

ANNUAL PLAN

Draft Annual Plan
2026-2027



WAIMAKARIRI
DISTRICT COUNCIL

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YOUR COUNCIL

FROM LEFT TO RIGHT:

Chief Executive Jeff Millward
Councillor Brent Cairns
Councillor Shona Powell
Councillor Tim Bartle

Councillor Tim Fulton
Councillor Bruce McLaren
Councillor Niki Mealings
Mayor Dan Gordon

Deputy Mayor Philip Redmond, QSM
Councillor Wendy Doody
Councillor Joan Ward
Councillor Jason Goldsworthy

OUR PURPOSE

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

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

WELCOME FROM THE MAYOR AND CHIEF EXECUTIVE

Kia ora Waimakariri,

This Draft Annual Plan looks at the budget and work programme for the third and final year of the Long Term Plan (LTP).

It takes place shortly after local government elections, and the new Council has been discussing our vision for the District, priorities, projects and how these will positively impact our community this coming year.

Economically we are in a starkly different position to last year. The higher inflation environment seems to be behind us, and a more stable economic environment is here.

We recognise that things remain tight across the whole economy—especially at the household level. As a council we are doing our bit to tighten our belts when considering the budget for the coming year.

We have instructed staff to demonstrate fiscal discipline and carefully examine the programme of work so that only essential projects are progressed.

Waimakariri District Council is proud to have consistently had one of the lowest rate increases across the country over the last five years. This year is no different.

In fact, we have managed to set rates lower than was forecasted, with a 4.91% movement for an average property. What this looks like practically is an additional \$8 per fortnight for an average home.

Looking across the sector there is a wave of reform coming local governments way (including rates capping, the Infrastructure Funding and Financing Amendment Bill, resource management reform, changes to emergency management, and more) which we will have to respond to.

Sadly, the past changes imposed by central government have resulted in additional responsibilities landing on councils without any increases in funding. This means ratepayers pick up the cost.

We will be strongly advocating on behalf of our ratepayers in our submissions on these topics, to highlight the need for appropriate central government funding to come with any new mandates.

It is important to the Council as we look at budgets for the Draft Annual Plan that we stick to our programme and stay as close to what we signalled in the LTP as possible.

Our aim as ever is to focus on good quality local infrastructure, core services, and responsible rates increases.

Our Council is proud to provide exceptional services for the community and do so while regularly having one of the lowest rate increases in the country.

It's important that we enable growth and development but balance this with affordable rates through prudent and responsible budgeting.

Council's financials are audited annually by Audit NZ and credit rating agency Fitch Ratings have confirmed



the Council holds a strong AA Rating with a Stable Outlook. For context, this rating is on par with ANZ and BNZ banks.

As we move into the final year of our LTP our plan is in place, but we are still keen to get your thoughts on how we respond to central governments reforms, establishing our stand-alone in house water services unit, changes to our wider capital programme, as well as progress and a revised costing for the Rangiora Eastern Link.

We look forward to hearing from you. Please share your thoughts with us before **20 April**.

Ngā mihi

Dan Gordon
Mayor

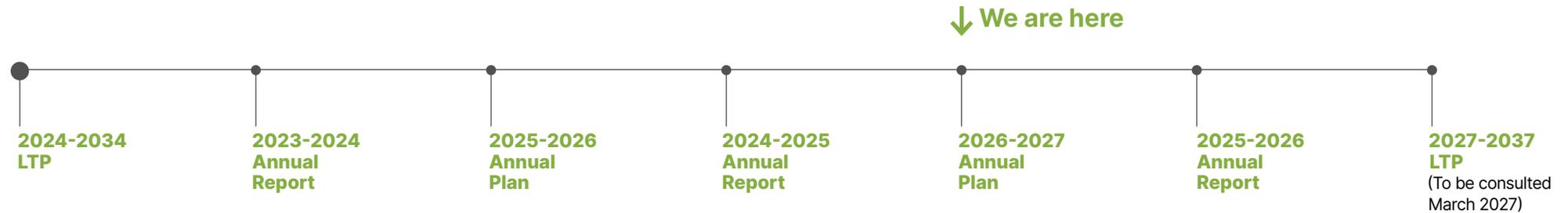


Jeff Millward
Chief Executive



COUNCIL'S PLANNING AND REPORTING CYCLE

The Long Term Planning Cycle



THE PURPOSE OF THE ANNUAL PLAN

This 2026/2027 Draft Annual Plan updates budgets and work programmes laid out in the third year of the 2024-2034 Long Term Plan.

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

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

The current Long Term Plan can be viewed on the Council website waimakariri.govt.nz

THE DECISION MAKING PROCESS

Annual Plan 2026-2027 Consultation Document for Public Submissions

(Open Friday 20 March 2026)



Public Submissions

(Close Monday 20 April 2026)



Hearing of Submissions

(From Wednesday 6 May to Thursday 7 May 2026)



Consideration of Submissions

(From Tuesday 26 May to Wednesday 27 May 2026)



Adoption of Annual Plan 2026-2027

(Tuesday 17 June 2026)



Effective from 1 July 2026

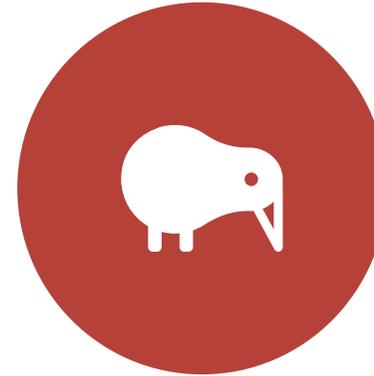
COMMUNITY OUTCOMES



SOCIAL

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

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



CULTURAL

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

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



ENVIRONMENTAL

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

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



ECONOMIC

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

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

STRATEGIC PRIORITIES

Protect and enhance the resilience of our natural and built environment

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



Enable economic development and sustainable growth

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



Enhance community wellbeing, safety, inclusivity and connectedness

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



Embrace partnership with Ngāi Tūāhuriri

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



Advance an integrated and accessible transport network

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



KEY

Community Outcomes— Wellbeing Dimension



Social



Cultural



Environmental



Economic

TĀ MĀTOU MAURI

Our Principles

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

MĀORI CAPACITY

Our Council has built a constructive relationship with mana whenua, based on the principles of Te Tiriti o Waitangi.

Through this relationship, the Council has become aware of the barriers within the Local Government Act and accompanying legislation that have caused issues with self-actualisation, resource management, as well as the development of Māori land.

This has affected the ability of iwi and hapū to realise their contemporary social, cultural and economic development aspirations.

We are therefore supportive of a National Goal for Māori interests, or other mechanism for Māori interests to be considered, that is sufficiently broad and accommodating of the varying needs and aspirations of iwi and hapū.

On-going discussion and consultation is undertaken through the Memorandum of Understanding (MOU) between Te Ngāi Tūāhuriri Rūnanga and the Council, initially signed in 2003 and reviewed in December 2012.

This is further provided for through a Partnership Agreement between Whitiōra Centre Limited and Council, signed in 2025.

Shared Decision-Making

Opportunity for shared decision making is facilitated by regular hui between the Council and Te Ngāi Tūāhuriri Rūnanga.

These enable current issues, possible joint ventures, or shared projects to be discussed as well as for matters for Council to consider in developing its Long Term and Annual Plans to be identified.

Council representation is made available to Te Ngāi Tūāhuriri Rūnanga meetings as requested, so that the Rūnanga can contribute to issues before the Council, such as resource management matters, and hear about Council projects and developments that are of relevance to them.

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

Consultation

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

The standard report template for 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.

The Council encourages pre-hearings with Te Ngāi Tūāhuriri Rūnanga before resource consent and plan change/variation hearings to address issues of concern, use of venues and provision for tikanga Māori.

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

Other Relationships

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

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

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

OUR DISTRICT

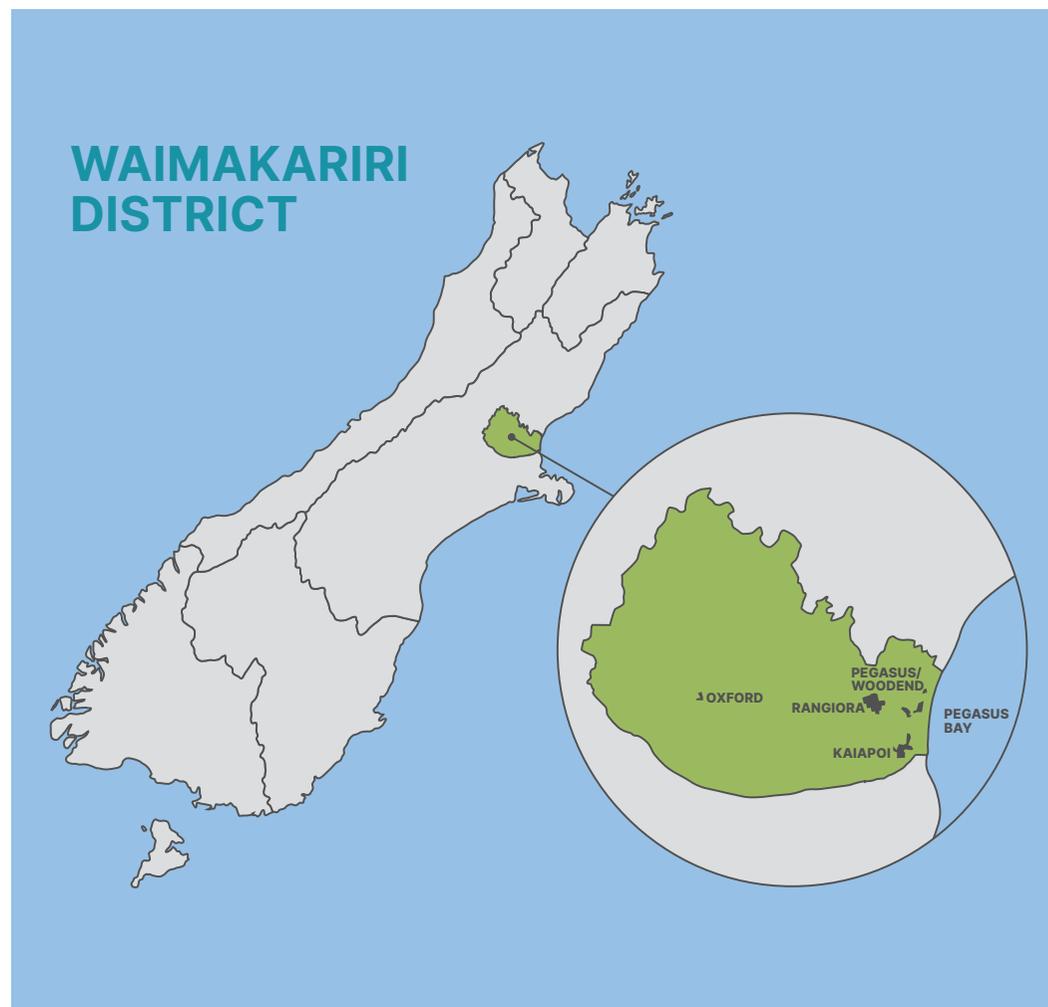
Waimakariri (meaning river of cold rushing water or cold river)

Location and character

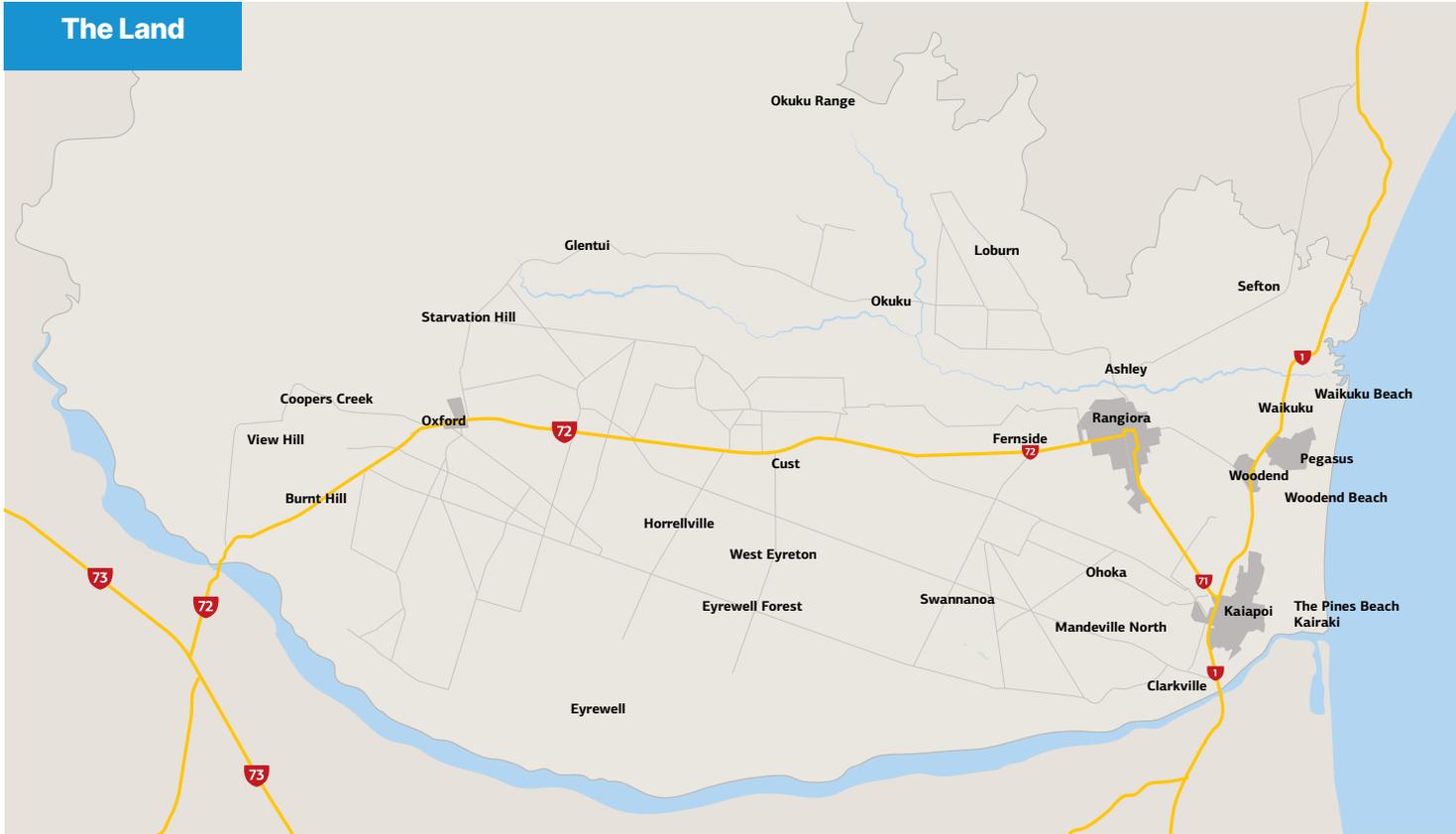
The Waimakariri District lies to the north of Christchurch on the Canterbury Plains, extending from the Waimakariri River to the south, Pegasus Bay in the east and the Puketeraki Range in the west. It is bounded to the north by Hurunui District.

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

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



The Land



Main towns

Rangiora
Kaiapoi
Oxford
Woodend/Pegasus

Rural villages

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

Beach settlements

Waikuku
Woodend
The Pines
Kairaki

225,500ha

Land area of the District

\$15,048m

Land value (January 2026)

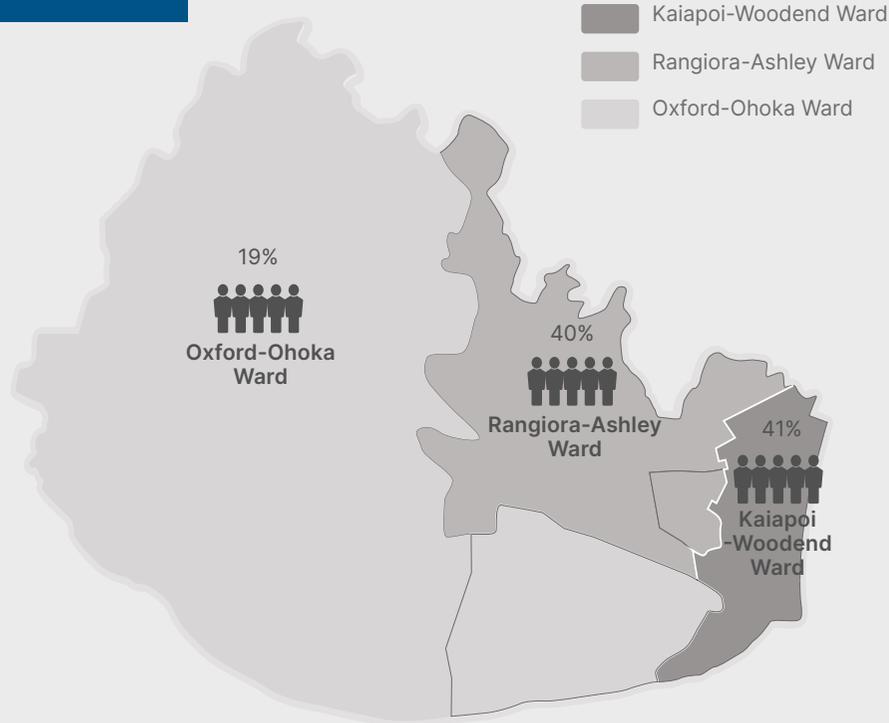
\$29,997m

Capital value (January 2026)

29,498

Rateable properties (January 2026)

The People



Data source:
Sub-national population estimates at December 2023, Statistics NZ



74,000

Estimated usually resident population as at 30 June 2025

+16%

Population change 2018 - 2023

Population age

- 0-14 years (11,700 people)
- 15-39 years (19,200 people)
- 40-64 years (23,000 people)
- 65+ (15,800 people)

Ethnic groups

- European (92.1%)
- Māori (9.9%)
- Asian (3.8%)
- Pacific Peoples (1.6%)
- Middle Eastern/Latin American/ African (0.7%)
- Other (1.3%)

Employment

- Employed full time (49.4%)
- Employed part-time (15.2%)
- Not in the labour force (33.6%)
- Unemployed (1.8%)

Gross income

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

Household composition

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

Home ownership

82.2% of households live in a privately owned dwelling

CONSULTATION TOPICS AND ADDITIONAL INFORMATION

Key Issues

Changes to Local Government

The coalition Government is making large scale changes to local government—the biggest shake-up in a generation. This is likely to change what functions and services we offer in the coming years, as well as how much we charge.

Legislation changes include the Resource Management Act, changes to the role and shape of regional councils, the Building Act, Emergency Management system, development levies, and regulation around rates capping and how this is applied.

We will work carefully to understand any potential impacts on our community in terms of service provision as well as cost.

Reform is far from something councils wish to avoid—in fact the sector has been calling for this for years. We look forward to working collaboratively with central government on these changes.

This is an exciting opportunity to improve how local government delivers planning, infrastructure, environmental management and public services to support our future prosperity.

Changes to Regional Councils

The Government has proposed to abolish regional councillors, replacing them with Combined Territorial Boards (CTBs) composed of Mayors.

The CTB will be required to work on Regional Reorganisation Plans to improve efficiency, strengthen collaboration across councils, and ensure decisions are made closer to communities.

They will have two years to submit reorganisation plans to the Minister for Local Government for approval.

One of the key reasons for this significant change is due to the planned replacement of the Resource Management Act (a core responsibility of regional councils) of which there is more detail below.

Submissions closed in February and a final proposal is expected in March.

Resource Management Act (RMA)

The RMA is being replaced by two new pieces of legislation: The Planning Bill, and Natural Environment Bill.

The Planning Bill aims to enable development and regulate land use, whereas the Natural Environment Bill manages resource impacts and protects the environment.

When it comes to the RMA or planning law generally, councils are the delivery mechanism for central government legislation.

The new Bills could reduce red tape, speed up development, and help deliver the infrastructure and homes communities across New Zealand need. So, this aspect is welcome.

Recently we have adopted our new District Plan and are well advanced with spatial planning as part of the Greater Christchurch Partnership.

Waimakariri residents have strong views about development that negatively impacts our District.

They strongly opposed development in Ohoka and landfills in Oxford and Loburn—and will want to see decisions already made taken forward.

Our Council has carefully reviewed the details and considered the implications for our District. However, the tight timeframe for submission meant we had to do without hearing the views of Waimakariri.

Our focus will be ensuring that any changes deliver practical benefits for our District.

The legislation will go through a full select committee process in 2026.

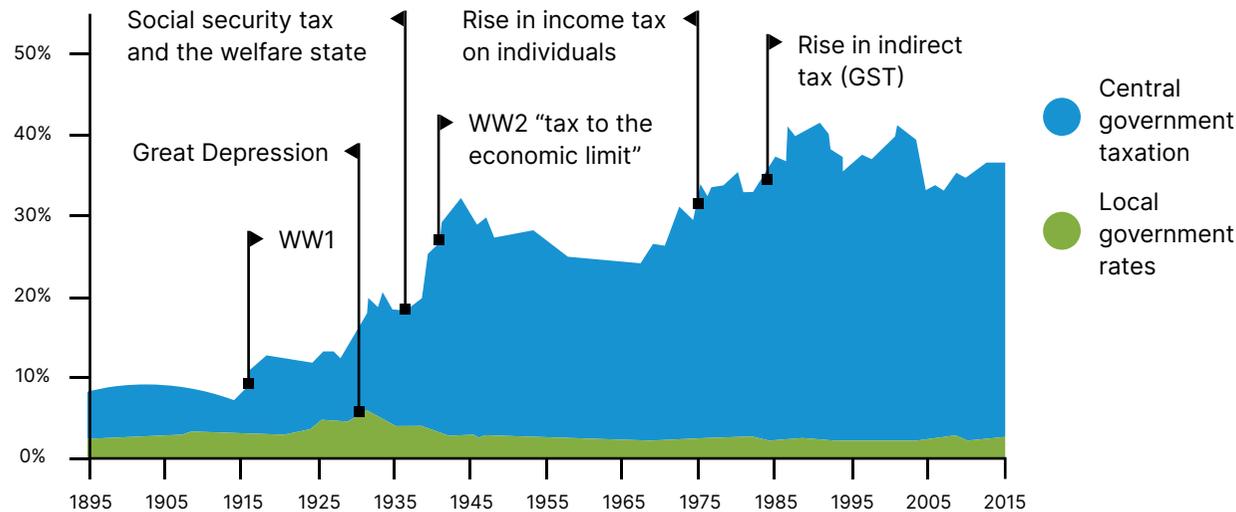
Rates capping

The Government has also proposed a rates cap would limit annual council rate increases to between 2 and 4 percent, per capita, per year with a phased approach starting in January 2027 and full implementation by 2029.

The cap will apply to all sources of rates but will exclude water charges and other non-rates revenue like fees and charges.

Councils will not be able to increase rates beyond the upper end of the range, unless they have permission from a regulator appointed by central government.

Taxation as a percentage of GDP



* Adapted from NZ Productivity Commission, *Local government insights (2020)*.

Waimakariri has had some of the lowest rates increases sector wide for the last six years and strives for efficiency and value for money. Unlike businesses, councils have to remain a going concern to support community and business with essential services for everyday life.

Adverse weather events as we have experienced add to costs above both general and local government inflation. Although we do our best to constrain costs it is not always possible.

Our concern is that linking of rates increases to the general inflation rate will put Councils on the back foot and either require us to borrow at much higher rates (to not reduce levels of service), or reduce our ability to fund the maintenance and replacement of assets over the longer term.

There is also the wider concern that much-needed projects such as the Rangiora Eastern Link may no longer be viable within this new limit.

The Infrastructure Funding and Financing Amendment Bill

This Bill aims to fix and expand the original Act which lets Special Purpose Vehicles (SPV) raise funds (via a long-term levy on ratepayers) to pay for infrastructure that supports urban growth.

The goal is that 'growth pays for growth' by accelerating infrastructure delivery for housing/urban development, making it cheaper and faster while ensuring beneficiaries (like new property owners) mostly cover the costs over time.

Our role under this Bill is as the collection agent for levies to avoid the SPV having to set up its own billing

system—while keeping the funding/financing and debt off the Council's books.

This differs from the usual where councils pay for infrastructure ahead of growth taking place, and then charge development levies to cover costs, which increases the debt on Councils books and often bills for ratepayers.

The Council supports the intent of the Bill and is supportive of unlocking growth.

However, we have concerns about how the Bill doesn't allow for certainty of infrastructure costs over time, believe only new properties should be subject to levies, and want to have parity with how infrastructure endorsements are made, among others.

We also believe the Bill needs to be clear that levies are not subject to rates capping. Submissions closed on this topic on February 20 and the Bill is expected back before parliament in the coming year.

Development Levies

The Government's 'Going for Housing Growth' programme will replace development contributions with a levy system to better fund housing infrastructure. Under this approach:

- Developers pay a proportionate share of growth infrastructure costs across levy areas using a standard method.
- Levies cover core services: water, wastewater, stormwater, transport, and community facilities.
- A regulator, likely the Commerce Commission, ensures consistent application.
- The new system is designed so that "growth pays for growth", reducing reliance on existing ratepayers funding growth projects.

Legislation is expected mid-2026, with phased implementation from 2027.

Waimakariri's view

Our Council sees these reforms as an exciting opportunity to update the local government system to be more efficient and reflective of the needs of our community.

As always, our focus is on the needs of Waimakariri and making sure local voices are heard and understood by decision makers.

These proposed reforms look likely to significantly change the function and shape of local government and service provision.

However, what they don't address is how any new responsibilities will be funded.

The reality is that most local government income comes from rates. Any reform needs to also provide new funding avenues from central government to address New Zealand's national infrastructure deficit and more fairly spread the tax take across communities.

Over the years, successive government reports have confirmed that local government funding and financing requires change. It simply is not sustainable to rely on rates alone.

Local government has been pushing for new tools such as the Crown paying rates for the services they use, as well as the GST charged on rates being returned to councils.

These alone would provide a huge relief to ratepayers while allowing districts to thrive. The only requirement being that central government pay for the services they use—just like households.

The Government has committed to other new tools, including city and regional deals, GST sharing on new housing, and a Regional Infrastructure Fund. However, we are yet to see how these could or will be applied to our District and what it will mean for ratepayers.

With such large-scale reform our concern is that any proposals could come at the expense of local accountability. One thing Council is certain of, and we have seen it with Three Waters reform, is that our communities are well informed.

Whatever change comes about, wholesale amalgamation is not something our Council supports, and we will work hard to make sure our community doesn't lose the things that residents value.

Local water done well

Waimakariri was one of the first councils in the country to gain approval to establish its future structure for water services under the government's Local Water Done Well legislation.

Our Council strongly advocated for local ownership and say. In fact, we led the formation of Communities 4 Local Democracy (C4LD), a coalition of around 30 councils advocating against the previous reform proposal which wanted to establish four mega water entities across the country and remove ownership and say from communities.

C4LD put forward an alternative reform model that emphasised local say and ownership, while being agile enough to meet higher regulatory and financial sustainability standards. This policy formed the basis of Local Water Done Well—the reform proposal adopted by the new Government in early 2024.

Under this new legislation Council consulted on options for delivering water services as part of its Annual Plan between 14 March and 21 April and Council received 764 submissions on the topic. Over 97.2% were in support for Council's preferred option to establish an internal business unit to manage water.

Over the last 20 years Council has invested over \$100m in water infrastructure to ensure it is of the highest

quality and standard and has a 150 year infrastructure strategy to fund these assets to ensure it stays this way.

Council water-related assets together have a value of \$1,103m, and a further \$112.7m is already in our LTP to support drinking water safety upgrades, improve wastewater treatment infrastructure, and address flood risk.

Because of this, modelling of future costs has shown that in the first 10 years the best model for Waimakariri is an internal business unit. This provides certainty for the community and through a business unit we retain effective control and influence, which is what is important to the community.

Cost projections show Waimakariri is in the lowest three of council's looking at cost increases by 2034 for water provision. Our costs, including an allowance for inflation, are expected to increase by 31%. Comparatively the worst-off Council expects costs for water to increase by 252% for this same timeframe.

Our ratepayers benefit from our management and investment to date, as well as our fighting for local say and ownership.

Over the next 12 to 24 months Council will establish our internal business unit for water, ensuring our Water Services Unit is aligned with the new legislation and meets the financial requirements.

We look forward to continuing to deliver local water for Waimakariri.

Capital Programme

Each year the Council budgets to upgrade and replace critical community assets and infrastructure such as water and sewer pipes, treatment plants, drains, and roads.

As our population grows we allow for increases in demand. In some years this has resulted in there being projects not required but that remain budgeted for. Council has asked

staff to re-jig the approach to our capital programme to allow for this in more realistic timeframes that matches growth and timing of capital works.

In 2023/24 and 2024/25, the council delivered about \$54m each year in capital works.

For 2025/26, the budget is \$72.7m, but an under-spend of \$11.5m is predicted, leading to \$22.5m carryover.

If the budget remains unchanged, 2026/27 would introduce \$73m new budget, plus carryover, totalling \$95.5m, which is unrealistic given past delivery capacity.

Council is wanting to reduce the 2026/27 capital works budget to about \$61m (instead of \$73m) to align with realistic delivery capacity achieved in the 2023/24 and 2024/25 years.

Council thinks this is an achievable target longer term and it is timely to revisit the programme and budget for

capital works given underspending in some years has resulted in some carry over budget.

There is little to no risk in this approach, as it brings Council's capital programme into a more realistic delivery timeframe and appropriate budget.

What this does mean is that some projects will be delayed and careful consideration will need to be made about which projects get put to the top of the list.

The following is proposed as a criteria for how projects will be prioritised:

- Statutory compliance and consenting requirements
- Existing commitments to community groups, contractors, and council
- Projects with external funding at risk (e.g., NZTA subsidy)
- Work that smooths contractor workload
- Projects already advanced in design.

Projects may be deferred if:

- Public consultation hasn't started
- Land purchase or consenting hasn't progressed
- Design work is insufficient for completion in 2026/27.

This approach re-jigs our budgets to ensure our work programme remains achievable, while ensuring the budget focuses on deliverable, high-priority projects.

Rangiora Eastern Link (REL) Update

If you've driven through Southbrook, you will know the frustration of gridlocked traffic and growing congestion.

As the District's population continues to grow, Council needs to invest in essential infrastructure like roads to keep our residents and businesses moving, support new development, and enhance everyday life.

