-	-	-
Rangiora-Ashley Community Board Members						
Jim Gerard (Current Chair)	24,789	1,604	26,393	24,467	4,124	28,591
Duncan Lundy (until 9 October 2022)	3,846	-	3,846	13,057	-	13,057
Murray Clarke	13,219	-	13,219	13,057	-	13,057
Sarah Lewis (until 9 October 2022)	3,592	-	3,592	13,057	-	13,057
Monique Fleming	13,219	-	13,219	13,057	-	13,057
Jason Goldsworthy (until 9 October 2022)	3,618	-	3,618	13,057	-	13,057
Morris Harris (until 9 October 2022)	3,845	-	3,845	13,057	-	13,057
Andrew Wells (until 9 October 2022)	3,594	-	3,594	13,057	-	13,057
Kirstyn Barnett (from 14 October 2022)	9,177	-	9,177	-	-	-
Liz McClure (from 14 October 2022)	9,153	-	9,153	-	-	-
Steve Wilkinson (from 14 October 2022)	9,153	-	9,153	-	-	-
Ivan Campbell (from 14 October 2022)	9,262	-	9,262	-	-	-
Bruce McLaren (from 14 October 2022)	9,262	-	9,262	-	-	-
Woodend-Sefton Community Board Members						
Shona Powell (Current Chair)	16,470	-	16,470	16,263	-	16,263
Andrew Thompson	9,059	-	9,059	8,955	-	8,955
John Archer (until 9 October 2022)	2,470	-	2,470	8,955	-	8,955
Andrea Allen (until 9 October 2022)	2,470	-	2,470	8,955	-	8,955
Mark Paterson	9,059	-	9,059	8,955	-	8,955
Ian Fong (from 14 October 2022)	6,272	-	6,272	-	-	-
Rhonda Mather (from 14 October 2022)	6,334	-	6,334	-	-	-

26. Remuneration (cont.)

	2023 Honarium (including mileage and other reimbursements)	2023 Meeting/ Hearings	2023 Total	2022 Honarium (including mileage and other reimbursements)	2022 Meeting/ Hearings	2022 Total
	\$	\$	\$	\$	\$	\$
Oxford-Ohoka Community Board Members						
Doug Nicholl (Chair until 9 October 2022)	5,024	-	5,024	18,314	-	18,314
Mark Brown	10,666	-	10,666	9,981	-	9,981
Shirley Farrell (until 9 October 2022)	2,750	-	2,750	9,981	-	9,981
Thomas Robson (Current Chair)	15,626	-	15,626	9,981	-	9,981
Sarah Barkle	11,215	-	11,215	10,125	-	10,125
Ray Harpur	10,253	-	10,253	9,981	-	9,981
Michelle Wilson (from 14 October 2022)	6,993	-	6,993	-	-	-
Pete Merrifield (from 14 October 2022)	7,814	-	7,814	-	-	-
Council Appointees Te Kōhaka o Tūhaitara Trust						
Alistair Blackie (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Andrea Rigby	1,319	-	1,319	1,170	-	1,358
Neville Atkinson (Councillor)	-	-	-	-	-	-
Water Zone Board Members						
David Ashby	-	-	-	462	-	462
Arapata Reuben	1,538	-	1,538	4,981	-	4,981
Wendy Main	725	-	725	4,000	-	4,000
Erin Harvie	4,808	-	4,808	4,000	-	4,000
Michael Blackwell	5,538	-	5,538	6,000	-	6,000
Claire Aldhamland	3,121	-	3,121	-	-	-
John Cooke	4,000	-	4,000	-	-	-
Judith Roper-Lindsay	769	-	769	-	-	-
Martha Jolly	4,000	-	4,000	-	-	-
Ruby Gill-Clifford	2,570	-	2,570	-	-	-
Sue Ashley	4,500	-	4,500	-	-	-
TOTAL	1,027,332	35,144	1,062,476	973,061	29,344	1,002,593

In December 2022, Council purchased a Hyundai Ioniq as the Mayor's vehicle. The Mayor has full private use of the vehicle. The vehicle's annual value for the purpose of determining remuneration is \$67,065

With the enactment of the Local Government Act 2002, the Remuneration Authority is now responsible for setting the remuneration level for elected members. The (Council) monetary remuneration detailed above was determined by the Remuneration Authority. As permitted under the Authority's guidelines the Council chose for its elected members to receive an annual salary rather than the alternative option of a combination of meeting fee payments and annual salary. Meeting fees paid to Councillors relate to Resource Management Act hearings.

26. Remuneration (cont.)

Council Employees		
	2023	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	185	40%
\$60,000 - \$79,999	94	20%
\$80,000 - \$99,999	77	16%
\$100,000 - \$119,999	50	11%
\$120,000 - \$139,999	26	6%
\$140,000 - \$159,999	18	4%
\$160,000 - \$199,999	12	3%
\$200,000 - \$380,000	5	1%
TOTAL EMPLOYEES	467	100%

Council Employees		
	2022	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	189	43%
\$60,000 - \$79,999	100	23%
\$80,000 - \$99,999	73	17%
\$100,000 - \$119,999	30	7%
\$120,000 - \$139,999	21	5%
\$140,000 - \$159,999	11	3%
\$160,000 - \$199,999	9	2%
\$200,000 - \$660,000	5	1%
TOTAL EMPLOYEES	438	100%

Total remuneration includes non-financial benefits provided to employees.

A full-time employee is determined on the basis of a 40-hour working week.

At balance date, the Council employed 282 (2022: 257) full-time employees, with the balance of staff representing 76 (2022: 82) full-time equivalent employees.

27. Related Parties

All related party transactions between the parties are conducted on normal business terms other than for associates.

ASSOCIATES

Te Kōhaka o Tūhaitara Trust

Te Kōhaka o Tūhaitara Trust is a Council Controlled Organisation (CCO). The Trust was formed in response to negotiations between the Crown and Te Rūnanga o Ngāi Tahu over the coastal reserve land. The settlers of the Trust are Council and Te Rūnanga o Ngāi Tahu. The assets administered by the Trust includes the Tūhaitara coastal reserve (which is subject to the Reserves Act 1971) and the Tutaeapatu Lagoon. The Council's ownership is 50%.

Council has provided an inter-group loan to the Te Kōhaka o Tūhaitara Trust. The loan is for five years at 4.58% interest. For the year ending 30 June 2023, the outstanding balance is \$43,192 (2022: \$13,611).

Council contracted Te Kohaka o Tuhaitara Trust to operate the Waikuku Beach Holiday Park until 30 June 2023. Since, the Council have been operating the facility with the view to retendering it during the 2023-24 financial year.

Enterprise North Canterbury Trust

Enterprise North Canterbury is a Council Controlled Organisation (CCO). Enterprise North Canterbury is a charitable trust which provides promotions and economic development services for the North Canterbury region on behalf of Waimakariri and Hurunui District Councils. Its activities are focussed on developing existing businesses and promoting new businesses within the region. The trust also promotes the region as a visitor destination. The Council's ownership is 50%.

Waimakariri District Libraries Trust

The Waimakariri District Libraries Trust was formed to support the Waimakariri District Library Service by providing books and other library resources. The Council's ownership is 50%.

Waimakariri Arts Collection Trust

Waimakariri Arts Collection Trust was formed to establish and maintain a collection of artwork of merit that has an association with North Canterbury. The Council's ownership is 33%.

Waimakariri Public Arts Trust

Waimakariri Public Arts Trust was formed to develop public art projects in the Waimakariri District that are of enduring quality, are accessible to the public and stimulate public interest. The Council's ownership is 100%.

