



Annual Report 2023-2024

Leaving a positive print on the future of our district.



WAIMAKARIRI
DISTRICT COUNCIL

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MESSAGE FROM THE MAYOR AND CHIEF EXECUTIVE

Kia ora Waimakariri,

Welcome to the Annual Report for the year ended 30 June 2024.

Waimakariri continues to grow, and our population remains on track to reach 100,000 by 2050.

Our growing population is seeing Waimakariri change over time from a quiet area known for its smaller separate towns with their own identities, to a modern, joint and forward-thinking District that merges the best of town and country.

Residents have told us they want the District to retain the amenities and services it currently has, and for the Council to improve and build on these at the right time.

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

Getting the balance right is always difficult though, however in the past year we believe we have managed to do so.

Residents can take comfort in the fact they are well served by a Council that punches above its weight.

We are the only Council to receive two AA grades from CouncilMARK (New Zealand's local government excellence programme), and regularly have our financial management recognised by Standard and Poor's.

In this last year, the Council met several significant milestones and delivered numerous successful projects which are evidence of this.

This year we have been working on the Long Term Plan (LTP), which was adopted in June.

It's through the LTP that we plan for the outcomes the community want the Council to achieve, identify the major projects that'll achieve these, and set out how they'll be funded.

In the most recent LTP we had to balance affordability during difficult economic times, with planning ahead. Because of this we included major transport projects such as the Rangiora Eastern Link road and Skew Bridge upgrade, as well as a review of our community facilities programme, into the outer years of the plan.

We were pleased to see the new Government deliver on several outcomes that are beneficial for our residents.

The first of which, is a commitment to the Woodend Bypass. The Council has been supporting the community for many years in lobbying for this vital infrastructure and it's nice to finally have a commitment to getting this built.

The second major policy announcement that's important to us is the repealing of Three Waters Reform.

Council is a foundation member of local government lobby group Communities 4 Local Democracy He Hapori mō te Manapori (C4LD) and put forward an

alternative proposal that has mostly been adopted by the new government. The new reform proposal, Local Water Done Well, should be passed into legislation later this year and we look forward to working with the new government on implementing a solution that works for our residents.

Sadly, in the past year water regulator Taumata Arowai declined Waimakariri District Council's first drinking water chlorine exemption application. This set a precedent in our exemption application process, and all public water supplies are now required by law to be treated with chlorine.

We know the community preference for chlorine free water and will continue to work with Taumata Arowai to determine a path forward where our drinking water can be chlorine-free. However, this is expected to take a significant amount of investment due to new high standards.

Once we have more information, we will consult further with the options we have.

We celebrated several achievements such as confirmation that our three bin system is working.

Council's 2023 Waste Assessment showed a 27% drop in per-capita waste from 325 kg/capita to 256 kg/capita since the last assessment in 2017. This is great progress and showed that Waimakariri is one of the best in New Zealand for producing low amounts of per-capita waste.

We were also honoured to be announced as one of the Top 10 Councils nationwide for solving customer queries by community problem-solving app Snap, Send, Solve.

This good connection with residents and can-solve-attitude was further proven through our Customer Satisfaction Survey. This past year we retained our consistently high ranking of 86% satisfaction with the overall performance of the Council. This is great to see.

Our financial management is some of the best in the sector and this view has been reinforced by Credit rating agency Standard and Poor's who provided an AA long-term (negative outlook) and A-1+ short-term credit rating for the Council.

The AA rating maintains an exceptionally high credit rating which endorses the position the council holds with its investors, stakeholders, and community. It also provides an ongoing ability to fund significant work programmes.

The District Plan review is entering its final stages. We're ensuring as broad a group of stakeholders and people in our community input into this document as it will determine the future shape of Waimakariri. We will keep you posted once it's adopted.

Council is continuing to deliver projects that make our towns vibrant, liveable, and inviting for shoppers and investors.

In Rangiora, we established a summer music programme called Good Street Beats and more recently have finished a major new playground near Townsend Fields and have been undertaking an upgrade of Hunnibell Lane in Rangiora township. This will add to our 'laneway' shopping experience and provide more opportunities for retailers.

We've also been reviewing the Northern Pegasus Bay Bylaw and talking to a wide range of stakeholders. This is to ensure that everyone who uses the beach can continue to do so, while making sure we protect the special flora and animals that call the estuary home.

As we look back on the year that has been, we'd like to thank staff, Councillors and the members of our four community boards for their great service to Waimakariri. We would also like to thank the community for their feedback and ongoing support.

We look forward to continuing to work in partnership with you to ensure Waimakariri remains a fantastic place.

Ngā mihi

Dan Gordon
Mayor



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 2024

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 15 October 2024. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 100 to 104 and pages 108 to 116 and pages 122 to 161:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2024; 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 pages 106 and 107, 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 (referred as service delivery) on pages 18 to 89, 116 and 117:
 - presents fairly, in all material respects, the District Council's levels of service for each

group of activities for the year ended 30 June 2024, 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, 24, 30, 43, 47, 53, 59, 62, 68, 79, 83, 86, and 90, 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, 24, 30, 43, 47, 53, 59, 62, 68, 79, 83, 86, and 90, 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 118 to 121, 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. 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.

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 service delivery, 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, 92 to 97 and 162 to 189, 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 audited the District Council's long-term plan and 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. These engagements are compatible with those independence requirements.



Yvonne Yang
Audit New Zealand

On behalf of the Auditor General
Christchurch, New Zealand

15 October 2024

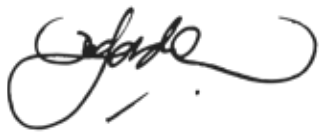
STATEMENT OF COMPLIANCE AND RESPONSIBILITY

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 2024 fairly reflect the financial position and operations of the Waimakariri District Council.



Dan Gordon
Mayor
15 October 2024



Jeff Millward
Chief Executive
15 October 2024



Greg Bell
Acting General Manager Finance & Business Support
15 October 2024

OUR PURPOSE

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

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

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.



Social Wellbeing



Economic Wellbeing



Cultural Wellbeing



Environmental Wellbeing



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.



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.



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.



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.



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.



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.





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.



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.



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.



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.



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.



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.



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.



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.



MĀORI CAPACITY

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

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

Shared Decision-Making

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

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

Consultation

To facilitate consultation, Te Ngāi Tūāhuriri Rūnanga liaise with Council staff at bi-monthly forums, participate in statutory and non-statutory consultation processes and provide advice and guidance on

resource management matters of significance to the hapū and whanau of Ngāi Tūāhuriri.

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

Hearings and Pre-Hearing Meetings

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

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

Other Relationships

The Council continues to work directly with the Mana Waitaha Trust, authorised by Te Ngāi Tūāhuriri Rūnanga to engage with the Council on behalf of descendant land owners in relation to the residential development of Māori Reserve 873.

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

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

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

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 2023/24 financial year show 67 percent of all measures achieved, this is the same as 2022/23.

Measures the were not met

Governance

- Runanga/Council Hui held (0, target 1) (2022/23 - 0, target 1)
- Mahi Tahi Joint Development Committee meetings (0, target 6) (2022/23 - 0, target 6)
- The percentage of Official Information Requests (OIR) applications completed within 20 working days (93%, target 100%) (2022/23 - 96.25%, target 100%)
- The percentage of Council agenda items of business that are open to the public (84.6%, target 90%) (2022/23 - 87.71%, target 90%).

Roads and Footpaths

- The percentage of the sealed local road network that is resurfaced (3.46%, target 5%) (2022/23 - 3.37%, target 5%)
- The percentage of customer service requests relating to roads and footpaths responded to within service delivery standards (89%, target 95%) (2022/23 - 84%, target 95%).

Water Supply

The extent to which drinking water complies with the drinking water standards for:

- Bacterial compliance - Not fully compliant for the year, target 100% of people on a public supply receive water from a compliant scheme (2022/23 - Not fully compliant for the year, target 100% of people on a public supply receive water from a compliant scheme)
- Protozoal compliance - Not fully compliant for the year, target 100% of people on a public supply receive water from a compliant scheme (2022/23 - Not fully compliant for the year, target 100% of people on a public supply receive water from a compliant scheme)
- The percentage of real water loss from the networked reticulation system. (25%, target 22%) (2022/23 - 22%, target 22%)
- The number of events that cause water not to be available to any connection for more than 8 hours (1, target 0) (2022/23 - 2, target 0)
- The total number of complaints received by the local authority about any of the following: (Expressed per 1,000 connections to the networked reticulation system) (9.88, target 5 (213 complaints in total)) (2022/23 - 8.84, target 5 (188 complaints in total)).
*The performance result for FY2023 has been restated to correctly include all relevant complaints, including those where no work was required by the Council. This has resulted in an increase in 80 complaints in 22/23.

- a) Drinking water clarity (10 complaints, 0.46)
- b) Drinking water taste (28 complaints, 1.30)
- c) Drinking water odour (11 complaints, 0.51)
- d) Drinking water pressure or flow (63 complaints, 2.92)
- e) Continuity of Supply (101 complaints, 4.69)
- f) Council's response to any of these issue (0 complaints).

Stockwater

- The number of water outages exceeding 24 hours in duration (21, target 0) (2022/23 - 23, target 0).

Stormwater Drainage

- Rural Drainage Areas – The percentage of service requests for drain cleaning that are responded to within 5 days (83.56%, target 95%) (2022/23 - 60%, target 95%)
- The percentage of service requests relating to any drainage enquiries that are responded to within 5 working days (84.07%, target 95%) (2022/23 - 63%, target 95%).

Libraries and Museums

- The number of visits per person per annum to the Kaiapoi and Rangiora Libraries based on the District's population (5.39, target 7.5) (2022/23 - 5.4, target 7.5).

Recreation

- Customer satisfaction with sports grounds, as measured by an annual survey of users (66%, target 90%) (2022/23 - 100%, target 90%).

Community Protection

- Environmental Health Services - The percentage of licensed food premises inspected per annum (90.5%, target 100%) (2022/23 - 100%, target 100%)
- Environmental Health Services - The percentage of all other unreasonable noise complaints responded to within 48 hours (70.73%, target 90%) (2022/23 - 84.38%, target 90%)
- Environmental Health Services - The percentage of serious nuisance complaints responded to within 48 hours (70%, target 100%) (2022/23 - 100%, target 100%)
- The percentage of complaints for serious dog attacks responded to within 1 hour (90.91%, target 100%) (2022/23 - 100%, target 100%)
- Building Services - Audit pool barriers every 3 years (229, target 334) (2022/23 - 24, target 334).

Council Controlled Organisations

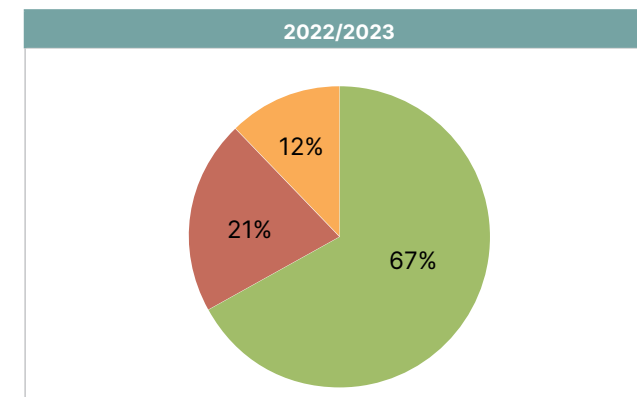
- Business seminars and workshops delivered (10, target 20) (2022/23 - 44, target 20).

Measures that almost achieved target (within 5%)

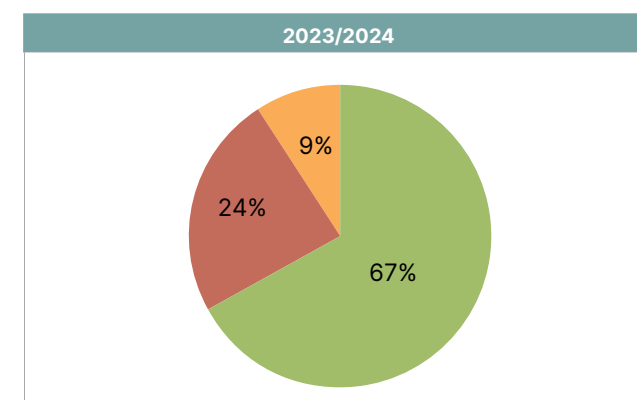
- The percentage of resource consents issued in accordance with the Resource Management Act (RMA) requirements (97.78%, target 100%) (2022/23 - 96.08%, target 100%)
- The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements (97.31%, target 100%) (2022/23 - 81.37%, target 100%)
- The 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. (3.9%, target 0%) (2022/23 - 4.68%, target 0%)

- Customer satisfaction with meeting and performance spaces, as measured by an annual survey of facility users (89%, target 90%) (2022/23 - 94%, target 90%)
- The percentage of calls for wandering stock on roads responded to within 1 hour (87.79%, target 90%) (2022/23 - 82.86%, target 90%)
- The percentage of building consent applications processed within the statutory 20 days (94.92%, target 100%) (2022/23 - 95%, target 100%)
- The percentage of code of compliance certificates issued within the statutory 20 days (96.92%, target 100%) (2022/23 - 78%, target 100%)
- The percentage of Project Information Memoranda (PIM) applications issued in 20 working days (98.98%, target 100%) (2022/23 - 94%, target 100%)
- The percentage of occupancy per annum (93.69%, target 97%) (2022/23 - 97.36%, target 97%)
- Implementation of the Red Zone Regeneration Plan: Recreation and Ecological Linkages (works were completed July 2024) (2022/23 - Not achieved).

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 10 (9% of the total measures) within 5% of the measure being met.



SERVICE DELIVERY

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

Why we do it

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

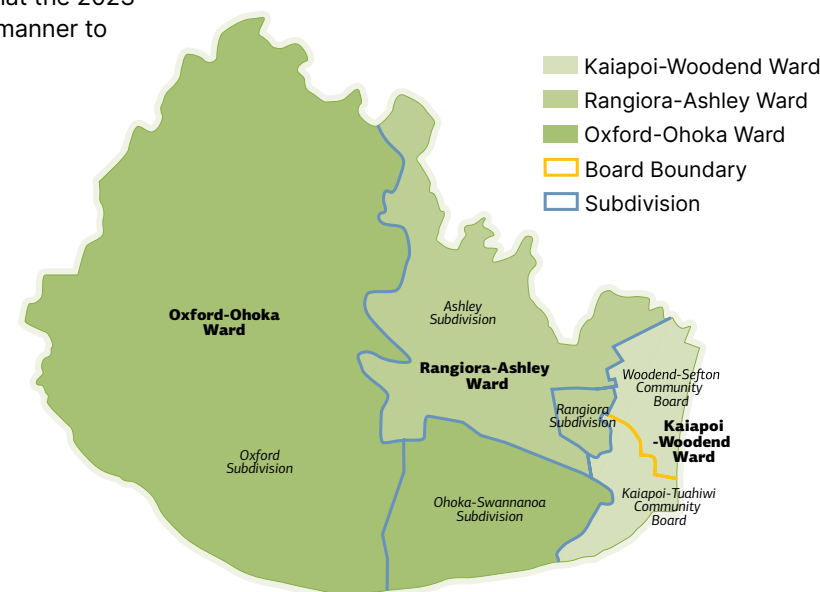
Representation Review – This matter was considered by the Representation Review Working Group, who recommended to the Council that a Representation Review Not be undertaken prior to the 2025 Local Body Elections. The primary reason was that the 2023 Census data was not available in a timely manner to

enable a comprehensive and appropriate Review to be undertaken using the latest population data. The Council resolved at its meeting of 2 July 2024 that no Representation Review would be undertaken in 2024/25.

The Council is required to undertake its next Representation Review ahead of the 2028 Local Body Elections. This work is programmed to occur during 2026/27.

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 (2022-2023)	RESULTS (2023-2024)
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 No meetings were held this year. See Note 1 below.	Achieved Five meetings were held this year.
		Rūnanga/Council Hui held.	Hui held annually.	Not achieved The Hui was not held this year. See Note 1 below.	Not achieved The Hui was not held this year. See Note 1 below.
		Mahi Tahi Joint Development Committee meetings.	6 per annum.	Not achieved No meetings of the Mahi Tahi committee were held this year. See Note 1 below.	Not achieved No meetings of the Mahi Tahi 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 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.

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 (2022-2023)	RESULTS (2023-2024)
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 Local Government Official Information and Meetings Act (LGOIMA) 1987.	The percentage of Official Information Request (OIR) applications completed within 20 working days.	100%	Not achieved 96.25%, 154 of the 160 requests received this year were responded to within 20 days.	Not achieved 92.94%. 237 of the 255 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%, 1,762 LIMs issued (average three days to issue).	Achieved 100%. 2,101 LIMs issued (average four 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 87.71% of Council agenda items of business were open to the public during the year.	Not achieved 84.87% 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 20 June 2023.	Achieved The Long Term Plan was adopted by Council on 25 June 2024.
	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 20 December 2022.	Achieved The 2022-23 Annual Report and Summary were adopted by Council on 17 October 2023.
		The Annual Report and Summary is adopted by Council with an unmodified audit opinion.	Unmodified Opinion issued.	Achieved The Annual Report was adopted on 20 December 2022 with an unmodified opinion.	Achieved The Annual Report and Summary were adopted by Council on 17 October 2023 with an unmodified Audit opinion.

Governance - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,602	2,626	2,323
Targeted Rates	675	680	680
Subsidies and grants for operating purposes	-	-	9
Fees and charges	-	-	14
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	-
TOTAL OPERATING FUNDING	3,292	3,321	3,026
Applications of Operating Funding			
Payments to staff and suppliers	2,728	2,748	2,225
Finance costs	-	-	-
Internal charges and overheads applied	568	576	1,072
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,296	3,324	3,297
SURPLUS (DEFICIT) OF OPERATING FUNDING	(4)	(3)	(271)
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	-	-	-
Increase (decrease) in reserves	(4)	(3)	(271)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	(4)	(3)	(271)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	4	3	271
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 2023/2024 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 commenced 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 (2022-2023)	RESULTS (2023-2024)
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 Resource Management and Local Government Act 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.	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.	Achieved The Waimakariri Growth Model identifies a capacity of 5,940 dwellings. It is noted that this figure does not include potential additional capacity that is subject to the district plan review. The Waimakariri Growth Model can be found on the Council website waimakariri.govt.nz/council/district-development/proposed-district-plan-hearings/hearing-streams/hearing-stream-12
Businesses in the District are diverse, adaptable and growing.			Business: 50ha	Achieved There is 98.87ha 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 Resource Management Act (RMA) requirements.	100%	Achieved 100% All plan changes were responded to within statutory timeframes.	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 Resource Management Act (RMA) requirements.	100%	Not achieved 96.08% 352 of the 366 resource consents received were processed within the timeframe.	Not achieved 97.78% 308 of the 315 resource consents received were processed with the timeframe
	On-going compliance monitoring with consent conditions.	The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.	100%	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.	Not achieved 97.31% 253 of the 260 LUCs received were monitored during the year. Additional resource has been added to this area which has contributed to the improved result.

District Development - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	4,660	5,598	4,410
Targeted Rates	175	180	189
Subsidies and grants for operating purposes	-	-	112
Fees and charges	888	874	1,823
Internal charges and overheads recovered	1,899	1,774	457
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	7,622	8,426	6,991
Applications of Operating Funding			
Payments to staff and suppliers	7,993	7,021	9,828
Finance costs	141	173	208
Internal charges and overheads applied	707	727	423
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	8,841	7,921	10,459
SURPLUS (DEFICIT) OF OPERATING FUNDING	(1,219)	505	(3,468)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,685	-	528
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,685	-	528
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	100	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	366	505	(2,940)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	466	505	(2,940)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	1,219	(505)	3,468
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	Extent	Asset
274	Bridges	19,411	Signs
36	Bus Shelters	385km	Footpaths
26	Bus Stop Seats	50.6km	Shared Paths
5,469	Sumps and Soak Pits	987km	Sealed Road
5,785	Streetlights	592km	Unsealed Road

99.5% of Urban roads and 53.4% of rural roads are sealed.

What we did

The road maintenance and renewal budget is aligned to the NZTA approved budget and is fixed for three years. 2023/24 was the last 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 poor condition / old dish channels, replacement of old footpaths and the resealing of roads. In 2023/24 a total of 2,879m² of footpaths were renewed around the district, 1,254m of dish channel was replaced with new kerb and channel, 34.2km of roads were resurfaced and 2.8km of pavement was reconstructed.

Other notable work included installing a new footpath in Edward Street, installed new pedestrian refuges in Ivory St and West Belt, improvements on Railway Road and installation of a pedestrian crossing near Kaiapoi High School.

Notable major projects included:

Southbrook Schools Pedestrian Safety Improvements

Work included improvements to pedestrian facilities in and around Southbrook School and New Life School, funded through the Transport Choices Programme.

Tram Road and Mandeville Road Gritted Paths

2.7km total length of new gritted footpath was constructed along Tram Road and Mandeville Road, connecting to the existing path which connects to the school, and to the Mandeville Sports Ground. The paths were funded through the Transport Choices Programme.

Waimakariri Gorge Bridge Deck Replacement – led by Selwyn District Council

Replacement of the bridge deck completed in conjunction with Selwyn District Council.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 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.	Achieved There was one fatality and 21 serious injury crashes during the 2023/2024 financial year. This is a decrease of six fatalities and six serious injury crashes on the previous year. It is difficult to discern any particular reasons for the decrease in the number of fatalities and serious injury crashes in the 2023/24 financial year. There are many factors that contribute to road crashes, and it is generally extremely challenging at a local level to determine any discernible patterns or common factors which may have contributed to an increase or decrease (as is the case in the 2023/24 year). Unfortunately one year's decrease does not constitute a trend, therefore Waimakariri District Council, will along with its partners, continue to monitor and address road safety issues through a variety of measures.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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.	• 95% for rural roads.	Achieved 98% The latest roughness survey carried out in March 2023 shows that average roughness of the rural network meets the target.	Achieved 99% The last roughness survey carried out in March 2023 shows the average roughness of the rural network meets the target. The next survey is due in 2025.
			• 75% for urban roads.	Achieved 85% The latest roughness survey carried out in March 2023 shows that average roughness of the urban network meets the target.	Achieved 85% The last roughness survey carried out in March 2023 shows the average roughness of the urban network meets the target. The next survey is due in 2025.

Mandatory Performance Measures

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	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 3.37% 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.	Not achieved 3.46% Inflation costs have impacted the amount of work able to be completed. Additional funding has been requested through the Long Term Plan to allow this target to be met going forward.
	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 98% Council continues to prioritise footpath maintenance and renewals across the network which has resulted in the targets being met.	Achieved 98% The footpath condition across the network continues to be held above the target due to the ongoing renewals programme. Footpath condition ratings are carried out every three years, the next survey is due October 2025.
	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 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.	Not achieved 89% Significant work has been done to ensure service requests are being closed off correctly and there is a focus on meeting the 10 working day target. Resourcing has continued to be a contributing factor, this is being addressed by recruiting to increase capacity.

Roads and Footpaths - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	168
Targeted Rates	13,135	13,620	15,001
Subsidies and grants for operating purposes	3,243	3,371	5,406
Fees and charges	219	224	643
Internal charges and overheads recovered	29	28	62
Local authorities fuel tax, fines, infringement fees, and other receipts	370	380	323
TOTAL OPERATING FUNDING	16,996	17,623	21,603
Applications of Operating Funding			
Payments to staff and suppliers	6,899	7,049	12,313
Finance costs	842	888	1,174
Internal charges and overheads applied	2,826	2,883	3,824
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,567	10,820	17,311
SURPLUS (DEFICIT) OF OPERATING FUNDING	6,429	6,803	4,292
Sources of Capital Funding			
Subsidies and grants for capital expenditure	7,189	5,281	5,562
Development and financial contributions	5,119	5,689	6,026
Increase (decrease) in debt	2,300	294	(1,164)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	14,608	11,264	10,424
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	9,491	4,999	4,268
- to improve the level of service	3,369	1,378	4,128
- to replace existing assets	6,662	6,796	6,542
Increase (decrease) in reserves	1,515	4,894	(222)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	21,037	18,067	14,716
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(6,429)	(6,803)	(4,292)
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

The Council currently provides reticulated water supplies for about 80% of the District's population, from 12 physically distinct schemes, rated as 14 schemes. The on-demand schemes are provided with a common level of service, while restricted and semi-restricted levels of service are scheme specific. All schemes are managed through Activity Management Plans (AMPs) and are operated in accordance with their respective resource consent conditions. The two main types of supplies are on-demand (supplying urban areas) and restricted or semi-restricted (supplying rural and rural-residential areas).