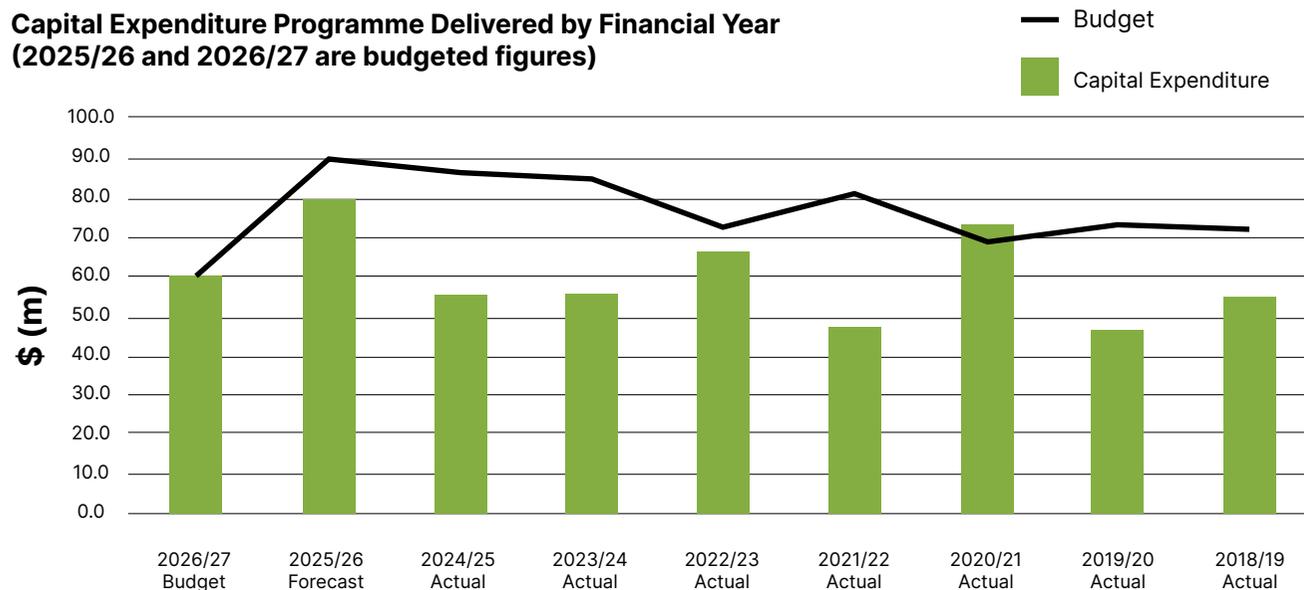
This congestion will spread as our District grows. Already over 5,000 new homes are planned in East Rangiora alone. And currently, Southbrook Road carries over 23,000 vehicles per day, leading to severe congestion, safety concerns, and inefficient freight movement.

The REL project is vital for Rangiora and wider Waimakariri. It will:

- Transform congestion in Southbrook by providing an alternative route for Eastern Rangiora
- Unlock development opportunities, boosting local jobs and housing
- Create a reliable alternative link to State Highway 1, improving safety and resilience during disruptions.

From the North, starting from Spark Lane, the REL will traverse through farmland to Boys Road and on to Marsh Road to the west of the wastewater ponds, before connecting with Lineside Road via a new dual lane roundabout. A new road link with a railway crossing will connect back into Southbrook Road from the roundabout.

Capital Expenditure Programme Delivered by Financial Year (2025/26 and 2026/27 are budgeted figures)



Local roads in New Zealand are funded through a partnership between central and local government.

The “local share” is paid via rates, development contributions (from new housing) and Council borrowing, with the “government share” coming from New Zealand Transport Agency (NZTA) via the National Land Transport Programme (NLTP).

This means that ratepayers will be funding about 25% of the total cost of the project.

When we last engaged in the 2024 Long Term Plan residents supported the development of the Rangiora Eastern Link road for these reasons.

Last year the REL and supporting eastern projects were given a Stage 1 endorsement from the New Zealand Infrastructure Commission, Te Waihanga.

In its independent assessment released in December, the Commission recognised the significance in tackling congestion, improving safety, and unlocking future growth in the east of the Waimakariri District. It endorsed addressing these issues as a priority problem for New Zealand.

While the Commission’s endorsement doesn’t guarantee NLTP funding, and it requires additional

steps before considering the project investment ready, it adds considerable weight to the Council’s case when it bids for construction co-funding.

Staff have been progressing the project, and the Council is close to completing the Business Case and design. Because of this we now have a much better understanding of what the project is likely to cost than three years ago.

We have done value engineering and now expect the total cost of the road to be approximately \$65m—higher than the initial estimate of \$37.9m.

This adjustment reflects real-world factors like inflation, materials, and engineering considerations.

While NZTA have not yet approved the construction funding of the project, it is important that our community get to see updates and new considerations as they happen and can comment on the changes.

Because of this, the change in cost is not yet included in the rates rise this year. If the project achieves co-funding from NZTA, next year would see the process commencing to get things ready for construction in 2028.

Although it would not affect rates until the following year, Council intends to include \$5.6m to cover

design, property, and other costs in this Annual Plan if commitment from the government is secured.

For ratepayers, the revised cost would deliver a connector road that would reduce congestion, improve travel times, enable development, and increase the resilience of our transport network.

The cost works out to be less than 70c a week per household—which you would easily burn in fuel sitting in traffic. The REL is critical infrastructure, and an investment in our district.

To defer construction will only see costs increase and given the financial impact on ratepayers remains low, the view of the Council is that the project should proceed.

The Council’s Long Term Plan currently shows the project being delivered in 2028 and 2029.

This is subject to receiving funding from the Government’s NLTP, which may mean the work is brought forward or delayed depending on funding availability.

	Budget	Debt portion	NZTA Subsidies	Development contributions	Average rate per property–yearly	Average rate per property–weekly
Initial cost	\$37.9m	\$9.3m	\$9.7m	\$18.9m	\$15.03	\$0.29
Revised cost	\$65.6m	\$17m	\$26m	\$22.6m	\$34.76	\$0.67

OUR FINANCIALS

Rates

The 2026/27 Annual Plan proposes a District average rate increase of 4.91%. The rate increase compares to the 4.95% signalled in the 2024–2034 Long Term Plan (LTP).

Of the 4.91% increase in rates, continuing general inflation will increase the cost of services delivery. The Consumers Price Index (CPI) increased 3.1 percent in the 12 months to the December 2025 quarter, and the Business and Economic Research Limited (BERL) forecast for the Local Government sector for cost increases in 2027 year is 2.6%.

Falling interest rates have allowed a reduction in forecast interest costs, helping offset some of the cost increase. Lower than requested NZTA funding for roading for the period 2024–2027 has required the roading programme for maintenance, renewal and capital works to be revised and reduced to stay within LTP funding levels.

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

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

Operating Expenditure

The council's proposed operating expenditure for 2026/27 is \$165m to deliver its services and programmes.

Rates revenue funds about 70% of this cost, with the balance funded from fees and charges, subsidies and other income. The operating costs for each activity and sub activity is provided within the Annual Plan.

Fees and Charges

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

Capital Expenditure

Capital works are contained within each of the significant activities of Roothing, Water, Waste and Recreational Services and the various projects are classified into three categories, Growth, New Levels of Service and Replacement. A list of significant capital projects is shown within the 2026/27 Annual Plan.

The Council's capital programme for 2026/27 is budgeted to cost \$61m. This has been reviewed to allow for efficient delivery of the programme and to reflect the reduction in NZTA subsidy — it has been reduced from the \$80m programme in the Long Term Plan.

Debt

The Council net debt is forecast to be \$232m at June 2027. Debt is one of the tools used to fund the Council's capital programme of renewals of assets, and new assets required for growth and improved levels of service.

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

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



SERVICE DELIVERY

SIGNIFICANT ACTIVITIES	24	PROPERTY MANAGEMENT	94
COMMUNITY LEADERSHIP	26	EARTHQUAKE RECOVERY AND REGENERATION	98
• Governance	26		
• District Development	30	COUNCIL CONTROLLED ORGANISATIONS	100
INFRASTRUCTURE SERVICES	34	• Enterprise North Canterbury	100
• Roads and Footpaths	34	• Te Kōhaka o Tūhaitara Trust	102
• Water Supply	42	• Transwaste Canterbury Limited	104
• Wastewater	54	• Waimakariri Public Art Advisory Trust	105
• Stormwater Drainage	60		
• Solid Waste	66		
COMMUNITY SERVICES	70		
• Recreation	70		
• Libraries and Museums	76		
• Community Protection	80		
- Emergency Management	80		
- Environmental Health Services	82		
- Animal Control	84		
- Building Services	85		
• Community Development	88		

SIGNIFICANT ACTIVITIES

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

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

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

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

GOVERNANCE

Community Outcomes



Social



Environmental



Cultural



Economic

What we provide

The Governance function underpins and guides all Council activities, ensuring effective, transparent, and accountable decision-making for the benefit of the district. It enables the Council to operate efficiently and deliver stable leadership.

Council sets the strategic direction and allocates funding to activities that achieve community outcomes and align with strategic priorities. Elected members provide leadership and represent community interests locally, regionally, and nationally. This is supported by four Community Boards—Kaiapoi-Tuahiwi, Rangiora-Ashley, Oxford-Ohoka, and Woodend-Sefton—which meet monthly to contribute to Council decision-making.

Council meets monthly to make governance decisions on strategies, policies, bylaws, and district plans, supported by four Standing Committees that also meet monthly. The Council maintains a strong partnership with local Iwi.

Why we do it

Council is responsible for providing community leadership, making informed decisions, and ensuring community participation in governance processes. This involvement strengthens accountability and fosters positive relationships with Iwi.

Council must also comply with statutory financial policies and practices, including the Revenue and Financing Policy, Rating Policy, and Generally Accepted Accounting Practices (GAAP). These requirements are reported annually in the Annual Report, which monitors financial performance and service delivery.

The assets we look after

There are no significant assets for this activity.

Key projects planned for 2026-2027

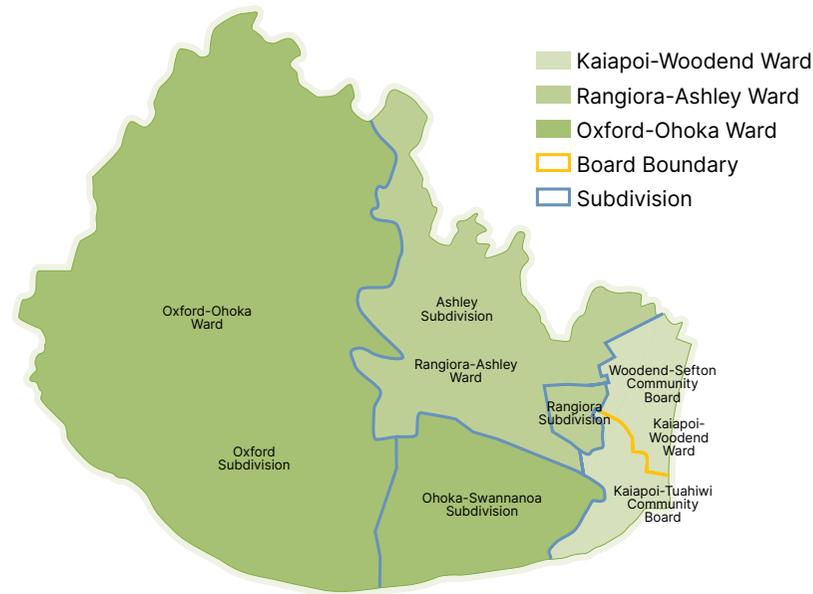
Representation Review.

Longer Term

Local Body Elections 2028.

Significant negative effects on the community

There are none.



Governance - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p>	<p>On-going discussion and consultation with Te Ngāi Tūāhuriri Rūnanga on relevant issues as set out in the Memorandum of Understanding.</p>	<p>Council staff meet with Rūnanga representatives to discuss issues as set out in the Memorandum of Understanding.</p>	<p>A minimum of one meeting per quarter.</p>
	<p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p>	<p>Responding to community requests for property information.</p>	<p>The percentage of Land Information Memoranda (LIM) applications issued within 10 working days.</p>	<p>100%</p>

Governance - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	3,213	3,261	3,588
Targeted Rates	794	787	687
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	37	31	37
TOTAL OPERATING FUNDING	4,044	4,079	4,312
Applications of Operating Funding			
Payments to staff and suppliers	3,280	3,324	3,505
Finance costs	-	-	-
Internal charges and overheads applied	751	753	801
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	4,031	4,077	4,306
SURPLUS (DEFICIT) OF OPERATING FUNDING	13	2	6
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	-	-	-

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	13	2	6
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	13	2	6
SURPLUS (DEFICIT) OF OPERATING FUNDING	(13)	(2)	(6)
FUNDING BALANCE	-	-	-

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

DISTRICT DEVELOPMENT

Community Outcomes



Social



Environmental



Cultural



Economic

Planning

What we provide

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

Why we do it

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

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

The assets we look after

There are no significant assets for this activity.

Key projects planned for 2026-2027

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

Significant negative effects on the community

None identified.

Strategy and Business

What we provide

The Strategy and Business Unit is responsible for innovative thinking to maintain and improve Council's accountability plans, reports, bylaws, corporate policies and strategies, as well as assess trends and community aspirations that impinge on the delivery of local government services in the District, including climate change. The team's purpose is to support the organisation to achieve its purpose through:

- Communicating with influence
- Championing continuous improvement
- Providing creative thought-leadership
- Demonstrating excellence in policy processes
- Knowing our communities.

This is delivered via six distinct work streams:

1. Corporate planning (Long Term Plans, Annual Plans and Performance Reporting)
2. Strategy, Policy and Bylaw development and implementation
3. External relationships including local business, commercial and development stakeholders
4. Town Centre developments
5. Climate Resilience programme
6. Monitoring, evaluation and research.

Why we do it

- To align community aspirations with council strategic direction
- To align council operations with statutory legislation requirements
- To promote sustainable management in the District and to manage growth
- To manage any adverse effects of development and maintain a quality environment for residents
- To coordinate and facilitate economic development and investment in the District
- To plan and cater for growth to ensure the timely, effective and efficient coordination and provision of infrastructure investment
- To provide thorough, accurate and responsive policy advice and monitoring to inform the district development and sustainable management planning functions
- To enhance the Council's preparedness to respond to climate change challenges in an appropriate, co-ordinated, timely, cost-effective, and equitable way.

The assets we look after

There are no significant assets for this activity.

Key projects planned for 2026-2027

- Respond to Central Government's programme of legislation and policy change, and local government reform.
- Development of the 2027–2037 Long Term Plan
- Further development of Council's Strategic Framework and key documents, including growth and area strategies for the eastern urban centres of Woodend, Pegasus and Ravenswood, the Southbrook Industrial and Commercial area, and the Mixed-Use Business Regeneration Areas in Kaiapoi.

Significant negative effects on the community

None identified.

District Development - measuring performance

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

District Development - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	5,574	5,974	5,463
Targeted Rates	198	203	204
Subsidies and grants for operating purposes	439	-	254
Fees and charges	2,277	2,234	2,345
Internal charges and overheads recovered	3,616	2,728	3,517
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	12,104	11,139	11,783
Applications of Operating Funding			
Payments to staff and suppliers	10,382	9,209	10,056
Finance costs	262	290	164
Internal charges and overheads applied	892	912	1,002
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,536	10,411	11,222
SURPLUS (DEFICIT) OF OPERATING FUNDING	567	728	561
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(511)	(640)	(442)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(511)	(640)	(442)

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	-	-	-
Increase (decrease) in reserves	58	87	118
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	58	87	118
SURPLUS (DEFICIT) OF OPERATING FUNDING	(567)	(728)	(561)
FUNDING BALANCE	-	-	-

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

ROADS AND FOOTPATHS

Community Outcomes

 Social
  Environmental
  Economic

What we provide

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

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

Why we do it

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

The assets we look after

The roading network is comprised of:

Extent	Asset
293	Road and Foot Bridges
40	Bus Shelters
37	Bus Stop Seats
6,576	Sumps and Soak Pits
5,920	Streetlights
20,378	Signs
366km	Footpaths
51.1km	Shared Paths
999km	Sealed Road
584km	Unsealed Road

99.8% of Urban roads and 54.1% of rural roads are sealed.

Key projects planned for 2026-2027

Key capital projects planned for the coming year include:

- Fernside Road/Todds Road Intersection Upgrade—Construction in 2026/27.
- West Rangiora Route Improvements (Skewbridge Road)—Design in 2026/27 and construction in 2027/28.
- Tram Road/No. 10 Road Intersection Upgrade—Construction in 2026/27.
- Lees Valley Resilience Improvements—Continuing in 2026/27.

Other Capital Projects:

- Tram Road/Bradleys Road/McHughs Road Intersection Upgrade—Design complete. Construction planned for 2027/28.
- Oxford Road/Lehmans Road Intersection Upgrade—Design in 2026/27 and construction planned in 2027/28.
- Skew Bridge Replacement (multi-year project) 2027/28 to 2029/30.
- Rangiora Eastern Link Road (multi-year project)—Detailed design and consenting 2026/27. Construction 2028/29 and 2029/30.

Significant negative effects on the community

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

Roads and Footpaths - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p>The road network is increasingly free of fatal and serious injury crashes.</p>	<p>The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, including intersections with a State Highway, where the driver at fault came from the local road leg of the intersection expressed as a number.</p> <p>Results are extracted from the Crash Analysis System (CAS) which records crash information supplied by the NZ Police.</p>	<p>Reduction in fatalities and serious injury crashes.</p>

Roads and Footpaths - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Sealed roads provide a level of comfort that is appropriate to the road type.</p>	<p>The average quality of ride on a sealed road network, measured by smooth travel exposure.</p> <p>The aim of this measure is to display the smoothness of the journeys experienced by road users.</p> <p>Results measured are derived from surveys conducted by contractors commissioned by NZ Transport Agency (NZTA) for all Road Controlling Authorities (RCAs).¹</p>	<ul style="list-style-type: none"> • 95% for rural roads • 75% for urban roads.
		<p>Optimised programmes are delivered that are affordable and at a cost so that service productivity is improving.</p>	<p>The percentage of the sealed local road network that is resurfaced.</p> <p>This measure is determined from the quantity of sealed roads which are renewed with either a new chipseal or asphalt surface during the financial year, as a proportion of the total sealed network in the District. The information related to the total length of the network is extracted from the national asset management database AWM (Asset and Work Management, formerly known as RAMM), which stores asset information for the District, and is widely used across New Zealand.</p>	<p>5%</p>

¹ Smooth Travel Exposure represents the proportion of total vehicle travel occurring on road surfaces that meet defined smoothness standards, calculated by combining road condition survey data commissioned by NZTA with Vehicle Kilometres Travelled (VKT), where VKT is derived from traffic volumes and the length of each road section. Where recent survey or traffic count data is unavailable, modelled estimates are applied to ensure the measure reflects the entire network and provides a consistent basis for monitoring performance over time. The most recent estimate update was carried out by WSP in July 2025.

Roads and Footpaths - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Footpaths are safe, comfortable and convenient.</p>	<p>The percentage of footpath that falls within the level of service or service standard for the condition of footpaths.</p> <p>This includes footpaths that are rated as being in excellent, good or average condition.</p> <p>Footpaths that are rated poor or very poor are considered not to meet the level of service.</p> <p>Rating surveys are carried out every three years by independent experienced contractors.</p> <p>The condition rating is based on an approach which is used across a number of Councils. The condition rating scoring was developed in-house, however is in line with industry practice and considers condition, remaining life, safety and suitability for intended use.</p>	<p>95%</p>

Roads and Footpaths - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Requests for service will be responded to in a prompt and timely manner.</p>	<p>The percentage of customer service requests relating to roads and footpaths responded to within 10 working days.</p> <p>Ten working days typically refers to ten business days, meaning when normal business operations take place. These are usually Monday through to Friday, excluding weekends and public holidays.</p> <p>“Responded To” refers to the process whereby the Service Request Submitter receives acknowledgement of the consideration of the issue outlined in the service request. The response could include the proposed action and potential time-frame for completion, if any. The method of response may be by phone call, email, text, or on occasion in person. In a few cases, the Service Request Assignee (“Accepted By” field) may record in the Service Request that they have called the Submitter but have not yet closed off the Service Request. If the Service Request is then closed off outside of the 10-working days, the date of the noted callback takes preference in the measure.</p>	<p>95%</p>

Roads and Footpaths - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Subsidised New Renewal Works	
Remetalling *	779
Pavement Rehabilitation *	1,371
Drainage Renewals - Kerbs & Channels	678
Drainage Renewals - Culverts	170
Resurfacing - Chipseal *	2,168
Resurfacing - Thin Asphaltic *	723
Sign Renewal *	575
Footpath Reconstruction	180
Carriage Way Lighting Renewal	127
Bridge Component Replacement	409
Bridge Reconstruction Renewals	1,000
Unsubsidised Renewal Works	
Traffic Services Renewal - Lighting	104
Bridge Component Replacement	154
Bridge Reconstruction Renewals	171
Footpath Reconstruction	216
Old Waimakariri Bridge Renewals	678
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Subsidised New Level of Service Works	
New Eastern Link Road	125
Realignment and Safety Improvements No 10/Tram Road Intersection	225
Ravenswood Park and Ride	160
Lees Valley Willow Walls	517

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
Unsubsidised New Level of Service Works	
Town Area Developments	265
New Footpaths—Major Towns	100
Cenotaph Corner	235
Land—Blake Street Extension	818
Kerb & Channels Extension Major Towns	350
School Safety Improvements	240
Minor Improvement Projects	1,119
Lees Valley Cattle Stops	100
Subdivisional Projects	879
Gravel Pit Land Purchase	900
Robert Coup Drive/Ohoka Road Implementation **	98
Fernside/Todds Intersection	217
Travel Demand Management/Modelling	74
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates, and loans.</i>	
Subsidised New Growth Works	
Realignment and Safety Improvements No 10/Tram Road Intersection	225
Intersection Safety Improvements South Eyre Road/Giles Road/Tram Road Intersection **	100
Ravenswood Park and Ride	160
Rangiora Woodend Road/Boys Road/Tuahiwi Road Intersection **	100
Unsubsidised New Growth Works	
West Rangiora Outline Development Plan	409
New Eastern Link Road	126
New Passenger Transport Infrastructure **	98
Land—Blake Street Extension	63
Fernside/Todds Intersection	217
<i>Note: These are capital project that are over \$50,000.</i>	

* project consists of both subsidised and unsubsidised work

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

Roads and Footpaths - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	17,010	18,587	18,446
Subsidies and grants for operating purposes	5,005	6,056	4,988
Fees and charges	941	918	941
Internal charges and overheads recovered	258	176	301
Local authorities fuel tax, fines, infringement fees, and other receipts	360	376	360
TOTAL OPERATING FUNDING	23,574	26,113	25,036
Applications of Operating Funding			
Payments to staff and suppliers	12,189	13,956	13,027
Finance costs	1,022	1,335	753
Internal charges and overheads applied	3,652	4,067	3,645
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	16,863	19,358	17,425
SURPLUS (DEFICIT) OF OPERATING FUNDING	6,712	6,755	7,611
Sources of Capital Funding			
Subsidies and grants for capital expenditure	4,624	7,719	5,276
Development and financial contributions	10,137	7,844	8,389
Increase (decrease) in debt	865	383	1,376
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	15,626	15,946	15,041

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	6,395	6,668	4,304
- to improve the level of service	3,352	2,302	4,402
- to replace existing assets	8,770	9,214	9,556
Increase (decrease) in reserves	3,820	4,516	4,390
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	22,337	22,700	22,652
SURPLUS (DEFICIT) OF OPERATING FUNDING	(6,712)	(6,755)	(7,611)
FUNDING BALANCE	-	-	-

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

WATER SUPPLY

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides reticulated drinking water to approximately 80% of the District’s population, from 12 physically distinct drinking water supplies, rated separately as 14 supplies. All drinking water supplies are managed through the Drinking Water Supply Activity Management Plan (AMP) 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). The on-demand water supplies are provided with a common level of service, while restricted and semi-restricted levels of service are supply-specific.

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 Services Authority-Taumata Arowai (the Authority) 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.

These rules and regulations documents are publicly available on the Authority’s website.

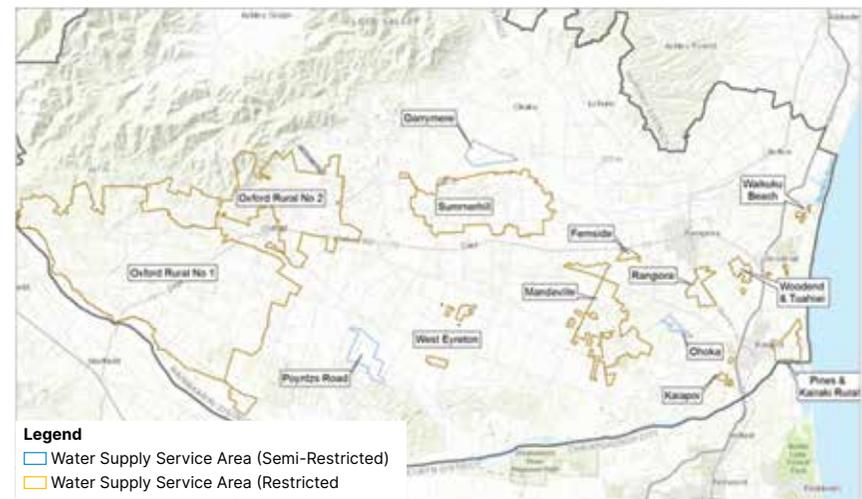
On-demand drinking water supplies

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



Restricted and semi-restricted drinking water supplies

- **Garrymere**
- **Mandeville** (including Fernside)
- **Ohoka**
- **Oxford Rural 1**
- **Oxford Rural 2**
- **West Eyreton/Summerhill/Poyntz Road**



Compliance with the Drinking Water Quality Assurance Rules (DWQAR) 2022 for the period 1 July 2024–30 June 2025

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 below. This is for the period 1 July 2024–30 June 2025.

Water Supply	Size of supply (based on DWQAR definition)	Performance measure rules that compliance is assessed against	Treatment Plant		Distribution Zone	Key Reasons for Not Meeting Full Compliance
			Bacterial	Protozoa	Microbiological	
Cust	Small (26-100 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (g) 4.8 D2.1 Distribution System Rule	Almost met 99.5%	Almost met 99.5%	All met 100%	Data outages
Garrymere	Small (26-100 people)	(c) 4.7.1 T2 Treatment Monitoring Rules (d) 4.7.2 T2 Filtration Rules (e) 4.7.3 T2 UV Rules (f) 4.7.4 T2 Chlorine Rules (g) 4.8 D2.1 Distribution System Rule	All met 100%	All met 100%	All met 100%	-
Kaiapoi	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (Chlorine from 1/6/2024 – 31/1/2025) (UV from 1/2/2025 – 30/6/2025) (i) 4.10.2 T3 Protozoal Rules (UV from 1/2/2025 – 30/6/2025) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Darnley–Partially met 93.8%	Darnley–Partially met 41.9% (100% since commissioning)	All met 100%	Data outages and UV only operational from Feb 2025
			Peraki–Partially met 92.6%	Peraki–Partially met 59.7% (99.1% since commissioning)		Data outages and UV only operational from Jan 2025
Mandeville	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Almost met 99.7%	Almost met 99.7%	All met 100%	Data outages
Ohoka	Small (26-100 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine) (i) 4.10.2 T3 Protozoal Rules (Class 1 bore) (g) 4.8 D2.1 Distribution System Rule	Almost met 98.7%	All met 100%	All met 100%	Insufficiently sized reservoir to meet Chlorine contact time for part of the period and data outages
Oxford Rural 1	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	All met 100%	All met 100%	All met 100%	-
Oxford Urban and Rural 2	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine from 1/7/2024 – 30/10/2024) (UV from 1/11/2024 – 30/6/2025) (i) 4.10.2 T3 Protozoal Rules (UV from 1/11/2024 – 30/6/2025) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Partially met 93.9%	Partially met 66.3% (100% since commissioning)	Rural–All met 100%	No on-site reservoir to meet Chlorine contact time for part of the period. UV only operational from November 2024
					Urban–All met 100%	
Woodend – Pegasus	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	All met 100%	All met 100%	Woodend–All met 100%	-
					Pegasus–All met 100%	
Rangiora	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine) (i) 4.10.2 T3 Protozoal Rules (UV not yet installed) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Almost met 98.8%	None met 0%	All met 100%	Insufficiently sized reservoir to meet Chlorine contact time for part of the period. Data outages and UV not yet operational during this period.
Waikuku Beach	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (UV) (i) 4.10.2 T3 Protozoal Rules (UV) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Waikuku Beach–All Met 100%	Waikuku Beach–All Met 100%	All met 100%	-
			Campground–All met 100%	Campground–All met 100%		
West Eyreton	Large (>500 people)	(h) 4.10.1 T3 Bacterial Rules (Chlorine) (i) 4.10.2 T3 Protozoal Rules (UV not yet installed) (j) 4.11.5 D3.29 Microbiological Monitoring Rule	Partially met 90.2%	None met 0%	Poyntz–All met 100%	Insufficiently sized reservoir to meet Chlorine contact time for the entire period. Data outages and UV not yet operational during this period.
					Summerhill–All met 100%	
					West Eyreton–All met 100%	

■ All Met – 100%
 ■ Almost Met – 95–99.9%
 ■ Partially Met – 1–94.9%
 ■ None Met – 0%

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 and reaffirmed by the Council in April 2025.

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

Drinking Water

Drinking 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
37	Pump Stations and Treatment Plants
62	Reservoirs and Tanks
57	Wells
1,137,138m	Water Mains
Stockwater	
6,629m	Culverts
1	Intake Tunnel (Browns Rock)
34km	Main Race Channel
827km	Open Water Races
36	Other Structures (Weirs, Gates and Bridges)
1,885m	Siphons
2	Small Takes on the Cust River

Key projects planned for 2026-2027

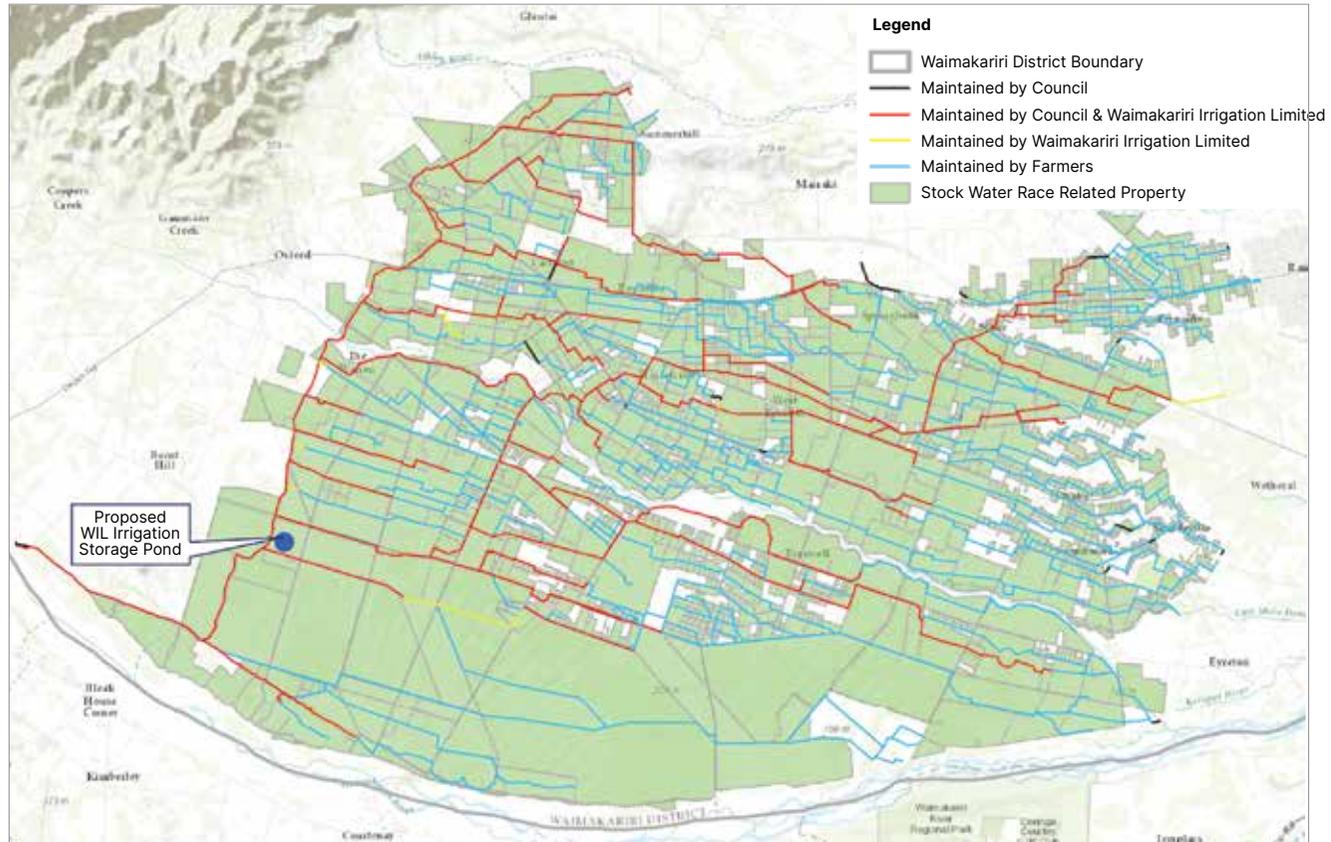
The focus will be the following key projects:

- Level of service related works involving standby generators, backup water treatment equipment and additional network sampling points to improve resilience of the water supplies and meet compliance requirements.
- Continue with the ongoing programme to renew pipes and equipment, in line with Council's renewals model.
- Additional sources to either cater for growth, improve resilience or both. Examples are for the Mandeville, Woodend-Pegasus and Garrymere drinking water supplies.