OTHER

Transwaste Canterbury Limited

Transwaste Canterbury Limited (TCL) is a Council Controlled Organisation (CCO) under the Local Government Act 2002 as the Waimakariri District Council is one of the Councils in the Canterbury region which between them own 50% of the shares in Transwaste Canterbury Limited. TCL operates a regional landfill at Kate Valley and associated transport services. Canterbury Waste Services owns the other 50% share of the TCL. Council owns 3.9% of the shares in TCL.

Canterbury Economic Development Company Limited

Canterbury Economic Development Company Limited (CEDCL) is a Council Controlled Organisation (CCO) which promotes transformational economic development projects that will benefit Canterbury and to utilise the Canterbury Regional Economic Development Strategy to coordinate strategic economic development initiatives. There are ten local authorities involved, each Council owns 10% of the shares in CEDCL.

Canterbury Museum Trust Board

The Canterbury Museum Trust raises levies on Local Authorities for the Canterbury Museum operations and developments. For the year ending 30 June 2023, Council paid \$631,986 (2022: \$612,645) for operations to the Canterbury Museum Trust.

27. Related Parties (cont.)

(a) Inter-Group Transactions and Balances		
	2023	2022
	\$'000	\$'000
Enterprise North Canterbury		
Grants paid by the Council (Excluding GST)	684	668
Reimbursements received from Enterprise North Canterbury (Excluding GST)	59	20
Te Kōhaka o Tūhaitara Trust		
Grants paid by the Council (Excluding GST)	304	285
Amounts payable by the Council (Including GST)	15	-
Reimbursements receivable from the Trust (Excluding GST)	59	22
Waimakariri District Libraries Trust		
Grants paid by the Council (Excluding GST)	-	-
Waimakariri Arts Collection Trust		
Grants paid by the Council (Excluding GST)	3	5
Waimakariri Public Arts Trust		
Grants paid by the Council (Excluding GST)	10	15
Transwaste Canterbury Limited		
Transport and Disposal of Waste provided by the Company (Excluding GST)	2,551	2,785
Amounts payable by the Council for Transport and Disposal of Waste (Including GST)	241	244
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	682	623
Canterbury Economic Development Company Limited		
Amounts paid by the Council (Excluding GST)	-	-
No related party debts have been written off or forgiven during the year.		

(b) Key Management and Elected Members

During the year elected members and key management, as part of normal customer relationships, were involved in minor transactions with Council (such as payment of rates, purchase of rubbish bags). These services were provided on normal business terms.

Council has a maintenance contract on terms equivalent to those that prevail in arm's length transactions with the Kaiapoi Community Care and Employment Trust in which Councillor Neville Atkinson has a pecuniary interest. For the year ending 30 June 2023, the service level agreement value was \$101,170 excluding GST (2022: \$90,790).

Key management personnel compensation

	2023	2022
	\$'000	\$'000
Councillors		
Full-time equivalent members	11	11
Remuneration	734	684
Senior Management Team, including the Chief Executive		
Full-time equivalent members	6	6.5
Remuneration	1,446	1,940

Key management personnel received \$nil in termination or other long term benefits in the year ended 30 June 2023 (2022: \$296,000).

Key management personnel include the Mayor, Councillors, Chief Executive and other senior management personnel.

28. Landfill Sites and Aftercare Provision

All Council refuse landfill sites within the Waimakariri District have been closed. The Council has responsibility to put in place procedures for managing and monitoring these landfills. The Council is complying with all its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. The Council is also currently investigating the extent of landfill post-closure costs.

To date preliminary risk analysis has not identified any additional costs. Investigations are continuing, and if any costs were identified, these would be provided for at the time.

Recent subdivision civil works adjacent to the Kaiapoi closed landfill have required the relocation and redevelopment of groundwater monitoring bores, which will interrupt the history of water quality results.

29. Capital Management

The Council's capital is its equity (or rate payers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayer's funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's asset and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the council to make adequate and effective provision in its Long term Plan (LTP) and in its annual plans (where applicable) to meet the expenditure needs identified in those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

The Council has the following created reserves

- reserves for different areas of benefit, including replacement provisions
- self-insurance reserves and
- trust and bequest reserves.

Reserves for different areas of benefits are used where there is a discrete set of rate or levy payers as distinct from the general rate. Any surplus or deficit relating to these separate areas of benefit is applied to the specific reserves.

Self-insurance reserves are built up annually from general rates and are made available for specific unforeseen events. The release of these funds generally can only be approved by Council.

Trust and bequest reserves are set up where Council has been donated funds that are restricted for particular purpose. Interest is added to trust and bequest reserves where applicable and deductions are made where funds have been used for the purpose they were donated.

30. Events After Balance Date

July 2023 flood event

The rainfall events which occurred during July 2023 (22-24 July 2023), required a substantial response from our maintenance contractors and there has been some damage to Roading and 3 Waters infrastructure in the District. Work has been underway since the flood event to identify all issues in the network and restore infrastructure. This has included repairing underground services, roads, bridges, culverts, slips and washouts from overland flow. In some areas, the work required to repair infrastructure is reasonably substantial and as such is ongoing. Council approved a budget of \$4.04 million in responding to the flood event and recovery from the flood damages.

Area	Unbudgeted expenditure
Roading	\$2,000,000.00
Stormwater	\$230,000.00
Land Drainage	\$800,000.00
Rivers	\$250,000.00
Wastewater	\$160,000.00
Flood Response	\$600,000.00
Total	\$4,040,000.00

Water services reform programme

The New Zealand Government is implementing a water services reform programme that is intended to ensure all New Zealanders have safe, clean and affordable water services. The Government believes this will be achieved by establishing new public entities to take on the delivery of drinking water, wastewater and stormwater services across New Zealand. The reform will be enacted by three pieces of legislation:

- The Water Services Entities Act 2022, which (as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023) establishes ten publicly owned water services entities and sets out their ownership, governance and accountability arrangements. A water services entity is established (for transitional purposes) on the date on which the appointment of the entity's establishment board takes effect, and its establishment date (operational date) will be a date between 1 July 2024 and 1 July 2026.
- The Water Services Legislation Act 2023, which amended the Water Services Entities Act 2022 on 31 August 2023 to provide for the transfer of water services assets and liabilities to the water services entities.
- The Water Services Economic Efficiency and Consumer Protection Act 2023, which provides the economic regulation and consumer protection framework for water services. The consumer protection framework will come into force on 1 July 2024 and the rest of the Act came into force on 31 August 2023.

31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2022/23 Long Term Plan are as follows:

STATEMENT OF FINANCIAL PERFORMANCE

REVENUE INCLUDING OTHER GAINS

Interest revenue was \$1.6m more than budget as interest was received from interest rate swaps due to rising interest rates. In the past, Council paid interest on the interest rate swaps.

Subsidies and grants were \$1.4m more than budget. Subsidies from Waka Kotahi were more than budget by \$1m due to claims in relation to the July 22 flood event. Council also received Better Off Funding from the Crown as part of the Three Waters Reform.

Development contributions were \$6.3m less than budgeted as the major developments wait to get to the next stage of their development. The revenue of 2022/23 (\$11.2m) is consistent with last year (\$11.6m).

Vested assets were \$9.0m more than budget due to development activities in the District (vested assets 22/23: \$25.3m vs 21/22: \$27.7m).

Other gains of \$3.8m (\$3.5m more than budgeted) contains gains on revaluation of interest rate swaps of \$2.6m, gain on sale of property, plant and equipment of \$0.9m and gain on revaluation of forestry assets of \$0.4m. The fair value movements for interest rate swaps and forestry assets were not budgeted in the Annual Plan budget.