Legislation

The Council as a drinking water supplier has obligations under the Water Services Act (2021) to supply safe drinking water to the community and to comply with the drinking water standards. The water regulator (Taumata Arowai) has issued the Drinking Water Quality Assurance Rules (DWQAR) which sets out the requirements that the Council has to meet to

demonstrate that the drinking water supplied to the community complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022.

This regulation supersedes the New Zealand Drinking Waters Standards 2005.

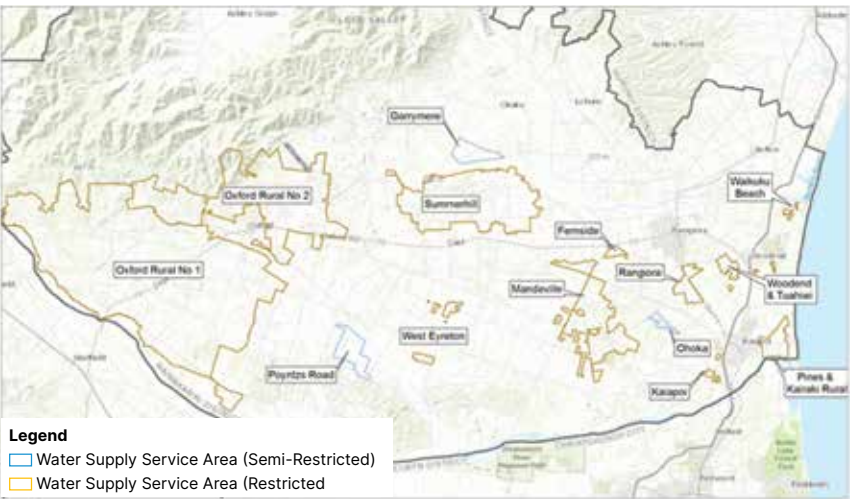
On-demand water schemes

- Cust
- 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



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

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

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

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

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

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

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

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

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

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

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

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

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

Commitment to safe drinking water

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

Stockwater

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

Why we do it

Water

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

Stockwater

To enable livestock farming on dry land.

The assets we look after

Extent	Asset
Water	
1	Intakes
29	Pump Stations and Treatment Plants
59	Reservoirs and Tanks
52	Wells
1,015km	Water Mains
Stockwater	
6,640m	Culverts
1	Intake Tunnel (Browns Rock)
34km	Main Race Channel
796km	Open Water Races
33	Other Structures (Weirs, Gates and Bridges)
1,890m	Siphons
2	Small Takes on the Cust River

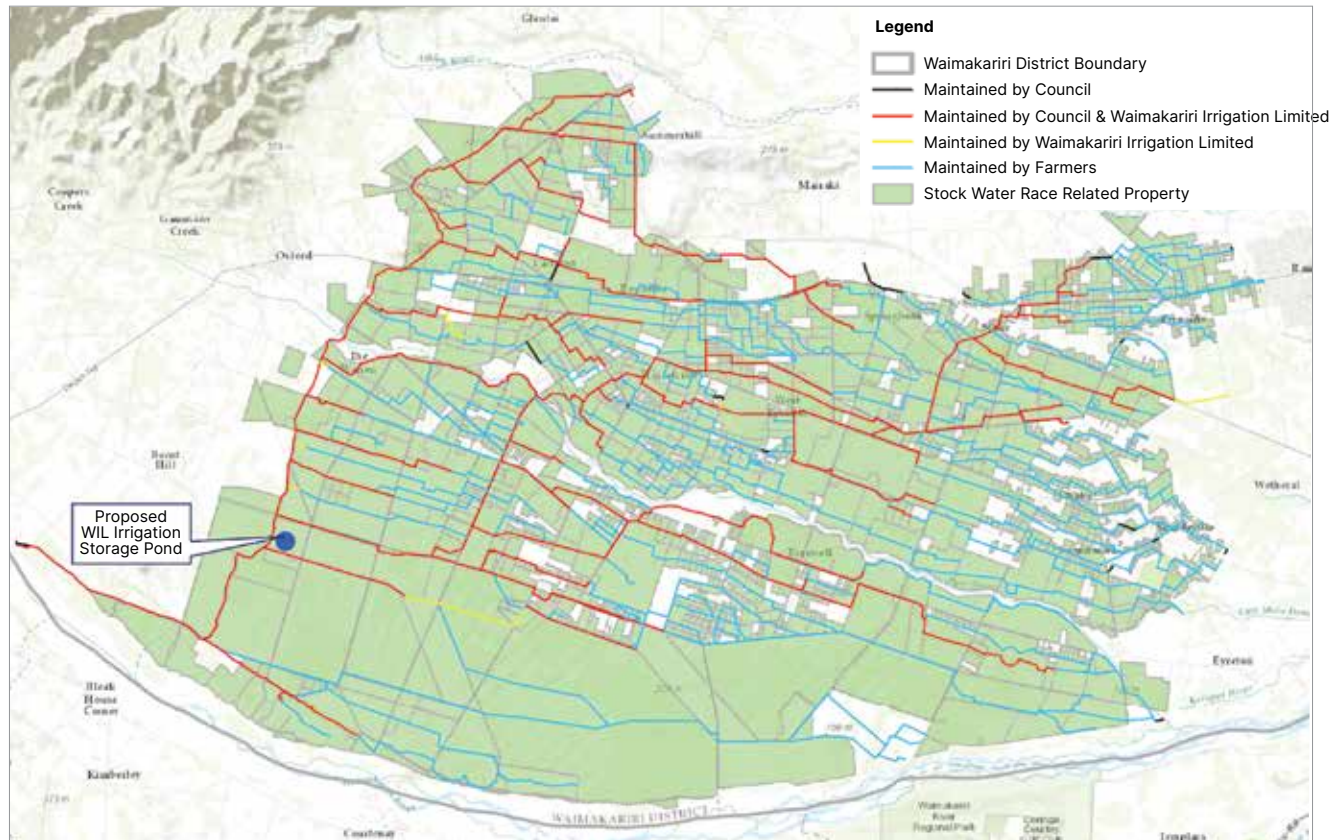
What we did

- Construction of UV treatment plant for Oxford Rural 1 and Woodend-Pegasus was completed.
- Construction of UV treatment plant for Rangiora, Kaiapoi and Oxford Urban/Rural 2 underway and will be completed before end 2024.
- Drilling of new sources to keep up with demand and cater for growth in Oxford, Rangiora and Kaiapoi competed.
- Annual water main renewals programme for various supplies completed.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
There is a safe environment for all.	Safety of Drinking Water All public water supplies comply with Drinking Water Quality Assurance Rules.	The extent to which drinking water complies with the Water Services (Drinking Water Standards for NZ) Regulations 2022.* a) Bacterial compliance. <i>* The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005 (revised 2018).</i> <i>These standards have been superseded by the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and Drinking Water Quality Assurance Rules (DWQAR 2022). For the 2023/24 year, compliance was assessed against parts of the DWQAR and DWS that are equivalent to Parts 4 and 5 of the DWSNZ 2018.</i>	100% of people on a public supply receive water from a compliant scheme.	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 There were no MAV exceedances for E.Coli per the Water Services (Drinking Water Standards for NZ) Regulations 2022 for all Council water supplies in the 2023-2024 compliance period. <i>*Note that not all requirements of the Drinking Water Quality Assurance Rules (DWQAR) were met for bacterial compliance during this period. These mainly relate to issues with insufficient chlorine contact time, data outages and missed samples.</i> <i>* Refer table on Page 33 for explanation on this.</i>

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.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
		<p>b) Protozoal compliance</p> <p><i>*The Non-Financial Performance Measure Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005 (revised 2018).</i></p> <p><i>These standards have been superseded by the Water Services (Drinking Water Standards for NZ) Regulations 2022 (and Drinking Water Quality Assurance Rules (DWQAR 2022)). For the 2023/24 year, compliance was assessed against parts of the DWQAR and DWS that are equivalent to Parts 4 and 5 of the DWSNZ 2018.</i></p>		<p>Not achieved</p> <p>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).</p> <p>See notes below for further information.</p>	<p>Not achieved</p> <p>*Note that not all requirements of the Drinking Water Quality Assurance Rules (DWQAR) were met for protozoal compliance during this period. These mainly relate to UV treatment barrier not being installed yet at some water supplies. There were also minor non-compliances relating to data outages.</p> <p>* Refer table on Page 33 for explanation on this.</p>

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water through leakage.	The percentage of real water loss from the networked reticulation system.	Less than 22%	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.	Not achieved 25% This change, compared to previous years, is due to the variation in the night flow which affects proportionally the losses.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	Fault Response Times All public water supplies are actively maintained to minimise the outage of water.	The median response time to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:		See Note 1 below.	
		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	a) Less than 60 minutes.	Achieved A median of 48.25 minutes was achieved for the year, well below the target of 60 minutes.	Achieved A median of 36.38 minutes
		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	b) Less than 480 minutes.	Achieved A median of 89.4 minutes.	Achieved A median of 104.88 minutes.
		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	c) Less than 36 hours (2,160 minutes).	Achieved A median of 3.3 hours.	Achieved A median of 3.9 hours.
		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.	d) Less than 48 hours (2,880 minutes).	Achieved A median of 5.7 hours.	Achieved A median of 5.35 hours.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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.	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.	Not achieved There was one event this financial year. The outage was caused by an extreme wind event in October 2023.
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 188. This is equivalent to 8.84 complaints per 1,000 connections to the networked reticulation system. The performance result for FY2023 has been restated to correctly include all relevant complaints, including those where no work was required by the Council. This has resulted in an increase in 80 complaints in 22/23.	Not achieved Total number of complaints for the year was 213. This is equivalent to 9.88 complaints per 1,000 connections to the networked reticulation system. The total number includes complaints where no work was required by the Council in the performance result. There are 70 complaints in 23/24 that fall into this category.
		a) Drinking water clarity		17 complaints for year. 0.80 per 1,000 connections.	10 complaints for year. 0.46 per 1,000 connections.
		b) Drinking water taste		27 complaints for year. 1.27 per 1,000 connections	28 complaints for year. 1.30 per 1,000 connections
		c) Drinking water odour		4 complaints for year. 0.19 per 1,000 connections.	11 complaints for year. 0.51 per 1,000 connections.
		d) Drinking water pressure or flow		48 complaints for year. 2.26 per 1,000 connections.	63 complaints for year. 2.92 per 1,000 connections.
		e) Continuity of supply		92 complaints for year. 4.33 per 1,000 connections	101 complaints for year. 4.69 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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	Demand Management All public water supplies are managed to ensure demand does not exceed capacity (PM5).	The average consumption of drinking water based on litres per day per person within the District.	Less than 450 litres.	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).	Achieved 395.16 L/person/day The consumption of drinking water is seasonal, with hotter months normally having a higher demand than cooler months. Consumption is also affected by rainfall patterns.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 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.	Not achieved There were 21 outages exceeding 24 hours this year. The outages were related to debris blockages following significant rain fall in July 2023, high winds in October 2023, water races needing attention but unwilling owners and customer sump lids.
		The percentage of service requests responded to within 48 hours.	95%	Achieved 98.85% 429 of the 434 service requests received this year were responded to within 48 hours.	Achieved 98.70% 457 of the 463 service requests received this year were responded to with 48 hours.

Water Supply - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	29	29	130
Targeted Rates	10,215	10,672	11,691
Subsidies and grants for operating purposes	-	-	285
Fees and charges	120	123	272
Internal charges and overheads recovered	48	57	385
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	10,412	10,881	12,763
Applications of Operating Funding			
Payments to staff and suppliers	5,940	6,256	7,867
Finance costs	563	537	1,105
Internal charges and overheads applied	1,005	1,046	1,201
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,508	7,839	10,173
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,904	3,042	2,590
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	2,677	2,081	3,000
Increase (decrease) in debt	(1,061)	4,417	3,483
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,616	6,498	6,483
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	502	2,321	1,928
- to improve the level of service	1,276	3,984	7,745
- to replace existing assets	1,656	1,817	3,028
Increase (decrease) in reserves	1,086	1,418	(3,629)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	4,520	9,539	9,073
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(2,904)	(3,042)	(2,590)
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 a number of sub-schemes as listed below:

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

What we did

- Rangiora wastewater network upgrade to address overflows and cater for growth – completion of stages 6 & 8
- Rangiora septage disposal facility – design completion
- Planting at Woodend Wastewater Treatment Plant

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 0.45 There were eight dry weather overflows this year, these were predominantly caused by pipe blockages from wet wipes.	Achieved 0.27 There were five dry weather overflows this year, these were mainly caused by blockages in the network.
	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.
	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%	Not achieved 4.68% This result has been updated since the report was prepared last year. Previous reporting was based on provisional results.	Not achieved 3.9% Note that full compliance with all environmental limits for all consents held was achieved. Non-compliances recorded were considered low risk non-compliance under the MfE guidelines, i.e. "carries a low risk of adverse environmental effects or is technical in nature". Note that this is just a provisional assessment and we are waiting on outcome of Environment Canterbury's assessment.

Mandatory Performance Measures

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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.	The median response time from receipt of notification to time that service personnel reach site was 60 minutes.	The median response time from receipt of notification to time that service personnel reach site was 57 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.	The median response time from receipt of notification to resolution of the problem was 198 minutes.	The median response time from receipt of notification to resolution of the problem was 191 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. Complaints for these activities where no work was required by council have not been included in the reported result.	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.	Achieved Total number of complaints for the year was 67. This is equivalent to 3.68 complaints per 1,000 connections to the sewerage system.
		a) Sewerage odour		No complaints received.	One complaint received which is equivalent to 0.05 per 1,000 connections.
		b) Sewerage system faults		24 complaints which is equivalent to 1.32 per 1,000 connections.	18 complaints which is equivalent to 0.27 per 1,000 connections.
		c) Sewerage system blockages; and		50 complaints which is equivalent to 2.75 per 1,000 connections.	48 complaints which is equivalent to 0.55 per 1,000 connections.
		d) Response to issues with the sewerage system.		No complaints received.	No complaints received.

Mandatory Performance Measures

Wastewater - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	13	11	123
Targeted Rates	10,600	11,077	11,086
Subsidies and grants for operating purposes	-	-	-
Fees and charges	488	506	193
Internal charges and overheads recovered	29	33	1,258
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	11,130	11,627	12,660
Applications of Operating Funding			
Payments to staff and suppliers	6,148	6,167	6,492
Finance costs	615	542	896
Internal charges and overheads applied	1,191	1,207	1,295
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,954	7,916	8,684
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,176	3,711	3,976
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	456
Development and financial contributions	5,183	3,925	4,750
Increase (decrease) in debt	(3,088)	(2,679)	(7,207)
Gross proceeds from sale of assets	-	-	827
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	2,095	1,246	(1,174)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	82	109	2,045
- to improve the level of service	1,111	632	1,248
- to replace existing assets	529	1,487	924
Increase (decrease) in reserves	3,549	2,729	(1,415)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	5,271	4,957	2,802
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,176)	(3,711)	(3,976)
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
13	Stormwater Pump Stations
8	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.
- Network discharge consents for five urban stormwater schemes under the Land and Water Regional Plan are active.
- Continue to implement stormwater capacity upgrades and flood mitigation works in Kaiapoi, Rangiora and surrounding rural areas.
- Box Drain improvement works in Woodend/Kaipoi have progressed and now in the concept design phase.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 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.	Not achieved 84% 122 of the 146 service requests for the year were responded to within 5 working days. The July 2023 floods caused a backlog.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	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.

Mandatory Performance Measures

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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. Complaints for these activities where no work was required by council have not been included in the reported result.	Achieved 3.2 complaints per 1,000 connections. There were 57 complaints this year relating to the performance of the stormwater system.	Achieved 1.0 complaint per 1,000 connections. There were 18 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 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.	Not achieved 84% 153 of the 182 service requests relating to the drainage system received this year were responded to within 5 working days. The July 2023 floods caused a backlog. The total number excludes complaints that the Council considers without foundation in the performance result.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	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.	Not achieved No meetings have been scheduled with the Rūnanga this year for the Drainage team to attend. See Note 1 below.	Achieved The drainage team attended all the Runanga meetings held this year.
		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 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	841	845	1,003
Targeted Rates	5,157	5,536	5,757
Subsidies and grants for operating purposes	-	-	467
Fees and charges	23	23	24
Internal charges and overheads recovered	47	55	483
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	6,068	6,459	7,734
Applications of Operating Funding			
Payments to staff and suppliers	2,859	2,963	5,481
Finance costs	883	910	1,646
Internal charges and overheads applied	535	565	669
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,277	4,438	7,796
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,791	2,021	(63)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	1,725	-	228
Development and financial contributions	943	1,189	1,122
Increase (decrease) in debt	1,616	1,000	5,000
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	813
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,284	2,189	7,163
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	374	-	1,864
- to improve the level of service	4,366	2,084	7,132
- to replace existing assets	-	-	274
Increase (decrease) in reserves	1,335	2,125	(2,169)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	6,075	4,209	7,101
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,791)	(2,021)	63
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
6.1km	Fencing
10	Gates
18,800m²	Hardstand Areas
2	Hazardous Waste Storage Facilities
5,132m²	Landscaping
2	Transfer Stations
2.3km	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

This year, three high-level layout plans were developed for the Southbrook resource recovery park and transfer station upgrades, and the Council approved one of these as the preferred option. A concept plan has been prepared to inform the design stage of these two projects, and the LTP 2024-34 budgets were amended to reflect the estimated construction costs. The design work will be procured and begin in the 2024/25 financial year.

The district’s Waste Assessment has been completed within legislated time-frames, and the 2018 Waste Management & Minimisation Plan (WMMP) was

reviewed as part of that process. Council has directed staff to prepare a draft new WMMP in 2024 to reflect the changes in the over-arching legislation and regulations that relate to waste minimisation and emissions reduction and in Te rautaki para, the new Aotearoa New Zealand Waste Strategy. The draft WMMP will set out the Council’s potential waste minimisation activities and landfill diversion and waste minimisation targets for the next 30 years. Once the draft is finalised we propose to consult on this strategic document in early 2025.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
Core utility services are sustainable, low emissions, resilient, affordable; and provided in a timely manner.	Transfer facilities open to the public on the following scheduled hours:				
	<ul style="list-style-type: none"> Southbrook Resource Recovery Park for 56 hours per week. 	Southbrook Resource Recovery Park is open at least 360 days of the financial year.	100%	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.	Achieved 100% There was one unplanned closure this year of approximately 1 hour due to a fire in a rubbish pod that resulted in the entire site being closed to the public until FENZ extinguished it.
	<ul style="list-style-type: none"> Oxford Transfer Station for 8.5 hours per week. 	Oxford Transfer Station is open at least 90 days per calendar year.	100%	Achieved 100% There were no unscheduled closures at Oxford transfer station this financial year.	Achieved 100% There were no unscheduled closures at Oxford transfer station this financial year.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	Providing a kerbside waste and recycling collection service.	Kerbside collection service provided as scheduled.	99%	Achieved 99.24% 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.	Achieved 99.12 The average number of bins in service during the year (per collection frequency) was: 21,219 recycling bins, 16,429 rubbish bins, and 13,649 organics bins. 725 Kerbside Collection General service requests were received, of which 679 were related to missed collections including partial empties, rejected bags and rejected bins. Out of the total 679 requests logged about missed collections, 305 were non-compliant (i.e. out late, wrong week, reject bag or bin, etc.); and 368 resulted in contractor returning to collect and six (1%) were determined not to have been collected. Over the year an average of 71% of recycling bins, 72% of rubbish bins, and 67% of organics bins, and an estimated 918 bags, were placed at kerbside each week.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 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. During the year 256.2kg/capita was landfilled, this is 6.2kg/capita (2.4%) below 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. 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>	<p>Achieved The Landfill Reduction targets were achieved in this year. The total Landfill Reduction Target in 23/24 was 257.1kg/capita (c.f. the 294.0kg/capita baseline in the WMMP), with a target of 64.3kg/capita/quarter. During the year 224.7kg/capita has been land-filled, this is 32.4kg/capita (12.6%) below the target. These figures are based only on the waste handled by Council through its two solid waste transfer facilities, and excludes any land-filled waste from other privately owned facilities in the District. The per capita values are calculated using the June 2023 population estimates of 69,000.</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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
	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.	Increase in annual per capita quantity of materials diverted from landfill.	Increase from 170kg per capita to 228kg per capita by 2027/28.	<p>Achieved</p> <p>The target for increased diversion from landfill has been met this year.</p> <p>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. Anecdotally 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>	<p>Achieved</p> <p>The Diversion Increase Target from landfill has been met this year. The target in 23/24 was 206.9kg/capita (c.f. 170.0kg/capita in the WMMP baseline), and the quarterly target is 51.7kg/capita/quarter. During the year 215.1kg/capita has been diverted, which is 8.2kg/capita (4.0%) above the target of 206.9kg/capita. These figures are based only on the handled by waste Council through its two solid waste transfer facilities, and excludes any diverted waste from other privately owned facilities in the District. The per-capita values are based on the June 2023 population estimates of 69,000.</p>

Solid Waste - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,048	1,049	947
Targeted Rates	4,610	4,928	5,379
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,418	6,216	5,787
Internal charges and overheads recovered	4	4	260
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	11,080	12,197	12,373
Applications of Operating Funding			
Payments to staff and suppliers	9,748	10,448	10,472
Finance costs	33	68	46
Internal charges and overheads applied	840	905	951
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	10,621	11,421	11,469
SURPLUS (DEFICIT) OF OPERATING FUNDING	459	776	904
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	1,516	250	(61)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,516	250	(61)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	1,692	356	43
- to improve the level of service	-	-	262
- to replace existing assets	205	69	118
Increase (decrease) in reserves	78	601	419
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,975	1,026	843
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(459)	(776)	(904)
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
73,995	Electronic Resources
126,147	Library Collections/Items
347.5m²	Oxford Library and Service Centre
1,892m²	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m²	Trevor Inch Memorial Library Rangiora: Chamber Gallery

What we did

A complete refresh of our Radio Frequency Identification (RFID) technology resulted in the addition of digital SmartShelves at Rangiora and Oxford libraries and new book-issuing kiosks. These technologies have been well-received by the community, making it quicker and easier to issue and return items.

Our physical and digital collections are really firing, with an increase of 27,328 issues in children and young adult and 33,618 in adult. This is testament to the incredible work of our selectors, social media team, and our wider team of book lovers. Ultimately, it’s about understanding our communities, and this result demonstrates our collective effort to consistently provide the best content for our membership.

Events and programmes attendance has increased by 7660 individual attendees – a huge achievement and reflective of the breadth and depth of our community connections. Our libraries accommodated 949 individual events and programmes compared with 450 in 2021/2022.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
LIBRARY SERVICES					
People have wide-ranging opportunities for learning and being informed.	Providing library facilities in Rangiora, Kaiapoi and Oxford; quality resources and information, and a range of programmes and events.	The number of visits per annum to the Kaiapoi and Rangiora Libraries based on the District's population.	Minimum average of 7.5 visits per person per annum.	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.	Not Achieved An average of 5.39 visits per person per annum (against an adjusted population of 69,000).
		The number of visits per annum to the Libraries website based on the District's population.	Minimum of 1 visit per annum.	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.	Achieved An average of 2.25 visits per person per annum (against an adjusted population of 69,000).
		Customer satisfaction with library services as measured by an annual survey of library users.	At least 90%.	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.	Achieved 90% The survey was undertaken in October 2023.

Libraries and Museums - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	62
Targeted Rates	5,011	5,279	5,418
Subsidies and grants for operating purposes	-	-	70
Fees and charges	135	137	46
Internal charges and overheads recovered	1	-	66
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	5,147	5,416	5,663
Applications of Operating Funding			
Payments to staff and suppliers	5,127	6,178	5,779
Finance costs	10	28	15
Internal charges and overheads applied	340	377	516
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	5,477	6,583	6,311
SURPLUS (DEFICIT) OF OPERATING FUNDING	(330)	(1,167)	(648)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	800	1,852	102
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	800	1,852	102
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	1
- to replace existing assets	492	522	488
Increase (decrease) in reserves	(22)	163	(1,034)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	470	685	(545)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	330	1,167	648
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.