Significant negative effects on the community

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

District wide stockwater races



Water Supply - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p>Safety of Drinking Water All public water supplies comply with Drinking Water Quality Assurance Rules.</p>	<p>The extent to which the local authority's drinking water supply complies with the following parts of the drinking water quality assurance rules: ¹</p> <ul style="list-style-type: none"> a) 4.4 T1 Treatment Rules b) 4.5 D1.1 Distribution System Rule c) 4.7.1 T2 Treatment Monitoring Rules d) 4.7.2 T2 Filtration Rules e) 4.7.3 T2 UV Rules f) 4.7.4 T2 Chlorine Rules g) 4.8 D2.1 Distribution System Rule h) 4.10.1 T3 Bacterial Rules i) 4.10.2 T3 Protozoal Rules j) 4.11.5 D3.29 Microbiological Monitoring Rule 	<p>100% of people on a public supply receive water from a compliant scheme.</p>

¹ The Department of Internal Affairs updated this mandatory performance measure after the council had published our Long-term Plan, which sets our statement of service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality Assurance Rules 2022. Our reporting is, therefore, against those rules."

Water Supply - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Maintenance of the Reticulation Network All public water supplies are actively maintained to minimise the loss of water through leakage.</p>	<p>The percentage of real water loss from the networked reticulation system.</p> <p>The Losses Index is a way to measure how much water is being lost from a network due to leaks. We adopted the Infrastructure Leakage Index (ILI) approach (which is required by Taumata Arowai in the annual reporting), it compares the actual amount of leakage to what would be expected in a wellmaintained system. The ILI index is then converted to % using the average flow for the purpose of this measure. Within the ILI approach is worth mentioning that we use the Minimum Night Flow (MNF) method to look at water usage during the night when demand is low, helping to estimate leakage by identifying flow that can't be explained by normal use. Both approaches are recommended by Water NZ and are widely used for water utilities to better understand and manage leakage.</p>	<p>Less than 22%</p>

Water Supply - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Fault Response Times All public water supplies are actively maintained to minimise the outage of water.</p>	<p>The median response time to attend a call-out in response to a fault or unplanned interruption to the network reticulation system:</p> <ul style="list-style-type: none"> 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. 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. c. Attendance for non-urgent call-outs from the time that the local authority receives notification to the time that service personnel reach the site. d. Resolution of non-urgent call-outs from the time that the local authority receives notification to the time that service personnel confirm resolution of the fault or interruption. 	<p>(Information for this measure is obtained from the Council's service request system)</p> <ul style="list-style-type: none"> a. Less than 60 minutes. b. Less than 480 minutes. c. Less than 36 hours (2,160 minutes). d. Less than 48 hours (2,880 minutes).

Water Supply - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p>	<p>Fault Response Times All public water supplies are actively maintained to minimise the outage of water.</p>	<p>The number of events that cause water not to be available to any connection for more than eight hours.</p>	<p>Nil.</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p>	<p>Customer Satisfaction All public water supplies are managed to an appropriate quality of service.</p>	<p>The total number of complaints received about any of the following:</p> <ul style="list-style-type: none"> a. Drinking water clarity b. Drinking water taste c. Drinking water odour d. Drinking water pressure or flow e. Continuity of supply f. Council's response to any of the above. <p>Expressed per 1,000 connections to the networked reticulation system.</p>	<p>Aggregate of a) to f) to be less than five complaints per 1,000 connections.</p> <p>(Information for this measure is obtained from the Council's service request system)</p>
	<p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Demand Management All public water supplies are managed to ensure demand does not exceed capacity.</p>	<p>The average consumption of drinking water based on litres per day per person within the District.</p> <p>Population estimates are based on Stats NZ's Estimated Resident Population and Households, allowing us to calculate density (inhabitants per dwelling). This density is the applied to the number of dwellings from the Council's rating report.</p> <p>Water usage is measured quarterly via flow metres at the headworks, with total volume divided by the estimated population. This figure includes network leakages.</p> <p>The approach follows Water New Zealand's <i>Water Loss Guidelines</i> Second Edition, August 2023).</p>	<p>Less than 450 litres.</p>
<p>Infrastructure and services are sustainable, resilient, and affordable.</p>				

Water Supply - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
STOCKWATER				
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>System Reliability The stockwater race system is managed to an appropriate standard.</p>	<p>The percentage of service requests responded to within 48 hours.</p>	<p>95% (Information for this measure is obtained from the Council's service request system)</p>

Water Supply - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Pipeline Renewals	838
Rangiora: Headworks Renewals	785
Woodend/Pegasus: Electrical Renewals	85
Woodend/Pegasus: Pipeline Renewals	627
Woodend/Pegasus: Headworks Renewals	120
Waikuku Beach: Headworks Renewals	63
Mandeville: Water Reticulation Renewals	419
Kaiapoi: Pipeline Renewals	544
Kaiapoi: Headworks Renewals	150
Oxford Rural #1: Headworks Renewals	421
Summerhill: Headworks Renewals	126
Cust: Generator Replacement	70
West Eyreton: Pipeline Renewals	147
West Eyreton: Headworks Renewals	94
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Mandeville: Two Chain Road 3rd Well **	157
Mandeville: Generator at Two Chain Road HW	79
Cust: Storage Tank Pipework Reconfiguration	120
West Eyreton: Generator for Water Treatment Plant	52
Garrymere: Backup Well **	75
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Merton Road and Priors Road Water Servicing	1,613
Woodend/Pegasus: Additional Equestrian Source Well	314
Mandeville: Source Upgrade 2	200
<i>Note: These are capital project that are over \$50,000.</i>	

* project consists of both subsidised and unsubsidised work

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

Water Supply - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	28	32	24
Targeted Rates	15,960	16,852	17,464
Subsidies and grants for operating purposes	-	-	-
Fees and charges	238	222	216
Internal charges and overheads recovered	267	199	275
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	16,493	17,305	17,979
Applications of Operating Funding			
Payments to staff and suppliers	7,765	9,195	8,141
Finance costs	1,479	1,972	1,213
Internal charges and overheads applied	2,969	1,621	3,161
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	12,213	12,788	12,515
SURPLUS (DEFICIT) OF OPERATING FUNDING	4,280	4,517	5,464
Sources of Capital Funding			
Subsidies and grants for capital expenditure	756	-	-
Development and financial contributions	4,155	3,572	4,405
Increase (decrease) in debt	5,459	(1,644)	(827)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	10,370	1,928	3,579

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	8,668	351	2,388
- to improve the level of service	2,370	274	416
- to replace existing assets	4,436	5,009	4,742
Increase (decrease) in reserves	(824)	812	1,497
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	14,650	6,446	9,043
SURPLUS (DEFICIT) OF OPERATING FUNDING	(4,280)	(4,517)	(5,464)
FUNDING BALANCE	-	-	-

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

WASTEWATER

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides wastewater services via two separate network schemes that collectively enable the disposal of wastewater from about 66% of the properties in the District. The service in the main towns is provided by conventional gravity reticulation, while wastewater reticulation in rural areas is generally provided via pressurised wastewater systems. For these systems, homeowners 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 that are connected to a Council scheme. While levels of service are similar between schemes, costs are variable.

All schemes are managed through the Wastewater Activity Management Plan (AMP) and are operated in accordance with resource consent conditions. Schemes services include the acceptance of wastewater 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 wastewater assets are separated into two schemes, although the Eastern Districts scheme services a number of sub-schemes as listed below:

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

Key projects planned for 2026-2027

The focus will be on the following key projects:

- Network renewals in Rangiora with a focus on Council owned pipes located within private properties.
- Continue with ongoing programme to renew electrical and control systems, pumps and equipments at various pump station and treatment plant sites, in line with Council's renewals models.
- Growth related works involving upgrade of the Rangiora WWTP aeration basin, Woodend WWTP UV upgrade and network extension in Rangiora.
- Level of service related works involving wetland upgrades at Woodend and Kaiapoi WWTPs.
- Level of service related works involving standby generator, pressure transducer and dissolved oxygen meter installations to improve resilience of the wastewater systems and meet compliance requirements.

Significant negative effects on the community

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

Wastewater - measuring performance

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

Wastewater - measuring performance (cont)

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

Wastewater - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Pipeline Replacement	2,141
Rangiora: Headworks Renewals	250
Pegasus: Electrical Renewals	52
Woodend: Increase UV Capacity	102
Woodend: Headworks RENEALS	120
Kaiapoi: Headworks Renewals	185
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Central Rangiora Capacity Upgrade Stage 9 **	1,067
Rangiora: Wastewater Treatment Plant Solar Project	157
Woodend: Wastewater Treatment Plant Wetlands	350
Kaiapoi: Wetlands Assessment	471
Kaiapoi: Generator at Wastewater Treatment Plant	262
Kaiapoi: Cridland Street Sewer Repairs	63
Oxford: Wastewater Treatment Plant **	366
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Aeration Basin Upgrade	105
Woodend: Increase UV Capacity	257
<i>Note: These are capital project that are over \$50,000.</i>	

* project consists of both subsidised and unsubsidised work

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

Wastewater - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	14,183	14,766	15,849
Subsidies and grants for operating purposes	-	-	-
Fees and charges	599	577	606
Internal charges and overheads recovered	52	95	47
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	14,834	15,438	16,502
Applications of Operating Funding			
Payments to staff and suppliers	7,455	7,825	7,044
Finance costs	574	829	405
Internal charges and overheads applied	3,491	1,673	3,512
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,520	10,327	10,961
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,313	5,111	5,541
Sources of Capital Funding			
Subsidies and grants for capital expenditure	1,323	749	-
Development and financial contributions	3,694	4,594	3,470
Increase (decrease) in debt	430	8,918	(213)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	5,448	14,261	3,258

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	4,001	11,733	1,795
- to improve the level of service	2,268	2,038	1,355
- to replace existing assets	2,741	6,673	2,986
Increase (decrease) in reserves	(248)	(1,072)	2,662
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,762	19,372	8,798
SURPLUS (DEFICIT) OF OPERATING FUNDING	(3,313)	(5,111)	(5,541)
FUNDING BALANCE	-	-	-

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

STORMWATER DRAINAGE

Community Outcomes



Social



Environmental



Economic

What we provide

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

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

Why we do it

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

The assets we look after

Extent	Asset
64	Basins
292.95km	Open Drains and Waterways
127.69km	Piped Stormwater Networks
14	Stormwater Pump Stations
10	Treatment Devices

Key projects planned for 2026-2027

- Progress Rangiora implementation works strategy to achieve improved water quality compliance as part of network discharge consent.
- Progress detailed design of the Box Drain improvement works in Woodend/Tuahiwi.
- Complete construction of the Burnett Street Drainage Improvement works in Oxford.
- Progress Stage 2 of the Mandeville Resurgence Channel Upgrade Project.
- Complete construction of the Blackett Street Piping upgrade project in Rangiora.
- Continue to implement stormwater capacity upgrades and flood resilience works in Kaiapoi, Rangiora, Waikuku Beach and surrounding rural areas.

Significant negative effects on the community

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

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

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

Stormwater Drainage - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>System Adequacy The stormwater system is adequately sized and maintained.</p>	<p>Urban Stormwater</p> <p>a. The number of flooding events that occur as a result of overflow from the stormwater system that enters a habitable floor. (Information for this measure is obtained from the Council's service request system).</p> <p>b. For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the territorial authority's stormwater system. (Information for this measure is obtained from the Council's service request system).</p> <p>Habitable floor refers to a floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages.</p>	<p>Nil in less than 50 year storm events.</p> <p>Nil per 1,000 connected properties in less than 50 year storm events.</p>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Discharge Compliance The stormwater system is managed in accordance with consent conditions.</p>	<p>Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:</p> <ul style="list-style-type: none"> a. Abatement notices b. Infringement notices c. Enforcement orders; and d. Convictions <p>Received in relation to those resource consents.</p>	<p>Nil.</p>
			<p>Percentage of the total number of drainage consent conditions that have breaches that result in an Environment Canterbury report that identifies compliance issues that require action.</p>	<p>0%</p>

Stormwater Drainage - measuring performance (cont)

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our district is resilient and able to quickly respond to and recover from natural disasters and the effects of climate change.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Response Times Flooding events from the stormwater system are promptly attended to.</p>	<p>The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.</p>	<p>Less than 180 minutes. (Information for this measure is obtained from the Council's service request system)</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p>	<p>Customer Satisfaction The stormwater system is managed to an appropriate quality of service.</p> <p>Community Engagement The community is consulted on drainage related proposals.</p>	<p>Complaints The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1,000 properties connected to the territorial authority's stormwater system.</p> <p>Facilitate and engage with all drainage and water race advisory groups.</p>	<p>Less than 10 complaints per 1,000 connected properties.</p> <p>The target was incorrectly shown in the LTP as less than 3 complaints. It had been agreed not to change the target from less than 10.</p> <p>(Information for this measure is obtained from the Council's service request system)</p> <p>Three meetings per group per year.</p>

Stormwater Drainage - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Blackett Street Piping	306
Coastal Urban: School Road and Main North Road Renewal	199
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Rangiora: Under Channel Piping	63
Rangiora: North Brook Retaining Wall—Janelle to White	84
Rangiora: North Drain Piping—Ashley to Edward	524
Rangiora: Network Discharge Consent Implementation Works	250
Rangiora: Blackett Street Piping	1,190
Rangiora: Railway Drain Treatment	283
Rangiora: Three Brooks Enhancement Work—Middle Brook Tributary	188
Rangiora: Three Brooks Enhancement Work—North Brook Victoria to Newnham	52
Rangiora: Wiltshire/Green Pipework Upgrade Stage 2	424
Coastal Urban: Pines Kairaki Upgrade	241
Kaiapoi: Kaikanui Diversion	209
Kaiapoi: Kaikanui Stormwater Management Area Upgrade	209
Kaiapoi: Cridland Street West Drainage Upgrades	90
Kaiapoi: Mansfield Park Secondary Flow Improvements	52
Oxford: Bay Road Drainage Upgrades	241
Oxford: Flannigans Drain Capacity Upgrades	52
Oxford: Burnett Street Capacity Upgrades	628
Oxford: Flannigans Drain Downstream Upgrade	52
District Drainage: Infrastructure Resilience Fund	750
District Drainage: Mandeville Resurgence Channel Diversion/Upgrade	2,135
District Drainage: Mandeville Resurgence Channel Diversion/Upgrade Stage 2	157
District Drainage: Dockey Creek Diversion - Lilly Rd	105

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Ohoka: Mill Rd Stormwater Management Areas	556
<i>Note: These are capital project that are over \$50,000.</i>	

Stormwater Drainage - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,405	1,930	1,488
Targeted Rates	7,571	8,122	8,323
Subsidies and grants for operating purposes	-	-	-
Fees and charges	69	55	70
Internal charges and overheads recovered	238	251	305
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	9,283	10,358	10,186
Applications of Operating Funding			
Payments to staff and suppliers	3,083	3,867	3,262
Finance costs	1,702	2,325	1,321
Internal charges and overheads applied	1,729	870	1,975
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	6,514	7,062	6,558
SURPLUS (DEFICIT) OF OPERATING FUNDING	2,769	3,296	3,628
Sources of Capital Funding			
Subsidies and grants for capital expenditure	247	-	-
Development and financial contributions	1,132	1,334	1,385
Increase (decrease) in debt	2,620	13,072	7,099
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	3,999	14,406	8,484

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	42	-	735
- to improve the level of service	5,197	15,036	8,283
- to replace existing assets	87	137	555
Increase (decrease) in reserves	1,442	2,529	2,538
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	6,768	17,702	12,111
SURPLUS (DEFICIT) OF OPERATING FUNDING	(2,769)	(3,296)	(3,628)
FUNDING BALANCE	-	-	-

SOLID WASTE

Community Outcomes



Social



Environmental



Economic

What we provide

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

Urban domestic kerbside collection services consist of a rates funded recycling wheelie bin collection, and a refuse bag collection funded through the sale of official bags. Customers within these collection areas may also opt in to a refuse and/or organics wheelie bin collection, the cost of which is charged through rates. Recycling and rubbish bin collection services only are provided to rural residential households located within the Extended Ohoka collection area.

Council-owned solid waste facilities include a resource recovery park in Rangiora, a transfer station in Oxford and controlled fill sites on Oxford Road and Tram Road. Aftercare is provided to five closed landfill sites and groundwater quality is monitored at four of these sites in accordance with consent requirements.

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 and reducing emissions from landfill gases.

The assets we look after

Extent	Asset
0.45km	Access Roads
2	Cleanfill Sites
5	Closed Landfills
6.1km	Fencing
10	Gates
18,800m ²	Hardstand Areas
2	Hazardous Waste Storage Facilities
5,132m ²	Landscaping
2	Transfer Stations
2.5km	Underground Reticulation

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.

Key projects planned for 2026-2027

- Southbrook RRP upgrades—\$7.8m design and construction, 2026/27 to 2031/32 (includes carry overs from 2025/26).
- Southbrook Transfer Station Upgrade Construction—\$5.4m design and construction, 2026/27 to 2029/30 (includes carry overs from 2025/26).
- Remediation of Closed Landfill cover deficiencies—\$957k capex, 2026/27 to 2033/34.
- Historic Closed Landfill Global Consents—\$86k, 2026/27 to 2027/28.
- Diversion infrastructure improvements at Oxford transfer station—\$869k, 2026/27 to 2028/29.
- Rural Recycling Facilities \$450k 2030/31 to 2033/34
- New Solid Waste Contracts (Collections, Facility Operations) commencing 1 July 2029.

Significant negative effects on the community

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

Solid Waste - measuring performance

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

Solid Waste - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Southbrook Access Roads	100
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Waste Minimisation New Works	270
Rural Recycling Infrastructure	150
Southbrook: Disposal Pit Upgrade and Road Realignment	165
Southbrook: Minor Improvements	100
Closed Landfills: Landfill Cover Remediation	140
<i>Note: These are capital project that are over \$50,000.</i>	

Solid Waste - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,190	1,245	1,228
Targeted Rates	6,420	6,871	7,001
Subsidies and grants for operating purposes	-	-	-
Fees and charges	6,990	6,498	7,595
Internal charges and overheads recovered	23	20	17
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	14,623	14,634	15,841
Applications of Operating Funding			
Payments to staff and suppliers	12,724	12,413	13,409
Finance costs	37	44	32
Internal charges and overheads applied	1,130	1,137	1,250
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	13,891	13,594	14,691
SURPLUS (DEFICIT) OF OPERATING FUNDING	732	1,040	1,150
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	1,943	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(32)	1,047	109
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	(32)	2,990	109

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	1,075	4,267	884
- to improve the level of service	-	-	-
- to replace existing assets	39	33	138
Increase (decrease) in reserves	(414)	(270)	237
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	700	4,030	1,259
SURPLUS (DEFICIT) OF OPERATING FUNDING	(732)	(1,040)	(1,150)
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



What we provide

Spaces and Places

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

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

Aquatic facilities

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

Why we do it

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

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

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

The assets we look after

Extent	Asset
Spaces and Places	
1	Airfield in Rangiora
8	Cemeteries
8	Civic Spaces
27	Community Buildings
19	Cultural Heritage Sites
77	Neighbourhood Parks
959.63ha	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
401	Streetscapes
259	Recreation and Ecological Linkages
Aquatic Facilities	
3	25m Pools (one outdoor and two indoor)
3	Learn-to-Swim Pools (one outdoor and two indoor)
1	Leisure Pool and Spa at Dudley Park Aquatic Centre
1	Seasonal Paddling Pool at Waikuku

Key projects planned for 2026-2027

Arohatia te awa

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

107 Revells Road and 40 Lineside Road

A management plan will be developed with community engagement. This is to include policy, objectives and to create a plan for the development of this natural asset.

Pegasus Community Centre

The construction of the Pegasus Community Centre is underway and progressing well. The building is expected to be operational by November 2026.

Natural Environment Strategy

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

Woodend Beach Domain renewal program

The Council will be in the process of renewing several assets at Woodend Beach Domain, this includes a new play space amongst the trees between the existing car park and beach access, this ties natural landscapes into some adventurous equipment for the whole family and has challenges for a variety of abilities.

The toilet is being replaced and will be accessible as well as better suited to the coastal environment. This toilet supports the use of the wider Domain as well as beach users.

The car park to this area is being renewed, with better utilisation of the space available, this is to allow for more parking and more intuitive way finding as the entrance point to the Domain and beach.

Outer Year Projects

Capital programs for future sports facilities, growth and development contributions and community facility renewals will be reviewed as part of the planning for the draft 2027-37 long term plan

Community Facility Replacements

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

Significant negative effects on the community

Spaces and places

Greenspace is continually looking to minimise risks to the community in having access and use of the district's places and spaces. With this in mind, Council is continuing to engage and work with groups and communities of interest in renewal or construction works that impact access of the spaces and places.

Aquatic facilities

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

Recreation - measuring performance

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

Recreation - measuring performance (cont)

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

Recreation - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Reserves	
General Reserve Renewals	394
Roads and Carparks	467
Play Safety Surface/Equipment	304
Community Buildings	
Community Buildings General Renewals	421
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Reserves	
Non-specified Reserve Enhancement	273
District: Aroatea Te Awa (Cam River Walkway)	286
Kaiapoi Tuahiwi: Fencing Kaiapoi Marine Precinct	60
Airfield	
Airfield Taxiway Flooding	72
Connection to Wastewater Services	200
Community Buildings	
Pegasus Community Centre Building	2,664
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Reserves	
Land Purchase—Neighbourhood	1,989
Land Development—Neighbourhood	375
Community Buildings	
Pegasus Community Centre Building	1,775
Land Purchase Community Centre Woodend North	4,032
<i>Note: These are capital project that are over \$50,000.</i>	

Recreation - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,420	1,416	1,599
Targeted Rates	19,819	21,256	21,601
Subsidies and grants for operating purposes	63	3	3
Fees and charges	3,183	3,100	3,275
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	24,485	25,775	26,478
Applications of Operating Funding			
Payments to staff and suppliers	16,236	16,302	16,718
Finance costs	2,212	2,809	2,081
Internal charges and overheads applied	2,652	2,649	2,957
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	21,100	21,760	21,756
SURPLUS (DEFICIT) OF OPERATING FUNDING	3,385	4,015	4,723
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	3,227	3,459	3,393
Increase (decrease) in debt	19,446	952	376
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	22,673	4,411	3,769

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	9,580	2,821	8,171
- to improve the level of service	7,309	1,534	3,943
- to replace existing assets	5,646	2,241	1,982
Increase (decrease) in reserves	3,523	1,830	(5,604)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	26,058	8,426	8,492
SURPLUS (DEFICIT) OF OPERATING FUNDING	(3,385)	(4,015)	(4,723)
FUNDING BALANCE	-	-	-

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

LIBRARIES AND MUSEUMS

Community Outcomes



Social



Cultural

What we provide

Libraries

Waimakariri Libraries are the heart of the Waimakariri community, providing high-quality books and other borrowable items in both physical and digital formats. Beyond books, Waimakariri Libraries offer events and programmes to promote lifelong learning and social connection—from support groups, to learning a new skill such as painting or pottery. In addition, the Tinker Zone provides an opportunity to access creative technologies including sewing machines, 3D printing and production software.

Our libraries are located in Rangiora, Kaiapoi, and Oxford. The digital library is available 24/7 online.

Museums

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

Why we do it

Waimakariri Libraries provide inclusive spaces where our community are empowered to connect, learn and belong.

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

The libraries 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
92,028	Electronic Resources
113,912 items	Library Collections/Items
347.5m ²	Oxford Library and Service Centre
1,892m ²	Ruataniwha Kaiapoi Civic Centre: Kaiapoi Library, Service Centre, Museum and Art Space
1,415m ²	Trevor Inch Memorial Library Rangiora: Chamber Gallery and Citizens' Advice Bureau

Key projects planned for 2026-2027

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

Significant negative effects on the community

There are none.

Libraries and Museums - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p>	<p>Providing library facilities in Rangiora, Kaiapoi and Oxford; quality resources and information, and a range of programmes and events.</p>	<p>The number of visits per year to the Kaiapoi, Oxford and Rangiora Libraries based on the district's population.</p>	<p>Minimum average of 5 visits per person per year.</p>
	<p>Public spaces are diverse, respond to changing demographics and meet local needs for leisure and recreation.</p> <p>Our community has access to the knowledge and skills needed to participate fully in society and to exercise choice about how to live their lives.</p>		<p>The total number of virtual visits to the library website, OPAC, library app, and social media accounts, regardless of the number of pages or elements viewed during the reporting period. For Facebook and Instagram report the page visits. Based on the district's population.</p>	<p>Minimum of 3 visits per year.</p>
	<p>People are able to enjoy meaningful relationships with others in their families, whānau, communities, iwi and workplaces.</p> <p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>Public spaces express our cultural identities and help to foster an inclusive society.</p> <p>All members of our community are able to engage in arts, culture and heritage events and activities as participants, consumers, creators or providers.</p> <p>There is an environment that supports creativity and innovation for all.</p> <p>Local arts, culture and heritage are able to make a growing contribution to the community and economy.</p>		<p>The number of public programs run by the Libraries.</p>	<p>1,000 public programs delivered per year.</p>

Libraries and Museums - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Resource Purchases	592
Rangiora Library Infrastructure Strategy Renewals	102
<i>Note: These are capital project that are over \$50,000.</i>	

Libraries and Museums - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	6,604	6,801	6,958
Subsidies and grants for operating purposes	-	-	-
Fees and charges	113	100	113
Internal charges and overheads recovered	2	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	6,719	6,901	7,071
Applications of Operating Funding			
Payments to staff and suppliers	7,101	5,430	5,614
Finance costs	66	131	92
Internal charges and overheads applied	430	412	390
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	7,597	5,973	6,096
SURPLUS (DEFICIT) OF OPERATING FUNDING	(879)	928	975
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	280	694	401
Increase (decrease) in debt	1,660	(98)	(107)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	1,940	596	294

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	-
- to replace existing assets	641	623	731
Increase (decrease) in reserves	421	901	538
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	1,062	1,524	1,269
SURPLUS (DEFICIT) OF OPERATING FUNDING	879	(928)	(975)
FUNDING BALANCE	-	-	-

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

COMMUNITY PROTECTION - Emergency Management

Community Outcomes



Social



Environmental



Economic

What we provide

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

- Reduction
- Readiness
- Response
- Recovery.

Why we do it

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

What we provide

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

- Reduction
- Readiness
- Response
- Recovery.

Why we do it

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

The assets we look after

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

Key projects planned for 2026-2027

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

Public engagement programme to enable our community prepare for emergencies and increase awareness of local hazards, including Tsunami.

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

Key activities:

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

Significant negative effects on the community

There are none.

Emergency Management - measuring performance

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

COMMUNITY PROTECTION - Environmental Health Services

Community Outcomes



Social



Environmental



Economic

What we provide

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

Why we do it

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

The assets we look after

Extent	Asset
9	Cemeteries

Key projects planned for 2026-2027

No specific projects planned.

Significant negative effects on the community

There are none.

Environmental Health Services - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS (2024-2034)
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p>	<p>Food premises are verified in accordance with the guidelines set down by the Food Act 2014.</p>	<p>The percentage of licensed food premises inspected as per legislative requirements.</p>	<p>90%</p>
	<p>Our community has equitable access to the essential infrastructure and services required to support community wellbeing.</p> <p>People are supported to participate in improving the health and sustainability of our environment.</p>	<p>Ensuring the sale, supply and consumption of alcohol is undertaken safely and responsibly, and the harm caused by the excessive or inappropriate consumption of alcohol is minimised.</p>	<p>The percentage of all licensed alcohol premises inspected at least once per year.</p>	<p>90%</p>
	<p>The natural and built environment in which people live is clean, healthy and safe.</p>	<p>Ensuring that all premises registered under the Health Act 1956 must be inspected.</p>	<p>The percentage of all health licensing premises inspected once per year.</p>	<p>90%</p>
	<p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p>Provision of compliance service to enforce noise complaints.</p>	<p>The percentage of after-hours excessive noise complaints responded to within 2 hours.</p>	<p>90% (Information for this measure is obtained from the Council's service request system)</p>
	<p>Enterprises are supported and enabled to succeed.</p>		<p>The percentage of all other noise complaints responded to within 48 hours.</p>	<p>90% (Information for this measure is obtained from the Council's service request system)</p>
	<p>People are supported to participate in improving the health and sustainability of our environment.</p> <p>Our communities are able to access and enjoy natural areas and public spaces.</p>	<p>Provision of a compliance service to enforce nuisance complaints for example: offensive smells, dangerous litter and abandoned motor vehicles.</p>	<p>The percentage of serious nuisance complaints responded to within 48 hours.</p>	<p>90% (Information for this measure is obtained from the Council's service request system)</p>
		<p>On-going compliance monitoring with consent conditions.</p>	<p>The percentage of Land Use Consents (LUCs) that are reviewed for monitoring requirements.</p>	<p>95%</p>

COMMUNITY PROTECTION - Animal Control

Community Outcomes



Social



Environmental



Economic

What we provide

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

Why we do it

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

The assets we look after

Extent	Asset
1	Dog shelter
1	Stock shelter

Significant negative effects on the community

There are none.

Key projects planned for 2026-2027

Build a new Dog Shelter to provide a good standard of temporary housing to meet MPI requirements. This work will start in 2027/28 and the physical build in 2028/29–2029/30 depending on the Eastern Link Roothing Project timing.

The relocation of the Dog Shelter is required due to the location and alignment of the new road and to create easy access for our dog owners to pick up their dogs when impounded.

Maintenance of the Dog Shelter and associated buildings to maintain and enhance the standard to provide a comfortable, warm and safe environment for impounded dogs to meet the standards set by MPI.