31. Explanation of Major Variances Against Budget (cont.)

EXPENDITURE

Capital expended mentioned below means costs incurred on capital projects that cannot be capitalised within accounting standards. Those costs, although not associated with any operational budget, were funded via loans/renewal fund.

District Development - Actual expenditure was \$0.7m less than budget. Costs on the District Plan review were less than budget due to programme delays while responding to the RMA (Resource Management Act) Housing Amendment Act requirements. In addition, Strategy and Engagement expenditure was less than budget due to resourcing challenges. Costs incurred on resource consents processing were more than budgeted due to increased workload. Resource consents revenue was also over budget which covers these increased costs.

Roads and Footpaths - Actual expenditure was \$5.5m more than budget. Capital projects costs that cannot be capitalised were expended (\$1.1m). Repair costs due to July 2022 flood event were not budgeted (\$1.8m). Asset deletions due to roading renewal programme were not budgeted in the Annual Plan (\$0.4m). Costs incurred on sealed pavement, unsealed pavement, drainage maintenance and road safety related programme were more than budget by \$1.6m due to contract inflation adjustments and wet weather. Overspending in this year means less funding will be available from Waka Kotahi roading programme in next 2 years. However Council has increased the roading network maintenance budget from next year (funded via rates).

Water Supply - Actual expenditure was \$2.7m more than budget. Depreciation was more than budget by \$0.7m as water assets were revalued up at 30 June 2022 due to high inflation in the past 2 years. Asset deletions of \$1.3m from the capital renewal programme were not budgeted. Additional costs were incurred on assets inspections, repairs and maintenance due to asset failures and wet weather.

Sewerage and the Treatment and Disposal of Sewage - Actual expenditure was \$2.3m more than budget. Depreciation was more than budget by \$1.0m as sewer assets were revalued up at 30 June 2022 due to high inflation in the past 2 years. Asset deletions of \$0.8m from the capital renewal programme were not budgeted. Capital projects costs that cannot be capitalised were expended (\$0.3m).

Stormwater Drainage - Actual expenditure was \$2.1m more than budget as some expenditure items were not budgeted (capital expended @ asset deletions). In addition, depreciation was more than budget as assets were revalued up at 30 June 2022 due to high inflation in the past 2 years.

Refuse and Recycling - Actual expenditure was \$1m less than budget. Waste volume was less than budgeted (partially due to the loss of a large customer). This resulted in less transportation and disposal costs. In addition, there was less contaminated recycling from kerbside collections. Contaminated recycling is treated as refuse and costs more to dispose.

Recreation - Actual expenditure was \$3.5m more than budget largely due to unbudgeted asset deletions from the capital renewal programme, capital expended from recreation capital projects and depreciation being more than budgeted due to significant valuation increase on Council's building assets/greenspace assets revalued as at 30 June 2022.

Community Development - Actual expenditure was \$0.7m more than budget due to valuation increase on Council's pensioner housing units revalued as at 30 June 2022.

Property Management - Expenditure was over budget by \$1.1m. Legal fees and costs on external consultants were more than budget due to increased property transactions and project consultation. Loss on revaluation of Council's investment properties as at 30 June 23 was not budgeted. The forestry write off due to the fire event at Pegasus beach in November 2022 was not budgeted. In addition, Council's water unit has incurred a loss as costs of delivering services increased significantly due to high inflation.

Non significant activities - Expenditure was over budget by \$2.1m mainly due to capital expended from various business improvement projects that was not budgeted. In addition, employee related costs were more than budgeted due to introduction of close down leave. The plant account had incurred a loss. The plant recovery rate is being reviewed to recoup the increased vehicle related costs.

OTHER COMPREHENSIVE REVENUE AND EXPENSE

The Council recorded a \$57.5m gain on asset revaluation (budget \$9.1m). As at 30 June 2023, Council revalued its roading and solid waste assets. Value increase for roading assets was \$56.0m due to index movements.

BALANCE SHEET

Assets

Total assets were \$309.6m more the budget mainly due to asset revaluations at two balance dates (30 June 2022 and 30 June 2023) were not fully captured in the Annual Plan. Relevant capital index movements were more significant than initially forecasted.

Liabilities

Total liabilities were \$15.4m less than the budget as less external borrowings were required as a result of delays in Council's capital programme. In addition, because of rising interest rates, interest rate swaps have been revalued from a liability to an asset for the Council.



Cost of Activity Statements

Governance

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	2,215	2,725	2,098
Targeted Rates	658	651	654
Subsidies and grants	7	-	1
Fees and Charges	116	14	47
TOTAL REVENUE	2,996	3,390	2,800
Operating Expenditure			
Council	2,330	2,429	2,012
Community Boards, Ward Advisory Board	616	653	595
Subscriptions, Levies & Grants	283	318	282
	3,229	3,400	2,889
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	3,229	3,400	2,889
OPERATING SURPLUS (DEFICIT)	(233)	(9)	(89)
Capital Expenditure			
Renewals	4	-	2
New Works	-	-	-
Loan repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	4	-	2
Funded by			
Loans	-	-	-
Reserves	4	-	2
Cash from operating	-	-	-
TOTAL FUNDING	4	-	2

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Operating expenditure includes			
Interest	-	-	-
Depreciation	1	-	-
Corporate services overhead	575	601	527
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(232)		
Depreciation	(1)		Not Applicable
Development contributions	-		
OPERATING SURPLUS (DEFICIT)	(233)		

Governance

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

District Development

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	3,861	4,751	3,695
Targeted Rates	181	176	179
Fees and Charges	1,796	1,066	1,779
Subsidies	-	-	-
TOTAL REVENUE	5,838	5,993	5,653
Operating Expenditure			
District Development	2,515	3,743	1,889
Strategy and Engagement	1,168	1,361	887
Communications and Engagement	595	664	580
Plan Administration	3,169	2,419	3,132
District Promotion	599	630	514
Economic Development	335	296	271
	8,381	9,113	7,273
Internal Interest Elimination	27	75	41
TOTAL OPERATING EXPENDITURE	8,354	9,038	7,232
OPERATING SURPLUS (DEFICIT)	(2,516)	(3,045)	(1,579)
Capital Expenditure			
Renewals	13	-	14
New Works	-	100	670
Loan repayments	469	299	417
TOTAL CAPITAL EXPENDITURE	482	399	1,101
Funded by			
Loans	864	2,002	385
Reserves	(382)	(1,603)	715
Cash from operating	-	-	-
TOTAL FUNDING	482	399	1,101
Operating expenditure includes			
Interest	181	257	120
Depreciation	5	3	5
Corporate services overhead	175	193	128

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(1,046)		
Depreciation	(5)		
Less internal recoveries	(1,465)		
OPERATING SURPLUS (DEFICIT)	(2,516)		
		Not Applicable	

District Development

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

Fees and Charges

Fees and charges were more than budget due to increased revenue from resource consents processing.

Operational Expenditure

District Development expenditure was less than budget as the District Plan review is delayed.

Plan Administration expenditure was more than budgeted due to increased workload covered by increased resource consent revenue.