Council also provides four campgrounds.

Aquatic facilities

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

Why we do it

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

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

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

The assets we look after

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

What we did

- Completed playground installations at Woodlands Estate and Townsend Fields. Both of these assets will be catering for the newly established communities they reside within.
- Pines Beach Domain playground was relocated to a drier and higher area of the reserve. In previous years the former playground location was being flooded and not available for the community to use. Moving the playground will mitigate this to an extent, noting we are seeing more regular flooding in some of our coastal domains.
- Raised platforms have been installed at both Waikuku and Pegasus Beach. The platforms allow for a variety of people to have a great vista overlooking the picturesque coastline.
- The Natural Environment Strategy was submitted to Council and approved. This provides a vision and objectives for how Waimakariri District Council will manage its natural environmental areas into the future.
- Maria Andrews had a toilet/changing room installed and an upgraded car park. This was in support of the great use the park gets by local juniors playing football.
- A new trailer to support Surf Life Saving New Zealand was purchased for use at Pegasus Beach. This trailer supports surf life saving supplying life guards at Pegasus Beach and ensuring there is a presence there over the increasingly busy summer period.
- Kaiapoi hub continues to progress, with ground works occurring for car parking, groups getting leases and lawn assets being developed for croquet.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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%	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%.	Not achieved 89%
	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%	Achieved 100%. Our Community Facilities were not closed during the year giving 100% availability of the facilities during this period.	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% One survey was completed this financial year.	Not achieved 66% Three surveys were completed this year, two were satisfied with the sports grounds.
		The number of hectares of parkland per 1,000 residents.	8ha	Achieved 15.93ha per 1,000 residents.	Achieved 13.12ha 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 1.29ha 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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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.	Achieved 94.5% The first survey had a result of 94% and the second was 95%.	Achieved 97.75% The first survey result was 96% and the second was 97%.

Recreation - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	950	983	1,153
Targeted Rates	15,029	15,952	16,924
Subsidies and grants for operating purposes	-	-	130
Fees and charges	2,787	2,903	2,786
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	18,765	19,838	20,993
Applications of Operating Funding			
Payments to staff and suppliers	12,257	12,857	15,149
Finance costs	1,450	1,470	2,325
Internal charges and overheads applied	1,765	1,847	2,283
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	15,472	16,174	19,757
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,293	3,664	1,236
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	135
Development and financial contributions	3,388	3,149	1,913
Increase (decrease) in debt	821	1,335	2,935
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	792
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	4,209	4,484	5,775
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	3,753	3,781	5,181
- to improve the level of service	830	1,396	2,137
- to replace existing assets	1,904	1,670	2,759
Increase (decrease) in reserves	1,015	1,301	(3,066)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	7,502	8,148	7,011
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(3,293)	(3,664)	(1,236)
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

Extent	Asset
9	Cemeteries

Animal control

Extent	Asset
1	Dog shelter
1	Stock shelter

Building

There are no significant assets for this activity.

What we did

Emergency management

- Continued focus on strengthening community resilience through creation of Community Emergency Hubs and educating our community on major risks within our district.
- Continuing to prepare for a major rupture of the Alpine Fault.
- Continuous building of capability and capacity to lead response and recovery functions, to disasters in our district.

Environmental health services

Alcohol, food and health services are now functioning well after bringing the services in-house in October 2023.

All other compliance functions have been reviewed and are working well with 2955 complaints received by ESU (not Animal Control) all resolved in a timely manner.

Afterhours hours noise complaints have increased. However, the service was reviewed and enhanced to provide improved outcomes for the community.

Animal control

Maintenance of the dog shelter complex has been completed with all buildings watertight and the dog shelter now providing a warm environment to keep dogs warm and safe until reunited with their owners or re-homed. Animal Control received 1,866 complaints, which were all resolved. The Environmental Services Unit provides a 24/7 service for Animal Control and the after-hours service was reviewed and enhanced to improve outcomes for the community.

Building

Building Consent Authorities (BCA) accreditation was renewed July 21 and remains valid until June 2025.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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.	Achieved Training is occurring in accordance with the current Training Calendar.	Achieved Training was delivered in accordance with the schedule of Emergency Operations Centre and the schedule of training for volunteers.
	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.	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.	Achieved Community engagements has mainly been based on the establishment of Community Emergency Hubs to meet a range of hazards in specific communities. Compass FM scheduled sessions on a range of hazards, mitigation and readiness messages.
ENVIRONMENTAL HEALTH SERVICES					
There is a safe environment for all.	Food premises are verified in accordance with the guidelines set down by the Food Act 2014.	The percentage of licensed premises inspected per annum.	100%	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.	Not achieved 90.5% During the year 117 registered businesses were inspected. Due to cancellations and the fact that businesses are registered six weeks before their first verification is required, not all inspections are completed in the year.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 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.	Achieved All 127 licensed premises were inspected this year. There were 239 inspections throughout the year with some businesses inspected multiple times for various reasons. In August 2023, Council brought the food and health work back in-house and added additional resource to this area which has contributed to the positive result.
	Provision of compliance service to enforce noise complaints in accordance with S326 of the Resource Management Act (RMA).	The percentage of excessive noise complaints responded to within two hours.	90%	Achieved 90.11%. 583 of the 647 complaints were responded to within two hours.	Achieved 93.88%. 690 of the 735 complaints were responded to within two hours.
		The percentage of all other unreasonable noise complaints responded to within 48 hours.	90%	Not achieved 84.38%. There were 32 complaints during the financial year, 27 were responded to within 48 hours.	Not achieved 70.73%. There were 41 complaints during the year, 29 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 were nine serious nuisance complaint during the year and that was responded to within 48 hours.	Not achieved 70%. There were 10 serious nuisance complaints during the year, 7 were responded to within 48 hours.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
ANIMAL CONTROL					
There is a safe environment for all.	Response to wandering stock in accordance with the Impounding Act 1955.	The percentage of calls for wandering stock on roads responded to within one hour.	90%	Not achieved 82.86%. 87 of the 105 calls were responded to within an hour.	Not achieved 87.79%. 115 of the 131 calls were responded to within one 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 one hour.	100%	Achieved 22/22. 100% complaints responded to within one hour.	Not achieved 30/33. 90.91% complaints were responded to within one hour. The three incidents that did not meet target were responded to within two hours.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 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.	Not achieved 94.92% 1,795 of the 1,891 consent applications received were processed within the statutory 20 days. The average was 11 days.
		The percentage of code of compliance certificates issued within the statutory 20 days.	100%	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.	Not achieved 96.92% 1,416 of the 1,461 Code Compliance Certificates received during the year were granted within the statutory requirement of 20 days. The average was 8 working days. Performance has improved over the year with the return to work of an experienced staff member. The lift in performance has come about by returning staff, improved systems, training and dedicated administration support.
		Maintain Building Consent Authority accreditation.	Accreditation maintained.	Achieved Accreditation was valid until June 2023. IANZ audit took place 29 May to 1 June 2023.	Achieved Accreditation valid to June 2025.

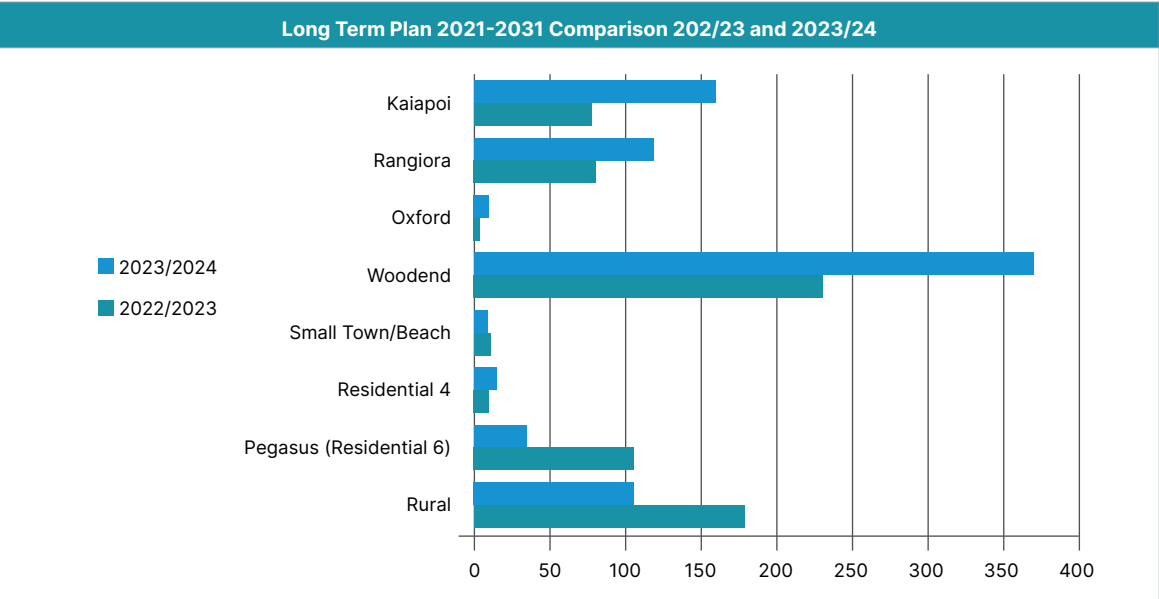
Community Protection - measuring performance (cont)

COMMUNITY OUTCOME <i>That this activity contributes to</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
There is a safe environment for all.		The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.	100%	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.	Not achieved 98.98% 971 of the 981 PIMs and Compliance Checks received during the year were issued within 20 working days
		Audit 25% of premises for building warrants of fitness annually.	No less than 25%.	Achieved 100% 109 BWOF audits were conducted over the financial year.	Achieved 100% 125 BWOF audits were conducted during the year.
	Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the Building Act 2004.	Audit pool barriers every three years.	No less than 33%.	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.	Not achieved 23% 229 inspections Pool inspections are now taking place over the entire year and not just in the summer months. Older jobs are given priority.

Building Consents Issued for new dwellings

	July - September 2023	October - December 2023	January - March 2024	April - June 2024	Total for year ending 30 June 2024
	Number Issued				
Kaiapoi	61	33	33	33	160
Rangiora	13	38	31	37	119
Oxford	1	2	5	2	10
Woodend	107	117	75	71	370
Small Town/Beach	3	3	0	3	9
Residential 4	4	3	3	5	15
Pegasus (Residential 6)	10	8	6	11	35
Rural	21	22	29	34	106
Total	220	226	182	196	824

New Dwelling Consents Issued Annually



Community Protection - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,256	2,275	2,020
Targeted Rates	49	50	63
Subsidies and grants for operating purposes	-	-	-
Fees and charges	5,946	6,294	7,581
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	8,251	8,619	9,664
Applications of Operating Funding			
Payments to staff and suppliers	7,230	7,343	8,576
Finance costs	9	8	10
Internal charges and overheads applied	608	618	1,180
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,847	7,969	9,766
SURPLUS (DEFICIT) OF OPERATING FUNDING	404	650	(102)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(26)	224	(41)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(26)	224	(41)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	19	269	48
- to replace existing assets	111	12	31
Increase (decrease) in reserves	248	593	(222)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	378	874	(143)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(404)	(650)	102
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.

Council also provides housing for the elderly.

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 one 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.

Council 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
112	Pensioner Units

What we did

A review of the Community Development Strategy

- Led a comprehensive engagement to ascertain key issues and opportunities affecting quality of life for local residents. The draft strategy will be presented to the community for consultation in November/ December 2024.

Facilitating the social recovery from the evolving impact of Covid-19, climate change events and economic recession on our District, including:

- Food Security: Staff have continued to support Food Secure North Canterbury with funding acquisition, promotion and planning.
- The development of the Kaiapoi Community Hub: Staff have continued to support potential tenants with funding acquisition and advice around relocating to the Hub site.
- A well-marketed and accessible community support information website: Next Steps website (nextsteps.org.nz) is online and staff continue to support its operation and promotion.
- A mobile support hub for communities in crisis: The mobile support hub is now ‘on road’, branded and utilised by our community partners for outreach and information.

Facilitation of the development of a local arts strategy

- The strategy, Ngā toi o Waimakariri – Waimakariri Arts Strategy was launched in May and a facilitator has been employed to guide its implementation.

Support and facilitation of a community-led approach to local provision of emergency and transitional housing

- The Community Team Manager has active involvement in a partnership between Social Services Waimakariri, Ministry of Social Development and Council that has brought together documentation detailing the extent of local need and the issues in addressing those. Current focus is on Transitional Housing for youth, moving into adulthood without whanau support or adequate lifeskills. The group are progressing investigations into viable options for the Waimakariri District

Continued facilitation of a collaborative approach to youth unemployment through Mayor's Taskforce for Jobs and Youth Futures North Canterbury

- Mayor's Taskforce for Jobs exceeded its contracted outcomes and linked around 100 local young people into work-readiness support and/or some form of employment. A large-scale youth Employment Expo attracted over 1200 young people and their families to over 70 exhibits with advice from education providers and local employers from a broad range of sectors. A social media campaign and website was developed to facilitate continued promotion of the Youth Futures Programme.

Continued delivery of action plans for youth development, alcohol and drug harm, suicide prevention and relationship violence

- Staff continued to facilitate a range of steering groups and working groups to action key, community-identified priorities in these areas, in line with community priorities. The breadth of this work is documented in the Waimakariri District Council Community Team 'Year in Review' report, which is produced annually and can be viewed on the Waimakariri District Council website.

Continued local provision of capability building support, ensuring the resilience and sustainability of local community groups and organisations

- Staff continued to facilitate delivery of the 'On Track' series of capability building workshops for local community groups and organisations, covering governance, Health and Safety, managing volunteers funding, marketing and promotion, finance, charitable trusts and incorporated societies. These are well subscribed and have resulted in staff providing targeted support to organisations struggling with governance and/or the acquisition of adequate funding to ensure their sustainability. Outcomes have been successful.

Mid-life renewal/renovations to 7 'Housing for the Elderly' housing units were completed to make them fit-for-purpose for another 40-50 years and another 4 refurbishments are in progress. Planning and delivery of carparking and site infrastructure works were completed.

Developed and had approved a new Housing Policy.

Applied for and obtained a grant of \$4.6 million from the Department Housing and Urban Development to support the development of new housing for the Elderly.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 This was achieved through Local Community Networking Forums, Social Services Waimakariri meetings, Waimakariri Health Advisory Group, Waimakariri Access Group and Youth Council meetings.	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 Information is disseminated via Facebook pages, Council website, Chatter newsletter, Youth Council Instagram pages, Community Notices and local newspapers.	Achieved Information is disseminated via Facebook pages, Council website, Chatter Newsletter, local newspapers and Compass FM
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 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	792	816	861
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	223	229	292
Fees and charges	1,149	1,217	1,154
Internal charges and overheads recovered	4	3	7
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	2,168	2,265	2,314
Applications of Operating Funding			
Payments to staff and suppliers	1,606	1,644	1,944
Finance costs	106	104	152
Internal charges and overheads applied	164	167	280
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,876	1,915	2,376
SURPLUS (DEFICIT) OF OPERATING FUNDING	292	350	(62)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(126)	(135)	(135)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(126)	(135)	(135)
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	41
- to replace existing assets	431	442	651
Increase (decrease) in reserves	(265)	(227)	(889)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	166	215	(197)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(292)	(350)	62
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.

The assets we look after

Extent	Asset
600ha	Forestry Land
91	Individual Rangiora Airfield Licences
408	Leases/Licences of Council Property
3	Rental Houses
3	Offices/Service Centres (8 buildings)
3	Mixed Use Business Areas (Kaiapoi)

What we did

The review of Council’s property holdings resulted in the sale of a further five properties totalling \$2.215m. Another three properties are being actively marketed for sale. The acquisition of six sites (or part sites) and five easements totalling \$1.505m. A further 30 properties have active land dealings in progress.

A number of lease templates have been finalised including a new long term ground lease for the Airfield. An additional office lease and fitout has been negotiated in support of the project team focused on the new corporate enterprise system.

Harvesting, clearing and replanting a significant area in radiata pine lost as a result of the November 2022 Pegasus beach fire, while progressing the insurance claim.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 97.36% 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.	Not achieved 93.69% 32 units have been identified as not meeting the Health Homes compliance by 1 July 2025. The work required to make these units compliant plus asbestos being found in the ceiling of other units has contributed to the lower tenancy rate this year.
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 83% 36 service requests were received during the year, of which 30 were responded to within 24 hours.	Achieved 100% All 33 service requests received during the year were responded to within 24 hours. Additional resource was added and increased focus on closing jobs in a timely manner has resulted in an improved result on last year.

Property Management - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	32	-	11
Fees and charges	-	-	-
Internal charges and overheads recovered	2,090	2,139	2,956
Local authorities fuel tax, fines, infringement fees, and other receipts	484	330	798
TOTAL OPERATING FUNDING	2,606	2,469	3,765
Applications of Operating Funding			
Payments to staff and suppliers	2,068	2,055	2,439
Finance costs	119	114	155
Internal charges and overheads applied	78	77	477
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,265	2,246	3,072
SURPLUS (DEFICIT) OF OPERATING FUNDING	341	223	693
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(174)	(179)	14,129
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(174)	(179)	14,129
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	41	24	337
- to replace existing assets	91	47	121
Increase (decrease) in reserves	35	(27)	14,364
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	167	44	14,822
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(341)	(223)	(693)
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 Waimakariri Residential Red Zone Recovery Plan which was approved December 2016. The Council also has a programme of earthquake recovery projects around the Kaiapoi Riverbanks.

Why we do it

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

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

The assets we look after

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

What we did

Planned works under the Regeneration Implementation Plan/programme that were completed in the year as planned included:

- Construction of the Kaiapoi Community Hub shared central infrastructure, and the new Croquet lawns (currently in the grow-in period).
- Stage III of the Huria Reserve Heritage and Mahinga kai development (via Te Kōhaka o Tūhaitara Trust), which focused on entrance ways, fencing, and further planting.

Works also commenced on the final Recreation and Ecological Linkages in Kaiapoi South – these works carried over into and will be completed early on in the new 2024/25 financial year.

Car and Boat Trailer parking works were deferred at the request of the Community Board, for affordability reasons.

Under the Earthquake Recovery programme of works:

- Kaiapoi Town Centre recovery works budgets were largely assigned to future Williams Street Bridge balustrade upgrade project and deferred to later years, with some used for Kaiapoi South mixed-use business area planning, and the balance assigned to final Charles St footpath and kerb works in 2024/25.
- Rangiora Town Centre (north of High) works progressing around ongoing land acquisition costs and Councils share of the Hunnibel Lane project (ongoing physical works into early 2024/25).
- Concept design ongoing for Murphy Park Watersports Access area / rowing precinct
- Feldwick Stormwater Management area project budget was deferred to future years.

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 Design currently on hold on The Oaks linkage, and Courtenay linkage - will carry over to 2023/24 year.	Not achieved Construction works underway on The Oaks linkage, and Courtney linkage. Works were completed July 2024.
		2018/24: Heritage and Mahinga Kai.	100%	Achieved Co-governance setup and lease granted. Stage II landscaping and planting completed. The project is due for completion in the next financial year.	Achieved Planned works for the financial year were completed and on budget.

Earthquake Recovery and Regeneration - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	3,108	3,808	3,335
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	178	-
TOTAL OPERATING FUNDING	3,108	3,986	3,335
Applications of Operating Funding			
Payments to staff and suppliers	223	227	283
Finance costs	1,481	1,461	2,719
Internal charges and overheads applied	30	31	32
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	1,734	1,718	3,034
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,374	2,268	301
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	45
Development and financial contributions	-	-	-
Increase (decrease) in debt	703	(2,473)	2,431
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	703	(2,473)	2,476
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	337	760	1,499
- to replace existing assets	858	-	292
Increase (decrease) in reserves	882	(965)	986
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	2,077	(205)	2,777
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,374)	(2,268)	(301)
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.

INTERNAL COUNCIL SERVICES

Support Services

Internal support and administration functions assist Council in its delivery of significant activities and services. The cost of all support services (overheads) is allocated to each of the Council's significant activities on a cost basis. Support services include; Chief executive's department, finance, information services, information management, asset information management, service centres and organisational development and human resources. Internal Council Services also cover the Council's corporate revenue, including dividends and interest.

Council collects rates on behalf of the Canterbury Regional Council (Environment Canterbury) which in turn pays us a fee and a portion of the rating valuation cost. The revenue received is used to offset the cost of running our rates department.

Internal Council Services - Funding Impact Statement for the year ended 30 June 2024

	2023 Long Term Plan	2024 Long Term Plan	2024 Actual
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	193
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	28
Fees and charges	705	726	909
Internal charges and overheads recovered	70	69	1,570
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	775	795	2,700
Applications of Operating Funding			
Payments to staff and suppliers	9,941	9,944	13,783
Finance costs	292	327	362
Internal charges and overheads applied	(10,657)	(11,026)	(10,702)
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	(424)	(755)	3,443
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,199	1,550	(743)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	57	40	88
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	57	40	88
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	1,393	862	126
- to replace existing assets	162	112	403
Increase (decrease) in reserves	(299)	616	(1,184)
Increase (decrease) in investments	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,256	1,590	(655)
SURPLUS (DEFICIT) OF CAPITAL FUNDING	(1,199)	(1,550)	743
FUNDING BALANCE	-	-	-

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 year to assist with and support administration of the Trust.

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

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
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 Six new biota nodes have been established this year. Several other sites have been prepared for future establishment.	Achieved Nine new biota nodes were established this year.
		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 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.	Achieved 33km of trails have been maintained this year.
		Develop and implement environmental education modules through engaging and retaining learning institutions.	At least five institutions per annum.	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.	Achieved 16 institutions have been engaged this year. We utilised volunteering opportunities with the Duke of Edinburgh Award programme and taken opportunities for incorporating environmental and cultural education into the Global Media Studies Conference hosted by University of Canterbury.

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

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
ENTERPRISE NORTH CANTERBURY					
Businesses in the District are diverse, adaptable and growing Retaining and supporting existing Small to Medium businesses by providing training, coaching, mentoring services and networking opportunities.		The number of businesses assessed for training and coaching needs.	A minimum of 62 capability assessments per annum.	Achieved 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.	Achieved 65 full capability studies completed and provided to businesses. In total the business support team assisted 585 businesses during the year.
		The number of business seminars and workshops delivered per annum.	20	Achieved 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.	Not achieved 10 seminars were held this year. Since Covid and the economic downturn there has been a complete change in how our courses are delivered. We have also been talking with training providers to build a stable of free courses and seminars.

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

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 (2021-2031)	RESULTS (2022-2023)	RESULTS (2023-2024)
		Assessment by New Zealand Trade and Enterprise (NZTE) of ENC services through annual customer survey.	A minimum of 60% net promoter score per annum.	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.	Achieved 83.25% The National Net Promoter Score for New Zealand this year was 67%. Canterbury scored 57% however the breakdown showed that ENC scored 83.25%.
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 Resource Management Act 1991.	Breaches of consent conditions that result in an Environment Canterbury report identifying compliance issues.	Nil.	Achieved Nil	Achieved Following a severe rain event in July 2023 there was an exceedance of the leachate level limit in the landfill sump. TCL has worked with ECAN to investigate the cause and assess the response. There was no adverse environmental impact resulting from this event.
		The percentage of landfill available to waste transporters during normal annual transport access hours.	99%	Achieved 99.75%	Achieved 99.62% There was one ½ day closure due to extreme wind event in October 2023 when the access road became unsafe.