Animal Control - measuring performance

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

COMMUNITY PROTECTION - Building Services

Community Outcomes



Social



Environmental



Economic

What we provide

The Council provides a compliance service to support built-environment, safety and amenity including the

issue of building consents, undertaking inspections and issuing code compliance certificate in accordance with the Building Act 2004. We also manage swimming pool safety, building warrants of fitness and building compliance activities, and maintain preparedness for rapid building assessment for civil defence emergency response throughout the District.

Why we do it

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

The assets we look after

There are no significant assets for this activity.

Key projects planned for 2026-2027

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

Significant negative effects on the community

There are none.

Building Services - measuring performance

WELLBEING <i>That this activity contributes to</i>	COMMUNITY OUTCOME <i>How this activity contributes to outcome</i>	WHAT COUNCIL PROVIDES <i>Major levels of service</i>	MEASURING PERFORMANCE	TARGETS <i>(2024-2034)</i>
	<p>Council commits to promoting health and wellbeing and minimising the risk of social harm to its communities.</p> <p>Housing is available to match the changing needs and aspirations of our community.</p> <p>The natural and built environment in which people live is clean, healthy and safe.</p> <p>Infrastructure and services are sustainable, resilient, and affordable.</p>	<p>Monitoring the performance of the delivery of building compliance services.</p>	<p>The percentage of building consent applications processed within the statutory 20 working days as defined in the Building Act 2004.</p> <p>The number of building consent applications processed is determined by the total number of applications where a formal decision to grant or refuse is made by the Council Building Consent Authority as per the Building Act 2004 S48. Consenting decisions are made following an acceptance vetting process, by tracking and reporting through the Council's Information Management System.</p>	95%
			<p>The percentage of code compliance certificates issued within the statutory 20 working days as defined in the Building Act 2004.</p> <p>The number of code compliance certificates issued is determined by the total number of applications issued by the Council Building Consent Authority as per the Building Act 2004 S48. Consenting decisions are made following an audit process and tracking and reporting through the Council's Information Management System.</p>	95%
			<p>Maintain Building Consent Authority accreditation.</p>	Accreditation maintained
			<p>The percentage of Project Information Memoranda (PIM) applications issued in 20 working days.</p>	95%
			<p>Audit 25% of premises for building warrants of fitness annually.</p>	No less than 25%
			<p>Provision of a compliance service to enforce the safety of swimming pool barriers in accordance with the Building Act 2004.</p>	<p>Audit pool barriers every 3 years.</p>

Community Protection - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	2,727	2,954	2,883
Targeted Rates	63	61	70
Subsidies and grants for operating purposes	-	-	-
Fees and charges	9,230	9,171	9,524
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	12,020	12,186	12,477
Applications of Operating Funding			
Payments to staff and suppliers	10,632	10,570	10,953
Finance costs	6	7	5
Internal charges and overheads applied	849	858	923
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	11,487	11,435	11,881
SURPLUS (DEFICIT) OF OPERATING FUNDING	533	751	596
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	11	(23)	(35)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	11	(23)	(35)

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	71	186	36
- to replace existing assets	116	-	-
Increase (decrease) in reserves	357	542	525
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	544	728	561
SURPLUS (DEFICIT) OF OPERATING FUNDING	(533)	(751)	(596)
FUNDING BALANCE	-	-	-

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

COMMUNITY DEVELOPMENT

Community Outcomes



Social



Environmental



Cultural



Economic

What we provide

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

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.

This work significant contributes to positive social outcomes and, in turn, a strong local economy and a thriving district.

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

Key projects planned for 2026-2027

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

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

Significant negative effects on the community

There are none.

Community Development - measuring performance

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

Community Development - measuring performance (cont)

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

Community Development - measuring performance (cont)

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

Community Development - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Pensioner Housing: Capital Asset Management Plan	228
Pensioner Housing: Unit Refurbishment Program	600
<i>Note: These are capital project that are over \$50,000.</i>	

Community Development - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	1,150	1,257	1,243
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	267	233	409
Fees and charges	1,397	1,991	1,879
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-
TOTAL OPERATING FUNDING	2,814	3,481	3,531
Applications of Operating Funding			
Payments to staff and suppliers	2,096	2,339	2,462
Finance costs	212	351	188
Internal charges and overheads applied	277	338	292
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	2,585	3,028	2,942
SURPLUS (DEFICIT) OF OPERATING FUNDING	229	453	589
Sources of Capital Funding			
Subsidies and grants for capital expenditure	4,402	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	3,611	(249)	(167)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	8,013	(249)	(167)

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	11,881	-	-
- to replace existing assets	902	467	828
Increase (decrease) in reserves	(4,541)	(263)	(406)
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	8,242	204	422
SURPLUS (DEFICIT) OF OPERATING FUNDING	(229)	(453)	(589)
FUNDING BALANCE	-	-	-

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

PROPERTY MANAGEMENT

Community Outcomes



Social

What we provide

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

It also manages investments retained due to their strategic importance and administers three large areas of land in Kaiapoi. 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 centres and public meeting spaces for governance and community purposes, as well as professional property related advice and transactional services, property and lease management and other 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
533ha	Forestry Land
89	Individual Rangiora Airfield Licenses
405	Leases/Licenses of Council Property
8	Housing for the Elderly sites (138 units)
1	Rental House
3	Offices/Service Centres (10 buildings)
3	Mixed Use Business Areas (Kaiapoi)

Key projects planned for 2026-2027

Mid-life renewals totalling over \$860,000 is budgeted for the 'Housing for the Elderly' service to make existing Units fit-for-purpose for another 40-50 years and address aging site infrastructure and exterior works.

Commissioning and operation of 26 new pensioner housing units.

The completion of a coastal forestry plan with Te Kohaka O Tūhaitara Trust alongside the transfer of some of their forestry to Councils management.

Development of a lease management policy and a property asset management information system, alongside the implementation of a lease management system and the ongoing review of Council's property holdings.

Significant negative effects on the community

Council is committed to supporting the psychosocial wellbeing of residents.

Property Management - measuring performance

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

Property Management - Significant Capital Projects Over \$50,000 for 2026/2027

Significant Capital Projects Over \$50,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Civic Buildings: Infrastructural Strategy Rangiora Service Centre Renewals	68
Project Delivery Unit: GPS Total Station	65
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
Forestry: Capital Establishment Costs	92
<i>Note: These are capital project that are over \$50,000.</i>	

Property Management - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	-	-	-
Targeted Rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	2,691	2,803	2,772
Local authorities fuel tax, fines, infringement fees, and other receipts	464	501	494
TOTAL OPERATING FUNDING	3,155	3,304	3,266
Applications of Operating Funding			
Payments to staff and suppliers	2,908	2,851	3,126
Finance costs	131	144	86
Internal charges and overheads applied	122	116	154
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	3,161	3,111	3,366
SURPLUS (DEFICIT) OF OPERATING FUNDING	(6)	193	(100)
Sources of Capital Funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(89)	(93)	(89)
Gross proceeds from sale of assets	477	523	670
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	388	430	581

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	192	52	92
- to replace existing assets	789	69	133
Increase (decrease) in reserves	(599)	502	256
Increase (decrease) in investment	-	-	-
TOTAL APPLICATIONS OF CAPITAL FUNDING	382	623	481
SURPLUS (DEFICIT) OF OPERATING FUNDING	6	(193)	100
FUNDING BALANCE	-	-	-

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

EARTHQUAKE RECOVERY AND REGENERATION

Community Outcomes



Social



Environmental



Cultural



Economic

What we provide

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

Why we do it

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

The majority of the projects identified in the Regeneration and Earthquake Recovery plans (over 95%) are now completed.

The assets we look after

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

Key projects

2026/27

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

Outer years projects

- Recreation and Ecological Linkage – Kaiapoi East Rural area (2027/28).
- Feldwick SMA (Drainage EQ Recovery) (2027/28).

Significant negative effects on the community

There are none.

Earthquake Recovery and Regeneration - measuring performance

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

Earthquake Recovery and Regeneration - Funding Impact Statement for 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027		Annual Plan Budget 2025/2026	Long Term Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000		\$'000	\$'000	\$'000
Sources of Operating Funding					Applications of Capital Funding		
General Rates, uniform annual general charges, rates penalties	-	-	-	Capital expenditure			
Targeted Rates	3,662	4,146	3,964	- to meet additional demand	-	-	-
Subsidies and grants for operating purposes	-	-	-	- to improve the level of service	461	-	-
Fees and charges	-	-	-	- to replace existing assets	562	-	-
Internal charges and overheads recovered	-	-	-	Increase (decrease) in reserves	(1,806)	(922)	(143)
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	Increase (decrease) in investment	-	-	-
TOTAL OPERATING FUNDING	3,662	4,146	3,964	TOTAL APPLICATIONS OF CAPITAL FUNDING	(783)	(922)	(143)
Applications of Operating Funding							
Payments to staff and suppliers	41	229	20	SURPLUS (DEFICIT) OF OPERATING FUNDING	(1,153)	(1,484)	(2,145)
Finance costs	2,385	2,398	1,758	FUNDING BALANCE	-	-	-
Internal charges and overheads applied	83	35	41				
Other operating funding applications	-	-	-				
TOTAL APPLICATIONS OF OPERATING FUNDING	2,509	2,662	1,819				
SURPLUS (DEFICIT) OF OPERATING FUNDING	1,153	1,484	2,145				
Sources of Capital Funding							
Subsidies and grants for capital expenditure	-	-	-				
Development and financial contributions	-	-	-				
Increase (decrease) in debt	(1,936)	(2,406)	(2,288)				
Gross proceeds from sale of assets	-	-	-				
Lump sum contributions	-	-	-				
Other dedicated capital funding	-	-	-				
TOTAL SOURCES OF CAPITAL FUNDING	(1,936)	(2,406)	(2,288)				

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

ENTERPRISE NORTH CANTERBURY

Community Outcomes



Cultural



Economic

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

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

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

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

Enterprise North Canterbury - measuring performance

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

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

TE KŌHAKA O TŪHAITARA TRUST

Community Outcomes



Social



Environmental



Cultural

Te Kōhaka o Tūhaitara Trust was established under the Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 as a partnership between the Waimakariri District Council and Te Rūnanga o Ngāi Tahu to manage and administer the Tūhaitara Coastal Park.

The Park spans approximately 700 hectares of coastline from the Waimakariri River mouth to Waikuku Beach. The Trust is committed to revitalising and conserving indigenous biodiversity across the park's diverse ecosystems, guided by strong ecological, conservation, cultural and educational values. The Park provides opportunities to uphold Ngāi Tahu values, enhance biodiversity, support restoration programmes, and deliver recreational and educational experiences for the wider community.

The Council provides administrative and financial support to the Trust, and may also assist with specific projects as required.

The Trust is governed by six trustees—three appointed by Waimakariri District Council and three by Te Rūnanga o Ngāi Tahu.

Te Kōhaka o Tūhaitara Trust - measuring performance

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

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

TRANSWASTE CANTERBURY LIMITED

Community Outcomes



Economic



Environmental

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

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

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

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

Transwaste Canterbury Limited - measuring performance

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

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

WAIMAKARIRI PUBLIC ARTS TRUST

Community Outcomes



Social



Cultural

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

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

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

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



FINANCIAL MANAGEMENT

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ANNUAL PLAN DISCLOSURE STATEMENT FOR YEAR ENDING 30 JUNE 2027

What is the purpose of this statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently managing its revenues, expenses, assets, liabilities and general financial dealings.

The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations).

Refer to the regulations for more information, including definitions of some of the terms used in this statement.

BENCHMARKS

	Quantified Limit	Planned	Met (Yes/No)
RATES (INCREASES) AFFORDABILITY BENCHMARK	5.3%	4.9%	Yes
<p>This benchmark compares the Council's planned rates increases with a quantified limit on rates increases.</p> <p>The quantified limit is the Local Government Cost Index (LGCI) plus growth in properties in the District plus Earthquake Recovery Rate increases plus increases for levels of service.</p> <p>This benchmark excludes the rating impact from optional waste bins.</p> <p>Rates for the Ashley Water Supply are excluded from this benchmark, under a memorandum of understanding dated 10 May 2021, Hurunui District Council (HDC) set rates which is collected by WDC from 1 July 2021. WDC pays the full amount of rates to HDC. The water consumers in the area still deal with HDC for any operational issues with the water supply in accordance with the 1989 Local Government Reorganisation Order.</p>			
DEBT AFFORDABILITY BENCHMARK	15.0%	7.3%	Yes
<p>The Council meets the debt affordability benchmark if its planned borrowing is within the quantified limit on borrowing that is total debt as a percentage of total assets will not exceed 15%.</p>			
BALANCED BUDGET BENCHMARK	100.0%	95.0%	No*
<p>The Council meets this benchmark if its planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment) is equal to or greater than 100%.</p> <p>* <i>The planned result is 95%. This is due to not fully funding depreciation as the depreciation fund is able to be invested at a higher rate than inflation over the useful life of assets.</i></p>			
ESSENTIAL SERVICES BENCHMARK	100.0%	136.0%	Yes
<p>The Council meets the essential services benchmark if its planned capital expenditure on network services as a proportion of depreciation on network services is equal to or greater than 100%.</p> <p>Network services are classified as water supply, sewerage and the treatment and disposal of sewage, stormwater drainage, flood protection and control works and the provision of roads and footpaths.</p>			
DEBT SERVICING BENCHMARK (AS A % OF TOTAL REVENUE)	15.0%	5.9%	Yes
<p>The Council meets the benchmark if its borrowing costs equal or are less than 15% of its revenue.</p> <p>Revenue excludes development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant, or equipment.</p>			

PROSPECTIVE STATEMENTS

Prospective Statement of Comprehensive Revenue and Expense

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
Rates	106,942	115,266	115,241
Interest	1,309	1,425	1,417
Dividends	538	538	538
Subsidies	17,127	14,699	10,930
Fees and Charges and Other Revenue	26,868	28,792	28,494
Development Contributions	22,624	24,771	21,443
Vested Assets	26,513	26,058	26,573
TOTAL REVENUE EXCLUDING GAINS	201,921	211,549	204,636
Operating Expenditure by Activity			
Governance	4,032	4,211	4,306
District Development	10,071	9,951	9,660
Roads and Footpaths	28,618	30,751	29,584
Water Supply	18,192	19,237	19,081
Sewerage and the Treatment and Disposal of Sewage	19,346	18,976	19,503
Stormwater Drainage	9,401	9,840	9,715
Refuse and Recycling	14,056	14,559	14,923
Recreation	28,226	30,004	29,839
Libraries and Museums	8,714	7,130	7,217
Community Protection	11,595	11,863	11,986
Community Development	3,756	4,506	3,861
Property Management	1,602	1,638	1,623
Earthquake Recovery	2,509	2,411	1,819
Non Significant Activities	4,814	1,142	1,848
TOTAL EXPENSES EXCLUDING LOSSES	164,931	166,219	164,966
OPERATING SURPLUS BEFORE GAINS AND LOSSES	36,990	45,330	39,670
Net Other Gains/(Losses)	(814)	(828)	(282)
SURPLUS BEFORE INCOME TAX	36,176	44,502	39,388
Income Tax	-	-	-
NET SURPLUS/(DEFICIT)	36,176	44,502	39,388

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Other Comprehensive Revenue/(Expenditure)			
Financial assets at fair value through other Comprehensive Revenue and Expense	-	161	-
Net Gains on Revaluation of Property, Plant and Equipment	119,363	56,133	45,195
TOTAL OTHER COMPREHENSIVE REVENUE/(EXPENDITURE)	119,363	56,294	45,195
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE)	155,539	100,796	84,583

Other Disclosures Relating to the Prospective Financial Statements

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operation Expenditure includes:			
Interest Charges	10,838	12,157	9,303
Depreciation	39,853	42,280	42,488
Personnel Costs	44,816	46,250	44,459
Other Expenditure	69,424	65,532	68,716
TOTAL OPERATION EXPENDITURE	164,931	166,219	164,966

Prospective Statement of Changes in Net Assets/Equity

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Equity at the Beginning of the year	2,697,836	2,853,386	2,812,184
Comprehensive Revenue and Expenditure:			
Net Surplus/(Deficit) for the year	36,176	44,502	39,388
Other Comprehensive Revenue and Expenditure for the year	119,363	56,294	45,195
TOTAL COMPREHENSIVE REVENUE/(EXPENDITURE) FOR THE YEAR	155,539	100,796	84,583
EQUITY AT THE END OF YEAR	2,853,375	2,954,182	2,896,768

Prospective Statement of Financial Position

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Current Assets			
Cash and Cash Equivalents	34,936	30,477	19,339
Inventories	528	545	434
Trade and Other Receivables	15,613	15,779	13,987
TOTAL CURRENT ASSETS	51,077	46,801	33,760
Non Current Assets			
Other Financial Assets*	9,017	9,888	8,753
Derivative Financial Instruments	2,981	1,988	462
Forestry Assets	2,546	2,592	2,681
Investments in Associates	6,064	6,264	6,496
Investment Properties	6,900	7,026	8,018
Property, Plant and Equipment	99,183	103,263	97,257
Infrastructure Assets	2,962,482	3,076,888	3,001,411
TOTAL NON CURRENT ASSETS	3,089,173	3,207,909	3,125,078
TOTAL ASSETS	3,140,250	3,254,710	3,158,838
Current Liabilities			
Trade and Other Payables	23,349	22,468	20,264
Employee Benefit Liabilities	5,041	5,202	6,011
Development Contributions	1,790	1,960	3,095
Current Portion of Borrowings	55,000	55,000	55,000
TOTAL CURRENT LIABILITIES	85,180	84,629	84,370
Non Current Liabilities			
Borrowings	201,646	215,847	176,489
Derivative Financial Instruments	49	52	1,211
TOTAL NON CURRENT LIABILITIES	201,695	215,899	177,700
TOTAL LIABILITIES	286,875	300,528	262,070

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

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
NET ASSETS	2,853,375	2,954,182	2,896,768
Ratepayers' Equity			
Accumulated General Equity	1,086,981	1,131,494	1,105,464
Special Funds	5,035	5,196	5,324
Revaluation Reserve	1,761,359	1,817,492	1,785,980
TOTAL RATEPAYERS' EQUITY	2,853,375	2,954,182	2,896,768

Prospective Statement of Cash Flow

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Cash Flows from Operating Activities			
Cash was provided from:			
Receipts from Ratepayers	106,942	115,266	115,241
Receipts from Subsidies	17,127	14,699	10,930
Receipts from Fees and Charges	26,868	28,792	28,494
Development Contributions	22,624	24,941	21,443
Interest received	1,309	1,425	1,417
Dividends received	538	538	538
Receipt of Canterbury Regional Council Rates	17,520	18,353	21,031
	192,928	204,014	199,094
Cash was dispersed to:			
Payments to Suppliers	(69,801)	(67,134)	(67,885)
Payments to Employees	(44,816)	(46,250)	(44,459)
Payments to Canterbury Regional Council	(17,520)	(18,353)	(21,031)
Interest paid	(10,838)	(12,157)	(9,303)
	(142,975)	(143,894)	(142,679)
NET CASH FLOWS FROM OPERATING ACTIVITIES	49,953	60,120	56,415
Cash Flows from Investing Activities			
Cash was provided from:			
Proceeds from Sale of Fixed Assets	534	526	727
Cash was dispersed to:			
Purchase of Investments	(1,832)	(710)	(324)
Purchase of Fixed Assets and Infrastructural Assets			
Renewals	(23,238)	(25,267)	(21,905)
New Works - Growth	(27,665)	(27,629)	(18,249)
New Works - Level of Service	(32,664)	(25,697)	(20,310)
	(85,399)	(79,303)	(60,788)
NET CASH FLOWS FROM INVESTING ACTIVITIES	(84,866)	(78,777)	(60,061)
Cash Flows from Financing Activities			
Cash was provided from:			
Proceeds from Borrowings	47,276	27,877	19,858
Cash was applied to:			
Repayment of Borrowings	(10,630)	(13,677)	(13,369)
NET CASH FLOWS FROM FINANCING ACTIVITIES	36,646	14,200	6,489
Net Increase (Decrease) in Cash Held	1,733	(4,457)	2,843
Add Opening Bank Brought Forward	33,202	34,934	16,496
CASH AND CASH EQUIVALENTS AT YEAR END	34,936	30,477	19,339

Statement of Prospective Debt

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Total Internal and External Debt			
Governance	-	-	-
District Development	6,048	5,516	6,102
Community Protection	270	245	176
Community Development	7,627	7,371	3,514
Roading	28,659	33,942	28,333
Water and Stockwater	38,346	37,485	43,242
Sewerage and the Treatment and Disposal of Sewage	18,862	20,946	16,207
Drainage	52,291	64,283	57,709
Refuse and Recycling	1,154	1,462	1,178
Recreation	86,590	89,026	72,554
Libraries and Museums	2,155	2,049	1,820
Non Significant Activities	18,697	19,153	19,602
Earthquake Recovery	73,420	71,389	70,447
Property and Forestry	4,029	3,937	3,712
CLOSING INTERNAL AND EXTERNAL DEBT	338,146	356,804	324,596
Less Internal Debt	81,500	85,958	93,107
TOTAL EXTERNAL DEBT	256,646	270,847	231,489
Current Portion	55,000	55,000	55,000
NON CURRENT PORTION	201,646	215,847	176,489

SIGNIFICANT CAPITAL PROJECTS

Significant Capital Projects Over \$250,000	2026/2027
	\$'000
To replace existing assets	
<i>The following projects have been identified within the activity management plan to be replaced in order to provide continued levels of service.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
ROADS AND FOOTPATHS	
Subsidised Renewal Works	
Remetalling ****	779
Pavement Rehabilitation ****	1,371
Drainage Renewals	848
Resurfacing - Chipseal ****	2,168
Resurfacing - Thin Asphaltic ****	723
Signs Renewal ****	575
Footpath Reconstruction ****	396
Bridge Component Replacement ****	563
Bridge Reconstruction Renewals ****	1,171
Unsubsidised Renewal Works	
Old Waimakariri Bridge Renewals	678
WATER SUPPLY	
Rangiora: Pipeline Renewals	838
Rangiora: Headworks Renewals	785
Woodend/Pegasus: Pipeline Renewals	627
Mandeville: Water Reticulation Renewals	419
Kaiapoi: Pipeline Renewals	544
Oxford Rural #1: Headworks Renewals	421
SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE	
Rangiora: Pipeline Replacement	2,141
STORMWATER DRAINAGE	
Rangiora: Blackett Street Piping	306

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

Significant Capital Projects Over \$250,000	2026/2027
	\$'000
RECREATION	
Reserves	
General Reserve Renewals	394
Roads and Carparks	467
Play Safety Surface/Equipment	304
Community Buildings	
Community Buildings General Renewals	421
LIBRARIES AND MUSEUMS	
Resource Purchases	592
COMMUNITY DEVELOPMENT	
Pensioner Housing: Unit Refurbishment Program	600
To improve level of service	
<i>The following projects have been identified within the activity management plan as required to increase the level of service or rectify any existing deficiency.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
ROADS AND FOOTPATHS	
Subsidised Level of Service Works	
Lees Valley Willow Walls	517
Unsubsidised Level of Service Works	
Town Area Developments	265
Land—Blake Street Extension	881
Kerb & Channels Extension Major Towns	350
Minor Improvement Projects *	1,119
Subdivision Projects	879
Gravel Pit Land Purchase	900
SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE	
Rangiora: Central Rangiora Capacity Upgrade Stage 9 *	1,067
Woodend: Wastewater Treatment Plant Wetlands	350
Kaiapoi: Wetlands Assessment	471
Kaiapoi: Generator at Wastewater Treatment Plant	262
Oxford: Wastewater Treatment Plant *	366

Significant Capital Projects Over \$250,000	2026/2027
	\$'000
STORMWATER DRAINAGE	
Rangiora: North Drain Piping - Ashley to Edward	524
Rangiora: Blackett Street Piping	1,190
Rangiora: Railway Drain Treatment	283
Rangiora: Wiltshire/Green Pipework Upgrade Stage 2	424
Oxford: Burnett Street Capacity Upgrades	628
District Drainage: Infrastructure Resilience Fund	750
District Drainage: Mandeville Resurgence Channel Diversion / Upgrade	2,135
SOLID WASTE	
Waste Minimisation New Works	270
RECREATION	
Reserves	
Non-specified Reserve Enhancement	273
District: Aroatea Te Awa (Cam River Walkway)	286
Community Buildings	
Pegasus Community Centre Building	2,664
To meet additional demand	
<i>The following projects have been identified within the activity management plan to allow for future growth.</i>	
<i>The funding sources are a combination of reserves, rates and loans.</i>	
ROADS AND FOOTPATHS	
Subsidised New Growth Works	
New Eastern Link Road *	251
Realignment and Safety Improvements No 10/Tram Road Intersection *	450
Ravenswood Park and Ride	320
Unsubsidised New Growth Works	
Fernside/Todds Intersection *	434
West Rangiora Outline Development Plan	409

Significant Capital Projects Over \$250,000	2026/2027
	\$'000
WATER SUPPLY	
Rangiora: Merton Rd and Priors Rd Water Servicing	1,613
Woodend / Pegasus: Additional Equestrian Source Well	314
SEWAGE AND THE TREATMENT AND DISPOSAL OF SEWAGE	
Woodend: Increase UV Capacity **	359
STORMWATER DRAINAGE	
Ohoka: Mill Rd Stormwater Management Areas	556
RECREATION	
Reserves	
Land Purchase - Neighbourhood	1,989
Land Development - Neighbourhood	375
Community Buildings	
Pegasus Community Centre Building	1,775
Land Purchase Community Centre Woodend North	4,032

* Project consists of both Level of Service and Growth work

** Project consists of both Renewal and Growth work

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

FUNDING IMPACT STATEMENT

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

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

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

	Annual Plan Budget 2025/2026	Annual Plan Budget 2026/2027
	\$'000	\$'000
SURPLUS/(DEFICIT) OF OPERATING FUNDING	16,353	28,867
Add items in capital funding		
Subsidies for capital expenditure	11,352	5,276
Development contributions	22,624	21,443
Add non-cash items in Profit and Loss		
Vested assets	26,513	26,573
Gains/(loss) on sale/fair value movement	(814)	(282)
Less depreciation	(39,853)	(42,488)
NET SURPLUS/(DEFICIT) BEFORE TAXATION	36,176	39,388

Waimakariri District Council: Funding Impact Statement 2026/2027

	Annual Plan Budget 2025/2026	Long Term Plan Budget 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Sources of Operating Funding			
General Rates, uniform annual general charges, rates penalties	14,580	14,870	14,654
Targeted Rates	92,362	98,409	100,587
Subsidies and grants for operating purposes	5,774	6,292	5,654
Fees and charges	26,037	25,720	27,634
Interest and dividends from investments	1,847	1,943	1,955
Local authorities fuel tax, fines, infringement fees, and other receipts	831	885	861
TOTAL OPERATING FUNDING	141,431	148,119	151,345
Applications of Operating Funding			
Payments to staff and suppliers	114,240	108,606	113,175
Finance costs	10,838	13,712	9,303
Other operating funding applications	-	-	-
TOTAL APPLICATIONS OF OPERATING FUNDING	125,078	122,318	122,478
SURPLUS/(DEFICIT) OF OPERATING FUNDING	16,353	25,801	28,867
Sources of Capital Funding			
Subsidies and grants for capital expenditure	11,352	10,410	5,276
Development and financial contributions	22,624	21,497	21,443
Increase (decrease) in debt	36,646	15,004	6,489
Gross Proceeds from sale of assets	534	562	727
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
TOTAL SOURCES OF CAPITAL FUNDING	71,156	47,473	33,935
Applications of Capital Funding			
Capital expenditure			
- to meet additional demand	29,763	25,840	18,278
- to improve the level of service	35,333	22,238	20,346
- to replace existing assets	25,080	24,656	21,930
Increase (decrease) in reserves	(4,499)	165	1,924
Increase (decrease) in investments	1,832	375	324
TOTAL APPLICATIONS OF CAPITAL FUNDING	87,509	73,274	62,802
SURPLUS / (DEFICIT) OF CAPITAL FUNDING	(16,353)	(25,801)	(28,867)
FUNDING BALANCE	-	-	-

RATES

Particulars of the rating system

General Rates

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

There are no differentials on the General Rate.

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

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

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

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

Definitions

Target Rating Maps are available at waimakariri.govt.nz

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

Rate and differential categories	Objective of differential
<p>Water Races</p> <p>The targeted rates for Water Races include a rate on land area and an amount per rating unit that is collected using a differential based on land area on rating units that have access to the water race network, (provision or availability of a service).</p> <p>There are two categories of fixed charge.</p> <p>Land over .4046ha Rating Units with a land area over .4046ha.</p> <p>Land Equal to or Less than .4046ha Rating Units with a land area equal to or less than .4046ha.</p>	<p>The introduction of a fixed charge for water race rates caused some hardship to smaller properties. The differential of \$5.00 was introduced to ease the burden on residential sections that had access to the races but do not place a high demand on the service.</p> <p>Rating units with a land area equal to or less than .4046ha pay a fixed charge of \$158.00.</p> <p>Rating units with a land area in excess of .4046ha pay a fixed charge of \$163.00.</p>
<p>Kaiapoi Urban Stormwater Drainage</p> <p>The Kaiapoi Urban Drainage rate levied on rateable land value has a differential scheme based on where the land is situated. There are two differential categories.</p> <p>Land Outside the Rural Zone Area inside the Kaiapoi Urban Drainage Targeted Rating Area that is not situated in the Rural zone of the Waimakariri District Council Operative District Plan.</p> <p>Land Inside the Rural Zone Area inside the Kaiapoi Urban Drainage Targeted Rating Area situated in the Rural zone of the Waimakariri District Council Operative District Plan.</p> <p>The boundary of the Kaiapoi Urban Drainage Targeted Rating Area is available at waimakariri.govt.nz</p>	<p>Rural zoned properties receive a lower level of service due to not being developed to urban standards e.g. no formed kerb and channel. Generally the larger property size inside the rural zone would result in a higher rate being paid on a land value base compared to the service received.</p> <p>The council calculated that a differential rate of 50% would be appropriate and reflect the level of service received.</p>

Definitions and Other Information

1. Business purposes

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

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

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

2. Differential rates

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

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

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

4. Residential purposes

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

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

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

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

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

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

Examples of separately used or inhabited parts include: Each flat within a block of flats, or each shop within a block of shops. The same applies to a rating unit with more than one dwelling.