Roads and Footpaths

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
Roading Rates	12,906	13,126	12,562
Fees and Charges	745	334	778
Petrol Tax	316	360	316
Subsidies	10,520	9,528	8,079
Interest	-	8	-
Development Contributions	3,838	5,214	3,696
Gain on sale	388	-	344
TOTAL REVENUE	28,713	28,570	25,775
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	3,448	2,583	2,633
Corridor Maintenance	2,758	1,979	2,334
Land Transport and Safety	202	207	222
Other Maintenance	3,449	1,504	3,772
Unsubsidised Expenditure			
General Maintenance	973	444	819
Management Costs	1,106	1,051	988
Interest	1,089	967	1,004
Depreciation	10,216	10,533	8,511
Capital expensed	1,062	-	1,429
Council Overheads	2,146	1,780	2,105
	26,450	21,048	23,817
Internal Interest Elimination	160	284	254
TOTAL OPERATING EXPENDITURE	26,290	20,764	23,563
OPERATING SURPLUS (DEFICIT)	2,423	7,806	2,212
Capital Expenditure			
Renewals	7,900	8,245	4,801
New Works	4,873	7,870	2,852
Loan Principal Repayments	989	957	910
TOTAL CAPITAL EXPENDITURE	13,762	17,072	8,563

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	1,226	1,474	669
Capital Revenue	2,638	-	745
Reserves	-	-	-
Cash from operating	9,899	15,598	7,149
TOTAL FUNDING	13,762	17,072	8,563
Operating Expenditure includes			
Interest	1,089	967	1,004
Depreciation	10,216	10,533	8,511
Depreciation not funded	-	-	-
Corporate services overhead	2,146	1,780	2,105
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	3,376		
Depreciation	(10,216)		
Subsidies and grants for capital	5,447		Not Applicable
Development contributions	3,838		
Gain/(loss) on assets sale	(22)		
OPERATING SURPLUS (DEFICIT)	2,423		

Roads and Footpaths

Explanations of significant variances for the activity

Fees and Charges

Fees and charges were over budget as recoveries for streetlighting maintenance and renewals were more than budgeted.

Subsidies

Waka Kotahi subsidies were more than budget as additional subsidies were received for flood events.

Development Contributions

Development contributions were less than budgeted as major developments wait to get to the next stage of their development.

Gains on sale

Gain on sale of assets that became surplus were not budgeted.

Operational Expenditure

Structural/Corridor maintenance was more than budget due to roading contract inflation.

Other maintenance was more than budget due to costs incurred on flood events.

General maintenance was more than budget due to streetlighting maintenance and renewals on behalf of Hurunui District Council and Waka Kotahi Transport Agency.

Depreciation expenditure was less than budget due to assets that have been fully depreciated.

Capital expensed are costs incurred on capital works than cannot be capitalised. This was not budgeted.

Council overheads were more than budget due to asset disposed as a result of capital renewal programme.

Capital Expenditure

Capital expenditure was less than budget due to projects that are dependent on developers, resourcing constraints and project complexities.

Water Supply

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	24	29	24
Targeted Rates	10,228	10,196	9,613
Fees and Charges	420	118	859
Subsidies	114	1,150	-
Interest	209	56	33
Development Contributions	1,937	2,915	1,790
TOTAL REVENUE	12,932	14,464	12,319
Operating Expenditure			
Rangiora	3,675	2,892	2,781
3 Waters Reform Water Investigation	127	908	273
Woodend/Pegasus	1,887	1,513	1,579
Waikuku	392	223	208
Fernside	10	10	9
Ohoka	151	147	151
Mandeville	630	562	530
Kaiapoi/Pines Kairaki	1,963	1,513	1,429
West Kaiapoi Structure Plan Area	-	6	-
Oxford No 1 Rural	847	641	788
Oxford No 2 Rural	742	387	506
Oxford	978	550	501
Summerhill	450	211	253
Cust	283	173	294
Poyntz Road	98	88	103
West Eyreton	146	90	85
Garrymere	101	70	73
District Water	122	134	113
Ashley Rural Water	1,392	1,360	1,292
Water Race	536	516	493
	14,530	11,994	11,461
Internal Interest Elimination	133	264	194
TOTAL OPERATING EXPENDITURE	14,397	11,730	11,267
OPERATING SURPLUS (DEFICIT)	(1,465)	2,734	1,052

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	3,145	2,366	2,937
New Works	5,110	4,589	1,814
Loan repayments	825	1,467	728
TOTAL CAPITAL EXPENDITURE	9,079	8,422	5,480
Funded by			
Loans	3,702	3,389	1,409
Reserves	2,774	30	-
Cash from operating	2,604	5,003	4,071
TOTAL FUNDING	9,079	8,422	5,480
Operating Expenditure includes			
Interest	904	898	572
Depreciation	4,069	3,321	3,268
Depreciation not funded	1,800	1,052	1,103
Corporate services overhead	1,011	1,042	924
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,925		
Depreciation	(4,069)		
Development contributions	1,937		
Assets written off	(1,258)		
OPERATING SURPLUS (DEFICIT)	(1,465)		
			Not Applicable

Water Supply

Explanations of significant variances for the activity

Fees and Charges

Fees and charges were over budget as connection fees received (to connect to Council's infrastructural services) and rates penalties were more than forecasted.

Subsidies

Subsidies related to 3 Waters Reform were less than budget due to delays.

Development Contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

Operational Expenditure

Rangiora scheme - expenditure more than budget due to inspections, repairs and maintenance costs, asset disposals as a result of capital renewal programme and depreciation as a result of the asset revaluation as at 30 June 2022.

3 Waters Reform Water Investigation - less than budget due to being delayed.

Woodend/Pegasus scheme - expenditure more than budget due to asset disposals as a result of capital renewal programme, depreciation as a result of the asset revaluation as at 30 June 2022 and headworks electricity and maintenance costs.

Kaiapoi/Pines Kairaki - expenditure more than budget due to asset disposals as a result of capital renewal programme, depreciation as a result of the asset revaluation as at 30 June 2022 and unplanned expenditure due to water quality issues.

Oxford No 2 Rural scheme - expenditure more than budget due to asset disposals as a result of capital renewal programme and reticulation maintenance.

Oxford Urban scheme - expenditure more than budget due to asset disposals as a result of capital renewal programme and both headworks and reticulation maintenance.

Capital Expenditure

Capital expenditure was less than budget due to having to re-tender, uncertainty in development and resourcing constraints.

Loan repayments were under budget due to less development contributions received and less borrowings required last year.

Sewerage and the Treatment and Disposal of Sewage

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	-	-	12
Targeted Rates	10,646	10,544	10,100
Subsidies - Stimulus Funding	-	-	3,544
Fees and Charges	286	247	259
Interest	672	27	88
Development contributions	3,342	5,111	2,775
TOTAL REVENUE	14,946	15,929	16,778
Operating Expenditure			
Stimulus Funding	301	-	410
Eastern District Communities	13,899	12,345	11,665
Southbrook	30	8	30
East Rangiora	39	40	36
Ohoka Utilities	4	4	4
East Woodend	1	-	2
West Rangiora Structure Plan Area	69	70	63
West Kaiapoi Structure Plan Area	3	3	3
North Kaiapoi Area A	2	2	2
Fernside Loan Account	11	11	10
Loburn Lea Loan Account	24	23	20
Oxford	1,141	872	870
	15,524	13,378	13,115
Internal Interest Elimination	158	287	241
TOTAL OPERATING EXPENDITURE	15,366	13,091	12,874
OPERATING SURPLUS (DEFICIT)	(420)	2,838	3,904
Capital Expenditure			
Renewals	1,913	767	1,528
New Works	899	1,606	9,625
Loan repayments	2,490	4,543	1,181
TOTAL CAPITAL EXPENDITURE	5,301	6,916	12,334

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	-	1,129	856
Reserves	-	-	2,601
Cash from operating	5,301	5,787	8,877
TOTAL FUNDING	5,301	6,916	12,334
Operating Expenditure includes			
Interest	1,076	979	709
Depreciation	5,988	5,007	4,973
Depreciation not funded	3,199	2,218	2,358
Corporate services overhead	1,198	1,242	1,110
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	2,980	Not Applicable	
Depreciation	(5,988)		
Assets written off	(754)		
Development contributions	3,342		
OPERATING SURPLUS (DEFICIT)	(420)		

Sewerage and the Treatment and Disposal of Sewage

Explanations of significant variances for the activity

Interest

Interest was more than budget due to accumulation of renewal funds earning interest and increasing interest rates.