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



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STATEMENT OF FINANCIAL PERFORMANCE

For the Year Ended 30 June 2024

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
Revenue				
Rates	1	88,031	88,360	80,001
Interest		3,588	383	1,887
Subsidies and Grants	2	13,236	17,337	15,105
Other Revenue	3	23,686	21,838	20,907
Development and Financial Contributions	20	16,812	17,320	11,290
Earthquake recoveries - Government		-	100	-
Vested Assets		60,250	17,271	25,306
TOTAL REVENUE EXCLUDING GAINS		205,602	162,609	154,495
Operating Expenditure by Activity				
Governance		3,299	3,442	3,229
District Development		10,005	10,868	8,354
Roads and Footpaths		28,750	25,328	26,290
Water Supply		16,024	14,277	14,397
Sewerage and the Treatment and Disposal of Sewage		15,961	14,398	15,366
Stormwater Drainage		10,790	7,712	7,964
Refuse and Recycling		11,679	11,916	10,728
Libraries and Museums		7,352	7,341	5,134
Recreation		26,893	24,212	25,258
Community Protection		9,837	9,568	8,525
Community Development		3,552	2,991	3,161
Property Management		2,402	1,434	2,427
Earthquake Recovery		3,034	2,418	2,413
Internal Council Services	5	6,266	1,025	3,371
TOTAL EXPENSES EXCLUDING LOSSES	6	155,844	136,930	136,617
OPERATING SURPLUS/(DEFICIT) BEFORE GAINS		49,758	25,679	17,878
Other gains	4	284	180	3,849
OPERATING SURPLUS/(DEFICIT) AFTER GAINS		50,042	25,859	21,728
Plus Share of Associates	14	(21)	-	1
NET SURPLUS/(DEFICIT) BEFORE TAXATION		50,021	25,859	21,729
Less Taxation expense	8	-	-	-
NET SURPLUS/(DEFICIT)		50,021	25,859	21,729
Total operating expenditure includes:				
Interest	6	10,813	8,187	8,112

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 2024

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
NET SURPLUS/ (DEFICIT)		50,021	25,859	21,729
Other Comprehensive Revenue and Expense				
Gain/(Loss) on asset revaluation	22a	282,793	30,466	58,897
Increase/(decrease) in asset revaluation reserve due to impairment and impairment reversal	22a	-	-	-
Financial assets at fair value through other comprehensive revenue and expense	22a	107	-	(119)
TOTAL OTHER COMPREHENSIVE REVENUE AND EXPENSE		282,900	30,466	58,778
TOTAL COMPREHENSIVE REVENUE AND EXPENSE		332,921	56,325	80,507

STATEMENT OF CHANGES IN NET ASSETS/EQUITY

For the Year Ended 30 June 2024

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
EQUITY AT THE BEGINNING OF THE YEAR		2,293,291	2,258,694	2,212,783
Net Surplus/(Deficit) for the year		50,021	25,859	21,729
Other Comprehensive Revenue and Expenditure for the year		282,900	30,466	58,778
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE) FOR THE YEAR		332,921	56,325	80,507
EQUITY AT THE END OF YEAR		2,626,211	2,315,019	2,293,291

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

FINANCIAL POSITION

As at 30 June 2024

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	9	17,797	22,439	20,348
Short term investments	9	5,000	-	439
Inventories		528	447	425
Derivative financial instruments	15	637	-	-
Trade and other receivables	11	17,334	10,060	12,475
Non-current assets held for sale	12	2,311	-	3,203
TOTAL CURRENT ASSETS		43,607	32,946	36,890
Non Current Assets				
Other financial assets	10	6,185	6,033	5,398
Derivative financial instruments	15	3,338	2,063	5,561
Forestry assets	13	2,479	2,459	2,552
Investments in associates	14	6,064	-	6,085
Bonds		-	-	47
Investment properties	16	6,896	7,407	6,880
Property, plant and equipment	17a	86,686	85,542	83,224
Infrastructural assets	17b	2,700,318	2,416,428	2,353,864
Intangible assets	17c	38	434	157
TOTAL NON CURRENT ASSETS		2,812,004	2,520,366	2,463,768
TOTAL ASSETS		2,855,611	2,553,312	2,500,658
Current Liabilities				
Trade and other payables	18	23,112	19,357	21,365
Employee benefit liabilities	19	4,449	4,586	4,383
Development Contributions	20	1,790	2,160	1,619
Derivative financial instruments	15	-	-	-
Current portion of borrowings	21	40,000	30,000	20,000
TOTAL CURRENT LIABILITIES		69,351	56,103	47,367
Non Current Liabilities				
Derivative financial instruments	15	49	-	-
Borrowings	21	160,000	182,190	160,000
TOTAL NON CURRENT LIABILITIES		160,049	182,190	160,000
TOTAL LIABILITIES		229,400	238,293	207,367
NET ASSETS		2,626,211	2,315,019	2,293,291

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
Ratepayers' Equity				
Accumulated general equity	22a	1,023,808	991,411	972,055
Other reserves	22a	5,035	5,474	4,367
Revaluation reserve	22a	1,597,368	1,318,134	1,316,867
TOTAL RATEPAYERS' EQUITY		2,626,211	2,315,019	2,293,291

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

STATEMENT OF CASH FLOWS

For the Year Ended 30 June 2024

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
Cash Flows from Operating Activities				
Cash was provided from:				
Receipts from Ratepayers		87,511	88,360	79,119
Receipts from Subsidies (excluding earthquake subsidies)		12,957	16,437	16,577
Earthquake relate receipts		-	-	-
Receipts from other revenue		22,377	20,703	20,284
Development and other contributions		15,854	17,320	7,563
Interest received		3,286	383	1,683
Dividends received		444	735	687
Receipt/(payments) - Canterbury Regional Council Rates		92	-	269
Net Goods and Services Tax		-	-	396
		142,521	143,938	126,578
Cash was disbursed to:				
Payments to Suppliers		(65,758)	(57,208)	(59,538)
Payments to Employees		(37,116)	*(34,958)	(32,223)
Income tax paid		-	-	-
Interest paid		(10,623)	(8,187)	(7,247)
Net Goods and Services Tax		(1,153)	-	-
		(114,650)	(100,353)	(99,008)
NET CASH FLOWS FROM OPERATING ACTIVITIES	23	27,871	43,584	27,569
Cash Flows from Investing Activities				
Cash was provided from:				
Proceeds from Sale of Fixed Assets		2,519	457	3,629
Proceeds from Community loans repaid and Investments returned		331	-	500
		2,850	457	4,129
Cash was disbursed to:				
Purchase of Non Current Assets		(47,237)	(76,171)	(48,677)
Acquisition of investments		(6,035)	(515)	(1,053)
		(53,272)	(76,685)	(49,730)
NET CASH FLOWS FROM INVESTING ACTIVITIES		(50,422)	(76,228)	(45,601)

	Notes	2024 Actual	2024 Budget	2023 Actual
		\$'000	\$'000	\$'000
Cash Flows from Financing Activities				
Cash was provided from:				
Proceeds from Borrowings		40,000	41,268	40,000
		40,000	41,268	40,000
Cash was applied to:				
Repayment of Borrowings		(20,000)	(9,097)	(30,000)
		(20,000)	(9,097)	(30,000)
NET CASH FLOWS FROM FINANCING ACTIVITIES		20,000	32,171	10,000
Net Increase (Decrease) in Cash Held		(2,551)	(473)	(8,032)
Add Opening Bank Brought Forward		20,348	22,911	28,380
CASH AND CASH EQUIVALENTS AT YEAR END		17,797	22,439	20,348

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

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 2024

	1 July 2023	Cashflows		Non-cash Changes			30 June 2024
		Proceeds from borrowings	Repayment of borrowings	Foreign exchange movement	Fair value changes	Reclassification	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Short term borrowings	20,000	10,000	(20,000)	-	-	30,000	40,000
Long term borrowings	160,000	30,000	-	-	-	(30,000)	160,000
TOTAL LIABILITIES FROM FINANCING ACTIVITIES	180,000	40,000	(20,000)	-	-	-	200,000

FUNDING IMPACT STATEMENT FOR WHOLE OF COUNCIL

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

Waimakariri District Council: Funding Impact Statement for Year Ended 30 June 2024

	2023 Annual Plan	2023 Annual Report	2024 Annual Plan	2024 Actual
	\$'000	\$'000	\$'000	\$'000
Sources of Operating Funding				
General Rates, uniform annual general charges, rates penalties	11,523	12,047	12,517	13,395
Targeted Rates	69,033	68,675	75,843	75,522
Subsidies and grants for operating purposes	4,661	5,648	6,310	6,810
Fees and charges	19,309	18,589	20,592	21,232
Interest and dividends from investments	1,061	2,573	1,118	4,031
Local authorities fuel tax, fines, infringement fees, and other receipts	850	1,290	487	1,578
TOTAL SOURCES OF OPERATING FUNDING	106,437	108,822	116,867	122,569
Applications of Operating Funding				
Payments to staff and suppliers	83,062	92,370	93,834	103,904
Finance costs	7,074	8,112	8,187	10,813
Other operating funding applications	-	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	90,136	100,482	102,021	114,717
SURPLUS/(DEFICIT) OF OPERATING FUNDING	16,301	8,340	14,846	7,851
Sources of Capital Funding				
Subsidies and grants for capital expenditure	9,154	9,457	11,127	6,426
Development and financial contributions	17,583	11,291	17,320	16,812
Increase (decrease) in debt	17,769	10,000	32,171	20,000
Gross proceeds from sale of assets	571	3,629	457	2,520
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	45,077	34,377	61,075	45,758

	2023 Annual Plan	2023 Annual Report	2024 Annual Plan	2024 Actual
	\$'000	\$'000	\$'000	\$'000
Applications of Capital Funding				
Capital expenditure				
- to meet additional demand	16,507	9,274	31,041	15,330
- to improve the level of service	35,286	39,078	34,198	24,704
- to replace existing assets	21,150	18,203	20,286	15,632
Increase (decrease) in reserves	(11,849)	(24,387)	(10,119)	(2,725)
Increase (decrease) in investments	284	550	515	669
TOTAL APPLICATIONS OF CAPITAL FUNDING	61,378	42,718	75,921	53,609
SURPLUS / (DEFICIT) OF CAPITAL FUNDING	(16,301)	(8,340)	(14,846)	(7,851)
FUNDING BALANCE	-	-	-	-
Reconciliation between Income Statement and Funding Impact Statement				
SURPLUS/(DEFICIT) OF OPERATING FUNDING	8,340	14,846	7,851	7,851
Subsidies and grants for capital expenditure	9,457	11,127	6,426	6,426
Development and financial contributions	11,291	17,320	16,812	16,812
Vested assets	25,306	17,271	60,250	60,250
Gain on sale	862	205	196	196
Depreciation	(32,851)	(34,908)	(35,017)	(35,017)
FV movement on assets/liabilities - non monetary	2,600	-	(1,775)	(1,775)
Assets written off/Loss on sale	(3,276)	-	(4,703)	(4,703)
Share of Associates	1	-	(21)	(21)
NET SURPLUS/(DEFICIT) BEFORE TAXATION	21,729	25,859	50,021	50,021

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 2024. The financial statements were authorised for issue by Council on 15 October 2024.

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).

Standards issued and not yet effective or not early adopted

Amendments change the required disclosures for fees relating to services provided by the audit or review provider. Including a requirement to disaggregate the fees into specified categories. Tier 2 entities have reduced requirements.

The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services.

The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm.

Application is permitted for accounting periods that begin before 1 January 2024 but have not ended or do not end before 15 June 2023.

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

Intangible assets

Software acquisition and development

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

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

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

Amortisation

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

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

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

Impairment of property, plant and equipment and intangible assets

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

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

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

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

Investment property

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

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

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

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

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

Forestry

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

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

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

Employee benefits

Short term benefits

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

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

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the 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 2024:

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 89.

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 2024. The statement was authorised for issue by the Council on 15 October 2024.

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 and 2023-2024 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 17 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 have access to 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 been in use for a number of years.
- For aquatics, concession 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 807 surveys sent, 442 were opened and 57 responded.

Customer Service Requests referred to in a range of measures means requests received by email, telephone, snap-send-solve or verbally 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 2024

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 2018-2028 and 2021-31 Ten Year Plans.

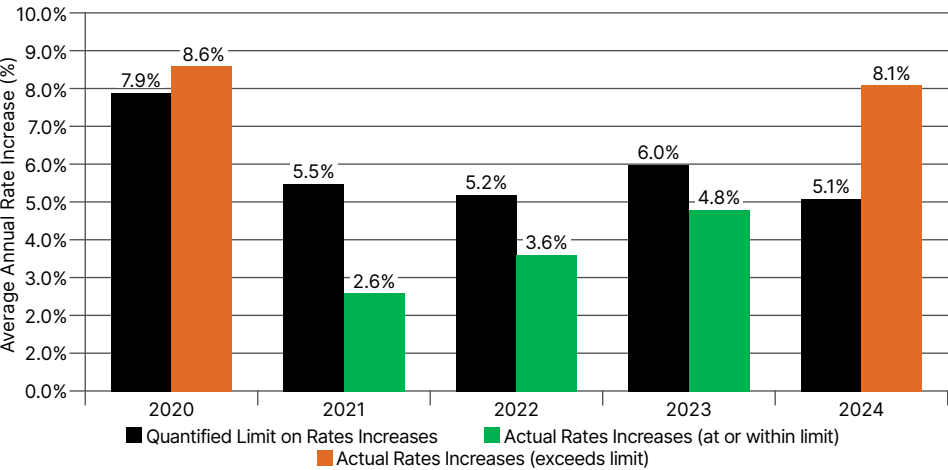
The following graph excludes the rating impact from optional waste bins for the financial year 2021/22, 2022/23 and 2023/24.

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.

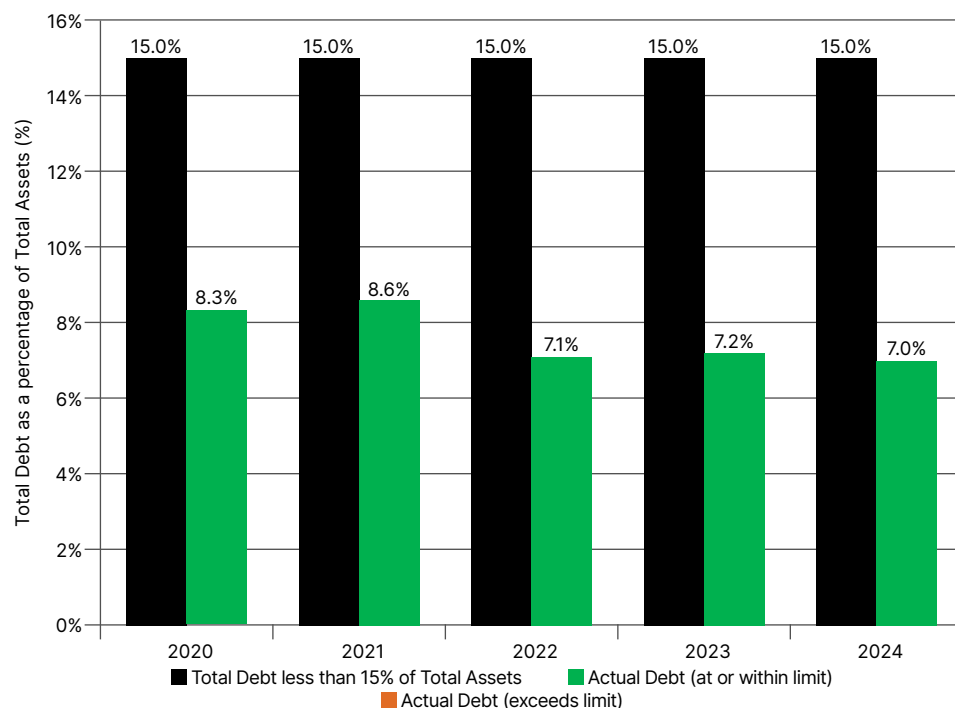
The rates increase for 2024 is over the limit due to the level of inflation being greater than the forecast that was included in the Long Term Plan.



Debt affordability

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 2018-28 and 2021-31 Ten Year Plans.

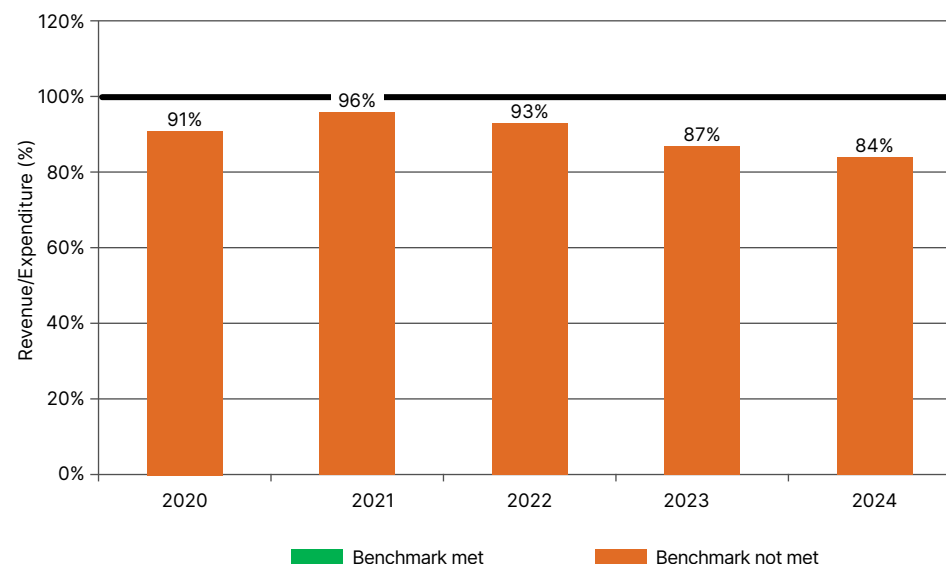


Balanced budget benchmark

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 2020, 2021, 2022, 2023 and 2024. 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.



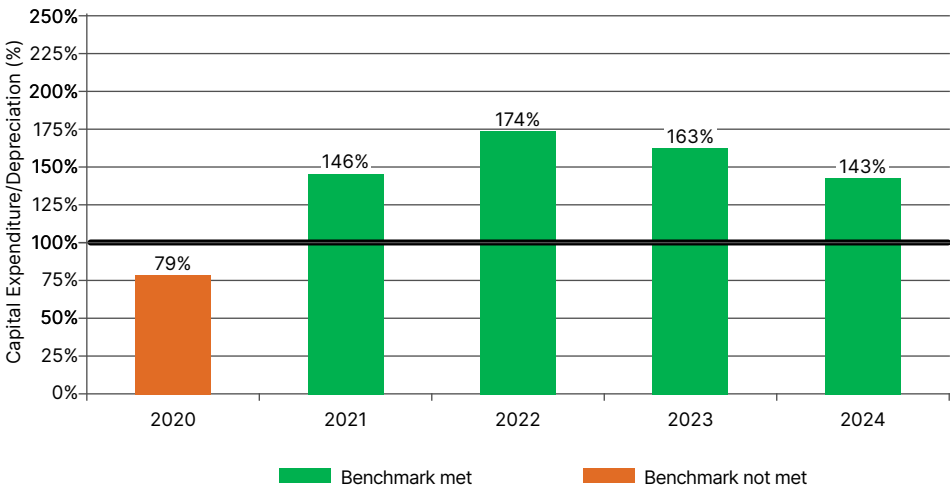
Essential services benchmark

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.

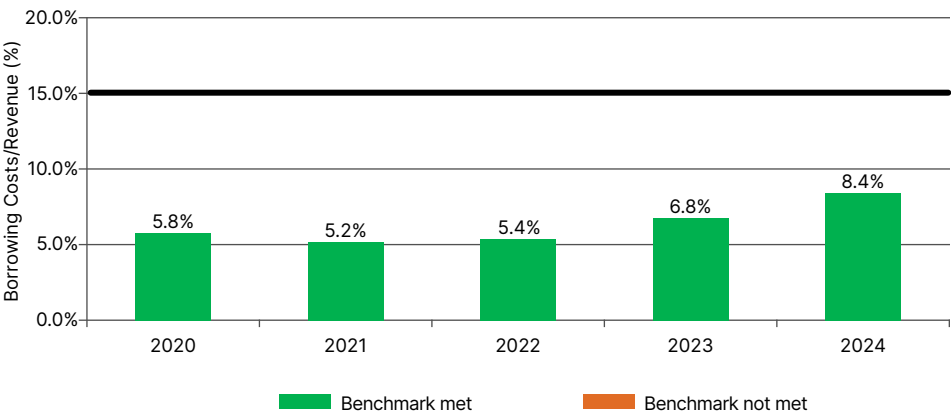
Council's depreciation on network services exceeded capital expenditure on network services in 2020 due to capital programme delays from Covid-19.



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).

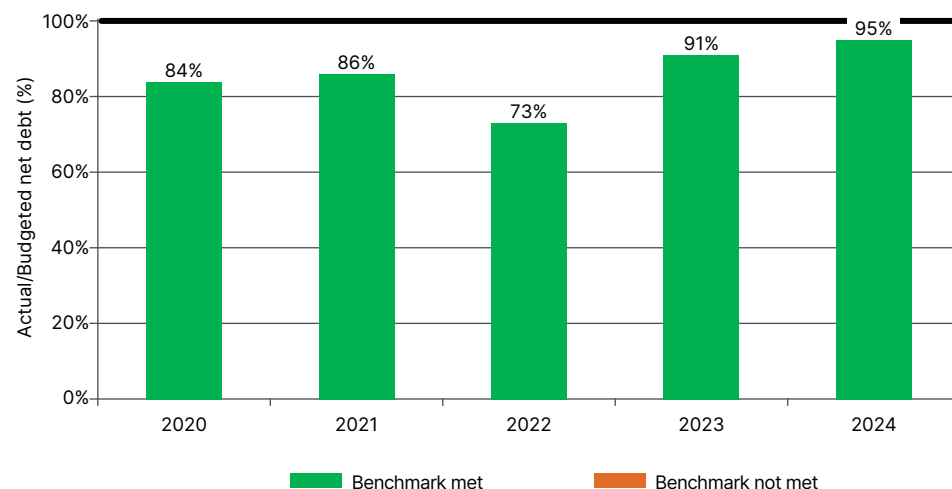
Because Statistics New Zealand projects the Council's population will grow as fast as, or faster than, the national population growth rate, it meets the debt servicing benchmark if its borrowing costs equal or are less than 15% of its revenue.



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.

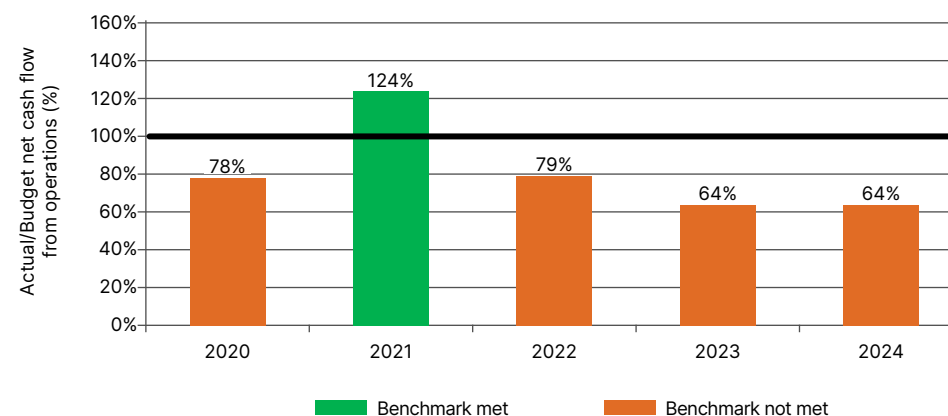
In 2020 Council received less development and other contributions compared to the budget due to major developments waiting to get to the next stage of their development.

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.

In 2024 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). Additionally, less cash was received for subsidies than budgeted due to the Better Transport Choices Crown Funding which did not eventuate.