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

Targeted rating areas

Where targeted rates are assessed by situation, Rating maps illustrate the location where the targeted rate applies. Targeted Rating maps are available at waimakariri.govt.nz

Detailed Rating Schedule

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2025/26 Rate/Charge (GST at 15%)	2026/27 Rate/Charge (GST at 15%)	2026/27 \$
General Rate						
Uniform Annual General charge	NA	Rating unit	29,615	135.00	135.00	3,998,025
General rate in the dollar	NA	Capital value	29,082,882,150	0.000456	0.000442	12,854,634
TOTAL						16,852,659
Earthquake Recovery Rate						
Fixed charge	NA	Rating unit	29,615	144.08	153.93	4,558,637
Funds earthquake recovery and repairs to council property						
Roading Rate						
Fixed charge	NA	Rating unit	29,615	133.72	143.17	4,239,934
Roading rate in the dollar	NA	Capital value	29,082,882,150	0.000557	0.000584	16,984,403
Provision and maintenance of the roading network. Traffic management and road safety						
TOTAL						21,224,338
Community Services Rate						
Community parks and reserves, buildings and grants rate						
Town - Residential (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Residential use	Sep used/inhab	19,071	646.50	684.40	13,052,138
- Commercial (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Business use	Rating unit	527	646.50	684.40	360,679
Town Vacant (Rangiora, Kaiapoi, Oxford, Woodend, Pegasus)	Vacant land	Rating unit	899	85.00	85.00	76,415
Rural - Residential	Residential use	Sep used/inhab	9,454	561.50	599.40	5,666,776
- Commercial	Business use	Rating unit	77	561.50	599.40	46,154
Funds the provision of parks and greenspace facilities including community buildings and community grants.						
Community library and museums rate	Business Use	Rating unit	701	233.79	235.67	165,205
	Residential Use	Sep used/inhab	28,428	233.79	235.67	6,699,627
Funds the net cost of library services and facilities and local museums						
Community swimming pools rate	Business Use	Rating unit	701	195.96	185.97	130,365
	Residential Use	Sep used/inhab	28,428	195.96	185.97	5,286,755
Funds the net cost of operating the district aquatic facilities						
TOTAL						31,484,112
Canterbury Museum Rates						
Canterbury Museum operational levy rate - Commercial	Business use	Rating unit	701	30.40	30.60	21,451
- Residential	Residential use	Sep used/inhab	28,428	30.40	30.60	869,897
Canterbury Museum redevelopment levy rate - Commercial	Business use	Rating unit	701	8.20	8.00	5,608
- Residential	Residential use	Sep used/inhab	28,428	8.20	8.00	227,424
The Waimakariri share of the Canterbury Museum annual operating and redevelopment levies						
TOTAL DISTRICT WIDE RATES						75,244,125

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2025/26 Rate/Charge (GST at 15%)	2026/27 Rate/Charge (GST at 15%)	2026/27 \$
Separate Targeted Rates						
North Eyre Road and Browns Road seal extension loan rate	Targeted rating area	Rating unit	5	1,206.91	1,206.91	6,035
Funds the private share of seal extension work						
Thongcaster Road and Browns Rock Road seal extension loan rate	Targeted rating area	Rating unit	-	331.65	-	-
Funds the private share of seal extension work						
Barkers Road seal extension loan rate	Targeted rating area	Rating unit	21	216.17	216.17	4,540
Funds the private share of seal extension work						
Riverside Road and Inglis Road seal extension loan rate	Targeted rating area	Rating unit	16	193.71	193.71	3,099
Funds the private share of seal extension work						
Pegasus services rate	Targeted rating area	Rating unit	1,827	74.51	76.48	139,720
Contribution towards the cost of street trees at Pegasus						
Animal Control (Stock) Rate						
Stock Control—Large Lot Residential, Rural Lifestyle and General Rural zones	Land zoning	Capital value	12,476,213,980	0.000006	0.000007	87,333
Net cost of stock control (other than dogs)						
Community Board Rates						
Kaiapoi-Tuahiwi Community Board	Community Board area	Capital value	5,447,069,517	0.000008	0.000007	38,129
Kaiapoi-Tuahiwi Community Board		Rating unit	6,952	23.93	20.41	141,890
Rangiora-Ashley Community Board	Community Board area	Capital value	10,794,805,579	0.000006	0.000005	53,974
Rangiora-Ashley Community Board		Rating unit	11,381	21.71	19.33	219,995
Woodend-Sefton Community Board	Community Board area	Capital value	4,600,130,300	0.000008	0.000007	32,201
Woodend-Sefton Community Board		Rating unit	5,478	27.30	22.60	123,803
Oxford-Ohoka Community Board	Community Board area	Capital value	7,202,055,289	0.000006	0.000005	36,010
Oxford-Ohoka Community Board		Rating unit	5,123	32.39	28.52	146,108
Funds the operating cost of community boards.						
Promotion and Economic Development Rate						
Promotion and economic development rate	Business use	Capital value	1,670,868,500	0.00014	0.00014	233,922
Share of district and events promotion and economic development						
Central Business Districts Area Maintenance and Street Works Rates						
Rangiora CBD area maintenance and street works rate	CBD Business use	Capital value	397,769,000	0.0001248	0.0001249	49,681
Kaiapoi CBD area maintenance and street works rate	CBD Business use	Capital value	166,068,200	0.0002426	0.0002413	40,072
Share of CBD maintenance costs including street cleaning, landscaping, lighting and security						
TOTAL CENTRAL BUSINESS DISTRICTS AREA MAINTENANCE AND STREET WORKS						89,754

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2025/26 Rate/Charge (GST at 15%)	2026/27 Rate/Charge (GST at 15%)	2026/27 \$
Kerbside Solid Waste Collection Rates						
Kerbside rubbish and recycling rate	Contract areas	Sep used/inhab	21,926	122.00	125.00	2,740,750
Kerbside rubbish collection 80l bin	Contract areas	per bin	4,627	119.60	124.60	576,534
Kerbside rubbish collection 140l bin	Contract areas	per bin	14,188	160.10	165.90	2,353,794
Kerbside organics collection 80l bin	Contract areas	per bin	4,960	98.20	101.30	502,448
Kerbside organics collection 140l bin	Contract areas	per bin	6,370	133.10	137.30	874,601
Kerbside organics collection 240l bin	Contract areas	per bin	4,491	188.60	194.60	873,949
Ohoka kerbside recycling rate	Ohoka contract area	Sep used/inhab	1,123	112.00	115.00	129,145
Net cost of the Kerbside solid waste collection collections.						
TOTAL						8,051,221
Water Rates						
Cust	Water connected	Sep used/inhab	148	1,813.10	2,140.40	315,709
Cust water - restricted unit rate	Water connected	Water units supplied	7	725.24	856.16	5,993
Summerhill – per unit	Water connected	Water units supplied	592	146.70	163.20	96,614
Summerhill – per rating unit	Water connected	Rating unit	215	1,216.90	1,347.70	289,756
Fernside loan rate	Water connected	Water units supplied	184	87.30	76.20	14,021
Rangiora	Water connected	Sep used/inhab	9,262	466.60	494.00	4,575,468
Rangiora - restricted unit rate	Water connected	Water units supplied	115	186.64	197.60	22,724
Kaiapoi	Water connected	Sep used/inhab	6,467	334.40	348.40	2,253,152
Kaiapoi - restricted unit rate	Water connected	Water units supplied	72	133.46	139.36	10,034
Waikuku Beach	Water connected	Sep used/inhab	470	667.60	701.70	329,448
Waikuku Beach - restricted unit rate	Water connected	Water units supplied	118	267.04	280.68	33,120
Woodend - Tuahiwi - Pegasus	Water connected	Sep used/inhab	4,629	477.70	502.00	2,323,758
Woodend - Tuahiwi - Pegasus - restricted unit rate	Water connected	Water units supplied	244	191.08	200.80	48,995
Tuahiwi rural water loan rate	Water connected	Rating unit	21	778.30	778.30	16,344
Tuahiwi residential area water connection loan rate	Water connected	Rating unit	40	667.11	667.11	26,684
Tuahiwi residential area water pipeline loan rate	Water connected	Rating unit	12	489.22	489.22	5,871
West Eyreton - per unit	Water connected	Unit of water	274	117.30	139.70	38,278
West Eyreton - per rating unit	Water connected	Rating unit	82	1,201.10	1,400.20	114,816
Oxford Township	Water connected	Sep used/inhab	992	772.10	893.90	886,749
Oxford Township - restricted unit rate	Water connected	Unit of water	70	308.84	357.56	25,029
Oxford Rural Water No 1	Water connected	Unit of water	1,674	616.80	675.00	1,129,950
Oxford Rural Water No 2	Water connected	Unit of water	1,157	531.40	561.20	649,308
Water UV treatment rate (District wide - all rating units connected to a Waimakariri water supply)	Water connected	Rating unit	23,114	87.48	95.08	2,197,584
Mandeville	Water connected	Unit of water	2,100	371.50	446.10	936,810

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2025/26 Rate/Charge (GST at 15%)	2026/27 Rate/Charge (GST at 15%)	2026/27 \$
Water Rates (Cont)						
Ohoka - per unit	Water connected	Unit of water	1,804	26.14	26.92	48,571
Ohoka - per rating unit	Water connected	Rating unit	140	1,344.27	1,384.60	193,844
Poyntzs Road – per unit	Water connected	Unit of water	397	94.00	99.00	39,303
Poyntzs Road – per rating unit	Water connected	Rating unit	97	1100.00	1,215.00	117,855
Garrymere - per unit	Water connected	Unit of water	534	59.04	72.58	38,758
Garrymere - per rating unit	Water connected	Rating unit	45	2,191.24	2,583.98	116,279
Ashley Rural Water	Water connected	Unit of water	1,872	1,251.99	1,336.19	2,501,348
TOTAL						19,402,173
Provision and maintenance of public water supplies						
Waimakariri Water Race Rates						
Water Race - per hectare	Water race available	Area of land	40,908	8.91	10.25	419,307
Water Race - uniform annual charge over .4046ha	Water race available	Rating unit	1,512	142.00	163.00	246,456
Water Race - less than or equal to .4046ha	Water race available	Rating unit	94	137.00	158.00	14,852
Water Race Special Rate for piped supply (by arrangement)	Piped connection	Rating unit	5	142.00	163.00	815
Provision and maintenance of stock water race network from rating units that have access to water races						
TOTAL WATER RACE RATES						681,430
TOTAL WATER RATES						20,083,603
Sewer Rates						
Eastern Districts	Sewer connection	Water Closets or urinals	22,928	658.30	728.30	16,698,462
Eastern Districts Trade Waste Agreement	Provision of Service	Rating unit	3	658.30	728.30	2,185
Ohoka Utilities Connection Loan Rate	Targeted rating area	Rating unit	75	249.62	168.95	12,671
Loburn Lea loan rate	Targeted rating area	Rating unit	38	1,075.19	1,010.49	38,399
Oxford - Operating	Targeted rating area	Rating unit	944	1,466.60	1,539.10	1,452,910
Fernside loan rate	Targeted rating area	Rating unit	21	1,005.51	950.74	19,966
Provision and maintenance of wastewater collection, treatment and disposal facilities						
TOTAL SEWER						18,224,593

Detailed Rating Schedule (cont)

	Category Schedule 2	Factors of Liability Schedule 3	Quantity	2025/26 Rate/Charge (GST at 15%)	2026/27 Rate/Charge (GST at 15%)	2026/27 \$
Urban Stormwater Drainage Rates						
Kaiapoi excluding Island Road extension	Targeted rating area	Land value	1,890,102,000	0.001448	0.001660	3,138,325
Kaiapoi - Alexander Lane	Targeted rating area	Rating unit	8	120.00	120.00	960
Kaiapoi - Island Road Extension	Targeted rating area	Land value	35,278,000	0.000724	0.000830	29,288
Rangiora	Targeted rating area	Land value	3,481,048,000	0.0008925	0.0008703	3,029,556
Coastal Urban (Waikuku, Woodend, Pines Kairaki)	Targeted rating area	Land value	1,146,284,000	0.0006703	0.0009939	1,139,292
Oxford	Targeted rating area	Land value	226,980,000	0.0010184	0.0009376	212,816
Pegasus	Targeted rating area	Land value	591,034,000	0.0008031	0.0009513	562,251
Provision and maintenance of urban stormwater drainage networks and disposal facilities						
TOTAL URBAN DRAINAGE						8,112,488
Rural Land Drainage Rates						
Ohoka – per rating unit	Targeted rating area	Rating unit	1,377	81.00	85.00	117,052
Ohoka - land value	Targeted rating area	Land value	982,080,000	0.0004687	0.0004725	464,033
Loburn Lea	Targeted rating area	Land value	18,171,500	0.0021134	0.0021951	39,888
Oxford - per rating unit	Targeted rating area	Rating unit	436	59.00	65.00	28,351
Oxford - land value	Targeted rating area	Land value	329,060,000	0.0002673	0.0002570	84,568
Clarkville - per rating unit	Targeted rating area	Rating unit	204	222.00	288.00	58,717
Clarkville - per hectare	Targeted rating area	Area of land	741	59.28	79.14	58,678
Waimakariri Coastal Rural per rating unit	Targeted rating area	Rating unit	644	66.00	74.00	47,664
Waimakariri Coastal Rural per hectare	Targeted rating area	Area of land	3,862	44.06	49.03	189,354
Waimakariri Central - per rating unit	Targeted rating area	Rating unit	947	89.00	92.00	87,157
Waimakariri Central - land value	Targeted rating area	Land value	750,205,000	0.0003448	0.0003456	259,271
Cust per hectare	Targeted rating area	Area of land	285	78.55	84.33	23,999
Provision and maintenance of rural drainage schemes providing land drainage and protection from flooding						
TOTAL RURAL DRAINAGE						1,458,732
TOTAL RATES						132,531,275
GST						17,286,688
RATES PER PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE						115,244,587

Collection of Ashley Water Rates

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

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

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

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

COST OF ACTIVITY STATEMENTS

Governance Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	3,213	3,383	3,588
Targeted Rates	794	793	687
Fees and Charges	37	38	37
TOTAL REVENUE	4,044	4,214	4,312
Operating Expenditure			
Council	3,231	3,413	3,624
Community Board, Advisory Groups	801	798	682
	4,032	4,211	4,306
Internal Interest Elimination	-	-	-
TOTAL OPERATING EXPENDITURE	4,032	4,211	4,306
OPERATING SURPLUS/(DEFICIT)	13	3	6
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	-	-	-
TOTAL CAPITAL EXPENDITURE	-	-	-
Funded by			
Loans	-	-	-
Reserves	-	-	-
Cash from Operating	-	-	-
TOTAL FUNDING	-	-	-
Operating Expenditure includes:			
Indirect Expenditure	751	778	801

District Development Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	5,574	6,088	5,463
Targeted Rates	198	203	204
Fees and Charges	2,277	2,299	2,345
Subsidies	439	-	254
TOTAL REVENUE	8,488	8,590	8,266
Operating Expenditure			
District Development	2,861	2,926	2,368
Strategy and Engagement	2,313	1,974	2,219
Communications and Engagement	732	754	820
Plan Administration	3,152	3,247	3,243
District Promotion	678	700	701
Economic Development	380	392	393
	10,116	9,993	9,744
Internal Interest Elimination	45	42	84
TOTAL OPERATING EXPENDITURE	10,071	9,951	9,660
OPERATING SURPLUS/(DEFICIT)	(1,583)	(1,362)	(1,394)
Capital Expenditure			
Renewals	-	-	-
New Works	-	-	-
Loan Repayments	511	532	442
TOTAL CAPITAL EXPENDITURE	511	532	442
Funded by			
Loans	-	-	-
Reserves	511	532	442
Cash from Operating	-	-	-
TOTAL FUNDING	511	532	442

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	307	285	248
Indirect Expenditure	(573)	(571)	(561)
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	567	N/A	561
Internal Recoveries	(2,150)	N/A	(1,954)
OPERATING SURPLUS/(DEFICIT)	(1,583)		(1,394)

Roads and Footpaths Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
Targeted Rooding Rates	17,011	18,725	18,446
Fees and Charges	1,301	2,035	1,301
Subsidies	9,629	11,812	10,264
Interest	258	343	301
Contributions	10,137	8,650	8,389
TOTAL REVENUE	38,336	41,565	38,701
Operating Expenditure			
Subsidised Maintenance			
Structural Maintenance	4,780	5,026	4,866
Corridor Maintenance	3,038	2,993	2,927
Other Maintenance	1,950	2,006	1,941
Unsubsidised Expenditure			
General Maintenance	2,422	3,193	3,292
Management Costs	1,324	1,422	1,144
Loan Interest	1,198	1,238	1,136
Depreciation	11,754	12,613	12,160
Indirect Expenditure	2,328	2,442	2,501
	28,794	30,933	29,967
Internal Interest Elimination	176	182	383
TOTAL OPERATING EXPENDITURE	28,618	30,751	29,584
OPERATING SURPLUS/(DEFICIT)	9,718	10,814	9,117
Capital Expenditure			
Renewals	8,770	9,406	9,556
New Works	9,748	15,109	8,706
Loan Repayments	877	966	925
TOTAL CAPITAL EXPENDITURE	19,395	25,481	19,187
Funded by			
Loans	1,742	6,248	2,301
Reserves	-	-	-
Cash from Operating	17,653	19,233	16,886
TOTAL FUNDING	19,395	25,481	19,187

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	1,198	1,238	1,136
Depreciation	11,754	12,613	12,160
Depreciation not funded	851	426	426
Indirect Expenditure	2,328	2,442	2,501
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	6,712		7,611
Depreciation	(11,754)		(12,160)
Subsidies and grants for capital expenditure	4,624	N/A	5,276
Development and financial contributions	10,137		8,389
OPERATING SURPLUS/(DEFICIT)	9,718		9,117

Water Supply Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	28	28	24
Targeted Rates	15,960	17,313	17,464
Fees and Charges	238	250	216
Interest	267	235	275
Subsidies	756	-	-
Development Contributions	4,155	4,829	4,405
TOTAL REVENUE	21,404	22,655	22,384
Operating Expenditure			
Rangiora	4,423	4,678	4,664
3 Waters Reform Water Investigation	7	6	6
Woodend/Pegasus	2,357	2,451	2,449
Waikuku	328	339	352
Outer East Rangiora DCA	91	134	87
Fernside	10	9	9
Ohoka	212	232	223
Mandeville	864	940	950
Kaiapoi - Pines Kairaki	2,278	2,325	2,318
West Kaiapoi Structure Plan Area	25	24	23
Oxford No 1 Rural	1,045	1,091	1,110
Oxford No 2 Rural	605	637	644
Oxford	824	903	921
Summerhill	321	328	355
Cust	260	269	308
Poyntzs Road	133	136	143
West Eyreton	155	167	187
Garrymere	113	137	155
District Water	1,775	1,905	1,911
Ashley Rural Water	2,001	2,175	2,175
Water Race	619	638	707
	18,446	19,524	19,697
Internal Interest Elimination	254	287	616
TOTAL OPERATING EXPENDITURE	18,192	19,237	19,081
OPERATING SURPLUS/(DEFICIT)	3,212	3,418	3,303

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	4,436	5,431	4,742
New Works	11,039	2,980	2,804
Loan Repayments	1,275	2,652	2,597
TOTAL CAPITAL EXPENDITURE	16,750	11,063	10,143
Funded by			
Loans	6,734	1,792	1,771
Reserves	2,966	1,648	694
Cash from Operating	7,051	7,624	7,678
TOTAL FUNDING	16,750	11,063	10,143
Operating Expenditure includes:			
Interest	1,733	1,954	1,829
Depreciation	5,979	6,318	6,562
Depreciation not funded	2,140	2,112	2,187
Indirect Expenditure	2,969	3,103	3,161
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	4,280	N/A	5,464
Depreciation	(5,979)		(6,562)
Capital Subsidies	756		-
Development Contributions	4,155		4,405
OPERATING SURPLUS/(DEFICIT)	3,212		3,303

Wastewater Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
Targeted Rates	14,183	15,449	15,849
Fees and Charges	599	608	606
Interest	52	65	47
Subsidies	1,323	749	-
Development Contributions	3,694	5,498	3,470
TOTAL REVENUE	19,851	22,369	19,972
Operating Expenditure			
Eastern Communities	17,916	17,470	18,096
Outer East Rangiora	4	36	39
East Rangiora	15	14	12
Ohoka Utilities	2	1	1
West Rangiora Structure Plan Area	71	69	63
West Kaiapoi Structure Plan Area	3	3	3
North Kaiapoi	2	2	1
Fernside loan account	10	10	9
Loburn Lea loan account	21	21	19
Oxford	1,401	1,451	1,466
	19,445	19,077	19,709
Internal Interest Elimination	99	101	206
TOTAL OPERATING EXPENDITURE	19,346	18,976	19,503
OPERATING SURPLUS/(DEFICIT)	505	3,393	469
Capital Expenditure			
Renewals	2,741	6,013	2,986
New Works	6,270	8,094	3,150
Loan Repayments	578	646	608
TOTAL CAPITAL EXPENDITURE	9,589	14,753	6,744
Funded by			
Loans	1,008	2,730	396
Reserves	4,037	4,077	1,278
Cash from Operating	4,544	7,946	5,071
TOTAL FUNDING	9,589	14,753	6,744

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Indirect Expenditure	3,492	3,543	3,512
Interest	673	691	611
Depreciation	7,826	8,202	8,543
Depreciation not funded	3,787	3,649	3,941
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	3,313		5,541
Depreciation	(7,826)		(8,543)
Capital subsidies	1,323	N/A	-
Development Contributions	3,694		3,470
OPERATING SURPLUS/(DEFICIT)	505		469

Stormwater Drainage Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	1,405	1,594	1,488
Targeted Rates	7,571	8,208	8,323
Fees and Charges	69	71	70
Subsidies	247	-	-
Interest	238	288	305
Development Contributions	1,132	1,348	1,385
TOTAL REVENUE	10,662	11,509	11,571
Operating Expenditure			
District Drainage	724	851	813
Waimakariri Water Zone	280	289	283
Rangiora	2,561	2,650	2,622
Southbrook	124	116	109
West Rangiora Structure Plan Area	74	72	67
Coastal Urban	950	1,016	1,166
East Woodend	2	2	2
Pegasus	593	611	617
Kaiapoi	2,961	3,087	3,192
Kaiapoi Area A	55	54	50
Kaiapoi Area E	39	32	34
Oxford	170	184	176
Ohoka Rural	432	445	480
Mill Road ODP	44	39	19
Loburn Lea	39	41	41
Oxford Rural	88	91	100
Clarkville	68	70	91
Coastal Rural	178	183	200
Central Rural	257	265	276
Cust	16	17	17
West of Bellgrove Kippenberger	39	34	32
	9,694	10,149	10,387
Internal Interest Elimination	293	309	672
TOTAL OPERATING EXPENDITURE	9,401	9,840	9,715
OPERATING SURPLUS/(DEFICIT)	1,261	1,669	1,856

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Capital Expenditure			
Renewals	87	392	555
New Works	5,239	14,645	9,018
Loan Repayments	1,730	2,033	2,075
TOTAL CAPITAL EXPENDITURE	7,056	17,070	11,648
Funded by			
Loans	4,350	14,025	9,174
Reserves	192	-	-
Cash from Operating	2,514	3,045	2,474
TOTAL FUNDING	7,056	17,070	11,648
Operating Expenditure includes:			
Interest	1,995	2,102	1,993
Depreciation	2,887	3,066	3,154
Depreciation not funded	1,634	1,450	1,494
Indirect Expenditure	1,729	1,797	1,975
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	2,769		3,628
Capital subsidies	247		-
Depreciation	(2,887)	N/A	(3,154)
Development Contributions	1,132		1,385
OPERATING SURPLUS/(DEFICIT)	1,261		1,856

Solid Waste Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	1,190	1,236	1,228
Targeted Rates	6,420	6,996	7,001
Fees and Charges	5,382	5,534	6,031
Interest	23	17	17
Subsidies	-	1,859	-
Waste Minimisation Charges	1,608	1,715	1,564
TOTAL REVENUE	14,623	17,357	15,841
Operating Expenditure			
Disposal	6,177	6,245	6,645
Collection	7,359	7,687	7,741
Waste Minimisation	526	633	542
	14,062	14,565	14,928
Internal Interest Elimination	6	6	5
TOTAL OPERATING EXPENDITURE	14,056	14,559	14,923
OPERATING SURPLUS/(DEFICIT)	567	2,798	918
Capital Expenditure			
Renewals	39	140	138
New Works	1,075	5,179	884
Loan Repayments	32	31	31
TOTAL CAPITAL EXPENDITURE	1,146	5,350	1,053
Funded by			
Loans	-	339	140
Reserves	415	3,854	-
Cash from Operating	731	1,157	913
TOTAL FUNDING	1,146	5,350	1,053

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	43	41	37
Depreciation	164	219	231
Indirect Expenditure	1,130	1,170	1,250
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	732		1,150
Depreciation	(164)	N/A	(231)
OPERATING SURPLUS/(DEFICIT)	567		918

Recreation Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	1,420	1,526	1,599
Targeted Community Services Rates	19,111	20,764	20,906
Targeted Rates	707	714	695
Fees and Charges	3,183	3,198	3,275
Subsidies	63	3	3
Developers and other contributions	3,227	4,059	3,393
TOTAL REVENUE	27,711	30,264	29,871
Operating Expenditure			
Reserves	11,250	12,112	12,736
Airfield	690	715	750
Buildings	7,405	7,883	7,655
Pools	6,843	7,040	6,990
Central Business Areas	385	391	394
Camping Grounds	272	279	249
Community Grants	624	873	867
Public Conveniences	1,138	1,209	1,255
	28,607	30,502	30,896
Internal Interest Elimination	381	498	1,057
TOTAL OPERATING EXPENDITURE	28,226	30,004	29,839
OPERATING SURPLUS/(DEFICIT)	(515)	260	32
Capital Expenditure			
Renewals	5,646	1,982	1,982
New Works	16,890	6,408	12,114
Loan Repayments	1,529	2,079	2,060
TOTAL CAPITAL EXPENDITURE	24,065	10,469	16,156
Funded by			
Loans	20,975	4,515	2,436
Reserves	-	491	8,172
Cash from Operating	3,090	5,463	5,548
TOTAL FUNDING	24,065	10,469	16,156

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	2,593	3,392	3,138
Depreciation	7,126	7,460	8,082
Depreciation not funded	2,640	2,416	2,566
Indirect Expenditure	2,652	2,828	2,957
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	3,385	N/A	4,723
Depreciation	(7,126)		(8,082)
Development Contributions	3,227		3,393
OPERATING SURPLUS/(DEFICIT)	(515)		32

Libraries and Museums Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
Targeted Community Services Rates	5,671	5,865	5,982
Targeted Rates	933	972	977
Fees and Charges	113	115	113
Interest	2	-	-
Development Contributions	280	387	401
TOTAL REVENUE	6,999	7,339	7,473
Operating Expenditure			
Library	6,030	6,219	6,312
Canterbury Museum Operational Levy	740	777	791
Canterbury Museum Redevelopment Levy	1,936	136	134
Local Museums	19	19	26
	8,725	7,151	7,263
Internal Interest Elimination	11	21	46
TOTAL OPERATING EXPENDITURE	8,714	7,130	7,217
OPERATING SURPLUS/(DEFICIT)	(1,715)	209	256
Capital Expenditure			
Renewals	641	709	731
New Works	-	-	-
Loan Repayments	61	106	107
TOTAL CAPITAL EXPENDITURE	702	815	838
Funded by			
Loans	1,721	-	-
Reserves	(1,019)	-	-
Cash from Operating	-	815	838
TOTAL FUNDING	702	815	838

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	77	145	138
Depreciation	1,116	1,152	1,122
Depreciation not funded	333	301	294
Indirect Expenditure	430	387	390
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	(879)	N/A	975
Depreciation	(1,116)		(1,122)
Development Contributions	280		401
OPERATING SURPLUS/(DEFICIT)	(1,715)		256

Community Protection Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	2,727	2,966	2,883
Targeted Rates	63	65	70
Fees and Charges	9,230	9,475	9,524
TOTAL REVENUE	12,020	12,506	12,477
Operating Expenditure			
Civil Defence	792	845	856
Environmental Health	2,068	2,139	2,148
Building Services	7,454	7,556	7,709
Stock Control	75	77	78
Dog Control	869	896	857
Rural Fire	27	28	28
Cemeteries	311	323	313
	11,596	11,864	11,989
Internal Interest Elimination	1	1	3
TOTAL OPERATING EXPENDITURE	11,595	11,863	11,986
OPERATING SURPLUS/(DEFICIT)	425	643	491
Capital Expenditure			
Renewals	116	-	-
New Works	71	35	36
Loan Repayments	20	24	35
TOTAL CAPITAL EXPENDITURE	207	59	71
Funded by			
Loans	31	-	-
Reserves	-	-	-
Cash from Operating	176	59	71
TOTAL FUNDING	207	59	71

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	7	7	8
Depreciation	107	116	103
Indirect Expenditure	849	872	923
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	533		596
Depreciation	(107)	N/A	(103)
OPERATING SURPLUS/(DEFICIT)	425		491

Community Development Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
General Rates	1,150	1,262	1,243
Fees and Charges	1,397	2,007	1,879
Subsidies/Grants	4,669	276	409
TOTAL REVENUE	7,216	3,545	3,531
Operating Expenditure			
Community Development	911	1,044	1,016
Crime Prevention	215	221	216
Youth Development	288	297	430
Community Housing	2,379	3,011	2,294
	3,793	4,573	3,956
Internal Interest Elimination	37	67	95
TOTAL OPERATING EXPENDITURE	3,756	4,506	3,861
OPERATING SURPLUS/(DEFICIT)	3,460	(961)	(330)
Capital Expenditure			
Renewals	902	932	828
New Works	11,881	-	-
Loan Repayments	155	256	167
TOTAL CAPITAL EXPENDITURE	12,938	1,188	995
Funded by			
Loans	3,766	-	-
Reserves	4,541	786	406
Cash from Operating	4,631	402	589
TOTAL FUNDING	12,938	1,188	995

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	249	454	283
Depreciation	1,171	1,363	919
Indirect Expenditure	277	334	292
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	229		589
Depreciation	(1,171)	N/A	(919)
Subsidies and grants for capital expenditure	4,402		-
OPERATING SURPLUS/(DEFICIT)	3,460		(330)

Property Management Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
Forestry revenue	265	240	310
Investment property revenue	172	176	157
Other revenue	26	27	27
Interest	336	344	341
Dividends	538	538	538
Gains	122	126	122
TOTAL REVENUE	1,459	1,451	1,495
Operating Expenditure			
General Management	615	634	653
Service Centres	12	13	(248)
Investment property	268	275	288
Other Property	511	521	706
Forestry	237	247	293
Investments	(19)	(31)	(19)
	1,624	1,659	1,673
Internal Interest Elimination	22	22	50
TOTAL OPERATING EXPENDITURE	1,602	1,637	1,623
Taxation	-	-	-
OPERATING SURPLUS/(DEFICIT)	(143)	(186)	(128)
Capital Expenditure			
Renewals	789	70	133
New Works	192	46	92
Loan Repayments	89	93	89
TOTAL CAPITAL EXPENDITURE	1,070	209	314
Funded by			
Capital Revenue	477	486	670
Loans	-	-	-
Reserves	61	(786)	(794)
Cash from Operating	532	509	438
TOTAL FUNDING	1,070	209	314

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	153	149	136
Depreciation	798	820	686
Indirect Expenditure	122	125	154
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	(6)		(100)
Depreciation	(798)		(686)
Gains on sales	122	N/A	122
Dividends	538		538
OPERATING SURPLUS/(DEFICIT)	(143)		(128)

Earthquake Recovery and Regeneration Cost of Activity Statement

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Revenue			
Rates	3,662	4,028	3,964
TOTAL REVENUE	3,662	4,028	3,964
Operating Expenditure			
General Response and Recovery	-	-	-
Water	-	-	-
Sewer	-	-	-
Drainage	-	-	-
Roading	-	-	-
Recreation	-	-	-
District Regeneration	124	130	61
Interest	2,795	2,674	2,652
	2,919	2,804	2,713
Internal Interest Elimination	410	393	894
TOTAL OPERATING EXPENDITURE	2,509	2,411	1,819
OPERATING SURPLUS/(DEFICIT)	1,153	1,617	2,145
Capital Expenditure			
General Response and Recovery	50	-	-
Water	-	-	-
Sewer	-	-	-
Drainage	-	-	-
Roading	-	-	-
Recreation	512	-	-
District Regeneration	461	-	-
Loan Repayments	2,734	2,846	3,086
TOTAL CAPITAL EXPENDITURE	3,757	2,846	3,086
Funded by			
Loans	798	816	798
Reserves	1,806	413	143
Cash from Operating	1,153	1,617	2,145
TOTAL FUNDING	3,757	2,846	3,086