Development contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

Operational Expenditure

Stimulus Funding expenditure was more than budgeted due to capital expensed costs incurred on capital works that cannot be capitalised. This was not budgeted.

Eastern Communities expenditure more than budget due to asset disposals as a result of capital renewal programme and depreciation as a result of the asset revaluation as at 30 June 2022.

Oxford expenditure was more than budget due to sludge removal costs, reticulation and treatment plant maintenance and depreciation as a result of the asset revaluation as at 30 June 2022.

Capital Expenditure

Capital expenditure was less than budget due to projects that are dependent on developers, land negotiations and project timing.

Loan repayments were under budget due to less development contributions received.

Stormwater Drainage

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	705	868	610
Targeted Rates	5,501	5,438	4,687
Subsidies	3,901	2,754	4,435
Fees and Charges	52	24	162
Grants	-	-	12
Interest	222	53	25
Development Contributions	919	927	538
TOTAL REVENUE	11,300	10,064	10,469
Operating Expenditure			
Shovel Ready Funding	39	-	167
District Drainage	621	390	278
Rangiora	2,219	1,894	1,610
Southbrook	157	129	142
East Rangiora	5	8	6
West Rangiora Structure Plan Area	69	60	55
Coastal Urban	608	384	439
East Woodend	2	2	2
Pegasus	310	395	247
Kaiapoi	2,745	1,919	1,666
Kaiapoi - Area A	-	24	-
Kaiapoi - Area E	43	66	-
Oxford	85	86	76
Ohoka Rural	500	311	399
Mill Road ODP	20	23	18
Loburn Lea	28	27	19
Oxford Rural	83	52	93
Clarkville	90	50	53
Coastal Rural	182	138	147
Central Rural	201	131	116
Cust	14	9	13
Waimakariri Water Zone	122	207	130
	8,141	6,305	5,676
Internal Interest Elimination	177	407	212
TOTAL OPERATING EXPENDITURE	7,964	5,898	5,464
OPERATING SURPLUS (DEFICIT)	3,336	4,166	5,005

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	136	-	13
New Works	26,774	25,335	14,485
Loan repayments	1,105	1,670	843
TOTAL CAPITAL EXPENDITURE	28,015	27,005	15,341
Funded by			
Loans	10,708	7,985	8,468
Reserves	11,985	13,894	588
Cash from operating	5,322	5,126	6,285
TOTAL FUNDING	28,015	27,005	15,341
Operating Expenditure includes			
Interest	1,208	1,385	625
Depreciation	1,986	1,367	1,280
Depreciation not funded	1,135	516	534
Corporate services overhead	555	578	461
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	735		
Depreciation	(1,986)		
Capital subsidies	3,901		Not Applicable
Development contributions	919		
Assets written off	(234)		
OPERATING SURPLUS (DEFICIT)	3,336		

Stormwater Drainage

Explanations of significant variances for the activity

Subsidies

Subsidies were more than budgeted due to Better Off Funding. This was not budgeted.

Operational Expenditure

District Drainage was more than budget due to capital expensed costs incurred on capital works that cannot be capitalised. This was not budgeted.

Rangiora expenditure more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022 and capital expensed costs incurred on capital works that cannot be capitalised.

Coastal Urban expenditure was more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022 and drain maintenance.

Kaiapoi expenditure was more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022 and flood response pipeline maintenance/repairs.

Capital Expenditure

Capital expenditure was less than budget due to projects that are dependent on developers, land negotiations, project complexities and resourcing constraints.

Loan repayments were under budget due to less borrowings required last year.

Refuse and Recycling

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	864	1,063	867
Targeted Rates	4,857	4,869	4,388
Fees and Charges	4,219	5,344	4,870
Interest	147	4	15
Waste Minimisation charges	668	597	384
TOTAL REVENUE	10,755	11,877	10,524
Operating Expenditure			
Disposal	4,983	5,629	5,042
Collection	5,435	5,801	4,803
Waste Minimisation	317	391	231
	10,735	11,821	10,076
Internal Interest Elimination	7	13	10
TOTAL OPERATING EXPENDITURE	10,728	11,808	10,066
OPERATING SURPLUS (DEFICIT)	27	69	458
Capital Expenditure			
Renewals	22	222	10
New Works	87	754	72
Loan repayments	57	39	53
TOTAL CAPITAL EXPENDITURE	167	1,015	135
Funded by			
Loans	-	727	-
Reserves	-	54	-
Cash from operating	167	234	135
TOTAL FUNDING	167	1,015	135

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	45	45	31
Depreciation	158	165	135
Corporate services overhead	940	957	779
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	185		Not Applicable
Depreciation	(158)		
Assets written off	-		
OPERATING SURPLUS (DEFICIT)	27		

Refuse and Recycling

Explanations of significant variances for the activity

Fees and Charges

Transfer station gate sales were less than budgeted due to less rubbish and loss of a large customer. Waste volume from kerbside collection also less than what was budgeted. Revenue from rubbish bag sale less than budget as more residents have joined the 3 bins programme.

Operational Expenditure

Disposal and transportation costs were less than budgeted due to reduced waste volume (the Southbrook transfer station lost one large customer in 2022/23).

Collection expenditure was less than budget as there was less contaminated recycling from kerbside collections (contaminated recycling is treated as refuse and will cost more to dispose) and the waste volume (refuse & organics) was less than budgeted resulting in less disposal costs.

Capital Expenditure

Capital expenditure was less than budget as projects wait for final concept plan for Southbrook Resource Recovery Park.

Recreation

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	870	1,070	749
Community Services Rates	15,323	15,516	14,331
Targeted Rates Central Business Area	63	63	61
Revaluation gain on investment properties	-	-	297
Fees and Charges	2,531	2,894	2,405
Subsidies and grants	138	-	325
Development Contributions	1,255	3,415	2,832
TOTAL REVENUE	20,180	22,958	21,000
Operating Expenditure			
Reserves	10,318	8,880	8,932
Airfield	617	456	374
Buildings	6,355	5,739	5,288
Pools	5,838	5,404	4,972
Central Business Areas	276	310	267
Camping Grounds	752	199	408
Community Grants	483	572	495
Public Conveniences	902	781	750
	25,541	22,341	21,486
Internal Interest Elimination	283	619	433
TOTAL OPERATING EXPENDITURE	25,258	21,722	21,053
OPERATING SURPLUS (DEFICIT)	(5,078)	1,236	(53)
Capital Expenditure			
Renewals	1,514	3,793	1,733
New Works	7,763	5,942	4,325
Loan repayments	1,628	1,430	1,504
TOTAL CAPITAL EXPENDITURE	10,905	11,165	7,562

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Funded by			
Loans	8,396	4,327	1,456
Reserves	1,047	2,001	1,257
Cash from operating	1,463	4,837	4,849
TOTAL FUNDING	10,905	11,165	7,562
Operating Expenditure includes			
Interest	1,925	2,107	1,276
Depreciation	6,541	5,173	4,902
Depreciation not funded	2,940	1,572	1,989
Corporate services overhead	1,907	1,976	1,569
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	674		Not Applicable
Capital subsidies	109		
Depreciation	(6,541)		
Revaluation gain/(loss) on investment property	(174)		
Assets written off	(402)		
Development contributions	1,255		
OPERATING SURPLUS (DEFICIT)	(5,078)		

Recreation

Explanations of significant variances for the activity

Fees and Charges

Fees and Charges were less than budgeted due to aquatic centres participation rates dropped since Covid and will take time to recover.