1. Rates

	2024	2023
	\$'000	\$'000
GENERAL RATES	12,508	11,326
Targeted Rates:		
Roads and Footpaths	15,001	12,906
Water Supply	11,691	10,228
Sewerage and the Treatment and Disposal of Sewage	11,086	10,646
Drainage	5,757	5,501
Solid Waste	5,379	4,857
Central Business Areas	64	63
Promotion and Economic Development	189	181
Stock Control	63	57
Community Ward	680	658
Museum Levy	892	789
Community Services - Parks and reserves, buildings and grants	12,924	11,990
Library	4,526	4,192
Pools	3,936	3,333
Earthquake Recovery	3,335	3,275
TOTAL TARGETED RATES	75,523	68,675
TOTAL RATES	88,031	80,001
<i>Included in the rates revenue above were rates on Council's own properties being \$1,289,789.96 for 2023/24 and \$1,311,577.02 for 2022/23. 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>		

	2024	2023
	\$'000	\$'000
Rates remissions (Note 6)		
Land used for sport, recreation or cultural purposes	22	21
Water and Sewer remission on vacant sections	45	22
Sewer pan remission for schools, churches, non-profit organisations	530	514
Earthquake remissions and natural disasters	-	-
Abandoned land	2	2
Maori Freehold Land	-	1
Residential use in commercial zone	1	2
Used jointly as a single unit	22	26
Miscellaneous circumstances	8	1
Link strip	8	9
	638	598
Rates write off (Note 6)		
Rates write off (Statute Barred)	3	6
Rates write off (Maori Freehold Land)	-	-
	3	6
Rates penalties and penalties remissions/write off		
Other revenue - Note 3		
Rates penalties	887	720
Expenditure - Note 6		
Penalty remissions	86	66
Penalties write off (Maori Freehold Land)	-	-
Penalties write off (Statute Barred)	34	45
	120	111
<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 2023/24 rates		
Number of rating units within the District as at 30 June 2023:		28,106
Total capital value of rating units within the District as at 30 June 2023:		27,117,061,550
Total land value of rating units within the District as at 30 June 2023:		14,383,663,150

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

	Actual Rates Levied	Actual Transfer from Reserves	Actual Total 2024	Budget General Rates 2024
	\$'000	\$'000	\$'000	\$'000
Activity				
Governance	2,284	461	2,745	2,745
Non significant Activity (Covid-19)	193	39	232	232
District Development	4,368	882	5,250	5,250
Water Supply	26	5	31	31
Drainage	943	191	1,134	1,134
Recreation	948	192	1,140	1,140
Community Protection	1,998	403	2,401	2,401
Community Development	850	172	1,022	1,022
Solid Waste	898	181	1,079	1,079
	12,508	2,526	15,034	15,034

2. Subsidies and Grants

	2024	2023
	\$'000	\$'000
Waka Kotahi NZ Transport Agency	9,841	10,520
	9,841	10,520
Subsidies - Shovel Ready	-	3,049
Subsidies - 3 Waters Transition Fund	285	114
Subsidies - Better Off Fund	935	909
Subsidies - Infrastructural Acceleration Fund	1,584	-
Subsidies - Tourism Infrastructural Fund	135	-
Subsidies - Local Water Done Well	6	-
Other subsidies	61	25
Grants	390	489
TOTAL SUBSIDIES AND GRANTS	13,236	15,105

There are no unfulfilled conditions and other contingencies attached to subsidies and grants recognised (2023: nil).

3. Other Revenue

	2024	2023
	\$'000	\$'000
User charges	8,685	7,442
Regulatory revenue - resource consents	1,831	1,756
Regulatory revenue - building consents	5,700	4,746
Regulatory revenue	1,177	1,127
Rental from Investment properties	78	165
Infringements and fines	398	287
Rendering of services	528	453
Petrol tax	323	316
Dividend	444	687
Rates Penalties	887	720
Other	3,635	3,209
TOTAL OTHER REVENUE	23,686	20,907
Other revenue by activity		
Governance	53	116
District Development	1,865	1,796
Roads and Footpaths	1,135	1,061
Water Supply	376	420
Sewerage and the Treatment and Disposal of Sewage	317	286
Drainage	84	52
Solid Waste	5,836	4,887
Recreation	2,992	2,531
Libraries and Museums	108	125
Community Protection	7,603	6,371
Community Development	1,165	1,160
Property Management	1,242	1,281
Earthquake Recovery	-	1
Non Significant Activities	909	822
TOTAL OTHER REVENUE	23,686	20,907

4. Other Gains

	Note	2024	2023
		\$'000	\$'000
Gains on changes in fair value of forestry assets	13	-	353
Gains on disposal of property, plant and equipment		183	527
Gains on disposal of non current assets held for sale		13	336
Gain on changes in fair value of investment property	16	89	-
Gain on derivative financial instruments		-	2,634
TOTAL OTHER GAINS		284	3,849

5. Internal Council 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 2024	Budget 2024	Actual 2023
	\$'000	\$'000	\$'000
Expenditure			
District Management	3,123	2,400	2,830
Financial and Information Services	14,012	10,426	10,728
Secretarial Services	1,586	1,518	1,294
Revenue Collection and Service Centres	3,873	4,045	3,591
TOTAL EXPENDITURE	22,594	18,389	18,443
Less internal allocations			
Activities	10,584	9,960	9,383
Computers	6,787	6,270	5,884
Rate Collection	1,030	1,087	988
	18,401	17,317	16,255
BALANCE TO INTERNAL COUNCIL SERVICES	4,193	1,072	2,188
Corporate On Cost	66	(84)	306
Sundry Operations	303	37	836
Loss on Interest Rate Swaps	1,635	-	-
Expected Credit Losses	69	-	41
TOTAL AS PER INTERNAL COUNCIL SERVICES IN THE STATEMENT OF FINANCIAL PERFORMANCE	6,266	1,025	3,371
Financial and information Services includes depreciation/amortisation of	479	375	347
<i>Sundry Operations above includes unallocated overhead accounts, separate and special accounts.</i>			

6. Expenditure

	2024 Actual	2024 Budget	2023 Actual
	\$'000	\$'000	\$'000
Employee benefit expenses	37,184	* 34,958	32,558
Depreciation and amortisation (Note 17a, 17b, 17c)	35,017	34,908	32,851
Interest expense	10,813	8,187	8,112
Audit Fees to Principal Auditor for Annual Report	251	164	220
Audit Fee recovery	22	-	19
Audit Fees to Principal Auditor for Long Term Plan	162	84	-
Audit Fees for Debenture Trust Deed	6	-	5
Other Audit Fees	-	-	-
Lease Costs	747	872	681
Bad Debts Written Off	73	70	-
Changes in provision for overdue rates - increase/(decrease)	108	-	82
Changes in expected credit losses allowance for other receivables - increase/(decrease)	(29)	-	49
Rates remissions	638	412	598
Rates write off (Statue Barred)	3	-	6
Rates write off (Maori Freehold Land)	-	-	-
Penalty remissions	86	-	66
Penalties write off (Maori Freehold Land)	-	-	-
Penalties write off (Statute barred)	34	-	45
Insurance premiums	3,217	2,865	2,465
Direct expenses from investment property generating revenue	523	455	469
Loss on disposal of fixed and other infrastructural assets	4,172	-	3,079
Loss on change in fair value of interest rate swaps	1,635	-	-
Loss on change in fair value of forestry assets due to price changes and physical changes (Note 13)	121	-	-
Loss on change in fair value of investment property (Note 16)	108	-	387
Payment of levies or general contributions to organisations considered appropriate to the function of the Council	4,198	3,562	2,397
Earthquake recovery expenditure excluding employee benefit expenses, interest expense, insurance expense, doubtful debts expense, depreciation expense and Loss on disposal of Assets	221	266	183
Other expenses	56,533	50,127	52,346
TOTAL EXPENDITURE	155,844	136,930	136,617

7. Severance Payments

During the year ended 30 June 2024 the Council made 3 severance payments at \$22,000, \$30,000 and \$15,000 (2023: 1 severance payment at \$88,000).

8. Income Tax

	2024	2023
	\$'000	\$'000
Components of tax expense		
Current tax expense	-	-
INCOME TAX EXPENSE	-	-
Relationship between tax expense and accounting surplus		
Surplus/(deficit) before tax	50,067	21,729
Income tax using a rate of 28%	14,019	6,084
Plus (less) effect of permanent differences	(14,019)	(6,084)
INCOME TAX EXPENSE	-	-
There are no deferred tax liabilities at 30 June 24 (2023: Nil).		

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

9. Cash and Cash Equivalents

	2024	2023
	\$'000	\$'000
Cash at Bank and on hand	12,797	20,348
Short term deposits maturing three months or less from date of acquisition	5,000	-
TOTAL CASH AND CASH EQUIVALENTS	17,797	20,348
<i>The carrying value of short-term deposits with maturity dates of three months or less approximates their fair value.</i>		
<i>The Construction Contracts (Retention Money) Amendment Act 2023 requires that any retention money held under a construction contract is trust property, held on trust for the other party in the construction contract. The money held for this purpose must be held in a separate bank account (2024: \$1.3m, 2023: Nil) and must not be used for operating purposes. The funds may only be released upon completion of all conditions of the contract or to remedy defects under the contract.</i>		

10. Other Financial Assets

	2024	2023
	\$'000	\$'000
TOTAL CURRENT PORTION	-	-
Non-Current portion		
<i>Fair value through other comprehensive revenue and expense</i>		
Civic Financial Services Ltd	82	80
Transwaste Canterbury Limited	1,445	1,352
Unlisted shares in NZ Local Government Funding Agency Ltd (NZLGFA)	232	232
Unlisted borrower notes in NZLGFA	4,426	3,735
TOTAL NON-CURRENT PORTION	6,185	5,398
TOTAL OTHER FINANCIAL ASSETS	6,185	5,398
<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 (2023: 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 (2023: 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 (2023: 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 (2023: 100,000).</i>		

11. Trade and Other Receivables

	2024	2023
	\$'000	\$'000
Rates receivables	3,322	2,642
Other receivables	6,500	5,256
Sundry receivables	4,260	2,846
Community loans	76	87
Accrued Interest	756	454
Goods and Services Tax	1,738	771
Prepayments	1,502	1,152
	18,153	13,207
Less Provision for overdue rates	607	491
Less Expected credit losses for other receivables	212	241
TOTAL TRADE AND OTHER RECEIVABLES	17,334	12,475
Receivables from non-exchange transactions - this includes outstanding amounts for rates, grants, infringements, and fees and charges that are partly subsidised by rates	15,076	10,868
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	2,258	1,606
TOTAL TRADE AND OTHER RECEIVABLES	17,334	12,475
Current portion	17,334	12,475
Non current portion	-	-

The carrying value of trade and other receivables approximates their fair value.

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.

The ages of rates receivable are as follows:

	2024	2023
	\$'000	\$'000
Current	1,104	846
3 to 6 months	582	483
6 to 9 months	390	339
9 to 12 months	272	232
> 12 months	973	741
CARRYING AMOUNT	3,322	2,642

The ages of other receivables are as follows

(Other receivables are made up of Council's debtors control accounts that are not rates).

	2024	2023
	\$'000	\$'000
Current	4,050	4,811
3 to 6 months	329	50
6 to 9 months	1,206	59
9 to 12 months	643	81
> 12 months	271	256
CARRYING AMOUNT	6,500	5,256

Movements in the provision for overdue rates are as follows:

	2024	2023
	\$'000	\$'000
Rates Receivables		
At 1 July	491	398
Additional provisions made during the year	115	93
Receivables paid or written off during the period	-	-
AT 30 JUNE	607	491

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 2024						
Expected credit loss rate	0.0%	0.6%	3.5%	1.4%	58.6%	
Gross receivable amount	4,050	329	1,206	643	271	6,500
Lifetime ECL	-	2	42	9	159	212
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

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:		
	2024	2023
	\$'000	\$'000
Opening balance for credit losses at 1 July	241	192
Net movement to provisions during the year	-	49
Receivables written off during the year	(30)	-
BALANCE AT 30 JUNE	212	241

12. Non-Current Assets Held for Sale

	Note	2024	2023
		\$'000	\$'000
Opening balance		3,203	1,621
Additions (transferred from land and buildings)		1,021	3,203
Additions (transferred from Land under Road)		-	-
Disposals		(1,904)	(1,621)
Transfer to infrastructural land		(8)	-
Transfer from Investment properties	16	-	-
TOTAL NON-CURRENT ASSETS HELD FOR SALE		2,311	3,203

13. Forestry Assets

	2024	2023
	\$'000	\$'000
Balance at 1 July	2,552	2,395
Increases due to purchases	100	-
Gains/(losses) arising from changes in fair value less estimated point of sale costs attributable to price changes and physical changes	(121)	353
Decreases due to sales/write off	(52)	(196)
BALANCE AT 30 JUNE	2,479	2,552

The Council owns 511 hectares of forestry stocked area (2023: 523.8 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% (2023: 8.0%) 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

	2024	2023
	\$'000	\$'000
The Waimakariri District Libraries Trust	10	10
Te Kohaka O Tuhaitara Trust	5,696	5,716
Enterprise North Canterbury	284	291
Waimakariri Art Collection Trust	69	66
Waimakariri Public Arts Trust	6	3
TOTAL INVESTMENTS IN ASSOCIATES	6,065	6,086
<i>All the Associates are resident in New Zealand.</i>		
Movements in the carrying amount of investments in associates		
	2024	2023
	\$'000	\$'000
Balance at 1 July	6,086	4,690
New investments during the year	-	-
Gain on revaluation of property	-	1,394
Disposal of investments during the year	-	-
Share of total recognised revenues and expenses and adjustments	(21)	1
BALANCE AT 30 JUNE	6,065	6,086

Summarised Financial Information of Associates

	2024	2023
	\$'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	11,629
Liabilities	237	198
Revenues	876	764
Surplus (Deficit)	(59)	(47)
Group's interest	50%	50%
Enterprise North Canterbury		
Assets	852	1,214
Liabilities	285	633
Revenues	1,551	1,336
Surplus (Deficit)	2	41
Group's interest	50%	50%
Waimakariri Art Collection Trust		
Assets	213	200
Liabilities	7	2
Revenues	16	33
Surplus (Deficit)	9	29
Group's interest	33.3%	33.3%
Waimakariri Public Arts Trust		
Assets	42	17
Liabilities	12	-
Revenues	27	44
Surplus (Deficit)	18	16
Group's interest	20.0%	20.0%
Associates' contingencies		
<i>There are no contingent liabilities arising from the group's involvement in the associates.</i>		

15. Derivative Financial Instruments

	2024	2023
	\$'000	\$'000
Current Asset		
Interest rate swaps	637	-
TOTAL CURRENT ASSET	637	-
Non-current Asset		
Interest rate swaps	3,338	5,561
TOTAL NON-CURRENT ASSET	3,338	5,561
Current Liability		
Interest rate swaps	-	-
TOTAL CURRENT LIABILITY	-	-
Non-current Liability		
Interest rate swaps	49	-
TOTAL NON-CURRENT LIABILITY	49	-
NET ASSETS (LIABILITY)	3,926	5,561

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

		Fair Value 2024	Nominal Value 2024		Fair Value 2023	Nominal Value 2023
	Rates %	\$'000	\$'000	Rates %	\$'000	\$'000
Interest rate swaps						
<i>Payable maturities:</i>						
Up to One year	3.33% to 4.61%	637	54,500	-	-	-
One to Two years	3.50% to 3.60%	552	20,000	3.33% to 4.61%	1,559	54,500
Two to Five years	2.11% to 3.44%	2,703	60,000	2.11% to 3.60%	3,369	70,000
Beyond Five years	4.00% to 4.39%	34	60,000	2.17%	633	10,000
TOTAL INTEREST RATE SWAPS		3,926	194,500		5,561	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	2024	2023
		\$'000	\$'000
Balance at 1 July		6,880	7,264
Vested land from Crown		-	-
Additions from acquisitions		35	3
Disposals		-	-
Fair value losses on valuation	6	(19)	(387)
Fair value gains on valuation	4	-	-
Transfer to non-current assets held for sale	12	-	-
TOTAL INVESTMENT PROPERTY		6,896	6,880

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 23	1 Jul 23	1 Jul 23							30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Analysis of Fixed Assets 2024												
Land (at valuation)	31,725	-	31,725	-	-	-	-	(208)	-	31,516	-	31,516
Land (at cost)	110	-	110	-	-	-	-	-	-	110	-	110
Buildings (at valuation)	42,883	2,302	40,581	-	-	-	2,294	870	6,384	45,541	-	45,541
Buildings (at cost)	353	1	352	609	-	-	32	(928)	-	-	-	-
Furniture and Fittings (at cost)	12,376	7,569	4,807	417	(4)	-	696	(117)	-	12,621	8,215	4,406
Library Books (at cost)	8,447	6,462	1,985	348	-	-	421	-	-	8,795	6,883	1,912
Plant and Equipment (at cost)	6,385	3,866	2,519	216	-	-	696	-	-	6,445	4,404	2,040
Computer Equipment (at cost)	4,974	3,964	1,011	462	-	-	440	-	-	5,436	4,404	1,032
TOTAL PROPERTY, PLANT AND EQUIPMENT BEFORE ADDING ASSETS UNDER CONSTRUCTION	107,254	24,164	83,090	2,052	(4)	-	4,579	(384)	6,384	110,464	23,906	86,558
Assets Under Construction												
Property and Investments	129	-	129	913	(917)	-	-	-	-	124	-	124
Plant and Equipment	5	-	5	1,219	(1,221)	-	-	-	-	3	-	3
	134	-	134	2,132	(2,138)	-	-	-	-	128	-	128
TOTAL PROPERTY, PLANT AND EQUIPMENT ASSETS	107,388	24,164	83,224	4,184	(2,142)	-	4,579	(384)	6,384	110,592	23,906	86,686

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 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 and 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 and 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 and Investments	26	-	26	999	(896)	-	-	-	-	129	-	129
Plant and 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

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 23	1 Jul 23	1 Jul 23							30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Infrastructural Assets 2024												
Infrastructural Land and Buildings												
Land (at valuation)	154,164	-	154,164	-	-	-	-	(32)	-	154,133	-	154,133
Land (at cost)	7,386	-	7,386	15,324	-	-	-	166	-	22,876	-	22,876
Buildings (at valuation)	96,587	3,425	93,161	-	(720)	-	3,374	1,428	16,532	107,026	-	107,026
Buildings (at cost)	1,101	6	1,095	1,192	-	-	98	(2,190)	-	-	-	-
	259,238	3,431	255,807	16,517	(720)	-	3,471	(629)	16,532	284,035	-	284,035
Culture and Recreation												
Community Facilities (at valuation)	90,762	2,728	88,034	-	(326)	-	2,710	(147)	-	90,259	5,408	84,851
Community Facilities (at cost)	6,374	58	6,316	6,102	-	-	258	(35)	-	12,440	316	12,124
	97,136	2,785	94,350	6,102	(326)	-	2,968	(182)	-	102,700	5,724	96,976
Roads												
Land (at cost)	129,530	-	129,530	1,040	-	-	-	-	-	130,570	-	130,570
Road Network (at valuation)	945,954	-	945,954	23,929	(397)	-	9,959	-	24,106	983,633	-	983,633
Bridges and Culverts (at valuation)	83,685	-	83,685	504	-	-	1,067	-	(411)	82,710	-	82,710
	1,159,169	-	1,159,169	25,472	(397)	-	11,026	-	23,695	1,196,913	-	1,196,913
3 Waters and Solid Waste												
Water reticulation network (at valuation)	225,094	3,053	222,041		(1,228)	-	3,156	19,601	104,829	342,089	0	342,089
Water reticulation network (at cost)	7,690	56	7,634	12,210	(43)	-	200	(19,601)	-	-	-	-
Water treatment plant and facilities (at valuation)	26,427	890	25,537		(218)	-	886	6,625	5,809	36,866	0	36,866
Water treatment plant and facilities (at cost)	3,209	35	3,174	3,584	-	-	113	(6,645)	-	-	-	-
Sewer reticulation network (at valuation)	326,698	4,418	322,280		(660)	-	4,380	23,135	65,069	405,444	-	405,444
Sewer reticulation network (at cost)	8,412	57	8,355	14,964	-	-	216	(23,102)	-	0	-	0
Sewer treatment plant and facilities (at valuation)	45,544	1,464	44,080		(452)	-	1,469	2,393	17,843	62,394	0	62,394
Sewer treatment plant and facilities (at cost)	593	14	579	1,863	-	-	61	(2,381)	-	-	-	-
Drainage Reticulation Network (at valuation)	172,223	1,830	170,393		(518)	-	1,858	45,916	42,632	256,563	-	256,563
Drainage Reticulation Network (at cost)	26,744	137	26,607	19,525	-	-	376	(45,757)	-	(0)	(0)	0
Waste Systems (at valuation)	5,781	-	5,781		(24)	-	136	-	-	5,756	136	5,620
Waste Systems (at cost)	-	-	-	196	-	-	3	-	-	196	3	193
	848,415	11,955	836,460	52,343	(3,143)	-	12,854	182	236,182	1,109,308	138	1,109,169
TOTAL INFRASTRUCTURAL ASSETS BEFORE ADDING ASSETS UNDER CONSTRUCTION	2,363,959	18,171	2,345,787	100,434	(4,587)	-	30,320	(629)	276,408	2,692,957	5,862	2,687,093

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 23	1 Jul 23	1 Jul 23							30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Assets Under Construction												
Roading	1,612	-	1,612	13,325	(13,509)	-	-	-	-	1,428	-	1,428
Water	1,493	-	1,493	11,290	(6,797)	-	-	-	-	5,987	-	5,987
Sewer	731	-	731	3,487	(2,808)	-	-	-	-	1,411	-	1,411
Drainage	3,388	-	3,388	5,882	(6,817)	-	-	-	-	2,453	-	2,453
Solid Waste	66	-	66	358	(304)	-	-	-	-	120	-	120
Culture and Recreation	388	-	388	9,689	(8,561)	-	-	-	-	1,516	-	1,516
Earthquake Recovery	399	-	399	1,392	(1,480)	-	-	-	-	311	-	311
	8,077	-	8,077	45,424	(40,277)	-	-	-	-	13,224	-	13,224
TOTAL INFRASTRUCTURE ASSETS	2,372,036	18,171	2,353,864	145,858	(44,864)	-	30,320	(629)	276,408	2,706,181	5,862	2,700,318
Vested Assets												
Total vested and found assets for 2023/24 were \$60.3m (2022/23: \$25.3m). Infrastructural assets transferred to the Council from subdivisional properties/new development were \$60.0m (2022/23: \$25.3m).												

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	
		2023-24	2022-23	2023-24	2022-23	2023-24	2022-23
Roading	1,368,318	12,352	6,390	13,120	12,118	25,472	18,508
Water - reticulation network	428,749	8,680	3,774	3,530	3,916	12,210	7,690
Water - treatment plant and facilities	63,149	44	163	3,541	3,046	3,584	3,209
Sewer - reticulation network	535,992	12,922	6,538	2,042	1,874	14,964	8,412
Sewer - treatment plant and facilities	96,716	908	-	956	593	1,863	593
Drainage	297,451	14,727	5,983	4,798	20,761	19,525	26,744
	2,790,375	49,633	22,848	27,987	42,308	77,618	65,156

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

	2023-24	2022-23
	\$'000	\$'000
Operational buildings		
Depreciated replacement cost	25,294	23,165
Market-basked evidence	20,247	17,768
TOTAL CARRYING VALUE OF OPERATIONAL BUILDINGS	45,541	40,933
Restricted buildings		
Depreciated replacement cost	106,450	94,257
Market-basked evidence	576	-
TOTAL CARRYING VALUE OF RESTRICTED BUILDINGS	107,026	94,257

Valuation at a glance

Buildings have been independently valued at fair value as at 30 June 2024 by Cameron Ferguson (Registered Valuer, Bcom (VPM) MPINZ) of QV Valuations.