	Annual Plan Budget 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan Budget 2026/2027
	\$'000	\$'000	\$'000
Operating Expenditure includes:			
Interest	2,795	2,674	2,652
Reconciliation with Funding Impact Statement			
Surplus/(Deficit) of operating funding from Funding Impact Statement	1,153		2,145
Subsidies and Grants for Capital Expenditure	-	N/A	-
OPERATING SURPLUS/(DEFICIT)	1,153		2,145



RATES AND FEES

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DEVELOPMENT CONTRIBUTIONS SCHEDULE

	Annual Plan Budget 2025/2026	Annual Plan Budget 2026/2027
	\$	\$
Water		
Cust DC	11,488	11,777
Fernside DC	1,636	1,711
Garrymere DC	12,345	12,928
Kaiapoi DC	1,937	3,238
North East Kaiapoi DCA	794	830
East North East Kaiapoi DCA	204	197
West Kaiapoi DCA	3,980	3,578
Mandeville DC	4,255	4,993
Ohoka DC	7,557	8,234
Oxford DC	17,582	20,485
Oxford 1 DC	9,514	12,501
Oxford 2 DC	6,226	7,238
Poyntzs Road DC	3,577	3,821
Rangiora DC	8,784	9,420
East Rangiora DCA	160	168
North Rangiora DCA	6,744	2,610
West Rangiora DCA	1,807	1,286
West of Bellgrove (Kippenberger Avenue) DCA	115	115
Outer East Rangiora DCA	2,501	2,086
Southbrook (m ²) DCA	1.00	0.98
Summerhill DC	12,604	13,728
Tuahiwi DC	10,150	10,263
Woodend - Tuahiwi water DC	6,809	6,473
Waikuku Beach DC	578	604
West Eyreton DC	696	728
Woodend DC	8,074	7,339

	Annual Plan Budget 2025/2026	Annual Plan Budget 2026/2027
	\$	\$
Sewer		
Eastern Districts DC	6,032	6,339
Kaiapoi DC	2,193	2,186
North East Kaiapoi DCA	261	271
West Kaiapoi DCA	2,077	2,172
East North East Kaiapoi Reticulation DCA	7,402	4,069
Rangiora DC	1,361	1,454
Todds Road Business Zone (per hectare) DCA	118,924	118,924
Southbrook Stage 2 (m ²) DCA	2.50	2.51
East Rangiora DCA Other Properties DCA	10,664	11,154
East Rangiora DCA (Gilberthorpes) DCA	2,719	2,843
Outer East Rangiora Sewer DCA	4,767	4,794
West of Bellgrove (Kippenberger Avenue) DCA	839	839
Inner West Rangiora DCA	2,267	N/A
West Rangiora DCA	3,120	2,452
North Rangiora DCA	8,539	4,030
Fernside DC	17,712	17,712
Tuahiwi DC	4,679	4,952
Mandeville, Ohoka, Swannanoa new properties DCA	17,754	18,627
Mandeville, Ohoka, Swannanoa existing properties wishing to connect DCA	2,032	2,133
Waikuku Beach DC	1,853	1,853
East Woodend DCA	8,968	5,454
Oxford Sewer DC	23,700	25,487
Loburn Lea Sewer DC	18,375	18,375

	Annual Plan Budget 2025/2026	Annual Plan Budget 2026/2027
	\$	\$
Stormwater Drainage		
Rangiora DC	46	31
West of Bellgrove (Kippenberger Avenue) DCA	28,225	28,225
East Rangiora DCA	9,682	10,127
South West Rangiora DCA	8,088	6,193
North Rangiora - Enverton Drive East DCA	7,875	8,237
North Rangiora - Enverton Drive/ Ballarat Road DCA	3,450	3,609
Southbrook DCA	9.19	9.19
Todds Road Business Zone (per hectare) DCA	72,436	72,436
East Woodend DCA	11,444	8,696
Woodend DCA	2,784	2,784
Woodend DCA (Commercial) (m ²)	8.65	8.65
East North East Kaiapoi DCA	2,166	1,799
West Kaiapoi DCA	3,096	3,238
Mill Road DCA	32,803	33,340

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

Development Contributions Schedule (cont)

	Annual Plan Budget 2025/2026	Annual Plan Budget 2026/2027
	\$	\$
Roading		
District Roding DC	10,549	10,100
Southbrook (m ²) DCA	0.69	0.69
East Woodend DCA	7,022	5,071
West Rangiora DCA	3,555	3,555
West Kaiapoi DCA	5,931	5,931
West Kaiapoi DCA - new collector road	8,420	8,420
Kaiapoi North DCA	764	433
Kaiapoi South MUBA (m ²) DCA	30	30
Outer East Rangiora Roding DCA	4,277	4,276
Outer East Rangiora Roding (Eastern Link Road) DCA	3,855	3,803
South West Rangiora (West Belt Extension to Townsend Road) DCA	7,196	5,620
Reserves		
District-wide	1,573	1,852
Neighbourhood, including district-wide	16,201	16,963
Community Infrastructure		
District DC	1,485	1,420

CHANGES TO FEES AND CHARGES SCHEDULE

Fees are shown inclusive of GST.

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

1. Amusement Devices

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Permit for one device for the first seven days of proposed operation or part thereof	11.50	11.50
For each additional device operated by the same owner for the first seven days or part thereof	2.30	2.30
Each device for additional seven days or part thereof	1.15	1.15
<i>Amusement Devices Regulations 1976, Section 11</i>		

3. Solid Waste - dumping charges

	Current 2025/2026	Proposed 2026/2027
Prices for refuse (rubbish) disposal includes 70/t Landfill Levy, plus GST. Any changes to Landfill Levy will be passed on to customers at the time these charges are imposed.		
3.1 Rubbish Gate Charges (includes 70/t landfill levy + GST Southbrook Transfer Station)		
Official WDC rubbish bag	Free	Free
Minimum Load (up to 2 x 60 litre bags) (0.12m ³ ; net load approx. 20kg)	8.00/load	9.00/load
All Vehicles By Weight (\$/tonne)	401.35/tonne	412.00/tonne
Private Collector Waste (\$/tonne) ¹	355.46/tonne	369.74/tonne
Minimum Charge By Weight (Equivalent weight: 20kg)	8.00/load	9.00/load
Weigh only	12.00/weigh	12.00/weigh
<i>Note: ¹requires separate contract with the Council</i>		
Commercial Recycling Gate Charges – Southbrook Transfer Station		
All Vehicles By Weight	180.00/tonne	220.00/tonne
Minimum Charge By Weight (Equivalent weight: 20 kg)	5.00	4.50
<i>Commercial recycling charges recover the full costs for processing the recycling. Transportation costs for this material are currently not being charged for.</i>		
Greenwaste Gate Charges – Southbrook Transfer Station		
Minimum load (up to 2 × 60 litre bags) (approx 0.12m ³)	3.00/load	3.00/load
All Vehicles By Weight	154.00/tonne	155.00/tonne

3. Solid Waste - dumping charges (cont)

	Current 2025/2026	Proposed 2026/2027
Greenwaste Gate Charges – Oxford Transfer Station		
Minimum load (up to 2 × 60 litre bags) (approx. 0.12m ³)	3.00/load	3.00/load
Car boot/rear hatch (approx. 0.6m ³)	14.00/load	14.00/load
Small Utes/Small 1-axle trailers with low sides (approx. 0.9m ²); 1-axle trailers less than 1.8m x 1.2.	22.00/load	22.00/load
Vans/Utes/Std 1-axle Trailers with low sides (approx. 1.7m ³) Standard 1-axle trailer 1.8m x 1.2m up to 2.5m x 1.2m	39.00/load	40.00/load
Large Trailer: high-sided 1-axle, tandem axle, or extra large trailer (per cubic metre rate) Std tandem axle trailer 2.5m x 1.2m up to 3.0m x 1.2m	23.00/m ³	24.00/m³
3.2 Rubbish Gate Charges (includes 70/t landfill levy + GST) - Oxford Transfer Station		
Official WDC rubbish bag	Free	Free
Minimum Load (approx. 0.12m ³)	8.00/load	9.00/load
Single Wheelie Bin (approx. 0.24m ³)	12.00/load	13.00/load
Car boot/rear hatch (approx. 0.6m ³)	32.00/load	33.00/load
Small Utes/Small 1-axle Trailers with low sides (approx. 0.9m ³) 1-axle trailers less than 1.8m x 1.2m	76.00/load	79.00/load
Vans/Utes/Std 1-axle Trailers with low sides (approx. 1.7m ³) Std 1-axle trailer 1.8m x 1.2m to 2.5m x 1.2m charged by load or by volume	136.00/load	140.00/load
Large Trailer: high-sided 1-axle, tandem axle, or extra large trailer (\$ per cubic metre rate) Std tandem axle trailer 2.5m x 1.2m up to 3.0m x 1.2m	78.00/m ³	83.00/m³
Truck or Skip (\$ per cubic metre)	78.00/m ³	83.00/m³
Compactor Truck (\$ per cubic metre)	126.00/m ³	133.00/m³
3.4 Plasterboard/Gib Gate Charges – Southbrook Transfer Station		
All Vehicles by weight	222.80/tonne	210.00/tonne
Minimum charge by weight: Equivalent weight 20kg	4.50	4.50
3.5 Window Glass Gate Charges - Southbrook Transfer Station		
Flat Pane Glass by weight	205.40/tonne	211.90/tonne
Minimum Charge Flat Pane By Weight (Equivalent weight: 20 kg)	4.00	4.50
Double Glazed Glass by weight	293.00/tonne	302.45/tonne
Minimum charge Double Glazed by weight	6.00	6.00
Laminated Glass by weight	317.80/tonne	328.00/tonne
Minimum charge Laminated Glass by weight. Equivalent weight: 20kg (changed from 40kg)	6.50	6.50

3. Solid Waste - dumping charges (cont)

	Current 2025/2026	Proposed 2026/2027
<p>The Tyrewise Product Stewardship Scheme has been operational since 1 September 2024, and there is no charge for vehicle tyres.</p> <ol style="list-style-type: none"> Council's removal costs are free owing to a levy charged when a vehicle or tyre is imported. Council also receives a nominal handling fee from Tyrewise based on tyre numbers, to fund contractor handling costs. As a collection point, Council is limited to taking domestic quantities of tyres, i.e., only up to 5 vehicle tyres per household. Commercial tyres, including farm tractor tyres and tyres from clean-up events, can be accepted at our facilities, however we will not accept heavy tyres at Oxford transfer station, and will only accept a maximum of two heavy commercial tyres at Southbrook RRP. Tyrewise does not cover the removal of tyres on rims. 		
Rim Removal Charges – Southbrook Transfer Station		
Small tyres (e.g. car, 4WD, ATV, small truck)	New fee	6.50/tyre
Medium tyres (e.g. heavy truck)	New fee	13.00/tyre
Large Tyres (e.g. tractor)	New fee	27.50/tyre
3.6 Electronic Waste Gate Charges – Southbrook and Oxford		
Cell Phones	Free	Free
Computer Monitors (CRT)	15.00/item	15.50/item
Computer Monitors (Flat Screen)	11.00/item	11.50/item
Computers/PC's (desktop, laptop, server)	3.00/item	3.00/item
DVD & VCR Players	3.00/item	3.00/item
Household appliances (small) e.g. toasters, kettles, alarm clocks, drills	3.00/item	3.00/item
Household appliances (other) e.g. vacuums, microwaves	4.00/item	4.00/item
Laptop Batteries (without a laptop)	Free	Free
Miscellaneous Network Equipment	Free	Free
Photocopiers (small to medium, domestic use)	21.00/item	22.00/item
Photocopiers, Printers (large, commercial use)	85.00/item	89.00/item
Printers, Scanners, Fax Machines (Domestic)	6.00/item	6.00/item
Stereo Systems & Gaming Consoles	3.50/item	3.50/item
Television Sets (CRT)	15.00/item	15.50/item
Television Sets (Very Large i.e. rear-projector)	35.00/item	36.50/item
Television Sets (Flat Screen)	11.00/item	11.50/item
Toothbrushes (electric rechargeable with battery inside)	Free	Free
UPS's	4.00/item	4.00/item
Vapes (disposable with battery inside)	Free	Free
<p><i>Note: The charges for domestic-sourced e-waste are subsidised approximately 50% by Council (funded out of the General Rate and landfill levy subsidy). Commercial large printers or photocopiers are charged at the full fee.</i></p>		

3. Solid Waste - dumping charges (cont)

	Current 2025/2026	Proposed 2026/2027
3.7 Cleanfill Gate Charges (includes 15/t Managed Fill levy + GST) - Southbrook Transfer Station		
Minimum load (bag)	3.00/load	3.00/load
All Other Vehicles by weight (Includes (but not limited to): trailer, van, ute, trailer with canopy, truck, skip)	139.00/tonne	150/tonne
Minimum charge by weight: Equivalent weight 20kg	3.00	3.00
Cleanfill (natural materials): weight per volume ratio = 1.5t/m ³ (cleanfill by own cartage to Sutherlands or Garterys Pit)	90.00/m ³	95.00/m³
Hardfill (non-natural materials): weight per volume ratio = 2.0t/m ³ (hardfill by own cartage to Sutherlands or Garterys Pit)	120.00m ³	125.00m³
3.8 Expanded Polystyrene Foam - Southbrook Transfer Station		
Recyclable Expanded Polystyrene Foam (EPS) for Removal to Recyclers		
Minimum load (1 x 60 litre bag; Equivalent weight <1 kg)	Free	Free
Car boot/rear hatch (0.6m ³ ; Equivalent weight 7 kg)	Free	Free
Small Utes/Small 1-axle Trailers with low sides (1.0m ³ ; Equivalent weight 10kg): 1-axle trailers less than 1.8m x 1.2m. Commercial charge.	Free	Free
Vans/Utes/Std 1-Axle Trailers with low sides (1.7m ³ ; Equivalent weight 20 kg): Std 1-axle trailer 1.8m x 1.2m up to 2.5m x 1.2m. Commercial charge.	42.00/load	43.50/load
All Other Vehicles By Weight Includes (but not limited to): large vans, high-sided 1-axle trailers, extra large 1-axle trailers, 2-axle trailers, 1-axle and 2-axle trailers with canopies, trucks, skips. Commercial charge for large loads.	2,126/tonne	2,194/tonne
Minimum Charge By Weight (Equivalent weight 10 kg)	21.00	22.00
Non-Recyclable Expanded Polystyrene Foam (EPS) For Landfill – for loads containing EPS only (includes \$70/tonne plus GST Land Fill Levy)		
Minimum load (1 x 60 litre bag; Equivalent weight <1 kg)	8.00/load	9.00/load
Car boot/rear hatch (0.6m ³ ; Equivalent weight 7 kg)	60.00/load	61.50/load
Small Utes/Small 1-axle Trailers with low sides (1.0m ³ ; Equivalent weight 10 kg): 1-axle trailers less than 1.8m x 1.2m	85.00/load	88.00/load
Vans/Utes/Std 1-Axle Trailers with low sides (1.7m ³ ; Equivalent weight 20 kg): Standard 1-axle trailer 1.8m x 1.2m up to 2.5m x 1.2m	170.00/load or by weight	176.00/load or by weight
All Other Vehicles by weight Includes (but not limited to): large vans, high-sided 1-axle trailers, extra large 1-axle trailers, 2-axle trailers, 1-axle and 2-axle trailers with canopies, trucks, skips	8,514.00/tonne	8,786.45/tonne
Minimum Charge by weight (1.7m ³ ; Equivalent weight 10 kg)	85.00	88.00
<i>Note: only domestic quantities of non-recyclable EPS are accepted at Southbrook RRP (i.e. a maximum of 40kg in a load, or a double-axle trailer load piled to level of the sides of the trailer (excludes high-sided trailers and trailers with cages).</i>		

4. Building Services

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Any function or services that are provided but are not specifically detailed in this schedule will be charged at the relevant hourly rate.		
Where applicants request withdrawal or lapse of any application, fees will be charged for services performed up to the time of the request plus administrations costs, and refunds will be provided for any unused portions of deposits.		
4.1 Project Information Memorandum		
<i>Where costs to process the application exceed the fee then additional time will be charged at the hourly rate.</i>		
Hourly rate	191.00	197.00
<ul style="list-style-type: none"> Minor projects with an estimated value less than \$20,000 Projects with an estimated value ≥ \$20,000 New and relocated dwellings Commercial and industrial projects Hourly rate where time exceeds the scheduled fee (charged in addition to the standard fee) Services and Compliance Check Small stand-alone residential dwellings 		
Standard PIM only application—deposit	382.00	394.00
Exempt small stand-alone residential dwellings PIM—deposit includes post PIM issue administration fee of \$295.00.	NEW	852.00
4.2 Processing and Approval of Consent Applications		
<i>Where consent applications are reviewed/assessed by another Building Consent Authority, all costs associated with the review will be charged to the applicant, or their agent on an actual time and cost basis. Final building consent costs will include associated fees, including processing, inspections, administration and levies.</i>		
Deposit Schedule		
Swimming pool – residential – limited to pool and pool barrier only	750.00	750.00
Hay barn, shed, garage, workshop	850.00	850.00
Residential minor works <\$20,000 – remove internal wall, change openings, effluent system etc	500.00	500.00
Dwelling alterations and additions < \$150,000	1,000.00	1,000.00
Dwelling alterations and additions ≥\$150,000	1,400.00	1,400.00
Single dwelling/relocated dwelling	1,950.00	1,950.00
Multiple/group dwellings ≤ 4	2,600.00	2,600.00
Non-residential additions and alterations < \$150,000	1,500.00	1,500.00
Non-residential additions and alterations ≥ \$150,000	2,500.00	2,500.00
New non-residential	3,500.00	3,500.00

4. Building services (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Small stand-alone residential dwelling		
<i>Fixed base fee for building consent for a small stand-alone residential dwelling (within the scope of an exempt small stand-alone residential dwelling) including building consent processing, inspections and a code compliance certificate.</i>		
<i>Excludes BRANZ and MBIE Levies, which are based on value of works. Additional fees may apply for failed inspections and amendments to consents.</i>		
<i>Other authorities may be required, including resource consent, utilities connection fees and vehicle crossings.</i>		
Fixed base fee—building consent	NEW	5,432.00
4.3 Building Inspection Fee		
<i>Where the actual time of an inspection exceeds 1 hour then additional fees will be charged. Please note that the time taken for a building inspection is not necessarily all on-site. All time associated with inspection of a building will be charged, and this may include assessment, communication and decisions made off-site.</i>		
On-site inspections (based on 1 hour)	220.00	227.00
<ul style="list-style-type: none"> • Remote Inspections • Each additional hour or part hour (if required) • Failed or additional inspection/s required 		
Cancellation of Inspection (same day cancellations)	110.00	114.00
4.4 Code Compliance Certificate Deposit		
<i>Where the cost to process and make a code compliance certificate decision exceeds the fee paid then additional time will be charged at the relevant charge out rate.</i>		
Hourly rate	191.00	197.00
Effluent system, hay barn/shed/garage, workshop - unlined and without services	200.00	206.00
Hay barn/shed, garage, workshop, lined and/or with services	220.00	227.00
New or relocated dwelling or alteration and addition ≥150,000	455.00	470.00
Multiple and group dwellings ≤ 4	594.00	613.00
New dwelling or alterations and additions < \$150,000	297.00	307.00
New commercial/industrial/communal/alterations and additions < \$250,000	376.00	388.00
New commercial/industrial/communal/alterations and additions ≥ \$250,000	762.00	786.00
Code Compliance Certificate for consents over five years old - original fee plus 2026/2027 hourly rate applies.	210.00	217.00

4. Building services (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
4.5 Minor Works Fixed Fee Applications		
<i>Where costs to process an application exceed the fee then additional time will be charged at the hourly rate. If the project is valued at \$20,000 or more (BRANZ) or more than \$65,000 (MBIE) the fixed fee will increase by the value of the BRANZ and MBIE levies.</i>		
Hourly rate	210.00	217.00
Single Free-Standing Heating Unit	500.00	516.00
Single Inbuilt Heating Unit or a Central Heating System (extra inspection)	585.00	604.00
Marquees	450.00	464.00
Solar Water Heater (residential)	875.00	903.00
4.6 Administration Fee		
<i>Where costs to administer an application exceeds the fee, additional time will be charged at the hourly rate. Where extra inspections are required, additional inspection fees will apply.</i>		
Hourly rate	191.00	197.00
Minor works ≤ \$20,000	191.00	197.00
Hay Barn/Shed, Garage, Workshop	288.00	297.00
New or relocated dwelling or alterations and additions < \$150,000	334.00	345.00
New or relocated dwelling or alterations and additions ≥ \$150,000	410.00	423.00
Non-residential additions and alterations < \$150,000	355.00	366.00
Non-residential additions and alterations ≥ \$150,000	542.00	599.00
New commercial, industrial, communal	719.00	742.00
*Multiple/group dwellings ≤ 4	534.00	551.00
4.8 Swimming Pool Fencing/Barriers		
Inspection of pool fencing/barriers—under section 162D Building Act 2004	220.00	220.00
Registration and inspection of existing pool (Covered by inspections revenue)	350.00	No fee
Re-inspection following a failed inspection—at hourly rate	220.00	217.00
Remote inspections	220.00	220.00
IQPI reports administration fee	NEW	50.00

4. Building services (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
4.11 Exemption from the need for building consent under Schedule 1(2) Building Act 2004		
<i>Where costs to administer the application exceed the fee, additional time will be charged at hourly rates. Territorial Authority discretionary exemption from the need for building consent under Schedule 1(2) Building Act 2004.</i>		
Administration Fee (Now covered by hourly rate in Misc fees)		
Deposit for exemption	500.00	500.00
4.13 Building Warrant of Fitness (BWOFF)		
<i>Where costs to process a BWOFF exceed the renewal fee then additional time will be charged at the hourly rate.</i>		
Hourly rate	210.00	217.00
Annual BWOFF renewal fee (SS7 only)	198.00	204.00
Annual administration/B-RaD renewal fee (cost includes periodical audits)	150.00 + hourly rate	155.00 + hourly rate
Process amendment to Compliance Schedule—hourly rate applies	210.00	217.00
Annual fee, per specified system	42.00	43.00
Building Warrant of Fitness Audit Follow-up (where non-compliance has been identified)—hourly rate applies	210.00	217.00
4.14 Certificate of Acceptance (CoA)		
Deposit for a Certificate of Acceptance	750.00	750.00
Site Inspections (each)	220.00	227.00
Process Certificate of Acceptance—hourly rate applies	210.00	217.00
Administration—hourly rate	191.00	197.00
<i>Where costs to process a Certificate of Acceptance exceed the deposit then additional time will be charged at the hourly rate. Under section 96(1) of the Building Act 2004 the application must be accompanied by any fees, charges or levies that would be payable had the owner or the owner's predecessor in title applied for a building consent before carrying out the work. This is calculated on a case by case basis for each application.</i>		
4.15 Notice to Fix		
Hourly rate applies plus disbursements		
Processing hourly rate	210.00	217.00
Administration hourly rate	95.00	197.00

4. Building services (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
4.16 Certificate of Public Use (CPU)		
<i>Where costs to process a Certificate of Public Use exceed the fee then additional time will be charged at the hourly rate.</i>		
Application fee for Certificate of Public Use (including one inspection)	495.00	510.00
Hourly rate processing	210.00	217.00
Administration hourly rate	191.00	197.00
Additional inspections	169.00	189.00
4.17 Compliance Schedules and Draft Compliance Schedules (CS)		
<i>Where costs to assess and issue a Compliance Schedule or Draft Compliance Schedule exceed the fee then additional time will be charged at the hourly rate.</i>		
Hourly rate Applies to:		
<ul style="list-style-type: none"> Amendment to a Compliance Schedule (s.106) Processing and Approval of Compliance Schedules and Draft Compliance Schedules Compliance Schedule (s.107) (where Council chooses to amend CS) 	210.00	217.00
Administration associated with processing an amended Compliance Schedule—hourly rate	191.00	197.00
Amended Compliance Schedule—Minor changes e.g. owner details, changes to existing specified systems	NEW	104.00
Draft Compliance Schedule (as part of a CPU application) hourly rate	210.00	217.00
Administration Fee (hourly rate applies)	191.00	197.00
4.18 Extension of Time		
<i>Where costs exceed the fee then additional time will be charged at the hourly rate.</i>		
Extension of time to start work on an issued consent	155.00	160.00
Extension of time to provide completion documentation in relation to a small stand-alone residential dwelling	NEW	160.00
4.19 Building Consent Amendments and Minor Variations		
Truss as-builts	105.00	108.00
Processing of amendments and minor variations including amendments to modify building code clause B2—Durability—hourly rate applies	210.00	217.00
Administration amendment fee—hourly rate (was fixed fee)	95.00	197.00

4. Building services (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
4.20 Miscellaneous Fees	At cost	
<i>Where consent applications are reviewed/assessed by another Building Consent Authority, all costs associated with the review will be charged to the applicant, or their agent, as part of the fees and charges for the issued consent.</i>		
Council engineering assessments—hourly rate applies	210.00	217.00
Pre-application meeting per hour	210.00	217.00
Inspection of any other building work, hourly rate	220.00	227.00
Accreditation levy payable on all building consents to cover costs of meeting the standards and criteria required under Building (Accreditation of Building Consent Authorities) Regulations 2006. Charged per \$1000 of estimated building value	0.70	0.70
Third party engineering assessment and/or peer review of engineering	At cost	At cost
FENZ review (external recoveries)	At cost	At cost
Any other building elements subject to peer review or assessment	At cost	At cost
Processing Building Location Certificate	115.00	119.00
Transferred consents: auditing, inspections, additional reports, disbursements (hourly rate applies)	At cost	At officer's hourly rate
Section 83 Building Act - removal of entry on record of title	At cost	At cost for legal services and at officer's hourly rate
Any matter covered by the Building Act 2004 s. 219 and not itemised in the schedule of fees and charges—hourly rate	210.00	At officer's hourly rate
Registration of applications involving external professional services and additional administration fees	At cost	At cost for external services and at officers' hourly rate
Hourly rate: Building Consent Officer, Building inspector (in office), Compliance Officer, Team Leaders	210.00	217.00
Hourly rate: Administration Officer and Code Compliance Auditor, PIM Officer	191.00	197.00
Infringement Notices		
Refer to schedule 1 of Building (Infringement Offences, Fees and Forms) Regulations 2007	As per Building Regulations 2007	As per Building Regulations 2007

4. Building services (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Receipt of building consent documentation for placement on a property file where the consent was managed by an external BCA. (Includes receipt of records at lodgement, issued consent and issued code compliance, charged at initial lodgement). TA Administration.	NEW	394.00
4.21 Register of section 73 certificate for consents granted under s 72 (Entry to record of title for land subject to flooding, etc)		
Registration of applications involve external professional services as well as Council staff time and administration fees	At cost	At cost for external services and at officer's hourly rate
4.22 Register of section 77 subject to s75(2) - Construction of building on two or more allotments		
Registration of applications involve external professional services as well as Council staff time and administration fees.	At cost	At cost for external services and at officers' hourly rate

5. Cemetery fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
5.1 Interment Fees (cost recovery)		
Interment Fee (single or double depth)	1,010.00	1,042.00
Ashes interment *	220.00	227.00
Child Interment	1,010.00	1,042.00
Stillbirth or Baby Interment	250.00	258.00
5.2 Plot Purchase		
Burial Plot	1,000.00	1,032.00
Child's Plot (Kaiapoi Cemetery)	249.62	274.50
Ashes Plot	300.00	309.00
Services Cemetery Plot	No fee	No fee
5.3 Records Fee (for all burials to be paid at plot purchase)	52.00	53.70
5.4 Late fee for burials outside normal operating hours (to be paid in addition to Interment fee)	290.00	300.00
5.5 Additional interment fee where no funeral director is involved	290.00	300.00
5.6 Exhumation***	At cost	At cost
5.7 Memorial Permit	75.50	78.00
5.8 Transfer Right of Burial or Amend Cemetery Deed	52.00	53.70
5.9 Repurchase plots previously sold by WDC **	Half current retail price	Half current retail price
* Ashes interment fees are charged per ashes urn interred.		
** This does not automatically apply to plots purchased prior to Council taking over management of a cemetery.		
*** Exhumation/Disinterments include a record fee		

6. Community centres and halls

	Current 2025/2026	Proposed 2026/2027	Current 2025/2026	Proposed 2026/2027
	Commercial (incl GST)	Commercial (incl GST)	Other users (incl GST)	Other users (incl GST)
	\$	\$	\$	\$
6.1 Rangiora Town Hall				
Main Auditorium - Performance Day	1,291.25	1,332.55	485.50	501.00
Main Auditorium - Pack In/Out, Rehearsal (maximum 14 days)	284.10	293.20	185.95	191.90
Main Auditorium - Pack In/Out, Rehearsal (additional days)	360.00	371.50	216.95	223.90
Move smother to another location	143.10	147.70	143.10	147.70
Sound system per show day	154.95	159.90	154.95	159.90
Sound system per rehearsal day	77.50	80.00	77.50	80.00
Furniture set up	54.80	56.55	54.80	56.55
Small Theatre - per hour (minimum 2 hours)	154.95	159.90	77.50	80.00
Small Theatre - day rate	929.70	959.45	433.85	447.75
Small Theatre - projection equipment	91.35	94.25	91.35	94.25
Small Theatre - removal or change of stage set up (carpet)	182.75	188.60	182.75	188.60
Small Theatre - furniture set up	54.80	56.55	54.80	56.55
Function Room (minimum 2 hours)	74.25/hour 445.40/day	76.60/hour 459.65/day	74.25/hour 445.40/day	76.60/hour 459.65/day
Studio Room (each) per hour	46.50	48.00	31.00	32.00
Green Room per hour	46.50	48.00	31.00	32.00
Yamaha Grand Piano per hour	54.80	56.55	54.80	56.55
Technical support per hour (maximum of 2 hours)	71.50	73.80	71.50	73.80

6. Community centres and halls (cont)

	Current 2025/2026	Proposed 2026/2027	Current 2025/2026	Proposed 2026/2027
	Commercial (incl GST)	Commercial (incl GST)	Other users (incl GST)	Other users (incl GST)
	\$	\$	\$	\$
6.2 Oxford Town Hall				
A & P Room	70.45/hour	72.70/hour	18.60/hour	19.20/hour
Main Hall	70.45/hour	72.70/hour	29.35/hour	30.30/hour
Entire venue - per hour	105.75/hour	109.15	46.95/hour	48.45/hour
Entire venue - day rate (six hour or more)	634.75	655.00	294.40	303.80
Projection equipment hourly rate	86.75	89.50	86.75	89.50
AV System hourly rate	59.20	61.10	59.20	61.10
Wedding rate (including 3 hours set up, full day hire and 2 hours cleaning)	NA	NA	245.30	253.15
OB & I League for movies (x3 hours, incl WDC owned projection equipment, wi-fi and electricity)	NA	NA	55.16	56.90
6.3 Ruataniwha Civic Centre				
Room One hourly rate	35.10	36.20	31.00	32.00
Room Two hourly rate	35.10	36.20	31.00	32.00
Combined Meeting Room hourly rate	59.80	61.70	31.00	32.00
6.4 Pegasus Community Centre				
The Big Room hourly rate	35.10	36.20	15.50	16.00
Infinity Room (Reception Area)	NA	NA	NA	NA
Todd Room (Meeting Room) hourly rate	35.10	36.20	15.50	16.00
Southern Capital Room (Small Meeting Room) hourly rate	35.10	36.20	6.20	6.40
Whole Facility hourly rate	98.10	101.25	31.00	32.00
Whole Facility (Maximum Daily)	588.80	607.75	185.95	191.90
6.5 Woodend Community Centre				
Sports Hall hourly rate	35.10	36.20	17.60	18.15
Meeting Room A or B hourly rate	35.10	36.20	17.60	18.15
Combined Meeting Rooms A & B hourly rate	70.50	72.75	35.10	36.20
Entire Complex (hourly rate)	105.80	109.20	52.70	54.50
Entire Complex	507.80/day	524.00/day	281.70/day	290.70/day

6. Community centres and halls (cont)

	Current 2025/2026	Proposed 2026/2027	Current 2025/2026	Proposed 2026/2027
	Commercial (incl GST)	Commercial (incl GST)	Other users (incl GST)	Other users (incl GST)
	\$	\$	\$	\$
6.6 All other venues				
Excluding those listed separately	35.10/hour	36.20	15.50/hour	16.00
6.7 Pavilions and other Community Facilities				
Cust Domain	13.40/hour	13.80	6.20/hour	6.40
Ohoka Domain	13.40/hour	13.80	10.35/hour	10.65
Sefton Domain*	13.40/hour	13.80	6.20/hour	6.40
View Hill**	13.40/hour	13.80	6.20/hour	6.40
Loburn Domain	29.90/hour	30.80	15.50/hour	16.00
Pearson Park (Oxford)	35.10/hour	36.20	15.50/hour	16.00
Dudley Park (note that booking users cannot access toilets)	35.10/hour	36.20	13.40/hour	13.80
Cust Community Centre	35.10/hour	36.20	15.50/hour	16.00
Fernside Memorial Hall	35.10/hour	36.20	15.50/hour	16.00
Kaiapoi Community Centre (bookable room)	35.10/hour	36.20	15.50/hour	16.00
Oxford Jaycee Hall	35.10/hour	36.20	15.50/hour	16.00
Rangiora War Memorial Hall	35.10/hour	36.20	15.50/hour	16.00
Waikuku Beach Hall	35.10/hour	36.20	15.50/hour	16.00
*noting that there is a proposal to remove the building and replace it with a community owned asset. **this pavilion does not offer the full range or experience of other facilities.				