Development Contributions

Development contributions were less than budgeted as the major developments wait to get to the next stage of their development.

Operational Expenditure

Reserves expenditure was more than due to asset disposals as a result of capital renewal programme and depreciation as a result of the asset revaluation as at 30 June 2022.

Buildings expenditure was more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022.

Aquatics expenditure was more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022.

Camping Grounds expenditure was more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022, consultant fees required for camping ground lease agreements and maintenance/tree works at Woodend Beach and Waikuku Beach Camping Grounds.

Capital Expenditure

Capital expenditure was less than budget due to land negotiation, external factors, project complexities and resourcing constraints. Some capital projects are dependent on the developers.

Libraries and Museums

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	4,192	4,257	4,011
Targeted Rates	789	800	739
Fees and Charges	125	112	118
Subsidies and grants	22	28	262
Interest	49	1	5
TOTAL REVENUE	5,177	5,198	5,135
Operating Expenditure			
Library	4,464	4,751	4,025
Museum Operational Levy	655	692	635
Museum Redevelopment Levy	2	2	1
Museums	15	9	11
	5,136	5,454	4,672
Internal Interest Elimination	2	4	3
TOTAL OPERATING EXPENDITURE	5,134	5,450	4,669
OPERATING SURPLUS (DEFICIT)	43	(252)	466
Capital Expenditure			
Renewals	336	1,184	373
New Works	24	20	19
Loan repayments	23	23	21
TOTAL CAPITAL EXPENDITURE	383	1,227	414
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash from operating	383	1,227	414
TOTAL FUNDING	383	1,227	414
Operating Expenditure includes			
Interest	14	12	10
Depreciation	997	748	726
Depreciation not funded	249	-	-
Corporate services overhead	292	322	258

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	1,040		
Assets written off	-		
Depreciation	(997)		
OPERATING SURPLUS (DEFICIT)	43		

Libraries and Museums

Explanations of significant variances for the activity

Operational Expenditure

Library expenditure was less than budget as planned buildings maintenance was not done and staff vacancies during the financial year.

Capital Expenditure

Renewals were less than budget due to supply chain issues.

Community Protection

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,854	2,281	1,844
Targeted Rates	57	55	49
Subsidies	-	-	1
Fees and Charges	6,371	6,677	6,238
TOTAL REVENUE	8,282	9,013	8,132
Operating Expenditure			
Civil Defence	558	598	440
Environmental Services	1,334	1,405	1,280
Building Services	5,705	5,756	5,308
Stock Control	58	56	34
Dog Control	571	638	510
Rural Fire	43	5	76
Cemeteries	258	291	222
	8,527	8,749	7,870
Internal Interest Elimination	2	4	3
TOTAL OPERATING EXPENDITURE	8,525	8,745	7,867
OPERATING SURPLUS (DEFICIT)	(243)	268	265
Capital Expenditure			
Renewals	22	113	15
New Works	113	99	118
Loan repayments	38	39	35
TOTAL CAPITAL EXPENDITURE	172	251	169
Funded by			
Loans	-	-	-
Capital revenue	-	-	-
Reserves	172	-	-
Cash from operating	-	251	169
TOTAL FUNDING	172	251	169
Operating Expenditure includes			
Interest	11	14	8
Depreciation	67	75	55
Corporate services overhead	683	697	582

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(176)		Not Applicable
Depreciation	(67)		
OPERATING SURPLUS (DEFICIT)	(243)		

Community Protection

Explanations of significant variances for the activity

General Rates

Rates levied were lower than budget as revenue from reserves and investments was used to reduce the rates required from ratepayers. Please see Note 1 to the financial statements.

Fees and Charges

Fees and charges were less than budget due to building inspections, code of compliances and PIMs as building activities have slowed down in the District.

Community Development

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	756	930	628
Interest	4	3	-
Fees and Charges	1,160	1,149	1,115
Subsidies	312	255	224
TOTAL REVENUE	2,232	2,337	1,967
Operating Expenditure			
Community Development	748	788	754
Safer Communities	146	235	131
Injury Prevention	1	-	-
Youth Development	182	185	93
Housing for the Elderly	2,067	1,236	1,205
Community Housing	40	-	(2)
	3,183	2,444	2,182
Internal Interest Elimination	22	44	34
TOTAL OPERATING EXPENDITURE	3,161	2,400	2,148
OPERATING SURPLUS (DEFICIT)	(929)	(63)	(181)
Capital Expenditure			
Renewals	456	637	421
New Works	98	-	-
Loan repayments	126	126	118
TOTAL CAPITAL EXPENDITURE	680	763	539
Funded by			
Loans	-	-	-
Capital revenue	-	-	-
Reserves	454	480	367
Cash from operating	226	283	172
TOTAL FUNDING	680	763	539
Operating Expenditure includes			
Interest	147	150	99
Depreciation	1,155	346	353
Corporate services overhead	180	183	160

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	226		
Assets written off	-		
Depreciation	(1,155)		
OPERATING SURPLUS (DEFICIT)	(929)		

Community Development

Explanations of significant variances for the activity

Operational Expenditure

Housing for the Elderly expenditure was more than budget due to depreciation as a result of the asset revaluation as at 30 June 2022.

Property Management

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
Forestry revenue	205	200	-
Investment property revenue	165	219	210
Other revenue	224	65	184
Subsidies	14	-	2
Interest	388	104	43
Dividends	687	735	627
Gain on revaluation of forestry assets	353	-	-
Gain on sale	37	143	-
TOTAL REVENUE	2,072	1,466	1,066
Operating Expenditure			
General Management	859	630	909
Service Centres	(144)	(75)	(47)
Investment property	437	268	5,792
Other Property	236	467	37
Forestry	584	176	674
Investments	477	(26)	574
	2,449	1,440	7,939
Internal Interest Elimination	22	78	33
TOTAL OPERATING EXPENDITURE	2,427	1,362	7,906
Less Taxation expense	-	-	-
OPERATING SURPLUS (DEFICIT)	(355)	104	(6,840)
Capital Expenditure			
Renewals	69	89	20
New Works	135	560	545
Loan repayments	121	195	110
TOTAL CAPITAL EXPENDITURE	325	844	675
Funded by			
Capital Revenue	268	371	516
Loans	-	505	221
Reserves	-	(62)	(61)
Cash from operating	57	30	-
TOTAL FUNDING	325	844	675
Operating Expenditure includes			
Interest	150	266	95
Depreciation	815	824	667
Corporate services overhead	116	116	77

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(184)		
Depreciation	(815)		
Dividends	687		
Revaluation gain/(loss) on investment properties	(213)		Not Applicable
Gain/(Loss) on assets sale	(181)		
Revaluation gain/(loss) on forestry assets	353		
Taxation expense	-		
OPERATING SURPLUS (DEFICIT)	(355)		

Property Management

Explanations of significant variances for the activity

Interest

Interest received on surplus funds was more than budget due to higher interest rates.

Gain on revaluation of forestry assets

Forestry gain on revaluation was not budgeted.

Operational Expenditure

Forestry expenditure more than budget mainly due to forestry cost of sale is now disclosed in expenditure. Previously the cost offsets with the revenue and the net amount was disclosed as a net gain/(loss). Council also had to write off forestry assets due to the fire event at Pegasus beach area in November 2022.

Investments expenditure was more than budget due to Water Unit which incurred a loss mainly due to contract rates/terms were agreed at the start of the financial year which did not reflect the cost fluctuations and the Project Delivery Unit which incurred a deficit (covered by the external recoveries).

Capital Expenditure

Capital expenditure was less than budget due to a project which will no longer be progressed.