Land has 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 2024 by WSP.
- Waste assets were revalued internally at 30 June 2023. The internal valuation assessments were independently reviewed by John Vessey (Technical Principal Asset Valuation) of WSP.
- Water, sewer and drainage assets were valued internally as at 30 June 2024. The internal valuation assessments were independently reviewed by Brian Smith of Brian Smith Advisory Services Limited.
- 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 2023/24	Amount insured for 2024/25	Insurer(s)	Special condition(s)
Motor vehicles	2,040	3,952	Vero	
Material Damage (above ground assets)	264,990	659,492	QBE	
Below ground assets	1,004,097	602,804	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 New Zealand Transport Agency 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 \$97.0m 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 2.2km. 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 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 and 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 and 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	-	-	225,094	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 and 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

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 23	1 Jul 23	1 Jul 23						30 Jun 24	30 Jun 24	30 Jun 24
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Council computer software											
TechOne One Council package	1,950	1,793	157	-	-	-	119	-	1,950	1,912	38
	1,950	1,793	157	-	-	-	119	-	1,950	1,912	38

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
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

18. Trade and Other Payables

	2024	2023
	\$'000	\$'000
Trade payables	9,857	11,632
Deposits and bonds	3,816	3,659
Accrued expenses	2,937	274
Accrued Interest on borrowings	2,138	1,948
Revenue received in Advance	4,089	3,596
Related parties (Note 27)	274	256
TOTAL TRADE AND OTHER PAYABLES	23,112	21,365
Payables under non-exchange transactions	1,722	1,532
Payables under exchange transactions	21,390	19,833
TOTAL TRADE AND OTHER PAYABLES	23,112	21,365
<i>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.</i>		

19. Employee Benefit Liabilities

	2024	2023
	\$'000	\$'000
Accrued pay	938	1,193
Annual leave	3,283	2,968
Sick leave	123	129
Time in Lieu	105	92
TOTAL EMPLOYEE BENEFIT LIABILITIES	4,449	4,383

20. Development and Other Contributions (Revenue in Advance)

	2024	2023
	\$'000	\$'000
Balance at 1 July	1,619	3,360
Development contributions received	17,014	9,549
Interest	-	-
Contributions transferred to revenue	(16,812)	(11,290)
Contributions Refunded	(31)	-
BALANCE AT 30 JUNE	1,790	1,619
Current	1,790	1,619
Non-current	-	-
	1,790	1,619
<i>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.</i>		
<i>Contributions are recognised as revenue when the assets are ready to provide the service intended or current capacity exists.</i>		
	2024	2023
	\$'000	\$'000
Transferred to revenue by activity		
Roading	6,026	3,838
Water	3,000	1,937
Sewerage	4,751	3,342
Drainage	1,122	919
Reserves	1,913	1,255
	16,812	11,290

21. Borrowings

	2024	2023
	\$'000	\$'000
Current		
Bonds/Notes issued	40,000	20,000
TOTAL CURRENT BORROWINGS	40,000	20,000
Non-current		
Bonds/Notes issued	160,000	160,000
TOTAL NON-CURRENT BORROWINGS	160,000	160,000
TOTAL BORROWINGS	200,000	180,000
Interest Rate Risk		
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%–6.43% (2023: 2.21%–6.34%). The weighted average interest cost is 5.87% (2023: 4.72%).		
Security		
The Committed Cash Advance Facility with the ANZ (limit-2024: \$10m, limit-2023: \$10m) is secured over the rates of the Waimakariri District Council. This facility was not drawn upon as at 30 June 2024 (2023: nil).		
Bonds/Notes issued are secured over the rates of the Waimakariri District Council.		
Refinancing		
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.		
Maturity Analysis of Borrowings		
	2024	2023
	\$'000	\$'000
Payable no later than one year	40,000	20,000
Later than one year, not later than two years	55,000	30,000
Later than two years, not later than three years	25,000	40,000
Later than three years, not later than four years	50,000	25,000
Later than four years, not later than five years	30,000	35,000
Later than five years	-	30,000
	200,000	180,000
The total amount of borrowings approximates the fair value.		

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
	2023 Actual	2023-24 Actual	2023-24 Actual	2024 Actual	2024 Actual	2023-24 Actual
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
District Development	1,304	(562)	280	(327)	695	15
Roads and Footpaths	3,248	(2,409)	320		1,159	84
Water Supply	6,029	(989)	1,146	(1,637)	4,549	79
Sewerage and the Treatment and Disposal of Sewage	9,089	(7,749)	139	-	1,479	65
Stormwater Drainage	22,201	(1,435)	1,654	(1,284)	21,136	118
Refuse and Recycling	629	(61)		(45)	523	3
Recreation	24,624	(1,926)	1,249	(2,666)	21,281	167
Libraries and Museums	127	(25)	33	-	135	1
Community Protection	112	(41)	-	-	71	1
Community Development	1,788	(135)	-	(174)	1,479	11
Property Management	1,970	(127)	-	(167)	1,676	11
Earthquake Recovery	24,413	(1,885)	1,109	(3,529)	20,108	196
Non Significant Activities	3,020	(788)	987	(471)	2,748	25
	98,554	(18,132)	6,917	(10,300)	77,039	776

22A. Equity

	2024	2023
	\$'000	\$'000
Accumulated General Equity		
Opening Accumulated General Equity	972,055	947,864
Transfers from:		
Restricted reserves	347	1,969
Asset revaluation reserve on disposal of Property, Plant and Equipment	2,293	1,477
Transfers to:		
Restricted reserves	(908)	(981)
Net Surplus/(deficit)	50,021	21,727
TOTAL ACCUMULATED GENERAL EQUITY	1,023,808	972,055
Restricted reserves		
Opening Balance	3,510	4,498
Transfers to:		
Accumulated General Equity	(347)	(1,969)
Transfers from:		
Accumulated General Equity	908	981
	4,071	3,510
Restricted reserves consist of:		
Replacement Funds	1,326	759
Reserve Funds	2,591	2,620
Development Funds	144	134
Trust Funds	9	(3)
	4,071	3,510
Fair value reserve		
As at 1 July	857	976
Valuation gains (losses)	107	(119)
AS AT 30 JUNE	964	857
TOTAL OTHER RESERVES	5,035	4,367
Asset revaluation reserves		
Opening Balance	1,316,867	1,259,447
Transfer of revaluation reserve to accumulated general equity on disposal of Plant, Property and Equipment	(2,293)	(1,477)
Change in revaluation reserve due to revaluation	282,793	58,897
TOTAL ASSET REVALUATION RESERVE	1,597,368	1,316,867

	2024	2023
	\$'000	\$'000
Consisting of		
Fixed		
Land	21,321	21,321
Buildings	25,587	19,203
	46,908	40,524
Infrastructural		
Land	101,738	101,890
Buildings	54,600	38,068
Water	256,406	146,709
Roads	658,576	634,881
Reserves	48,204	48,418
Sewer	293,061	210,897
Drainage	134,069	91,661
Solid Waste	3,807	3,819
	1,550,460	1,276,343
	1,597,368	1,316,867

22B. Statement of Special Separate Funds

	Opening Balance 1 July 2023	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2024	
	\$'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	166	12	(6)	-	172	Established in 2002 to provide for Cam River restoration.
Plant Renewal and Replacement Fund	761	131	-	437	1,328	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	18	1	-	-	19	Proceeds of the sale of land in the Loburn area were invested for the purchase of land to extend the size of the Loburn Domain.
Sefton Reserve Investment Fund	14	1	-	-	15	Established by investment of surplus funds for use at the Reserve.
Long term investment/Ashburton Farm Investment	2,465	176	-	(210)	2,431	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	(33)	-	(1)	-	(34)	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	12	15	(14)	-	14	Funds available for providing grants for relief under a guidance criteria, at the discretion of the Mayor.
	3,410	336	(21)	227	3,952	

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

	Opening Balance 1 July 2023	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2024
	\$'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	80	4,511	(4,252)	(312)	28
Woodend and Pegasus Water	2,798	2,519	(2,213)	657	3,761
Waikuku	30	213	(291)	79	31
Fernside	49	15	(11)	(8)	45
Ohoka	361	421	(167)	(22)	592
Mandeville	502	613	(784)	186	517
Kaiapoi and Pines Kairaki Water	1,128	1,836	(2,080)	200	1,083
Oxford1	254	747	(847)	82	235
Oxford2	55	473	(742)	103	(110)
Oxford	133	486	(978)	241	(118)
Summerhill	51	489	(450)	(462)	(372)
Cust	(14)	161	(283)	101	(35)
Poyntzs Road	62	97	(98)	3	65
West Eyreton	62	87	(146)	(6)	(3)
Garrymere	60	92	(101)	59	111
Stock Water	201	474	(536)	75	214
District Water	(597)	142	(122)	(634)	(1,210)
Ashley Water	(3)	1,388	(1,392)	-	(6)
Sewerage					
Eastern Communities	13,538	13,702	(13,849)	3,342	16,733
Southbrook	(67)	54	(30)	(735)	(778)
Fernside loan account	(18)	18	(11)	(7)	(18)
Loburn Lea loan account	(36)	39	(24)	(15)	(37)
Oxford	509	824	(1,141)	250	443

	Opening Balance 1 July 2023	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000
Drainage					
Rangiora	3,498	2,130	(2,213)	398	3,814
Coastal Urban	698	1,309	(608)	(610)	789
Pegasus	2,351	442	(310)	117	2,600
Kaiapoi	2,271	1,944	(2,745)	1,245	2,716
Oxford	89	106	(85)	(3)	107
Ohoka Rural	91	336	(500)	157	84
Loburn Lea	104	28	(28)	10	114
Oxford Rural	18	50	(83)	21	6
Clarkville	23	56	(90)	33	22
Coastal Rural	93	149	(182)	70	130
Waimakariri Central Rural	60	145	(201)	91	95
Cust	12	12	(14)	9	19
Solid Waste					
Solid Waste	961	5,901	(5,941)	66	987
Recreation					
Rangiora CBA	57	36	(166)	143	69
Kaiapoi CBA	58	30	(129)	118	76

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

	Opening Balance 1 July 2023	Revenue	Operating Expenditure	Capital and Transfers	Closing Balance 30 June 2024
	\$'000	\$'000	\$'000	\$'000	\$'000
Libraries and Museums					
Museum Levy	146	721	(700)	-	168
Museum Development Levy	1,224	231	(1,582)	-	(127)
Community Protection					
Stock Control	43	58	(58)	-	43
Governance					
Council	834	52	(2,337)	2,422	971
Kaiapoi Community Board	281	158	(145)	-	294
Rangiora Community Board	239	232	(213)	-	258
Woodend/Ashley Community Board	129	139	(149)	-	119
Oxford/Eyre Ward Advisory Board	171	158	(143)	-	185
District Development					
District Promotion	359	142	(761)	513	253
Economic Development	(6)	58	(335)	242	(42)

22C. Funding Depreciation

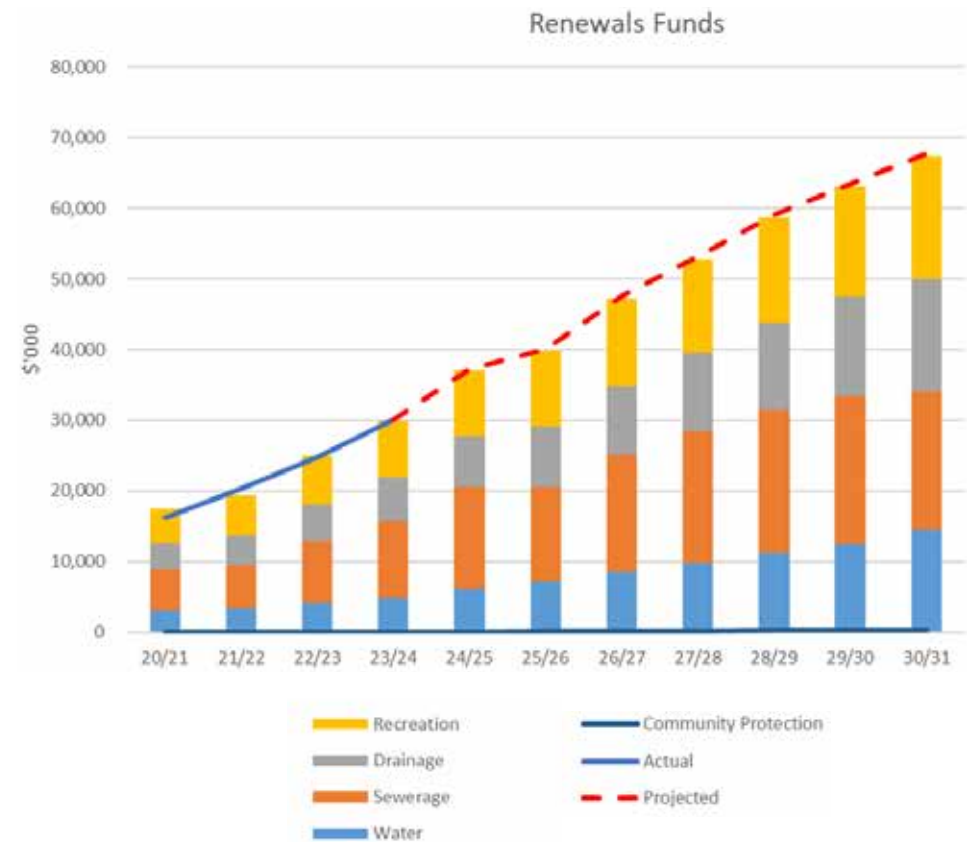
Because the peak of asset renewals occur later in the 21st Century, the Council's policy for funding depreciation means it can comfortably fund renewals from accumulated depreciation funds.

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 underlying information from the 2021-31 Long Term Plan.

The renewals funds at 30 June 2024 are greater budgeted in the 2021-31 Long Term Plan.



23. Statement of Cash Flow Reconciliation

	2024	2023
	Actual	Actual
	\$'000	\$'000
Net Surplus/(Deficit):	50,045	21,729
Add Non Cash Items:		
Depreciation	35,017	32,851
Land/Utilities in lieu of cash for development contributions	-	-
Assets vested in Council	(60,250)	(25,306)
Associated entity (surplus)/deficit	21	(1)
(Gains)/losses in fair value of forestry assets	121	(353)
(Gains)/losses in fair value of investment property	19	387
Recognise (gains)/losses on interest rate swaps	1,635	(2,634)
	26,608	26,673
Movements in Working Capital		
(Increase)/reduction in stock	(103)	22
(Increase)/reduction in trade and other receivables	(1,669)	664
(Increase)/reduction in tax due	-	-
Increase/(reduction) in trade and other payables	1,352	995
Increase/(reduction) in employee benefit liabilities	68	335
Increase/(reduction) in development contributions	(958)	(3,727)
(Increase)/reduction in accrued interest receivable	(302)	(204)
Net GST	(1,153)	396
	(2,765)	(1,518)
	23,842	25,154
Items Classified as Investing Activity		
(Gains)/losses on disposal of property, plant and equipment and forestry assets	4,028	2,414
(Gains)/losses on disposal of investment property	-	-
NET CASH IN(OUT)FLOW FROM OPERATING ACTIVITIES	27,871	27,569

24. Financial Instruments

Financial Instrument classifications		2024	2023
	Level	\$'000	\$'000
Financial Assets			
Amortised cost (Loans and receivables)			
Cash and cash equivalents		17,797	20,348
Short term investments		5,000	-
Trade and other receivables		11,592	8,643
Fair Value Through Other Comprehensive Revenue and Expense			
Civic Financial Services Limited	3	82	80
Transwaste Canterbury Limited	3	1,445	1,352
Local Government Funding Agency Limited	3	232	232
Unlisted borrower notes	2	4,426	3,735
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	3,975	5,561
Financial Liabilities			
Amortised cost			
Trade and other payables		15,423	14,684
Borrowings		200,000	180,000
Mandatorily measured at Fair Value Through Surplus/(Deficit)			
Derivative financial instruments	2	49	-

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 2024 had fluctuated by plus or minus 0.5%, the effect would have been to increase/decrease the surplus after tax by \$28,000 (2023: \$228,000).

24. Financial Instruments (cont.)

		2024		2023	
		+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		(1,000)	1,000	(900)	900
Fair Value Through Surplus/(Deficit)					
Derivative financial instruments		1,771	(2,090)	673	(673)
		771	(1,090)	(228)	228
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 Plan.					
WDC does not have an overdraft facility and manages its additional funding requirements through a \$10,000,000 bank funding facility agreement (2023: \$10,000,000) and Bond/Note issues \$200,000,000 (2023: \$180,000,000). 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.)

	2024	2023
	\$'000	\$'000
Maturity Analysis and Effective Interest Rates of Financial Assets		
Short term deposits	5,000	-
Weighted average effective interest rate	6.00%	0.00%

	2024	2023
	\$'000	\$'000
Maturity Analysis of Financial Liabilities		
Trade and Other Payables		
Less than 1 year	15,423	14,684
1-2 years	-	-
2-5 years	-	-
More than 5 years	-	-
	15,423	14,684
Borrowings		
Less than 1 year	40,000	20,000
1-2 years	55,000	30,000
2-5 years	105,000	100,000
More than 5 years	-	30,000
	200,000	180,000
Interest Payable on Borrowings		
Less than 1 year	10,509	9,225
1-2 years	8,467	7,779
2-5 years	10,814	13,409
More than 5 years	-	1,184
	29,790	31,596
Interest Payable on Interest Rate Swaps		
Less than 1 year	(1,954)	(2,183)
1-2 years	(2,356)	(1,785)
2-5 years	(4,708)	(4,607)
More than 5 years	(1,028)	(288)
	(10,047)	(8,863)
TOTAL	235,166	217,417

25. Commitments and Contingencies

	2024	2023
	\$'000	\$'000
Capital Commitments		
Drainage Reticulation Network	437	1,253
Water Reticulation Network	3,715	1,907
Sewer Reticulation Network	-	-
Road Network	847	19
Community Facilities	-	-
Infrastructure Land	1,000	-
Waste Systems	-	-
CAPITAL EXPENDITURE CONTRACTED FOR AT BALANCE DATE BUT NOT YET INCURRED FOR PROPERTY, PLANT AND EQUIPMENT.	5,999	3,178
<i>No capital commitments exist in relation to investment property as at 30 June 2024 (2023: 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>		
	2024	2023
	\$'000	\$'000
Not later than one year	313	330
Later than one year and not later than five years	236	550
Later than five years	-	-
TOTAL NON-CANCELLABLE OPERATING LEASES	550	880
<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>		

25. Commitments and Contingencies (cont.)

Operating Leases as Lessor		
The Council leases its investment property under operating leases. 27 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:		
	2024	2023
	\$'000	\$'000
Non-cancellable Operating Leases as Lessor		
Not later than one year	184	371
Later than one year and not later than five years	674	1,208
Later than five years	959	1,556
TOTAL NON-CANCELLABLE OPERATING LEASES	1,817	3,135
No contingent rents have been recognised in the surplus/(deficit) during the period.		
Contingencies		
Contingent Liabilities		
	2024	2023
	\$'000	\$'000
Claims	50	20
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 2024. At the date of this report, there were no other matters under that Act indicating potential liability (2023:) having been brought to the Council's attention.		
Guarantees		
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.		
	2024	2023
	\$'000	\$'000
Financial guarantees	-	-
The Council has no financial guarantees relating to loans as at 30 June 2024.		
Unquantified Claims		
The Council has 4 unquantifiable claims as at 30 June 2024 (2023 nil). These claims are being worked through with Council staff and Council's insurance adviser has been informed.		
Share of Associates' Contingent Liabilities		
Council has not identified any contingent liabilities where it would be severally liable for all or part of the liability.		

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 (2023: AAA) and the foreign currency rating remained at AA+ (2023: AA+).
As at 30 June 2024, the Council is one of 30 local authority shareholders and 72(2023:70) 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, \$20.0m 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 2024, NZLGFA had borrowings totalling \$23,030m (2023: \$17,684m).
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:
<ul style="list-style-type: none"> 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 2024 there are 13 facilities having an approximate value of \$4.4m (2023: 12 facilities, \$4.5m). 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 between \$200,000 to \$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 (2023: 120.98 hectares). The current carbon credit balance is 1,673 units. (2023: 1,673), with a current market value of \$83,650 (2023: 1,673 carbon credits \$68,593 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.

	2024	2023
Jim Harland		113,210
On 8 July 2022 Jim Harland resigned as Chief Executive for health reasons.		
Jeff Millward	371,920	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.

	2024 Honorarium (including mileage and other reimbursements)	2024 Meeting/ Hearings	2024 Total	2023 Honorarium (including mileage and other reimbursements)	2023 Meeting/ Hearings	2023 Total
	\$	\$	\$	\$	\$	\$
Mayor and Councillors as at 30 June:						
Dan Gordon	142,480	-	142,480	146,672	-	146,672
Neville Atkinson	71,108	72,273	143,381	67,236	24,007	91,243
Kirstyn Barnett (until 9 October 2022)	-	-	-	13,529	-	13,529
Robbie Brine	56,164	-	56,164	53,223	-	53,223
Wendy Doody (until 9 October 2022)	-	-	-	13,566	-	13,566
Alistair Blackie	60,930	-	60,930	53,425	-	53,425
Paul Williams	55,726	3,813	59,539	53,765	1,116	54,881
Sandra Stewart (until 9 October 2022)	-	-	-	19,992	-	19,992
Philip Redmond	57,621	186	57,807	55,445	1,767	57,212
Niki Mealings	55,088	25,947	81,035	53,161	6,650	59,810
Joan Ward	55,088	-	55,088	53,161	-	53,161
Brent Cairns (from 14 October 2022)	55,088	-	55,088	38,137	-	38,137
Jason Goldsworthy (from 14 October 2022)	56,349	-	56,349	39,176	-	39,176
Tim Fulton (from 14 October 2022)	61,173	-	61,173	40,520	-	40,520

26. Remuneration (cont.)

	2024 Honarium (including mileage and other reimbursements)	2024 Meeting/ Hearings	2024 Total	2023 Honarium (including mileage and other reimbursements)	2023 Meeting/ Hearings	2023 Total
	\$	\$	\$	\$	\$	\$
Kaiapoi-Tuahiwi Community Board Members						
Jackie Watson (Current Chair)	21,766	-	21,766	20,117	-	20,117
Brent Cairns (until 9 October 2022)	-	-	-	2,919	-	2,919
John Meyer (until 9 October 2022)	-	-	-	2,414	-	2,414
Sandra Stewart (from 14 October)	14,307	-	14,307	7,488	-	7,488
Tracey Blair (from 14 October)	11,115	-	11,115	7,412	-	7,412
Tim Bartle (from 14 October)	12,148	-	12,148	7,440	-	7,440
Russell Keetly (from 14 October)	10,974	-	10,974	7,440	-	7,440
Rangiora-Ashley Community Board Members						
Jim Gerard (Current Chair)	25,705	2,916	28,620	24,789	1,604	26,393
Duncan Lundy (until 9 October 2022)	-	-	-	3,846	-	3,846
Murray Clarke	13,677	-	13,677	13,219	-	13,219
Sarah Lewis (until 9 October 2022)	-	-	-	3,592	-	3,592
Monique Fleming	13,677	-	13,677	13,219	-	13,219
Jason Goldsworthy (until 9 October 2022)	-	-	-	3,618	-	3,618
Morris Harris (until 9 October 2022)	-	-	-	3,845	-	3,845
Andrew Wells (until 9 October 2022)	-	-	-	3,594	-	3,594
Kirstyn Barnett (from 14 October 2022)	13,677	-	13,677	9,177	-	9,177
Liz McClure (from 14 October 2022)	13,677	-	13,677	9,153	-	9,153
Steve Wilkinson (from 14 October 2022)	13,677	-	13,677	9,153	-	9,153
Ivan Campbell (from 14 October 2022)	13,677	-	13,677	9,262	-	9,262
Bruce McLaren (from 14 October 2022)	13,677	-	13,677	9,262	-	9,262
Woodend-Sefton Community Board Members						
Shona Powell (Current Chair)	17,056	-	17,056	16,470	-	16,470
Andrew Thompson	9,353	-	9,353	9,059	-	9,059
John Archer (until 9 October 2022)	-	-	-	2,470	-	2,470
Andrea Allen (until 9 October 2022)	-	-	-	2,470	-	2,470
Mark Paterson	9,353	-	9,353	9,059	-	9,059
Ian Fong (from 14 October 2022)	9,353	-	9,353	6,272	-	6,272
Rhonda Mather (from 14 October 2022)	9,353	-	9,353	6,334	-	6,334

26. Remuneration (cont.)

	2024 Honorary (including mileage and other reimbursements)	2024 Meeting/ Hearings	2024 Total	2023 Honorary (including mileage and other reimbursements)	2023 Meeting/ Hearings	2023 Total
	\$	\$	\$	\$	\$	\$
Oxford-Ohoka Community Board Members						
Doug Nicholl (Chair until 9 October 2022)	-	-	-	5,024	-	5,024
Mark Brown	11,255	-	11,255	10,666	-	10,666
Shirley Farrell (until 9 October 2022)	-	-	-	2,750	-	2,750
Thomas Robson (Current Chair)	18,618	-	18,618	15,626	-	15,626
Sarah Barkle	14,430	-	14,430	11,215	-	11,215
Ray Harpur	11,320	-	11,320	10,253	-	10,253
Michelle Wilson (from 14 October 2022)	11,211	-	11,211	6,993	-	6,993
Pete Merrifield (from 14 October 2022)	10,622	-	10,622	7,814	-	7,814
Council Appointees Te Kōhaka o Tūhaitara Trust						
Alistair Blackie (Councillor)	-	-	-	-	-	-
Katherine McMillan	-	-	-	-	-	-
Andrea Rigby	1,224	-	1,224	1,319	-	1,319
Neville Atkinson (Councillor)	-	-	-	-	-	-
Water Zone Board Members						
Arapata Reuben	-	-	-	1,538	-	1,538
Wendy Main	-	-	-	725	-	725
Erin Harvie	6,000	-	6,000	4,808	-	4,808
Michael Blackwell	-	-	-	5,538	-	5,538
Claire Aldhamland	4,000	-	4,000	3,121	-	3,121
John Cooke	4,000	-	4,000	4,000	-	4,000
Judith Roper-Lindsay	-	-	-	769	-	769
Martha Jolly	4,000	-	4,000	4,000	-	4,000
Ruby Gill-Clifford	2,000	-	2,000	2,570	-	2,570
Sue Ashley	4,500	-	4,500	4,500	-	4,500
TOTAL	1,076,220	105,135	1,181,354	1,027,332	35,144	1,062,476
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		
	2024	Percentage of employees
Total annual remuneration by band for employees as at 30 June:		
< \$60,000	173	34%
\$60,000 - \$79,999	109	21%
\$80,000 - \$99,999	86	17%
\$100,000 - \$119,999	67	13%
\$120,000 - \$139,999	33	7%
\$140,000 - \$159,999	23	4%
\$160,000 - \$179,999	7	1%
\$180,000 - \$199,999	7	1%
\$200,000 - \$380,000	9	2%
TOTAL EMPLOYEES	514	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 317 (2023: 282) full-time employees, with the balance of staff representing 79 (2023: 76) full-time equivalent employees.