6. Community centres and halls (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
6.8 Park Bookings		
Non-Commercial Park bookings		
Daily fee	36.15	37.30
Commercial Park Bookings		
Daily fee	206.60	213.20
<i>If the event charges admission for access, Council reserves the right to charge a commercial rate over and above the standard booking fee which will be set at \$2.50 per participant or ticket sold.</i>		
Trouselot Park Band Rotunda		
Daily fee	46.50	48.00
<i>Excludes reserve fee</i>		
Victoria Park Band Rotunda		
Daily fee	46.50	48.00
<i>Excludes reserve fee</i>		
6.9 Other Facilities Related Charges		
Lost Key	24.55	25.35
Additional Bins - Per Bin Per Day	24.55	25.35
Toilet Clean	36.80	38.00
Special Clean per hour (full building etc)	91.90	94.85
Security Guard Call Out (alarm activation)	91.90	94.85
Fire Alarm Activation (Brigade connected)	429.25	443.00
Waikuku Beach whitebaiting access key	30.00	31.00

6. Community centres and halls (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Kendall Park Turf Fees		
Waimakariri based users		
Full turf per hour	88.57	91.40
Half turf per hour	44.28	45.70
<i>Applies to both casual use and club trainings being undertaken by groups from within the Waimakariri District</i>		
Non-Waimakariri based users		
Full turf per hour	140.67	145.20
Half turf per hour	70.33	72.60
<i>Applies to both casual use and club trainings being undertaken by groups from within the Waimakariri District</i>		
Game rate per game	88.57	91.40
<i>Applies to regular users playing a scheduled club game and covers a two-hour time period</i>		
Lights		
Full turf per hour	31.26	32.25
Half turf per hour	15.63	16.15
<i>Applies wherever lights are used</i>		

7. Animal management

	Current 2025/2026	Proposed 2026/2027
	\$	\$
7.1 Dog Registration Fees		
Uniform owner/administration fee for each dog owner, except owners of disability assist dogs (including the National Dog Database levy) for registrations paid before 1 August	49.50	51.00
Penalty fee for late registration (50% of owner fee)	24.75	25.50
7.2 Annual Fee for each Entire Dog (in addition to Dog Registration Fee above)		
Dog that has not been de-sexed	58.00	60.00
Penalty fee for late registration of each entire dog (50% of fee)	29.00	30.00
7.3 Annual Fee for each Working Dog (in addition to Dog Registration Fee above)		
For each working dog (as defined in Section 2 of the Dog Control Act 1996)	14.50	15.00
Penalty fee for late registration of each working dog (50% of fee)	7.25	7.50
7.4 Annual Fee for each De-sexed Dog (in addition to Dog Registration Fee above)		
Pet dog that has been de-sexed. For dogs neutered or spayed before 1 August in the current registration year	31.00	32.00
Penalty fee for late registration of each de-sexed pet dog (50% of fee)	15.50	16.00
7.5 Annual fee for each Disability Assist Dog	0.00	0.00
7.6 Dangerous/Menacing Dogs		
Annual fee for a dog classified as dangerous or menacing (including Owner/administration fee)	120.00	124.00
Penalty fee for a dog classified as dangerous	60.00	62.00
7.7 Replacement tag	6.50	6.50
7.8 Permit to keep 3 or more dogs in urban areas	185.00	190.00
7.9 Impounding Fees		
Impounding first offence	60.00	65.00
Impounding second and subsequent offences	180.00	195.00
Sustenance fee (per day)	20.00	20.00
Microchipping fee	25.00	25.00
7.10 Dog collars (while stock lasts)		
Supply of small collar	5.00	5.00
Supply of medium collar	7.50	7.50
Supply of large collar	10.00	10.00
7.11 After Hours Call Out Fee	85.00	165.00

8. Housing for the elderly

	Current 2025/2026	Proposed 2026/2027
	\$	\$
All units per week		
Bedsit Unit	201.70	209.50
Studio Unit	214.00	222.50
Single bedroom unit	238.40	248.00
Queen bedroom unit (single occupant)	263.00	273.50
Queen bedroom unit	287.60	299.00
Single bedroom unit (Refurb)	247.20	257.00
Queen bedroom unit (single occupant) Refurb	267.45	278.00
Queen bedroom unit (Refurb)	287.70	299.00
Single unit Ranui	254.10	264.00
Queen unit Ranui (single occupant)	276.20	287.00
Queen unit Ranui	298.30	310.00
Single bedroom unit (Refurb plus)	NEW	272.00
Queen bedroom unit (single occupant) Refurb Plus	NEW	293.00
Queen bedroom unit Refurb Plus	NEW	314.00
King unit (single tenant)	NEW	297.00
King unit	NEW	325.00
Garages	13.80	14.30
Carports	8.00	8.30

9. Environmental Services — Registration of premises and associated licences

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Food Act 2014		
9.1 Application fee for Registrations, Renewal or Amend template food control plans (fee plus hourly rate after one hour)	275.00	284.00
9.2 Application fee for Registrations, Renewal or Amend food business in a national programme (fee plus hourly rate after one hour)	210.00	217.00
9.3 Quality Assurance Accreditation per FCP or NCP	210.00	217.00
9.4 Application fee for Exemption from Registration (fee plus hourly rate after one hour)	275.00	284.00
9.5 Verification inspection and audit per hour	210.00	217.00
9.7 Review of Improvement Notice by FSO per hour	210.00	217.00
9.9 Compliance and monitoring per hour	210.00	217.00
9.10 Issue of Improvement Notice by FSO (fee plus hourly rate after one hour)	210.00	217.00
9.11 Application for review of improvement notice (fee plus hourly rate after one hour)	210.00	217.00
9.12 Application/issue of compliance notice/order (fee plus hourly rate after one hour)	210.00	217.00
9.13 Hourly charge out rate (including inspection and reporting)	210.00	217.00
9.14 MPI Food Operator Levies (from 1 July 2025)		
MPI Food premises levy, including collection fee	78.77	111.84
9.15 Travel charge IRD rate per km	1.04	1.17
Other premises (annual fee)		
9.21 Offensive trades	275.00	284.00
9.22 Waste handling Licence	275.00	284.00
9.23 Camping grounds	300.00	310.00
9.24 Funeral Directors	300.00	310.00
9.27 Additional inspection (per inspection) and reporting fee (hourly rate)	210.00	217.00
9.29 Transfer fee (change of ownership of premises) includes inspection	210.00	217.00
9.30 Hourly rate for inspection and reporting	210.00	217.00
Planning and Building Compliance Certificate - Sale and Supply of Alcohol Act 2012		
Application for Planning and Building Compliance Certificates Section 100f Sale and Supply of Alcohol Act 2012	165.00	170.00
Inspections for Building Compliance Certificates (per hour)	165.00	170.00

9. Environmental Services — Registration of premises and associated licences (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Noise Complaints		
After-hours attendance fee by noise control to a verified noise complaint at a recidivist issue address	132.00	165.00
Illegal Signage		
Attendance to deconstruct and remove illegal signage	220.00	227.00
Return of signage to owner	95.00	98.00
Resource Consent Monitoring and Compliance		
Resource Consent Conditions Monitoring and Enforcement - Compliance Officer site visits per hour	210.00	217.00
RMA Complaint Investigations, at cost when a breach is identified (per hour)	210.00	217.00
RMA Compliance Administration, actual cost, hourly rate (minimum charge 30 minutes)	210.00	217.00
Class 4 Venue Licence Application (Gambling Machines)		
Application and hearing fee deposit	1,000.00	1,000.00
Plus any additional costs (per hour)	210.00	217.00
Based on Risk Weighting for each premise – Set by Regulations 4-13 of the Sale and Supply of Alcohol Act 2012		
Very low		
Application fee	368.00	368.00
Annual fee	161.00	161.00
Low		
Application fee	609.50	609.50
Annual fee	391.00	391.00
Medium		
Application fee	816.50	816.50
Annual fee	632.50	632.50
High		
Application fee	1,023.50	1,023.50
Annual fee	1,035.00	1,035.00
Very High		
Application fee	1,207.50	1,207.50
Annual fee	1,437.50	1,437.50

9. Environmental Services — Registration of premises and associated licences (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Other Application Types		
Manager's Certificate application	316.25	316.25
Temporary Authority (section 136(2))	296.70	296.70
Temporary licence (section 74)	296.70	296.70
Appeal to ARLA	517.50	517.50
Extract of register (ARLA or DLC)	57.50	57.50
Permanent Club Charter (annual fee due on 30 June of each year and paid to ARLA)	1,058.00	1,058.00
Special Licence—risk based fee structure		
Class 1 – a large event (400+ people), or more than 3 medium events (100-400 people), or more than 12 small events (fewer than 100 people)	575.00	575.00
Class 2 – 1-3 medium events (100-400 people), or 3-12 smaller events (fewer than 100 people)	207.00	207.00
Class 3 – 1 or 2 small events (fewer than 100 people)	63.25	63.25
Public notification fee	90.00	90.00

10. Rubbish bags and office charges

	Current 2025/2026	Proposed 2026/2027
	\$	\$
10.1 Plastic Bags		
Single Bag Sales	4.00	4.00
Bundles of 5	20.00	20.00
Bundles of 10	40.00	40.00
Pack of 25 (retail price)	97.50	97.50
Wholesale price to supermarkets per bag	3.80	3.80
Wholesale price to supermarkets per pack of 25 bags	95.00	95.00
10.2 Bokashi Compost-Zing		
10 litre system – bucket set only	40.00	41.30
10 litre system – starter kit (bucket set and 1 bag Compost-Zing)	48.00	49.50
15 litre system – bucket set only	42.00	43.50
15 litre starter kit (bucket set and 1 bag Compost-Zing)	50.00	51.50
1kg bags Compost-Zing	9.00	9.30
Ensofet – Pet Waste Composting Kit	57.00	59.00
Ensofet Starter Mix (1.2kg bag)	11.00	11.50
10.3 Kerbside Wheelie Bins		
Enhanced Organics Service (additional 240L organics bin by arrangement in areas other than Ohoka/Mandeville/Swannanoa)	188.60	194.60
Enhanced Service (additional 140L rubbish bin for education centres only)	160.10	165.90
Enhanced Service Recycling 240L Bin	78.50	78.50
Joining the Rubbish collection during the year		
80L bin (fee pro rata during year)	119.60	124.60
140L bin (fee pro rata during year)	160.10	165.90
Joining the Organics Collection during the year		
80L bin (fee pro rata during year)	98.20	101.30
140L bin (fee pro rata during year)	133.10	137.30
240L bin (fee pro rata during year)	188.60	194.60
Wheelie Bin Replacement		
Bin replacement 240L	164.00	169.00
Bin replacement 140L	153.95	159.00
Bin replacement 80L	140.00	144.50

10. Rubbish bags and office charges (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Bin Swap - Upsize/Downsize		
Upsize 80L to 140L rubbish bin	40.50	41.30
Upsize 80L to 140L organics bin	34.90	36.00
Upsize 80L to 240L organics bin	90.40	93.30
Upsize 140L to 240L organics bin	55.50	57.30
Downsize Bin	Free	Free
Delivery or removal charges		
Return of Confiscated Bin	158.50	160.90
Delivery Charge (per bin delivered)	20.00	20.60
Maximum Delivery Charge	40.00	41.20
<i>Note: The delivery charge is waived where there is a change in the level of bin service within three months of possession date in a change of property ownership.</i>		
Other Charges		
Child Car Seats (Waimakariri District residents providing proof-of-address)	12.50	12.50
Child Car Seats (no proof-of-address)	35.00	35.00
Bin Hitch	20.00	21.00
Bin Latch/Bin Clip (Waimakariri District residents)	Free	Free
Bin Latch/Bin Clip (non-Waimakariri District residents)	New	5.00
Waste Operator Licence Fees		
Fee if already required to obtain Offensive Trade Licence from Council	50.00	52.00
Fee if not required to obtain Offensive Trade Licence	234.50	242.00
Photocopies		
Black and white per copy A4	0.20	0.20
Black and white per copy A3	0.40	0.40
Colour copy per sheet A4	2.00	2.00
Colour copy per sheet A3	4.00	4.00
IM Scammer/Printer		
A2 copies	6.00	6.00
A1 copies	8.00	8.00
A0 copies	10.00	10.00

11. Library fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Reserves – Adults		
Best sellers – for seven days	4.00	4.00
Extended loan charges		
Best seller books – per day, after 2 days	1.00	1.00
Adult DVDs, Music CDs, per day (maximum of \$12 per item)	0.30	0.30
Inter Loans		
Per item requested	12.00	12.00
<i>Can be additional charge if the lending library charges for the service.</i>		
Photocopying and Printing		
Black and white copy per sheet A4	0.20	0.20
Black and white copy per sheet A3	0.40	0.40
Colour copy per sheet A4	2.00	2.00
Colour copy per sheet A3	4.00	4.00
Replacement Membership Cards		
Adults and children	2.00	2.00
<i>If worn out through normal use – no charge.</i>		
Laminating		
A5 per sheet	1.00	1.00
A4 per sheet	2.00	2.00
A3 per sheet	3.00	3.00
Subscription Fees for Out of District Borrowers		
Six-month subscription flat fee	70.00	70.00
<i>Subscription charged in addition to any other charges.</i>		

12. Official Information Request fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
For requests for information under the Local Government Official Information and Meetings Act 1987		
Staff Time		
Time spent actioning the request in excess of one hour:		
• For the first chargeable half-hour or part thereof	38.00	38.00
• Then for each half-hour thereafter	38.00	38.00
All other costs to obtain or supply the information. The amount actually incurred in responding to the request. Governance Manager's discretion to determine full cost recovery	Actual Cost	Actual Cost
Deposits		
A deposit may be required where the charge is likely to exceed \$100 or where some assurance of payment is required to avoid waste of resources. The Governance Manager has discretion to determine the deposit required.		
Copying/Photocopying (per copy)		
A4	0.20	0.20
A3	2.00	2.00
A2	3.50	3.50
A1	6.50	6.50
A0	10.50	10.50
Scanning for hard copy conversion		
1-20 single-sided A3 and A4 pages	27.40	27.40
21-40 single-sided A3 and A4 pages	29.50	29.50
41-60 single-sided A3 and A4 pages	33.50	33.50
61-80 single-sided A3 and A4 pages	37.90	37.90
81-100 single-sided A3 and A4 pages	42.00	42.00
101-150 single-sided A3 and A4 pages	49.50	49.50
Each 100 sheets or part thereof over 100	70.50	70.50
Larger than A3		
1-20 single-sided pages	27.50	27.50
21-40 single-sided pages	37.90	37.90
41-60 single-sided pages	59.00	59.00
61-80 single-sided pages	80.00	80.00
81-100 single-sided pages	100.00	100.00
101-150 single-sided pages	138.00	138.00
Each 100 sheets or part thereof over 100	160.00	160.00

12. Official Information Request fees (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Aerial Photographs		
A4	18.50	18.50
A3	26.00	26.00
A2	37.00	37.00
A1	47.00	47.00
A0	84.00	84.00
Material loaded onto Pen Drive or CD		
	10.00	10.00

13. Stock impounding fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
All horses per head	38.50	40.00
Sustenance per head per day	16.50	17.00
Every deer per head	38.50	40.00
Sustenance per head per day	16.50	17.00
Every donkey per head	38.50	40.00
Sustenance per head per day	16.50	17.00
All cattle per head	38.50	40.00
Sustenance per head per day	16.50	17.00
All sheep per head	16.50	17.00
Sustenance per head per day	11.00	11.50
Every goat per head	22.00	22.50
Sustenance per head per day	16.50	17.00
All pigs per head	27.50	30.00
Sustenance per head per day	11.00	11.50
Every emu or ostrich	38.50	40.00
Sustenance per head per day	16.50	17.00
Every llama or alpaca	27.50	30.00
Sustenance per head per day	16.50	17.00
Second and subsequent impounding of any stock belonging to the same owner within 12 months	Double the above fee	Double the above fee

13. Stock impounding fees (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Notice to owner of impounded stock		
Writing and delivering any notice or sending any notice by post	Actual cost	Actual cost
Inserting any notice in one or more newspapers – in addition to the actual cost of insertion	Actual cost	Actual cost
Charges for leading, driving or conveying stock		
The owner of any stock that is found trespassing, straying or wandering on any road shall pay to the Council or person having custody of the stock all reasonable costs incurred in leading, driving or conveying the stock from the place where it is found to the pound or to the place where it is delivered to the owner. Charges may include:	Actual cost if greater than minimum charge of 165.00	Actual cost if greater than minimum charge of 170.00
<ul style="list-style-type: none"> Actual staff time involved in leading, driving or conveying stock to a pound (per hour); and 	165.00	170.00
<ul style="list-style-type: none"> Where stock is conveyed by any vehicle, the reasonable cost of that conveyance, including the dispatch of the vehicle to the place where the stock is found and the return of the vehicle to the place of dispatch 		
- Travel charged per kilometre	1.04	1.17
- The cost of the conveyance may also include the hire of a vehicle and/or trailer	Actual cost	Actual cost
- Animal Management Contractor or staff call out fee per hour or part thereof	165.00	170.00
- Minimum charge	165.00	170.00
- Inspections to investigate nuisance complaints re animals and stock (not dogs) per hour	165.00	170.00

14. Swimming pools

	Current 2025/2026	Proposed 2026/2027
	\$	\$
14.1 General Admission		
Adult	7.60	7.80
Child	4.30	4.40
Parent and Preschooler	4.80	5.00
Adult - Community Services Card	5.80	6.00
Family 1 Adult + 1 Child	9.30	9.60
Family 1 Adult + 2 Children	12.30	12.70
Family 2 Adults + 1 Child	15.40	15.90
Family 2 Adults + 2 Children	18.60	19.20
Additional Child with Family	3.10	3.20
Shower only	3.80	3.90
Home School and School Student Recreation Swim (during term time and school hours)	2.40	2.50
14.2 Memberships		
Standard - 3 months	202.40	208.90
Standard - 6 months	349.40	360.60
Standard - 12 months	601.00	620.20
Community Services Card (CSC) - 3 months	151.90	156.80
Community Services Card - 6 months	262.10	270.50
Community Services Card - 12 months	450.80	465.20
Platinum 3 months	300.50	310.10
Platinum 6 months	484.50	500.00
Platinum 12 months	815.60	841.70
Platinum CSC 3 months	225.40	232.60
Platinum CSC 6 months	363.20	374.80
Platinum CSC 12 months	611.60	631.20

14. Swimming pools (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
14.3 Concession Cards		
10 Swim Child	39.30	40.60
20 Swim Child	73.50	75.90
50 Swim Child	171.70	177.20
10 Swim Adult	69.30	71.50
20 Swim Adult	129.80	134.00
10 Swim Adult - CSC	52.10	53.80
20 Swim Adult - CSC	97.40	100.50
Family 1 Adult + 2 Children (10 swims)	116.50	120.20
Family 2 Adults + 2 Children (10 swims)	159.60	164.70
Family 1 Adult + 2 Children (20 swims)	208.60	215.30
Family 2 Adults + 2 Children (20 swims)	294.30	303.70
Parent and Preschooler (10 swim)	43.70	45.10
Parent and Preschooler (20 swim)	82.60	85.20
14.4 Aquarobics		
Aquarobics Casual Adult	11.10	11.50
Aquarobics Casual CSC	8.40	8.70
Aquarobics Adult 10	98.00	101.10
Aquarobics Adult 20	177.90	183.60
Aquarobics CSC 10	73.50	75.90
Aquarobics CSC 20	133.50	137.80
14.5 Learn to Swim		
Weekly - Adult	14.40	14.90
Weekly - Preschool	14.40	14.90
Weekly - School aged	14.40	14.90
Weekly - Individual	28.70	29.60
Weekly - Shared per child	18.00	18.60
Weekly - Shared per lesson	36.10	37.30
Home school and school student	3.50	3.60
Weekly - Development & Multi squads	12.00	12.40

14. Swimming pools (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Weekly - Multiple day Development Squad and Multi Squad	10.50	10.80
Weekly - Junior Masters	8.90	9.20
Monthly - Mini Comp 3 days	94.60	97.60
Monthly - Mini Comp 4 days	100.50	103.70
Monthly - Mini Comp 5 days	106.50	109.90
Monthly - Mini Comp Gold	119.70	123.50
Monthly - Division Two	137.50	141.90
Monthly - National Age Group	182.90	188.80
14.6 Masters		
Adult	9.60	9.90
Adult – Community Services Card (CSC)	8.40	8.70
20 Swim Concession	143.50	148.10
20 Swim Concession CSC	119.60	123.40
Masters 3 months	219.80	226.80
Masters 6 months	439.60	453.70
Masters 12 months	879.40	907.50
Masters CSC 3 months	198.00	204.30
Masters CSC 6 months	395.40	408.10
Masters CSC 12 months	791.40	816.70
14.7 Hire		
Lane per hour	24.50	25.30
Facility hire per hour (Dudley)	306.60	316.40
Facility hire per hour (Kaiapoi)	275.90	284.70
Facility hire per hour (Oxford)	245.30	253.10
Inflatable hire	36.20	37.40
Hire Togs	3.00	3.10
Hire Towel	1.40	1.50
Little Swimmers	3.00	3.00

15. Property information fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
LIM fees		
Residential (electronic)	255.00	263.00
Residential (hard copy)	315.00	325.00
Commercial (electronic) up to 4 hours processing	372.00	384.00
Commercial (hard copy) up to 4 hours processing	420.00	434.00
Hourly rate (commercial more than 4 hours processing) per hour	80.00	83.00
Searching Property Files		
Drainage Plans	Free	Free
Record of Title Search	17.00	17.00
Residential property file	15.00	15.00
Commercial property files	45.00	45.00
Transfer of property file information	Free	Free
Share file (preferred method of information transfer)	Free	Free
Email under 12Mb in size	Free	Free
USB Drive	15.00	15.00
Building Statistics		
Supply of a single copy of the monthly building consent register		
Per month	19.00	19.00
Per year	170.00	170.00

16. Resource Management fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Land Use Planning Activity Fees		
Non-notified Land Use Consents		
Boundary Activities and Marginal/Temporary Activities <i>This relates to a setback/recession plane breach from a neighbouring property, or a marginal or temporary infringement. Please check with the Duty Planner prior to applying for this type of consent.</i>	550.00 Fixed fee	570.00 Fixed fee
Land Use (Minor) <i>i.e. Setback to boundaries, breach of recession plane(s), site coverage, signage, all vehicle crossings.</i>	1,000.00 Fixed fee	1,050.00 Fixed fee
Land Use (Complex) <i>i.e. Earthworks, second dwellings, retail activities, Comprehensive Residential Developments (CRD), structures in localised flooding area, setbacks to waterways, plantation forestry, natural hazards, site contamination.</i>	2,500.00 Deposit At cost	2,500.00 Deposit At cost
Related Land Use Consent Fees		
Time extension for Land use consent (Section 125)	1,000.00 Deposit At cost	1,000.00 Deposit At cost
Variation of Land use consent (Section 127)	1,000.00 Deposit At cost	1,000.00 Deposit At cost
Objection to decision of Land Use consent (Section 357)	Free	Free
Certificate of Compliance (Section 139)	1,000.00 Deposit At cost	1,000.00 Deposit At cost
Outline Plan (Section 176A)	1,000.00 Deposit At cost	1,000.00 Deposit At cost
Outline Plan Waiver Request	Free	Free
Existing Use Certificate (Section 139A)	1,000.00 Deposit At cost	1,000.00 Deposit At cost
Pre Hearing meeting	At Cost	At Cost

16. Resource Management fees (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Subdivision Planning Activity Fees		
Subdivision Application <i>For any subdivision application, by way of boundary adjustment, undertaken in any zone with NO new lots being created (and includes applications to covert cross lease titles to fee simple).</i>	3,000.00 Deposit At cost	3,000.00 Deposit At cost
For any non-notified subdivision application, undertaken in any zone, creating one or more new lots	5,000.00 Deposit At cost	5,000.00 Deposit At cost
Combined Subdivision & Land Use Application <i>For any non-notified subdivision and land use consent application, relating to the same property, and lodged together, creating one or more new lots</i>	5,500.00 Deposit At cost	5,500.00 Deposit At cost
Notified Consents (Public or limited Notification) <i>For any Notified subdivision or land use consent application (additional deposit)</i>	5,000.00 Deposit At cost	5,000.00 Deposit At cost
<i>Note: The notification charge above of \$5,000 (deposit) is over and above the deposit paid at time of lodgement of the application. All disbursements and hearing costs associated with the notification of an application will be charged at cost on a monthly invoice basis.</i>		
Pre Hearing meeting	At Cost	At Cost

16. Resource Management fees (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Related Subdivision Consent Matters		
Update of an Existing cross-lease plan	1,000.00 Fixed fee	1,050.00 Fixed fee
Extension of time for Subdivision consent (Section 125)	1,000.00 Fixed fee	1,050.00 Fixed fee
Variation of Subdivision consent (Section 127) and/or S.221 variation to a consent notice	1,000.00 Deposit At cost	1,000.00 Deposit At cost
Objection to decisions of Subdivision Consent (Section 357)	Free	Free
Preparation and signing of Revocation Certificate (cancellation of consent notices, amalgamation etc)	400.00 Fixed fee	415.00 Fixed fee
Preparation & signing of other Certificates (ie. S.239, S.243)	400.00 Fixed fee	415.00 Fixed fee
Additional S.223 certification (as in staged subdivisions) or re-certification of any certificated s.223 plans	400.00 Fixed fee	415.00 Fixed fee
Additional S.224 (c) Certificates(as in staged subdivisions) or re-certification of any previously signed S.224(c) Certificates	400.00 Fixed fee	415.00 Fixed fee
Preparation & signing of first s.221 Consent Notice	95.00 Fixed fee	100.00 Fixed fee
Preparation & signing of all subsequent S.221 Consent notices (per notice)	55.00 Fixed fee	60.00 Fixed fee
Documents for execution by Council and not listed above (including all A and I instrument signing, easement documentation, link strip agreements etc)	400.00 Fixed fee	415.00 Fixed fee
Property Numbering Charge	100.00 Per lot	105.00 Per lot
Plus fee for each additional lot thereafter	6.00 Fixed fee	6.50 Fixed fee
<i>(Note: this fee is invoiced after S.223 plan has been signed)</i>		
Planning – Other legislation		
S.348 Right of way approval consent application (when not part of subdivision). This fee includes the signing of the certificate on Landonline.	1,000.00 Fixed fee	1,050.00 Fixed fee

16. Resource Management fees (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Delegations/Plan Changes		
<i>For Designations and Plan Changes (privately initiated) following payment of the relevant deposit, the Council will invoice for the additional charges at cost on a monthly basis and may stop work on the application until such time as the relevant invoices have been paid.</i>		
Plan Changes (deposit then additional charges at cost)	10,000.00 Deposit At cost	10,000.00 Deposit At cost
Notice of Requirement for designations	At Cost	At Cost
Extension for alteration to a designation	At Cost	At Cost
Flood Assessment Certificates		
Flood Assessment (Minimum Floor Level) Certificate	200.00 Fixed fee	460.00 Fixed fee
Additional Charges & Hourly Rates		
Processing of any land use or subdivision application, and any additional charges applying to any other planning application listed above and to pre-application advice and subdivision inspections, will be charged as per the following rates:		
• Unit Manager and Reporting Officers per hour	210.00	217.00
• Administration Officers (clerical support) per hour	130.00	135.00
• Other Council staff (ie. Traffic Engineers) per hour	210.00	217.00
• External reports and peer reviews, commissioned by the Council (ie traffic engineering, urban design, noise assessments).	At cost	At cost
• Commissioners hearing related costs	At cost	At cost
Disbursements		
Postage/courier costs	At cost	At cost
Photocopying and/or Printing (per A4 copy)	At cost	At cost
Public Notices (Newspaper advertisements)	At cost	At cost
Scanning	At cost	At cost
Site Visits (Time and mileage)	At cost	At cost
Hearing related charges	At cost	At cost
Requests for Reduction of Fees		
In special circumstances, applicants may request a waiver from the Facilities and Consents Fee Waiver Sub Committee. Any such request shall be made in writing on the appropriate application form and will be considered by the Facilities and Consents Fee Waiver Sub Committee.		
Additional Invoicing		
For any Resource Consent officially received by the Council, and then withdrawn by the applicant, the Council will charge for the time spent setting up and/or processing the consent to the stage of it being withdrawn. This will be charged at the hourly rate set out in this schedule.		