Earthquake Recovery and Regeneration

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Revenue			
Rates	3,275	3,302	2,390
Fees and charges	1	178	-
Subsidies/Grants	-	140	35
TOTAL REVENUE	3,276	3,620	2,425
Operating Expenditure			
General Response and Recovery	54	10	64
Roading	-	-	4
Recreation	51	-	57
Red Zone Regeneration	188	236	394
Interest	2,486	2,500	2,169
	2,778	2,746	2,688
Internal Interest Elimination	365	734	550
TOTAL OPERATING EXPENDITURE	2,413	2,012	2,138
OPERATING SURPLUS (DEFICIT)	863	1,608	287
Capital Expenditure			
Renewals	597	3,549	766
New Works	2,194	1,724	21
Loan repayments	1,730	2,977	1,592
TOTAL CAPITAL EXPENDITURE	4,521	8,250	2,379
Funded by			
Loans	2,326	7,672	1,789
Capital Revenue	-	-	-
Reserves	1,332	-	303
Cash from operating	863	578	287
TOTAL FUNDING	4,521	8,250	2,379

Cost of Activity Statement	2023 Actual	2023 Annual Plan	2022 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes			
Interest	2,486	2,500	1,619
Depreciation	-	-	-
Corporate services overhead	-	-	-
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	863		
Depreciation	-		Not Applicable
Subsidies and grants for capital expenditure	-		
OPERATING SURPLUS (DEFICIT)	863		

Earthquake Recovery and Regeneration

Explanations of significant variances for the activity

Capital Expenditure

Capital expenditure was less than budget due to external factors, resourcing constraints and projects complexities.

EQ rates were set to increase progressively over years thus less cash is available to repay the loan. Loan repayment will increase in later years.

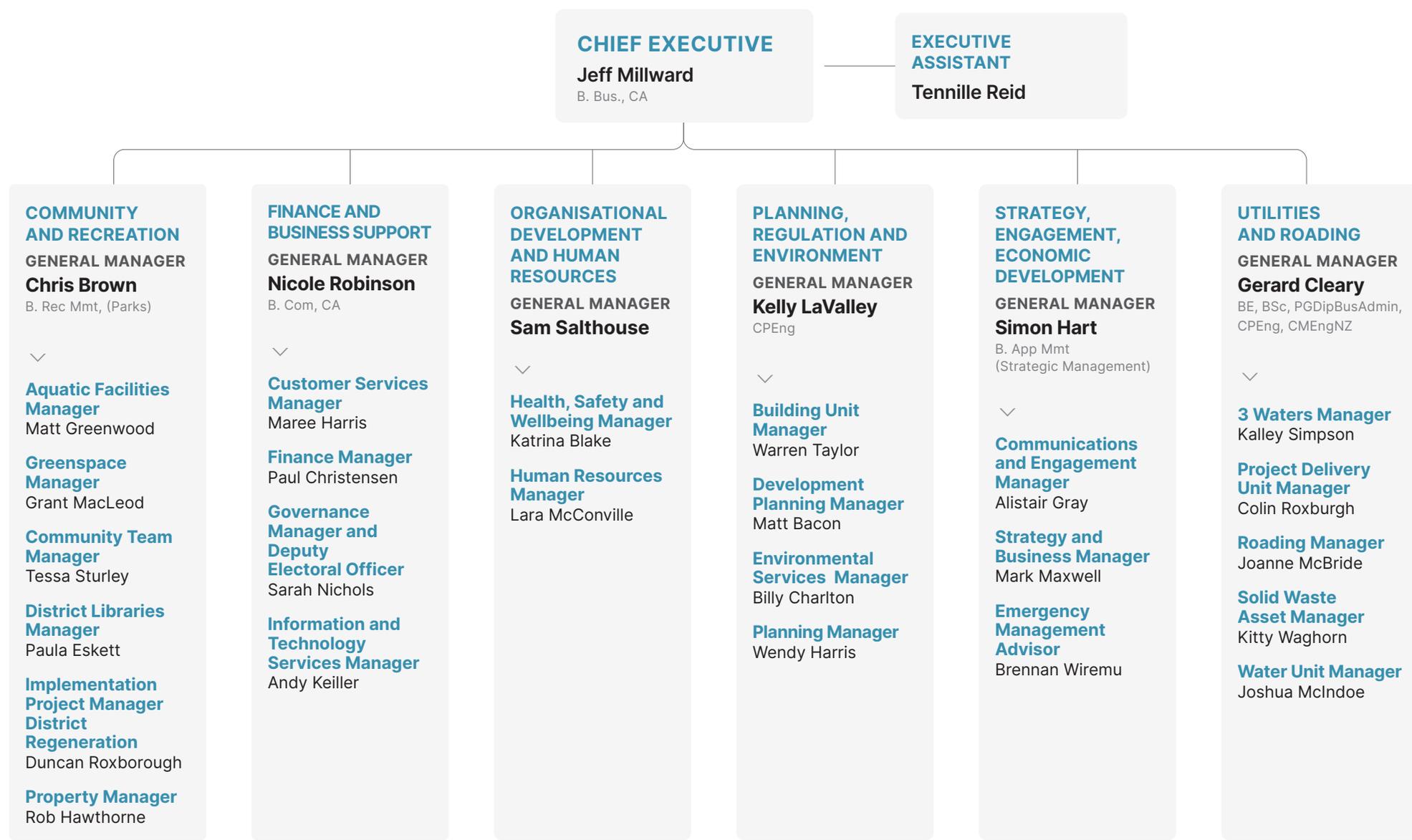




FURTHER INFORMATION

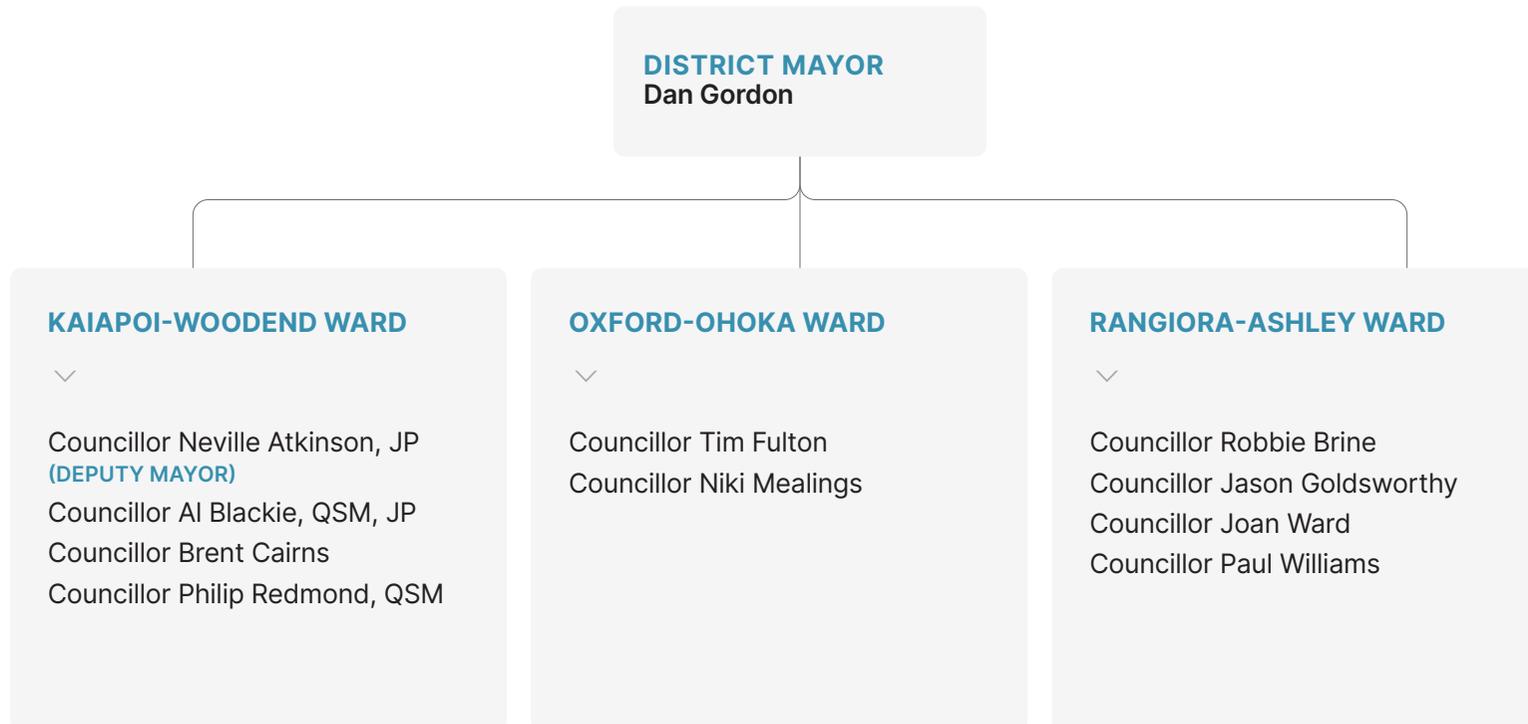
STAFF STRUCTURE TO LEVEL THREE	184
STRUCTURES OF ELECTED MEMBERS	185
• The Structure of Council - Wards	185
• Council and Committees Structure	186
• The Structure of Council - Committees and Community Boards	187
GLOSSARY	188
DIRECTORY	191