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 - \$660,000	5	1%
TOTAL EMPLOYEES	467	100%

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 Tutaepatu 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 2024, the outstanding balance is \$33,770 (2023: \$43,192).

Council contracted Te Kohaka o Tuhaitara Trust to operate the Waikuku Beach Holiday Park until 30 June 2023. The Council leased the facility during 2023/24.

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 2024, Council paid \$675,540 (2023: \$631,986) for operations and \$1,546,668 (2023: Nil) for redevelopment to the Canterbury Museum Trust.

(a) Inter-Group Transactions and Balances

	2024	2023
	\$'000	\$'000
Enterprise North Canterbury		
Grants paid by the Council (Excluding GST)	715	684
Reimbursements received from Enterprise North Canterbury (Excluding GST)	-	59
Te Kōhaka o Tūhaitara Trust		
Grants paid by the Council (Excluding GST)	672	304
Camp Operations payable by the Council (Including GST)	-	15
Reimbursements receivable from the Trust (Excluding GST)	1	59
Waimakariri District Libraries Trust		
Grants paid by the Council (Excluding GST)	-	-
Waimakariri Arts Collection Trust		
Grants paid by the Council (Excluding GST)	-	3
Waimakariri Public Arts Trust		
Grants paid by the Council (Excluding GST)	23	10
Transwaste Canterbury Limited		
Transport and Disposal of Waste provided by the Company (Excluding GST)	3,174	2,551
Amounts payable by the Council for Transport and Disposal of Waste (Including GST)	274	241
Dividends paid/payable to the Council (Exclusive of Imputation Credits)	437	682
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.		

27. Related Parties (cont.)

(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 2024, the service level agreement value was \$76,966 excluding GST (2023: \$101,170).

Key management personnel compensation

	2024	2023
	\$'000	\$'000
Councillors		
Full-time equivalent members	11	11
Remuneration	829	734

Senior Management Team, including the Chief Executive

Full-time equivalent members	7	6
Remuneration	1,795	1,446

Key management personnel received \$Nil in termination or other long term benefits in the year ended 30 June 2024 (2023: Nil).

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 earning 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

Water Services Reform Programme

The Government is implementing a water services reform programme to address New Zealand's water infrastructure challenges – the Local Water Done Well programme.

The first part of the programme was to repeal previous water services legislation (the Water Services Entities Act 2022, Water Services Legislation Act 2023 and the Water Services Economic Efficiency and Consumer Protection Act 2023) that would have transferred responsibility for the provision of water services from local government to ten newly established publicly owned water services entities.

The Government is introducing new legislation that recognises the importance of local decision making and flexibility for communities and councils to determine how their water services will be delivered in the future. The Local Government (Water Services Preliminary Arrangements) Act 2024 was enacted on 2 September 2024 and establishes the Local Water Done Well framework and the preliminary arrangements for the new water services system. The Act includes a requirement for councils to develop Water Services Delivery Plans by 3 September 2025. The Plans will outline future water services delivery arrangements, and for councils to commit to an implementation plan. The Waimakariri District Council has commenced work on its Water Services Delivery Plan in accordance with the Act and will undertake consultation before the Plan is adopted.

The Government had indicated that it will introduce a Bill in December 2024 that will establish the enduring settings for the new water services system.

The reforms to date have had no effect on the 2024 financial statements or performance information and there is nothing to indicate the need to review the carrying value of assets and liabilities in the 2024 annual report as any future change is uncertain.

31. Explanation of Major Variances Against Budget

Explanations for major variations from Council's estimated figures in the 2023/24 Annual Plan are as follows:

STATEMENT OF FINANCIAL PERFORMANCE

Revenue including other gains

Interest revenue was \$3.2m more than budget as interest was received from interest rate swaps due to higher interest rates. In the past, Council paid interest on the interest rate swaps.

Subsidies and grants were \$4.1m less than budget. Subsidies for Better Transport Choices Crown Funding did not eventuate.

Vested assets were \$43.0m more than budget due to development activities at Ravenswood, Beachgrove and Bellgrove (vested assets 23/24: \$60.3m vs 22/23: \$25.3m).

Other Revenue was \$1.8m more than budget due to rate penalties and connection fees to connect to Council's infrastructural facilities were more than budgeted and forestry revenue from the sale of trees damaged by the Pegasus Beach fire. Additionally, revenue from resource and building consents were more than budgeted due to increased workload partially offset by increased costs.

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

Expenditure

Capital expensed 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 funds.

District Development - Actual expenditure was \$0.9m less than budget. Strategy and Engagement expenditure was less than budget due to delayed Better Off Funding and Town Centre's programmes.

Roads and Footpaths - Actual expenditure was \$3.4m more than budget. Required sealed pavement maintenance was \$0.5m more than forecasted. An additional \$1.6m of maintenance and operations expenditure was incurred due to additional Waka Kotahi funding. Costs incurred on flood response maintenance was \$1.8m not budgeted.

Water Supply - Actual expenditure was \$1.7m more than budget due to asset deletions from the capital renewal programme were not budgeted.

Sewerage and the Treatment and Disposal of Sewage - Actual expenditure was \$1.6m more than budget due to asset deletions from the capital renewal programme were not budgeted.

Stormwater Drainage - Actual expenditure was \$3.1m more than budget. Expenditure items were not budgeted (capital expensed & asset deletions) were \$1.4m. Costs incurred on flood response maintenance was \$0.9m not budgeted. Rural Drainage schemes maintenance expenditure was \$0.4m more than forecasted.

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 \$2.7m more than budget. Loss on assets disposals (not budgeted) as a result of capital renewal programme was \$0.4m. Depreciation was \$0.3m more than budget due to higher than expected new assets from new neighbourhoods and earthquake recovery projects. Operational expenditure across reserves was \$1.0m more than budgeted due to maintenance contracts incurring increased costs, with a rise from 3% to 12%, along with unpredicted storm damage expenditure. Legal and consultant fees of \$0.3m were incurred from the sale of the Waikuku Beach Holiday Park. Interest expenditure was \$0.5m more than forecasted due to increasing interest rates.

Community Development - Actual expenditure was \$0.6m more than budget due to the valuation increase on Council's pensioner housing units revalued as at 30 June 2022.

Property Management - Actual expenditure was \$1.0m more than budget. Forestry cost of sales \$0.5m is now disclosed as gross expenditure (previously as net gain or loss). Council's Project Delivery Unit incurred a \$0.3m deficit.

Earthquake Recovery - Actual expenditure was \$0.6m more than budget due to increasing interest rates.

Non significant activities - Actual expenditure was \$5.2m more than budget. CES programme expenditure of \$2.9m has to be expensed as nothing can be capitalised at this stage. Loss of \$1.6m on fair value of interest rate swaps was not budgeted. The plant costs has incurred a \$0.4m loss (the plant recovery rate is being reviewed to recoup the increased vehicle related costs).

Other Comprehensive Revenue and Expense

The Council recorded a \$282.8m gain on asset revaluation (budget \$30.5m). As at 30 June 2024, Council revalued its roading, 3 waters and building assets (only roading was budgeted to be revalued). Value increase for 3 waters assets was \$236.2m due to high inflation since 1 July 2022.

Balance Sheet

Assets

Total assets were \$296.2m more the budget mainly due to 3 waters and building asset revaluations at balance date which were not budgeted and required due to high inflation since 1 July 2022.

Liabilities

Total liabilities were \$8.9m less than the budget mainly due to less external borrowings required as a result of delays in Council's capital programme

COST OF ACTIVITY STATEMENTS

Governance Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	2,284	2,745	2,215
Targeted Rates	680	681	658
Subsidies and Grants	9	-	7
Fees and Charges	53	14	116
TOTAL REVENUE	3,026	3,440	2,996
Operating Expenditure			
Council	2,379	2,433	2,330
Community Board, Advisory Groups	600	683	616
Subscription, Levies and Grants	320	326	283
	3,299	3,442	3,229
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	3,299	3,442	3,229
OPERATING SURPLUS/(DEFICIT)	(273)	(1)	(233)
Capital Expenditure			
Renewals	-	-	4
New Works	-	-	-
Loan Repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	4
Funded by			
Loans	-	-	-
Reserves	-	-	4
Cash from Operating	-	-	-
TOTAL FUNDING	-	-	4
Operating Expenditure includes:			
Interest	-	-	-
Depreciation	2	-	1
Corporate services overhead	1,072	636	575

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	(271)	Not applicable	
Depreciation	(2)		
OPERATING SURPLUS (DEFICIT)	(273)		

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

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	4,368	5,250	3,861
Targeted Rates	189	180	181
Fees and Charges	1,865	1,381	1,796
Subsidies	112	1,190	-
TOTAL REVENUE	6,534	8,001	5,838
Operating Expenditure			
District Development	3,476	3,965	2,515
Strategy and Engagement	1,504	2,680	1,168
Communications and Engagement	775	673	595
Plan Administration	3,187	2,681	3,169
District Promotion	761	644	599
Economic Development	317	318	335
	10,020	10,961	8,381
Internal Interest Elimination	15	93	27
TOTAL OPERATING EXPENDITURE	10,005	10,868	8,354
OPERATING SURPLUS/(DEFICIT)	(3,471)	(2,867)	(2,516)
Capital Expenditure			
Renewals	-	-	13
New Works	-	-	-
Loan Repayments	562	310	469
TOTAL CAPITAL EXPENDITURE	563	310	482
Funded by			
Loans	1,091	1,362	864
Reserves	(528)	(1,052)	(382)
Cash from Operating	-	-	-
TOTAL FUNDING	563	310	482
Operating Expenditure includes:			
Interest	223	316	181
Depreciation	3	17	5
Corporate services overhead	423	99	175

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(3,468)	Not applicable	
Depreciation	(3)		
OPERATING SURPLUS/(DEFICIT)	(3,471)		

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.

Subsidies

Projects in relation to Better Off Funding (Climate Change Response Programme and Natural Environment Implementation) started late in 2023/24 resulting in less subsidies than budgeted.

Operational Expenditure

District Development expenditure was less than budget due to the District Plan Review was less than forecasted.

Strategy and Engagement expenditure was less than budget due to Better Off Funding and Town Centre Projects/Resident Survey delays.

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

Roads and Footpaths Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Roding Rates	15,001	14,959	12,906
Fees and Charges	811	652	745
Petrol Tax	323	360	316
Subsidies	10,968	14,077	10,520
Interest	62	22	-
Development Contributions	6,026	7,328	3,838
Gains on sale	-	-	388
TOTAL REVENUE	33,191	37,398	28,713
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	4,015	2,616	3,448
Corridor Maintenance	2,749	2,029	2,758
Land Transport and Safety	230	239	202
Other Maintenance	3,316	1,562	3,449
Unsubsidised Expenditure			
General Maintenance	1,364	2,155	973
Management Costs	919	1,137	1,106
Interest	1,258	1,126	1,089
Depreciation	11,042	12,673	10,216
Capital Expensed	1,481	-	1,062
Council Overheads	2,460	2,122	2,146
	28,834	25,659	26,450
Internal Interest Elimination	84	331	160
TOTAL OPERATING EXPENDITURE	28,750	25,328	26,290
OPERATING SURPLUS/(DEFICIT)	4,441	12,070	2,423

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	6,542	7,575	7,900
New Works	8,395	15,982	4,873
Loan Principal Repayments	2,409	1,012	989
TOTAL CAPITAL EXPENDITURE	17,347	24,569	13,762
Funded by			
Loans	1,245	3,990	1,226
Capital Revenue	-	-	2,638
Reserves	-	-	-
Cash from Operating	15,483	20,579	9,899
TOTAL FUNDING	16,728	24,569	13,762
Operating Expenditure includes:			
Interest	1,258	1,126	1,089
Depreciation	11,042	12,673	10,216
Depreciation not funded	1,484	1,703	-
Corporate services overhead	2,460	2,122	2,146
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	4,292	Not applicable	
Depreciation	(11,042)		
Subsidies and grants for capital expenditure	5,562		
Development contributions	6,026		
Gains/(loss) on assets sale	(397)		
OPERATING SURPLUS/(DEFICIT)	4,441		

Roads and Footpaths

Explanations of significant variances for the activity

Subsidies

NZTA subsidies were less than budget as Better Transport Choices Crown Funding did not eventuate.

Development contributions

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

Operational Expenditure

Structural/Corridor maintenance was more than budget due to additional Waka Kotahi funding.

Other maintenance was more than budget due to costs incurred from flood event. This was not budgeted.

General maintenance was less than budget due to the additional Waka Kotahi funding (above) shifting budgeted maintenance from unsubsidised to subsidised expenditure.

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.

Capital Expenditure

Capital expenditure was less than budget due to projects that were Better Choices Transport Choices having funding withdrawn and land negotiations.

Loan repayments were more than budget due a extra payment loan payment from reserves to reduce loans.

Water Supply Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note1)	26	31	24
Targeted Rates	11,691	11,791	10,228
Fees and Charges	376	153	420
Subsidies	285	900	114
Interest	385	68	209
Development Contributions	3,000	2,595	1,937
TOTAL REVENUE	15,763	15,538	12,932
Operating Expenditure			
Rangiora	4,252	3,492	3,675
3 Waters Reform Water Investigation	46	909	127
Woodend/Pegasus	2,213	1,802	1,887
Waikuku	291	229	392
Fernside	11	11	10
Ohoka	167	166	151
Mandeville	784	695	630
Kaiapoi/Pines/Kairaki	2,080	1,824	1,963
West Kaiapoi Structure Plan Area	33	27	-
Oxford No 1 Rural	1,012	773	847
Oxford No 2 Rural	666	473	742
Oxford	790	652	978
Summerhill	391	254	450
Cust	337	214	283
Poyntz Road	93	111	98
West Eyreton	127	119	146
Garrymere	101	70	101
District Water	669	763	122
Ashley Rural Water	1,471	1,476	1,392
Water Race	567	562	536
	16,103	14,622	14,530
Internal Interest Elimination	79	345	133
TOTAL OPERATING EXPENDITURE	16,024	14,277	14,397
OPERATING SURPLUS/(DEFICIT)	(261)	1,261	(1,465)

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	3,028	2,099	3,145
New Works	9,673	10,800	5,110
Loan Repayments	977	770	825
TOTAL CAPITAL EXPENDITURE	13,679	13,669	9,079
Funded by			
Loans	4,460	7,731	3,702
Reserves	5,118	2,260	2,774
Cash from Operating	4,101	3,678	2,604
TOTAL FUNDING	13,679	13,669	9,079
Operating Expenditure includes:			
Interest	1,184	1,175	904
Depreciation	4,362	4,269	4,069
Depreciation not funded	1,944	1,851	1,800
Corporate services overhead	1,201	1,240	1,011
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per \ Funding Impact Statement	2,590	Not applicable	
Depreciation	(4,362)		
Development Contributions	3,000		
Assets written off	(1,489)		
OPERATING SURPLUS/(DEFICIT)	(261)		

Water Supply

Explanations of significant variances for the activity

Fees and Charges

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

Subsidies

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

Interest

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

Development contributions

Development contributions were more than budgeted due to developments in Ravenswood and Southbrook.

Operational Expenditure

Rangiora scheme expenditure more than budget due to inspections (new water quality monitoring), pump repairs and maintenance (chlorination of water) costs and asset disposals as a result of capital renewal programme.

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 and depreciation as a result of an significant value of assets vested from Ravenswood developments.

Kaiapoi/Pines/Kairaki expenditure more than budget due to asset disposals as a result of capital renewal programme.

Oxford No 1 Rural scheme expenditure more than budget due to asset disposals as a result of capital renewal programme and headworks maintenance from reservoir repairs, air locking issues and chlorine dosing.

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

Wastewater Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Rates	11,086	10,974	10,646
Subsidies	456	270	-
Fees and Charges	316	495	286
Interest	1,258	39	672
Development Contributions	4,750	3,847	3,342
Gain on sale	13	-	-
TOTAL REVENUE	17,879	15,625	14,946
Operating Expenditure			
Stimulus Funding	1	-	301
Eastern District Communities	14,734	13,426	13,899
Southbrook	2	7	30
East Rangiora	28	44	39
Ohoak Utilities	3	4	4
East Woodend	-	-	1
West Rangiora Structure Plan Area	77	122	69
West Kaiapoi Structure Plan Area	4	4	3
North Kaiapoi Area A	2	2	2
Fernside Loan Account	11	11	11
Loburn Lea Loan Account	23	24	24
Oxford	1,141	991	1,141
	16,026	14,635	15,524
Internal Interest Elimination	65	237	158
TOTAL OPERATING EXPENDITURE	15,961	14,398	15,366
OPERATING SURPLUS/(DEFICIT)	1,918	1,227	(420)
Capital Expenditure			
Renewals	924	1,257	1,913
New Works	3,293	4,947	899
Loan Repayments	7,749	503	2,490
TOTAL CAPITAL EXPENDITURE	11,966	6,707	5,301
Funded by			
Loans	542	1,499	-
Reserves	3,381	-	-
Cash from Operating	8,043	5,208	5,301
TOTAL FUNDING	11,966	6,707	5,301

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	961	807	1,076
Depreciation	6,125	6,054	5,988
Depreciation not funded	3,462	3,391	3,199
Corporate services overhead	1,295	1,347	1,198
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	3,976	Not applicable	
Depreciation	(6,125)		
Capital subsidies	456		
Gain/(loss) on assets sale	(1,139)		
Development Contributions	4,750		
OPERATING SURPLUS/(DEFICIT)	1,918		

Wastewater

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 more than budgeted due to developments in Ravenswood.

Operational Expenditure

Eastern Communities expenditure more than budget due to asset disposals as a result of capital renewal programme.

Capital Expenditure

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

Loan repayments were more than budget due a extra payment loan payment from reserves to reduce loans.

Stormwater Drainage Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	943	1,134	705
Targeted Rates	5,757	5,717	5,501
Subsidies	695	350	3,901
Fees and Charges	84	22	52
Interest	483	65	222
Development Contributions	1,122	997	919
TOTAL REVENUE	9,085	8,285	11,300
Operating Expenditure			
Shovel Ready Funding	415	-	39
District Drainage	1,931	907	621
Rangiora	2,553	2,218	2,219
Southbrook	149	143	157
East Rangiora	10	4	5
West Rangiora Structure Plan Area	83	81	69
Coastal Urban	860	581	608
East Woodend	2	-	2
Pegasus	478	596	310
Kaiapoi	2,824	2,314	2,745
Kaiapoi - Area A	60	63	-
Kaiapoi - Area E	48	39	43
Oxford	129	121	85
Ohoka Rural	451	374	500
Mill Rd ODP	22	24	20
Loburn Lea	26	32	28
Oxford Rural	125	64	83
Clarkville	80	52	90
Coastal Rural	185	165	182
Central Rural	326	156	201
Cust	12	11	14
Waimakariri Water Zone	141	266	122
	10,908	8,211	8,141
Internal Interest Elimination	118	499	177
TOTAL OPERATING EXPENDITURE	10,790	7,712	7,964
OPERATING SURPLUS/(DEFICIT)	(1,705)	573	3,336

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	274	160	136
New Works	8,996	11,320	26,774
Loan Repayments	1,436	1,373	1,105
TOTAL CAPITAL EXPENDITURE	10,706	12,853	28,015
Funded by			
Loans	6,436	7,044	10,708
Reserves	3,736	3,655	11,985
Cash from Operating	534	2,154	5,322
TOTAL FUNDING	10,706	12,853	28,015
Operating Expenditure includes:			
Interest	1,764	1,700	1,208
Depreciation	2,239	2,080	1,986
Depreciation not funded	1,711	1,552	1,135
Corporate services overhead	669	697	555
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(63)	Not applicable	
Depreciation	(2,239)		
Capital subsidies	228		
Development Contributions	1,122		
Assets written off	(755)		
OPERATING SURPLUS/(DEFICIT)	(1,705)		

Stormwater Drainage

Explanations of significant variances for the activity

Subsidies

Subsidies were more than budgeted due to land purchased as part of the Better Off Funding.

Interest

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

Operational Expenditure

Shovel Ready Funding was more than budget due to loss on disposal of assets and capital expensed costs incurred on capital works that cannot be capitalised.

District Drainage was more than budget due to costs incurred from flood event. This was not budgeted.

Rangiora expenditure was more than budget due to capital expensed costs incurred on capital works that cannot be capitalised.

Kaiapoi expenditure was more than budget due to asset disposals as a result of capital renewal programme.

Capital Expenditure

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

Solid Waste Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	898	1,079	864
Targeted Rates	5,379	5,383	4,857
Fees and Charges	4,688	4,811	4,219
Interest	260	6	147
Waste Minimisation Charges	1,148	965	668
TOTAL REVENUE	12,373	12,244	10,755
Operating Expenditure			
Disposal	5,441	5,292	4,983
Collection	5,926	6,213	5,435
Waste Minimisation	315	430	317
	11,682	11,935	10,735
Internal Interest Elimination	3	19	7
TOTAL OPERATING EXPENDITURE	11,679	11,916	10,728
OPERATING SURPLUS/(DEFICIT)	694	328	27
Capital Expenditure			
Renewals	118	132	22
New Works	306	1,096	87
Loan Repayments	61	52	57
TOTAL CAPITAL EXPENDITURE	485	1,280	167
Funded by			
Loans	-	115	-
Reserves	-	669	-
Cash from Operating	485	496	167
TOTAL FUNDING	485	1,280	167

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	49	63	45
Depreciation	186	168	158
Corporate services overhead	951	972	940
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	904	Not applicable	
Depreciation	(186)		
Assets written off	(24)		
OPERATING SURPLUS/(DEFICIT)	694		

Solid Waste

Explanations of significant variances for the activity

Interest

Interest was more than budgeted due to increasing interest rates.

Operational Expenditure

Collection expenditure was less than budget due to less than forecasted waste volume (refuse and organics).

Capital Expenditure

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

Libraries and Museums Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	4,526	4,601	4,192
Targeted Rates	892	905	789
Fees and Charges	108	94	125
Subsidies and Grants	70	200	22
Interest	66	9	49
TOTAL REVENUE	5,663	5,809	5,177
Operating Expenditure			
Library	5,058	5,565	4,464
Canterbury Museum Operational Levy	700	726	655
Canterbury Museum Redevelopment Levy	1,582	1,045	2
Local Museums	14	9	15
	7,353	7,345	5,136
Internal Interest Elimination	1	4	2
TOTAL OPERATING EXPENDITURE	7,352	7,341	5,134
OPERATING SURPLUS/(DEFICIT)	(1,689)	(1,532)	43
Capital Expenditure			
Renewals	488	1,192	336
New Works	1	20	24
Loan Repayments	25	25	23
TOTAL CAPITAL EXPENDITURE	514	1,237	383
Funded by			
Loans	127	-	-
Reserves	386	-	-
Cash from Operating	-	1,237	383
TOTAL FUNDING	514	1,237	383
Operating Expenditure includes:			
Interest	16	13	14
Depreciation	1,041	1,007	997
Depreciation not funded	422	388	249
Corporate services overhead	516	406	292

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(648)	Not applicable	
Assets written off	-		
Depreciation	(1,041)		
OPERATING SURPLUS/(DEFICIT)	(1,689)		

Libraries and Museums

Explanations of significant variances for the activity

Operational Expenditure

Library expenditure was less than budget due to planned buildings maintenance yet to be started and staff vacancies during the financial year.

Museum Redevelopment Levy expenditure was more than budget due additional instalment payment not forecasted.

Capital Expenditure

Renewals were less than budget due to supply chain issues.

Recreation Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	948	1,140	870
Community Services Rates	16,860	17,143	15,323
Targeted Rates Central Business Area	64	64	63
Gain on sale of assets	95	-	-
Revaluation gain on investment properties	89	-	-
Fees and Charges	2,991	2,716	2,531
Subsidies and Grants	265	-	138
Development Contributions	1,913	2,553	1,255
TOTAL REVENUE	23,225	23,616	20,180
Operating Expenditure			
Reserves	11,387	9,781	10,318
Airfield	514	415	617
Buildings	6,438	6,410	6,355
Pools	6,120	6,119	5,838
Central Business Areas	296	317	276
Camping Grounds	736	376	752
Community Grants	510	558	483
Public Conveniences	1,059	942	902
	27,060	24,918	25,541
Internal Interest Elimination	167	706	283
TOTAL OPERATING EXPENDITURE	26,893	24,212	25,258
OPERATING SURPLUS/(DEFICIT)	(3,668)	(596)	(5,078)
Capital Expenditure			
Renewals	2,759	4,397	1,514
New Works	7,318	13,694	7,763
Loan Repayments	1,926	1,321	1,628
TOTAL CAPITAL EXPENDITURE	12,004	19,412	10,905
Funded by			
Loans	4,861	12,162	8,396
Capital revenue	792	-	-
Reserves	3,236	4,135	1,047
Cash from Operating	3,114	3,115	1,463
TOTAL FUNDING	12,004	19,412	10,905

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	2,492	2,404	1,925
Depreciation	6,782	6,436	6,541
Depreciation not funded	3,071	2,725	2,940
Corporate services overhead	2,283	2,219	1,907
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	1,236	Not applicable	
Capital subsidies	135		
Depreciation	(6,782)		
Revaluation gain/(loss) on investment property	89		
Gain/(loss) on assets sale	(259)		
Development Contributions	1,913		
OPERATING SURPLUS/(DEFICIT)	(3,668)		

Recreation

Explanations of significant variances for the activity

Community Services Rates

Community Services Rates were less than budgeted due to rating units less than forecasted.

Fees and Charges

Fees and Charges were more than budgeted due to aquatic centres learn to swim and community facilities hire revenue were more than forecasted.

Subsidies and Grants

Tourism Infrastructure Funding for the Woodend Town Centre Toilet and Silverstream Predator Trapping funding were not budgeted.

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 Parks and Reserves contract cost fluctuations and wet weather, asset disposals as a result of capital renewal programme and depreciation from higher than expected new assets from new neighbourhoods and earthquake recovery projects.

Camping Grounds expenditure was more than budget due to legal and consultant fees incurred from the sale of the Waikuku Beach Holiday Park.

Capital Expenditure

Capital expenditure was less than budget due to land negotiation, project complexities and funding uncertainties.

Loan repayments were more than budget due to Greenspace and Aquatic Centres loans raised were more than forecasted for 2022/23.

Community Protection Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	1,998	2,401	1,854
Targeted Rates	63	57	57
Fees and Charges	7,603	7,368	6,371
TOTAL REVENUE	9,664	9,826	8,282
Operating Expenditure			
Civil Defence	601	700	558
Environmental Services	1,786	1,521	1,334
Building Services	6,413	6,270	5,705
Stock Control	59	58	58
Dog Control	638	715	571
Rural Fire	36	5	43
Cemeteries	305	302	258
	9,838	9,571	8,527
Internal Interest Elimination	1	3	2
TOTAL OPERATING EXPENDITURE	9,837	9,568	8,525
OPERATING SURPLUS/(DEFICIT)	(173)	258	(243)
Capital Expenditure			
Renewals	31	110	22
New Works	48	262	113
Loan Repayments	41	34	38
TOTAL CAPITAL EXPENDITURE	120	406	172
Funded by			
Loans	-	240	-
Reserves	120	-	172
Cash from Operating	-	166	-
TOTAL FUNDING	120	406	172
Operating Expenditure includes:			
Interest	11	12	11
Depreciation	71	84	67
Corporate services overhead	1,180	761	683

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(102)	Not applicable	
Depreciation	(71)		
OPERATING SURPLUS/(DEFICIT)	(173)		

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 more than budget due to parking fines and penalties and the Fire and Emergency New Zealand lease (not budgeted).

Environmental Services

Environmental Services were more than budget due to increased call outs for nuisance complaints and material dumped on the roadside.

Capital Expenditure

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

Community Development Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
General Rates (Note 1)	850	1,022	756
Interest	7	5	4
Fees and Charges	1,165	1,218	1,160
Subsidies	292	350	312
TOTAL REVENUE	2,314	2,595	2,232
Operating Expenditure			
Community Development	859	989	748
Safer Communities	213	308	146
Injury Prevention	-	-	1
Youth Development	275	269	182
Housing for the Elderly	2,215	1,473	2,067
Community Housing	-	-	40
	3,563	3,039	3,183
Internal Interest Elimination	11	48	22
TOTAL OPERATING EXPENDITURE	3,552	2,991	3,161
OPERATING SURPLUS/(DEFICIT)	(1,238)	(396)	(929)
Capital Expenditure			
Renewals	651	573	456
New Works	41	-	98
Loan Repayments	135	135	126
TOTAL CAPITAL EXPENDITURE	827	708	680
Funded by			
Loans	-	-	-
Reserves	827	708	454
Cash from Operating	-	-	226
TOTAL FUNDING	827	708	680
Operating Expenditure includes:			
Interest	163	162	147
Depreciation	1,176	346	1,155
Corporate services overhead	280	223	180

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	(62)	Not applicable	
Depreciation	(1,176)		
OPERATING SURPLUS/(DEFICIT)	(1,238)		

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

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
Forestry revenue	395	25	205
Investment property revenue	78	30	165
Other revenue	325	65	224
Subsidies	11	-	14
Interest	725	104	388
Dividends	444	735	687
Gain on revaluation of forestry assets	-	-	353
Gain on sale	-	143	37
TOTAL REVENUE	1,978	1,102	2,072
Operating Expenditure			
General Management	748	602	859
Service Centres	(8)	1	(144)
Investment property	308	235	437
Other Property	493	473	236
Forestry	829	198	584
Investments	43	(26)	477
	2,413	1,483	2,449
Internal Interest Elimination	11	49	22
TOTAL OPERATING EXPENDITURE	2,402	1,434	2,427
Taxation	-	-	-
OPERATING SURPLUS/(DEFICIT)	(424)	(332)	(355)
Capital Expenditure			
Renewals	121	320	69
New Works	337	24	135
Loan Repayments	127	90	121
TOTAL CAPITAL EXPENDITURE	585	434	325
Funded by			
Capital Revenue	-	420	268
Loans	-	5	-
Reserves	209	9	-
Cash from Operating	376	-	57
TOTAL FUNDING	585	434	325

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	166	166	150
Depreciation	800	867	815
Corporate services overhead	(1,754)	114	116
Reconciliation with Funding Impact Statement			
Surplus (Deficit) of operating funding per Funding Impact Statement	693	Not applicable	
Depreciation	(800)		
Dividends	444		
Revaluation gain/(loss) on investment properties	(108)		
Gain/(Loss) on assets sale	(532)		
Revaluation gain/(loss) on forestry assets	(121)		
OPERATING SURPLUS/(DEFICIT)	(424)		

Property Management

Explanations of significant variances for the activity

Forestry revenue

Forestry revenue is more than budget 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).

Other revenue

Other revenue is more than budget due to Water Model builds and Finished Floor Level fees not budgeted and new property leases, also not budgeted.

Interest

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

Dividends

Dividends received were less than budgeted due to no special dividend from Transwaste during 2023/24.

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).

Earthquake Recovery and Regeneration Cost of Activity Statement

	2024 Actual	2024 Annual Plan	2023 Actual
	\$'000	\$'000	\$'000
Revenue			
Rates	3,335	3,390	3,275
Fees and charges	-	-	1
Subsidies/Grants	45	100	-
TOTAL REVENUE	3,380	3,490	3,276
Operating Expenditure			
General Response and Recovery	54	19	54
Recreation	-	-	51
Red Zone Regeneration	261	244	188
Interest	2,915	3,051	2,486
	3,230	3,314	2,778
Internal Interest Elimination	196	896	365
TOTAL OPERATING EXPENDITURE	3,034	2,418	2,413
OPERATING SURPLUS/(DEFICIT)	346	1,072	863
Capital Expenditure			
Renewals	292	2,336	597
New Works	1,499	2,143	2,194
Loan repayments	1,885	2,888	1,730
TOTAL CAPITAL EXPENDITURE	3,676	7,367	4,521
Funded by			
Loans	4,316	1,952	2,326
Reserves	(986)	4,343	1,332
Cash from Operating	346	1,072	863
TOTAL FUNDING	3,676	7,367	4,521
Operating Expenditure includes:			
Interest	2,915	3,051	2,486
Corporate services overhead	32	-	-
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding per Funding Impact Statement	301	Not applicable	
Subsidies and Grants for Capital Expenditure	45		
OPERATING SURPLUS/(DEFICIT)	346		

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.



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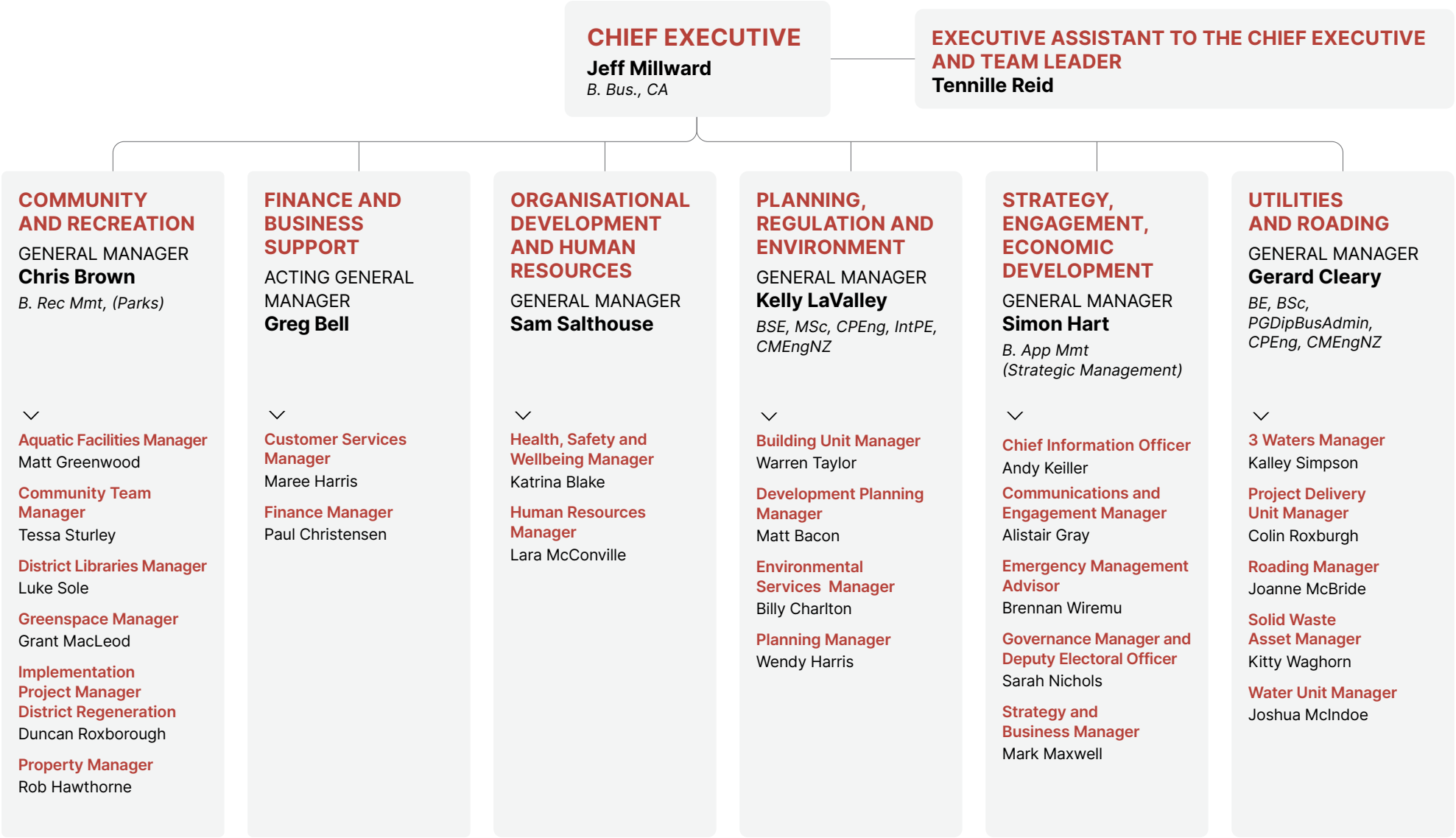
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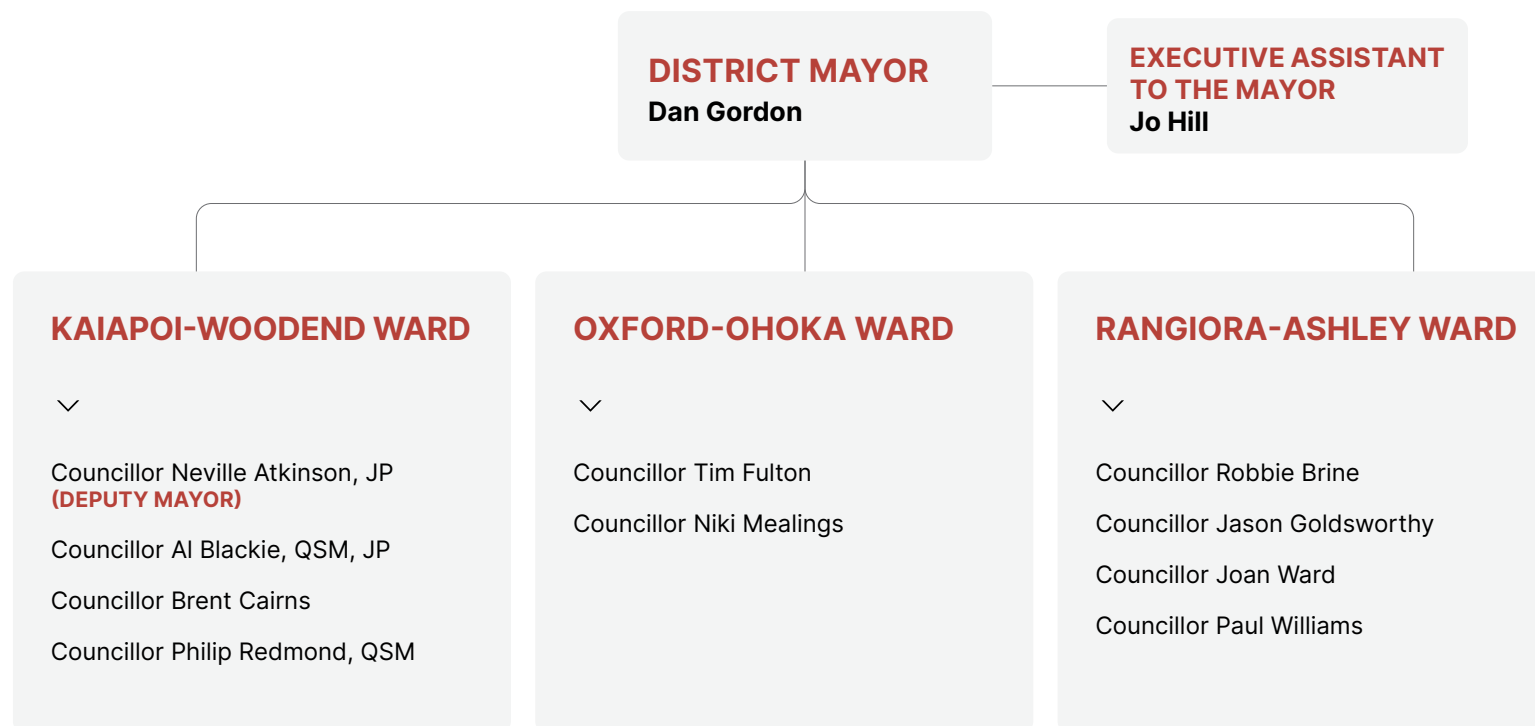
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Staff Structure to Level Three

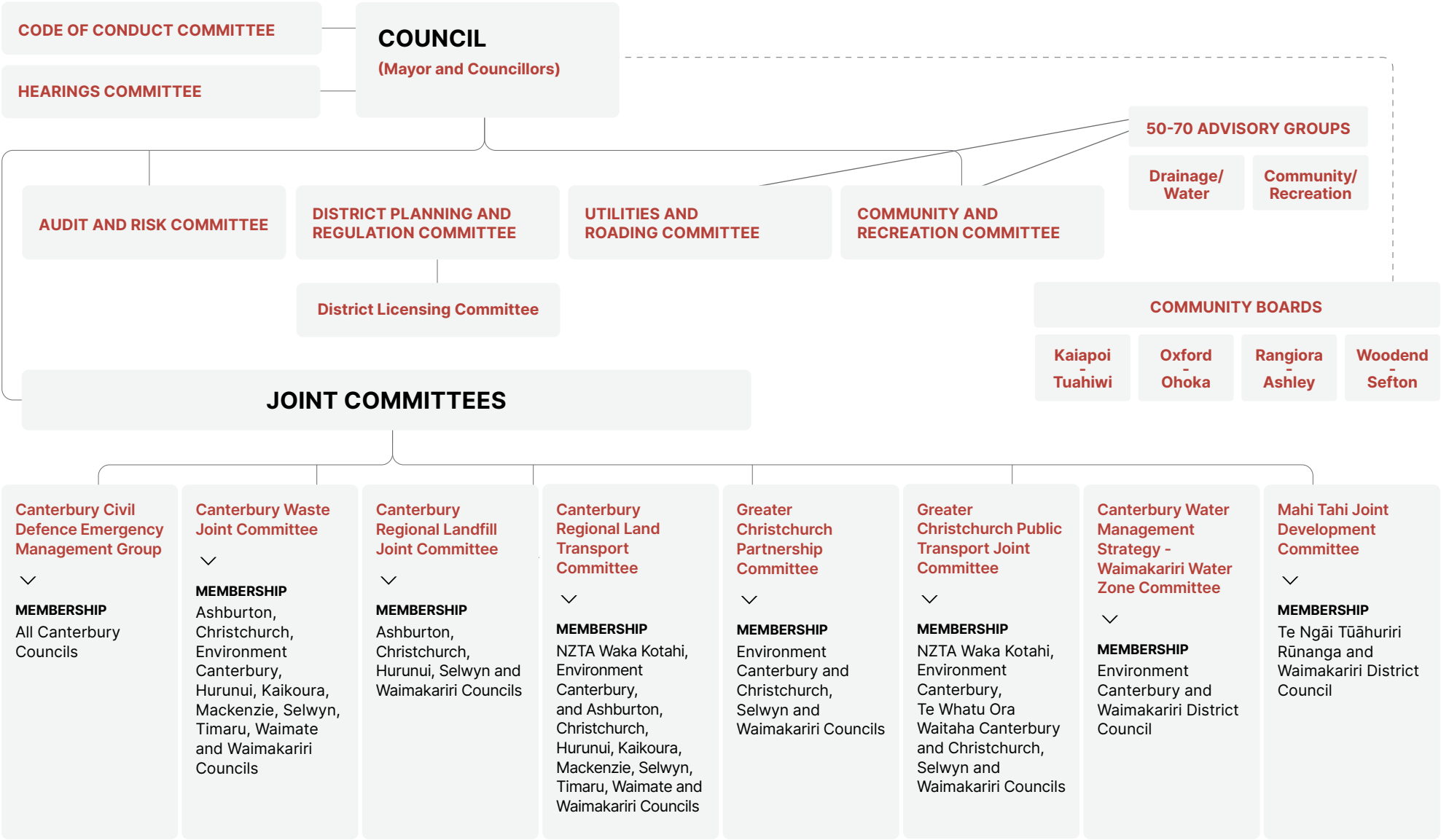


Structures of Elected Members

The Structure of Council - Wards



Council and Committees Structure



Structure of Council - Committees and Community Boards

STANDING COMMITTEES

Audit and Risk Committee

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

Utilities and Roading Committee

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

Community and Recreation Committee

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

District Planning and Regulation Committee

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

COMMITTEES

Mahi Tahi

Joint Development Committee

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

District Licensing Committee

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

Greater Christchurch Partnership

Mayor Dan Gordon
Neville Atkinson, JP
Niki Mealings

Chief Executive Review Committee

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

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

COMMUNITY BOARDS

Kaiapoi-Tuahiwi Community Board

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

Oxford-Ohoka Community Board

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

Rangiora-Ashley Community Board

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

Woodend-Sefton Community Board

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

Glossary

Activity

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

Allocated Costs

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

Annual Plan (AP)

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

Assets

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

Capital Expenditure

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

Central Business District (CBD)

Central Business Districts of Kaiapoi and Rangiora.

Capital Value

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

Community Outcomes

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

Community Board

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

Contestable Fund

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

Council-Controlled Organisation (CCO)

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

Council-Controlled Trading Organisation

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

Depreciation

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

Development Contributions

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

Expenditure

Spending by Council.

Financial Year

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

General Rate

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

Indigenous Vegetation Site

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

Hearing

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

Hearing Panel

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

Infrastructural Assets

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

Internal Recoveries

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

Land Value

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

Loan Funds

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

Long Term Plan (LTP)

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

Local Government Act 2002

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

Main District Towns

Kaiapoi, Oxford, Pegasus, Rangiora and Woodend.

Mission

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

Operating Expenditure

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

Outline Development Plan (ODP)

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

Output

Services, activities or goods produced by Council.

Policy

Guidelines to support effective decision making.

Public Benefit

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

Private Benefit

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

Rate

Funds collected from property owners in the District.

Regional Policy Statement (RPS)

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

Renewal Expenditure

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

Residual Waste

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

Resource Consent

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

Restricted Assets

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

Revenue

Money received by Council.

Revenue and Financing Policy

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

Service Levels and Performance Targets

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

Significance

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

Special Funds/Reserve Funds

Money set aside for a specific purpose.

Strategy

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

Submission

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

Targeted Rating Area

A defined geographical area which attracts a specific rating requirement.

Uniform Annual Charge (UAC)

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

User Fees and Charges

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

Variants (low/medium/high)

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

Vested Assets

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

Vision

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

Directory

POSTAL ADDRESS

Waimakariri District Council

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Rangiora 7440
New Zealand

LOCATIONS

Head Office

215 High Street
Rangiora 7400

Oxford Service Centre

34 Main Street
Oxford 7430

Ruataniwha Kaiapoi Civic Centre

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Kaiapoi 7630

Phone: 0800 965 468

Facsimile: 03 313 4432

Website: waimakariri.govt.nz

BANKERS

ANZ Banking Group

85 High Street
Rangiora 7400

AUDITOR

Audit New Zealand

PO Box 2
Christchurch 8140

On behalf of: Auditor General
Audit Office
Wellington

SOLICITORS

Buddle Findlay

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Corcoran French

The Crossing
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Leaving a positive
print on the future
of our district.

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