STAFF STRUCTURE TO LEVEL THREE

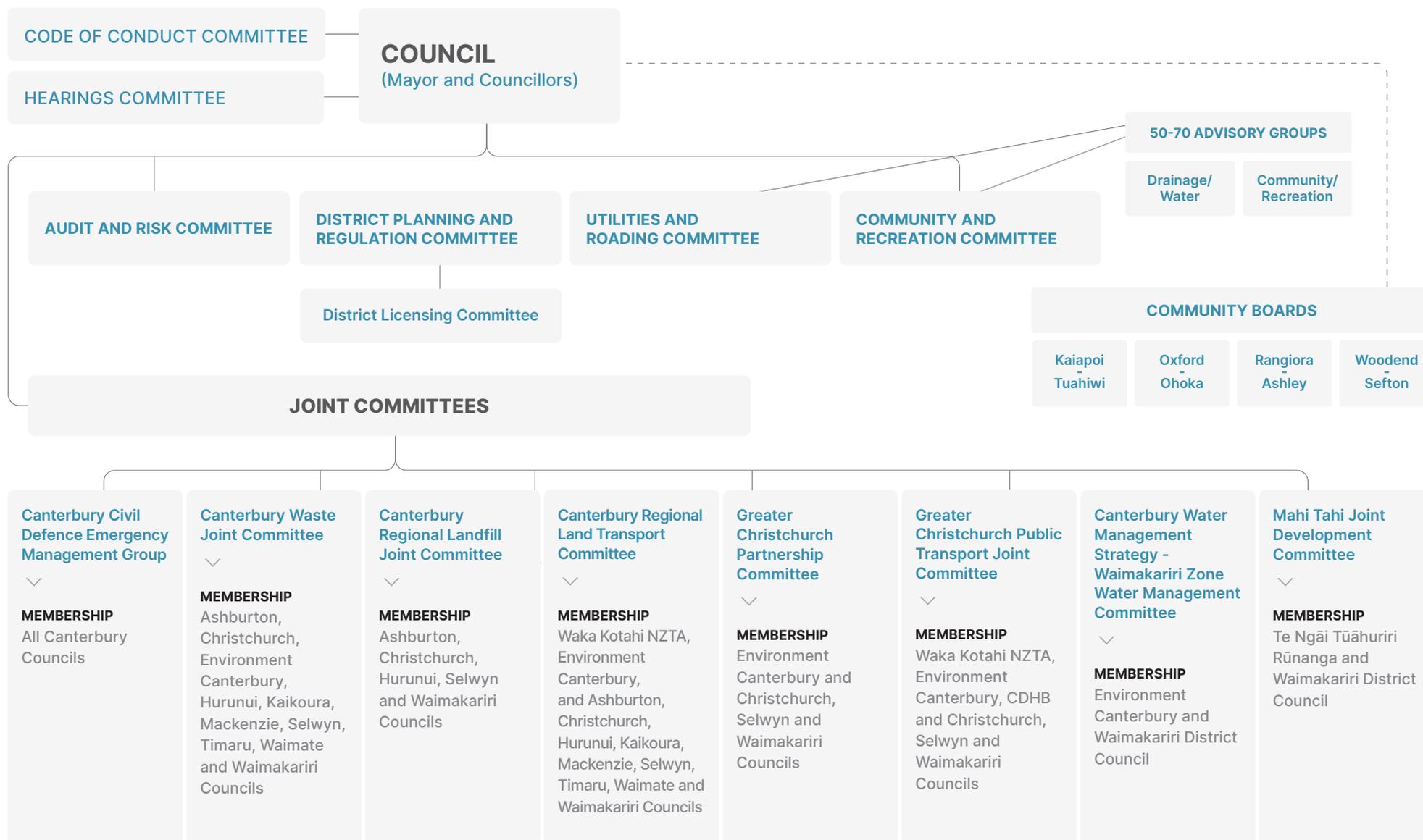


STRUCTURES OF ELECTED MEMBERS

The Structure of Council - Wards



Council and Committees Structure



The Structure of Council - Committees and Community Boards

STANDING COMMITTEES

Audit and Risk Committee

Neville Atkinson
Tim Fulton
Jason Goldsworthy
Joan Ward
Paul Williams

Utilities and Roading Committee

Robbie Brine
Niki Mealings
Philip Redmond
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
Al Blackie, QSM, JP
Brent Cairns
Tim Fulton
Jason Goldsworthy

COMMITTEES

Mahi Tahi Joint Development Committee

Mayor Dan Gordon
Neville Atkinson
Niki Mealings
Up to three presentations of
Te Ngai Tūāhuriri Rūnanga

District Licensing Committee

Neville Atkinson
Wendy Doody, JP
Jim Gerard, QSO
Philip Redmond, QSM
Paul Williams

Greater Christchurch Partnership

Mayor Dan Gordon
Neville Atkinson
Niki Mealings

Chief Executive Review Committee

Neville Atkinson
Robbie Brine
Philip Redmond
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)
Sarah Barkle (Deputy Chair)
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
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

172 Williams Street
Kaiapoi 7630

Phone: 0800 965 468

Facsimile: 03 313 4432

Website: waimakariri.govt.nz

BANKERS

ANZ Banking Group
85 High Street
Rangiora 7400

AUDITOR

Audit New Zealand

PO Box 2
Christchurch 8140

On behalf of:

Auditor General
Audit Office
Wellington

SOLICITORS

Buddle Findlay

83 Victoria Street
PO Box 322. Christchurch 8140

Corcoran French

The Crossing
Cnr Williams and Hilton Streets
PO Box 15, Kaiapoi 7644



**Leaving a positive
print on the future
of our district.**



PUBLISHER
215 High Street
Private Bag 1005
Rangiora 7440, New Zealand

PHONE:
0800 965 468

WEBSITE:
waimakariri.govt.nz

Adopted by Council on 17 October 2023
Published October 2023

ISSN 1179-3406 (Print)
ISSN 1179-5824 (Online)

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