17. Council Property Charges

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Miscellaneous Approvals Consents		
<i>Includes consents and land/legal title investigations and approvals for neighbouring properties or the general public e.g. Resource and building consents and "limited as to parcels" approvals.</i>		
Hourly rate (with discretion applied by Property Unit Manager)	150.00	150.00
Plus recovery of legal and other costs where required	Actual cost	Actual cost
Easements, Assignment and other Contractual Approvals		
<i>Where allowed for under contract or legislation, charges or approvals for assignment of leases, licences, easements and other legal approvals (e.g. road stopping on behalf of third parties).</i>		
Hourly rate (with discretion applied by Property Unit Manager)	150.00	150.00
Plus recovery of legal and other costs where required	Actual cost	Actual cost
Licence to Occupy a Road Reserve		
<i>For non-grazing purposes (such as infrastructure services e.g. Water supply, stock crossings/underpasses) rent to be assessed by independent valuation or by negotiation where values are anticipated to be low (below \$1,000 per year) at the discretion of the Property Unit Manager.</i>		
Initial one-off fee to set up a licence to occupy	250.00	250.00
Plus recovery of legal and other costs where required	Actual cost	Actual cost
Rural Grazing Leases and Licences		
(a) Non-refundable establishment charge for each new lease and licence application (excludes existing lease/licence holders)	250.00	250.00
(b) Minimum annual rental for all new leases and licences, subject to (c) below (excludes existing lease/licence holders)	300.00	300.00
(c) Agreements will be gross leases/licences that account for holding costs such as rates and will be set at the higher of the minimum rent (above) or an annual valuation of various land classes applied on a per hectare basis. Rental may be reduced by negotiation based on site-specific issues or at the discretion of the Property Unit Manager.	Site specific negotiation	Site specific negotiation

18. 3 Waters Contributions and Charges

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Please refer to: Development Contributions Policy		
Water Service Connection Fees		
Water Supply Group A (Rangiora, Kaiapoi, Woodend, Tuahiwi, Pegasus, Pines/Kairaki, Waikuku, Cust) Basic Connection Cost (2.0m or less lateral length, unimproved service).		
15mm or 20mm supply	4,372.00	4,372.00
>20mm supply	Actual cost	Actual cost
Extra rate per metre or part, for service pipe longer than 2m	Actual cost	Actual cost
Surface Reinstatement		
Concrete per square metre	Actual cost	Actual cost
Seal per square metre	Actual cost	Actual cost
Hot Mix per square metre	Actual cost	Actual cost
Inspection fee (where required)	Actual cost	Actual cost
Water Supply Group B (Oxford Urban, Garrymere, West Eyreton, Poyntz Road, Oxford RWS#1, Oxford RWS#2, Summerhill, Ohoka, Fernside, Mandeville) Basic Connection Cost (2.0m or less lateral length, unimproved service).		
15mm supply	4,410.00	4,410.00
Extra rate per metre or part, for service pipe longer than 2m	Actual cost	Actual cost
Surface Reinstatement		
Concrete per square metre	Actual cost	Actual cost
Seal per square metre	Actual cost	Actual cost
Hot Mix per square metre	Actual cost	Actual cost
Inspection fee (where required)	Actual cost	Actual cost
Restrictor change-out charge	437.00	437.00
Quick Fill of Private Water Tanks		
Monday–Thursday (8am–3pm)	385.00	385.00
Friday–Sunday (8am–3pm)	605.00	605.00
Any time on a public holiday or on a day that a public holiday is observed and after hours (3pm–8am) on other days	605.00	605.00

18.3 Waters Contributions and Charges (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Trade Waste Charges		
Flow per m ³	\$0.95	\$0.95
Biochemical Oxygen Demand (BOD) per kg	\$0.65	\$0.65
Suspended Solids (SS) per kg	\$0.50	\$0.50
<i>Refer Wastewater Bylaw 2015.</i>		
Relocation of Water Toby at Owner's Request	Actual cost	Actual cost
Installation of Backflow Preventor in accordance with the Backflow Prevention Policy	Actual cost	Actual cost
Damage or tampering with a water restrictor, investigation and repair of damage (in addition to any fine under S242(4) Local Government Act 2002	Actual cost	Actual cost
Repair of damage to any part of Council infrastructure to be recovered from the person or organisation that caused the damage	Actual cost	Actual cost
Rangiora Septage Facility		
<i>Fees will apply from when septage facility becomes operational.</i>		
Disposing of domestic septage waste per m ³	55.00	55.00
Application for approval to dispose of domestic septage waste at the Rangiora facility	300.00	300.00
Pollution Prevention Plan (Drainage)		
Stormwater Discharge Approval Activity Fees		
<i>Medium Risk (Minor) – Discharge from a site with activity defined as medium risk under the Stormwater, Drainage and Watercourse Protection Bylaw 2018.</i>		
Deposit (includes one hour pre-lodgement meeting	600.00	600.00
Fee	Actual cost	Actual cost
<i>High Risk (Complex) Discharge from a site with activity defined as high risk under the Stormwater, Drainage and Watercourse Protection Bylaw 2018.</i>		
Deposit (includes one monitoring visit and one hour pre-lodgement meeting)	1,500.00	1,500.00
Fee	Actual cost	Actual cost
Related Stormwater Discharge Approval Fees		
Time extension for Stormwater Discharge Approval	300.00	300.00
Variation of Stormwater Discharge Approval		
Deposit	300.00	300.00
Fee	Actual cost	Actual cost
Objection to decision of Stormwater Discharge Approval	Free	Free

18.3 Waters Contributions and Charges (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Additional Charges and Hourly Rates		
<i>Processing of any Stormwater Drainage Approval application, and any additional charges applying to any other application listed above will be charged as per the following rates.</i>		
Unit Manager and Reporting Officers, hourly rate	169.00	169.00
Administration Officers (Clerical Support), hourly rate	92.70	92.70
Compliance and Enforcement Officers, hourly rate	169.00	169.00
Other Staff (ie 3 Waters)	169.00	169.00
External reports and peer reviews, commissioned by the Council	Actual cost	Actual cost

19. Kaiapoi Marine Precinct

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Pontoon per annum		
Up to 10m berth per annum	2,620.00	2,620.00
Plus charge per month, per metre of length in excess of 10m	44.00	44.00
Pile moorings per annum		
Up to 10m berth per annum	1,572.00	1,572.00
Plus charge per month, per metre of length in excess of 10m	44.00	44.00

20. Roading fees

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Stock Crossings		
Stock crossing permit – per stock crossing	766.00	790.00
Vehicle Crossing Applications and Inspections		
Standard vehicle entrance application	232.00	239.50
Standard vehicle crossing application fee for retrospective applications (where work has commenced before the application is made). For applications that do not comply with the Vehicle Crossing Bylaw	294.00	303.50
Standard vehicle crossing re-testing fee (where an onsite test fails and clearly would not have passed)	115.70	120.00
Temporary Traffic Management, Corridor Accessway Requests (CAR) and Inspections		
Traffic Management Plan (TMP)	103.00	106.30
TMP Extension/Road Space Booking (Road space booking only applies where a global excavation CAR has been issued.)	25.80	26.60
Generic TMP (A 12 month TMP to cover works where fairly generic activities are being undertaken.)	310.00	320.00
Minor Excavation Corridor Access Request (Works are to be less than 3 linear metres in any one direction or works must be completed within 10 working days.)	155.00	160.00
Major Excavation Corridor Access Request (Works are greater than 3 linear metres in any one direction or will take more than 10 working days to complete.)	310.00	320.00
Project Excavation Corridor Access Request (Works exceeding 10 working days in duration and all subdivisions.)	620.00	640.00
Global Excavation Corridor Access Request (A generic inspection CAR for minor mobile works.)	1,550.00	1,600.00
Re-Inspections (Inspection of non-conformance or non-approved traffic management plan or methodology.)	103.00	106.30
Non-approved works within the road reserve (Where non-approved work is being undertaken and a contractor is removed from site due to the site being dangerous, or they do not have an approved TMP, or there are no qualified staff onsite.)	878.00	907.00

20. Roading fees (cont)

	Current 2025/2026	Proposed 2026/2027
	\$	\$
Royalties on shingle		
Per cubic metre, loose measure from Council pits used for Council works	2.00	2.00
Overweight Vehicle Permit Fees		
Maximum permitted in Heavy Motor Vehicle Regulations		
Single, Multiple Trip, or linked permit (3 or more days for processing)	20.00	21.00
Single, Multiple Trip, or linked permit (less than 3 days for processing)	30.00	31.00
Continuous Permit (3 or more days for processing)	60.00	62.00
Continuous Permit (less than 3 days for processing)	70.00	72.00
Renewals – Continuous Permit (3 or more days for processing)	10.00	10.50
Renewals – Continuous Permit (less than 3 days for processing)	20.00	21.00
Abandoned Cars		
Recovery fee per vehicle (Where a vehicle is abandoned the cost of recovery, including administration charges, sits with the owner.)	Full cost recovery	Full cost recovery
Road Closure		
Advertising for a road closure	Full cost recovery	Full cost recovery
Roadside Grazing		
Roadside Grazing Permit	60.00	62.00

22. Rangiora Airfield

	Current 2025/2026	Proposed 2026/2027
	\$	\$
22.1 Ground rental for hangars per square metre		
<i>Under review in new lease agreements.</i>		
22.2 Landing Fees per day	12.00	12.00
22.3 Aircraft Parking Fees per day	12.00	12.00

RATE SAMPLES BY AREA

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

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

Rangiora urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	378,219	378,219	378,219
AVERAGE VALUATION \$Capital	726,752	726,752	726,752
General Rates	467	476	457
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	539	584	568
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	2,258	2,374	2,323
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.2%	2.9%
TARGETED RATES			
Water (unrestricted supply)	467	498	494
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	338	352	329
Community Board	26	26	23
Rural Animal Control	-	-	-
TOTAL TARGETED RATES (\$)	1,698	1,802	1,794
TARGETED RATE MOVEMENT (%)	6.2%	6.2%	5.7%
TOTAL RATES (\$)	3,956	4,177	4,118
TOTAL RATE MOVEMENT (%)	4.8%	5.6%	4.1%

Kaiapoi urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	331,122	331,122	331,122
AVERAGE VALUATION \$Capital	654,908	654,908	654,908
General Rates	434	442	424
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	499	541	526
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	2,184	2,297	2,249
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.2%	3.0%
TARGETED RATES			
Water (unrestricted supply)	334	352	348
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	479	523	550
Community Board	29	29	25
Rural Animal Control	-	-	-
TOTAL TARGETED RATES (\$)	1,711	1,831	1,871
TARGETED RATE MOVEMENT (%)	8.3%	7.1%	9.4%
TOTAL RATES (\$)	3,895	4,128	4,120
TOTAL RATE MOVEMENT (%)	5.7%	6.0%	5.8%

Woodend urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	410,368	410,368	410,368
AVERAGE VALUATION \$Capital	684,956	684,956	684,956
General Rates	447	456	438
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	515	559	543
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	2,214	2,329	2,280
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.2%	3.0%
TARGETED RATES			
Water (unrestricted supply)	478	504	502
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	275	308	408
Community Board	33	33	27
Rural Animal Control	-	-	-
TOTAL TARGETED RATES (\$)	1,654	1,772	1,885
TARGETED RATE MOVEMENT (%)	9.6%	7.2%	14.0%
TOTAL RATES (\$)	3,867	4,101	4,165
TOTAL RATE MOVEMENT (%)	6.2%	6.0%	7.7%

Pegasus urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	389,835	389,835	389,835
AVERAGE VALUATION \$Capital	786,890	786,890	786,890
General Rates	494	504	483
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	572	621	603
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	2,318	2,439	2,384
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.2%	2.9%
TARGETED RATES			
Water	478	504	502
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	313	322	371
Pegasus Services Charge	75	76	76
Community Board	34	34	28
Rural Animal Control	-	-	-
TOTAL TARGETED RATES (\$)	1,767	1,863	1,926
TARGETED RATE MOVEMENT (%)	6.4%	5.4%	9.0%
TOTAL RATES (\$)	4,085	4,302	4,310
TOTAL RATE MOVEMENT (%)	4.9%	5.3%	5.5%

Oxford urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	254,293	254,293	254,293
AVERAGE VALUATION \$Capital	628,280	628,280	628,280
General Rates	421	430	413
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	484	525	510
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	2,157	2,269	2,222
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.2%	3.0%
TARGETED RATES			
Water (unrestricted supply)	772	871	894
District Water UV rate	87	94	95
Sewerage	1,467	1,542	1,539
Refuse	122	125	125
Drainage	259	272	238
Community Board	37	37	32
Rural Animal Control	-	-	-
TOTAL TARGETED RATES (\$)	2,744	2,941	2,924
TARGETED RATE MOVEMENT (%)	16.3%	7.2%	6.5%
TOTAL RATES (\$)	4,901	5,210	5,145
TOTAL RATE MOVEMENT (%)	10.4%	6.3%	5.0%

Ashley/Sefton urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	312,761	312,761	312,761
AVERAGE VALUATION \$Capital	628,169	628,169	628,169
General Rates	421	430	413
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	484	525	510
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,072	2,184	2,137
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.9%	5.4%	3.1%
TARGETED RATES			
Water	1,252	1,336	1,336
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	26	26	22
Rural Animal Control	4	4	5
TOTAL TARGETED RATES (\$)	1,282	1,366	1,363
TARGETED RATE MOVEMENT (%)	5.9%	6.6%	6.3%
TOTAL RATES (\$)	3,354	3,550	3,500
TOTAL RATE MOVEMENT (%)	4.7%	5.9%	4.4%

Cust urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	384,591	384,591	384,591
AVERAGE VALUATION \$Capital	786,698	786,698	786,698
General Rates	494	504	483
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	572	621	603
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,233	2,354	2,300
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.0%	5.4%	3.0%
TARGETED RATES			
Water	1,813	1,893	2,140
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	122	125	125
Drainage	-	-	-
Community Board	27	27	24
Rural Animal Control	5	5	6
TOTAL TARGETED RATES (\$)	2,054	2,144	2,390
TARGETED RATE MOVEMENT (%)	6.4%	4.3%	16.4%
TOTAL RATES (\$)	4,287	4,497	4,690
TOTAL RATE MOVEMENT (%)	5.2%	4.9%	9.4%

Fernside urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	511,748	511,748	511,748
AVERAGE VALUATION \$Capital	1,143,753	1,143,753	1,143,753
General Rates	657	671	641
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	771	837	811
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,595	2,737	2,666
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.5%	2.7%
TARGETED RATES			
Water (2 units)	743	822	892
District Water UV rate	87	94	95
Fernside Water Loan (2 units)	166	167	152
Sewerage	658	708	728
Fernside Sewer Loan	1,006	1,006	951
Refuse	122	125	125
Drainage	265	270	269
Community Board	29	29	26
Rural Animal Control	7	7	9
TOTAL TARGETED RATES (\$)	3,084	3,228	3,248
TARGETED RATE MOVEMENT (%)	4.7%	4.7%	5.3%
TOTAL RATES (\$)	5,679	5,965	5,913
TOTAL RATE MOVEMENT (%)	4.4%	5.0%	4.1%

Garrymere urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	577,760	577,760	577,760
AVERAGE VALUATION \$Capital	1,051,445	1,051,445	1,051,445
General Rates	614	628	600
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	719	781	757
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,500	2,638	2,571
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.0%	5.5%	2.8%
TARGETED RATES			
Water (Property charge)	2,191	2,584	2,584
Water (Unit charge - 19 units)	1,122	1,379	1,379
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	28	28	25
Rural Animal Control	7	7	8
TOTAL TARGETED RATES (\$)	3,436	4,092	4,091
TARGETED RATE MOVEMENT (%)	28.8%	19.1%	19.1%
TOTAL RATES (\$)	5,936	6,730	6,662
TOTAL RATE MOVEMENT (%)	17.1%	13.4%	12.2%

Mandeville urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	577,168	577,168	577,168
AVERAGE VALUATION \$Capital	1,270,687	1,270,687	1,270,687
General Rates	714	731	697
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	841	914	885
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,721	2,873	2,796
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.6%	2.7%
TARGETED RATES			
Water (2 units)	743	822	892
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	-	-	-
Drainage	352	346	358
Community Board	41	41	35
Rural Animal Control	8	8	9
TOTAL TARGETED RATES (\$)	1,889	2,019	2,117
TARGETED RATE MOVEMENT (%)	9.3%	6.9%	12.1%
TOTAL RATES (\$)	4,610	4,892	4,913
TOTAL RATE MOVEMENT (%)	6.1%	6.1%	6.6%

Ohoka urban rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	537,581	537,581	537,581
AVERAGE VALUATION \$Capital	1,233,046	1,233,046	1,233,046
General Rates	697	713	680
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	821	891	863
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,685	2,833	2,757
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.5%	2.7%
TARGETED RATES			
Water (Property charge)	1,344	1,472	1,385
Water (Unit charge - 19 units)	497	719	512
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Ohoka Recycling Service Rate	112	115	115
Drainage	333	329	339
Community Board	40	40	35
Rural Animal Control	7	7	9
TOTAL TARGETED RATES (\$)	2,420	2,776	2,489
TARGETED RATE MOVEMENT (%)	4.3%	14.7%	2.8%
TOTAL RATES (\$)	5,105	5,609	5,245
TOTAL RATE MOVEMENT (%)	4.2%	9.9%	2.7%

Oxford rural no. 1 rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	1,165,772	1,165,772	1,165,772
AVERAGE VALUATION \$Capital	1,562,398	1,562,398	1,562,398
General Rates	847	868	826
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	1,004	1,091	1,056
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	3,018	3,188	3,096
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.6%	2.6%
TARGETED RATES			
Water (Ave 4.8 units)	2,961	3,038	3,240
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	42	42	37
Rural Animal Control	10	10	11
TOTAL TARGETED RATES (\$)	3,100	3,184	3,383
TARGETED RATE MOVEMENT (%)	16.8%	2.7%	9.1%
TOTAL RATES (\$)	6,119	6,372	6,479
TOTAL RATE MOVEMENT (%)	10.2%	4.1%	5.9%

Oxford rural no. 2 rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	720,102	720,102	720,102
AVERAGE VALUATION \$Capital	1,142,960	1,142,960	1,142,960
General Rates	656	671	640
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	770	837	811
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,592	2,737	2,665
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.6%	2.8%
TARGETED RATES			
Water (Ave 3 units)	1,594	1,665	1,684
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	40	40	35
Rural Animal Control	7	7	9
TOTAL TARGETED RATES (\$)	1,729	1,806	1,823
TARGETED RATE MOVEMENT (%)	9.4%	4.5%	5.4%
TOTAL RATES (\$)	4,321	4,544	4,487
TOTAL RATE MOVEMENT (%)	6.1%	5.2%	3.8%

Pines and Kairaki rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	232,290	232,290	232,290
AVERAGE VALUATION \$Capital	489,116	489,116	489,116
General Rates	358	364	351
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	406	440	429
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	1,931	2,033	1,994
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.8%	5.3%	3.3%
TARGETED RATES			
Water	334	352	348
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	156	174	231
Community Board	28	29	24
Rural Animal Control	3	3	4
TOTAL TARGETED RATES (\$)	1,388	1,485	1,555
TARGETED RATE MOVEMENT (%)	8.6%	7.0%	12.0%
TOTAL RATES (\$)	3,319	3,518	3,549
TOTAL RATE MOVEMENT (%)	5.8%	6.0%	6.9%

Poyntzs Road rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	527,088	527,088	527,088
AVERAGE VALUATION \$Capital	888,488	888,488	888,488
General Rates	540	552	528
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	629	682	662
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,336	2,463	2,404
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.0%	5.4%	2.9%
TARGETED RATES			
Water (Property charge)	1,100	1,112	1,215
Water (Unit charge - 2 units)	188	194	198
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	38	38	33
Rural Animal Control	6	6	7
TOTAL TARGETED RATES (\$)	1,419	1,444	1,548
TARGETED RATE MOVEMENT (%)	15.9%	1.7%	9.1%
TOTAL RATES (\$)	3,756	3,907	3,952
TOTAL RATE MOVEMENT (%)	8.2%	4.0%	5.2%

Rangiora rural rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	762,913	762,913	762,913
AVERAGE VALUATION \$Capital	1,301,227	1,301,227	1,301,227
General Rates	728	745	710
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	859	933	903
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,754	2,907	2,827
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.6%	2.6%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	30	29	26
Rural Animal Control	8	8	10
TOTAL TARGETED RATES (\$)	38	37	36
TARGETED RATE MOVEMENT (%)	8.6%	-2.6%	-5.3%
TOTAL RATES (\$)	2,792	2,944	2,863
TOTAL RATE MOVEMENT (%)	4.1%	5.4%	2.5%

Summerhill rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	818,443	818,443	818,443
AVERAGE VALUATION \$Capital	1,289,182	1,289,182	1,289,182
General Rates	723	740	705
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	852	925	896
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,742	2,893	2,815
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.5%	2.7%
TARGETED RATES			
Water (Unit charge - 3.9 units)	565	583	628
Water (Property charge)	1,217	1,254	1,348
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	41	41	35
Rural Animal Control	8	8	10
TOTAL TARGETED RATES (\$)	1,918	1,980	2,116
TARGETED RATE MOVEMENT (%)	15.1%	3.2%	10.3%
TOTAL RATES (\$)	4,660	4,873	4,931
TOTAL RATE MOVEMENT (%)	8.4%	4.6%	5.8%

Tuahiwi rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	329,856	329,856	329,856
AVERAGE VALUATION \$Capital	691,534	691,534	691,534
General Rates	450	459	441
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	519	563	547
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,136	2,250	2,202
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.9%	5.3%	3.1%
TARGETED RATES			
Water	478	504	502
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	203	206	206
Community Board	30	30	25
Rural Animal Control	4	4	5
TOTAL TARGETED RATES (\$)	1,582	1,671	1,686
TARGETED RATE MOVEMENT (%)	11.3%	5.6%	6.6%
TOTAL RATES (\$)	3,718	3,920	3,888
TOTAL RATE MOVEMENT (%)	6.9%	5.4%	4.6%

Waikuku rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	374,447	374,447	374,447
AVERAGE VALUATION \$Capital	649,301	649,301	649,301
General Rates	431	440	422
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	495	538	522
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,093	2,207	2,158
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	3.9%	5.5%	3.1%
TARGETED RATES			
Water (unrestricted supply)	668	675	702
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	251	281	372
Community Board	33	33	27
Rural Animal Control	4	4	5
TOTAL TARGETED RATES (\$)	1,823	1,919	2,054
TARGETED RATE MOVEMENT (%)	10.9%	5.3%	12.7%
TOTAL RATES (\$)	3,916	4,126	4,212
TOTAL RATE MOVEMENT (%)	7.1%	5.4%	7.6%

West Eyreton rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	480,316	480,316	480,316
AVERAGE VALUATION \$Capital	1,006,992	1,006,992	1,006,992
General Rates	594	607	580
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	695	754	731
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,456	2,589	2,525
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.0%	5.4%	2.8%
TARGETED RATES			
Water (Property charge)	1,201	1,282	1,400
Water (Unit charge - 4 units)	469	490	559
District Water UV rate	87	94	95
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	39	39	34
Rural Animal Control	7	7	8
TOTAL TARGETED RATES (\$)	1,803	1,912	2,096
TARGETED RATE MOVEMENT (%)	10.2%	6.0%	16.2%
TOTAL RATES (\$)	4,259	4,501	4,621
TOTAL RATE MOVEMENT (%)	6.6%	5.7%	8.5%

Rangiora Central Business Area rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	821,410	821,410	821,410
AVERAGE VALUATION \$Capital	2,013,232	2,013,232	2,013,232
General Rates	1,053	1,079	1,025
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	1,255	1,364	1,319
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	3,560	3,756	3,642
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.5%	2.3%
TARGETED RATES			
Water	467	498	494
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	733	765	715
Community Board	35	34	30
Central Business Area Rate (based on Area1)	251	249	251
Promotion and Economic Development	288	288	282
TOTAL TARGETED RATES (\$)	2,641	2,760	2,721
TARGETED RATE MOVEMENT (%)	4.9%	4.5%	3.0%
TOTAL RATES (\$)	6,201	6,516	6,363
TOTAL RATE MOVEMENT (%)	4.5%	5.1%	2.6%

Kaipoi Central Business Area rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	587,208	587,208	587,208
AVERAGE VALUATION \$Capital	1,554,245	1,554,245	1,554,245
General Rates	844	864	822
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	999	1,086	1,051
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	647	691	684
TOTAL DISTRICT WIDE RATES (\$)	3,095	3,264	3,171
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.0%	5.5%	2.5%
TARGETED RATES			
Water (unrestricted supply)	334	352	348
District Water UV rate	87	94	95
Sewerage	658	708	728
Refuse	122	125	125
Drainage	850	928	975
Community Board	37	36	32
Central Business Area Rate	377	374	375
Promotion and Economic Development	222	222	218
TOTAL TARGETED RATES (\$)	2,688	2,839	2,897
TARGETED RATE MOVEMENT (%)	6.1%	5.6%	7.7%
TOTAL RATES (\$)	5,783	6,103	6,068
TOTAL RATE MOVEMENT (%)	5.0%	5.5%	4.9%

Small farm (20–50ha) rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	1,170,471	1,170,471	1,170,471
AVERAGE VALUATION \$Capital	1,496,012	1,496,012	1,496,012
General Rates	817	837	796
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	967	1,051	1,017
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	2,951	3,117	3,027
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.1%	5.6%	2.6%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	42	42	37
Rural Animal Control	9	9	11
TOTAL TARGETED RATES (\$)	51	51	48
TARGETED RATE MOVEMENT (%)	4.1%	0.0%	-5.9%
TOTAL RATES (\$)	3,002	3,168	3,075
TOTAL RATE MOVEMENT (%)	4.1%	5.5%	2.4%

Large farm (over 50ha) rates

	Annual Plan 2025/2026	Annual Plan Forecast 2026/2027	Annual Plan 2026/2027
	\$	\$	\$
AVERAGE VALUATION \$Land	4,915,204	4,915,204	4,915,204
AVERAGE VALUATION \$Capital	5,766,587	5,766,587	5,766,587
General Rates	2,765	2,840	2,684
Earthquake Recovery Rate	144	155	154
Canterbury Museum Operational Levy	30	31	31
Canterbury Museum Redevelopment Levy	8	8	8
Roading	3,346	3,639	3,511
Libraries	234	236	236
Pools	189	192	186
Parks and Reserves, Building and Grants	562	606	599
TOTAL DISTRICT WIDE RATES (\$)	7,278	7,708	7,409
TOTAL DISTRICT WIDE RATE MOVEMENT (%)	4.5%	5.9%	1.8%
TARGETED RATES			
Water	-	-	-
Sewerage	-	-	-
Refuse	-	-	-
Drainage	-	-	-
Community Board	67	68	58
Rural Animal Control	35	35	41
TOTAL TARGETED RATES (\$)	102	103	99
TARGETED RATE MOVEMENT (%)	1.0%	1.0%	-2.9%
TOTAL RATES (\$)	7,380	7,811	7,508
TOTAL RATE MOVEMENT (%)	4.4%	5.8%	1.7%



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FINANCIAL POLICIES

Statement of accounting policies

Reporting entity and statutory base

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

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

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

The Council adopted the Draft Annual Plan 2026/2027 and consultation document on Tuesday 17 February 2026 for consultation.

Statement of compliance and basis of preparation

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

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

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

Basis of financial statement preparation and measurement base

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

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

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

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

Council and Management of the Waimakariri District Council are responsible for the preparation of the

prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

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

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

Basis of consolidation

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

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

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

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

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

Associates

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

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

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

Third party transfer payment agencies

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

Revenue

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

Rates revenue

The following policies for rates have been applied:

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

Development and financial contributions

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

Waka Kotahi (NZTA) roading subsidies

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

Other grants received

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

Building and resource consent revenue

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

Provision of commercially based services

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

Sales of goods and services

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

Infringement fees and fines

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

Vested or donated physical assets

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

Interest and dividends

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

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

Insurance proceeds

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

Expenditure

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

Borrowing costs

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

Grant expenditure

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

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

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

Income tax

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

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

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

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

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

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset or liability in

a transaction that is not a business combination and at the time of the transaction, affects neither accounting profit nor taxable profit.

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

Finance leases as Lessee

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

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

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

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

Operating leases

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

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

Balance Sheet items

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

Cash and cash equivalents

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

Trade and other receivables

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

Rates are "written-off":

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

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

Financial assets/financial liabilities

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Inventories

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

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

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

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

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

Non-current assets held for sale

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

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

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

Finance Lease as Lessor

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.

Lessors shall recognise lease payments receivable under finance leases as assets in their statement of

financial position. They shall present such assets as a receivable at an amount equal to the net investment in the lease.

The recognition of finance revenue shall be based on a pattern reflecting a constant periodic rate of return on the lessor's net investment in the finance lease.

Property, plant and equipment

Property, plant and equipment consist of:

Operational assets – These include land and buildings, library books, furniture and fittings, computer equipment, 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.

Land (operational and infrastructural) is measured at fair value, and buildings (operational and infrastructural), and infrastructural assets (except land under roads) are measured at fair value, less accumulated depreciation and impairment losses. All other asset classes are measured at cost, less accumulated depreciation and impairment losses.

Additions

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

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

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

Disposals

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

Subsequent costs

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

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

Revaluation

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

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

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

The net revaluation results are credited or debited to other comprehensive revenue and expense and are

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

Depreciation

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

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

Operational Assets	
Land	Not Depreciated
Buildings:	
Structure	30–110 years
Roof	40–75 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	20–100 years
Surface Water Channels	30–80 years
Footpaths	25–100 years
Traffic Facilities	12–23 years
Signs	12 years
Railings	15–50 years
Street Lighting	35–50 years
Minor Structures	10–80 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.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to other comprehensive revenue and expense, and increase the asset revaluation reserve for that class of asset. However, to the extent that an impairment loss for that class of asset was previously recognised in surplus or deficit, a reversal of the impairment loss is also recognised in surplus or deficit.

Investment property

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

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

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

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

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

Forestry

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

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

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

Employee benefits

Short term benefits

Employee benefits that the Council expects to be settled within 12 months of balance date are measured

at nominal values based on accrued entitlements at current rates of pay.

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

Liabilities for accumulating short-term compensated absences (such as sick leave) are measured as the amount of unused entitlement accumulated at the balance sheet date that the Council anticipates employees will use in future periods in excess of the days that they will be entitled to in each of those periods.

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

Long term benefits

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

Defined contribution schemes

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

Provisions

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

rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability.

Borrowings

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

Financial guarantee contracts

A financial guarantee contract is a contract that requires the Council or group to make specified payments to reimburse the holder of the contract for a loss it incurs because a specified debtor fails to make payment when due.

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

Financial guarantees are subsequently measured at the higher of:

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

Equity

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

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

Special reserves and other reserves

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

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

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

Fair value through other comprehensive revenue and expense reserve.

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

Asset revaluation reserve

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

Goods and Services Tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Statement of Cash Flows

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

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

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

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

Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity.

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

Budget figures

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

Critical accounting estimates and assumptions

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

amounts of assets and liabilities within the next financial year are discussed below.

Property, plant and equipment

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

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

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

Landfill sites and aftercare provision

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

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

The Council minimises its risk associated with any potential post closure costs by complying with its responsibilities in terms of the resource consents and has been actively monitoring sites within the operational programme. Investigations are ongoing and

if any costs are identified, these costs will be provided for at that time.

Critical judgements in applying the Council's accounting policies

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

Classification of property

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

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



FURTHER INFORMATION

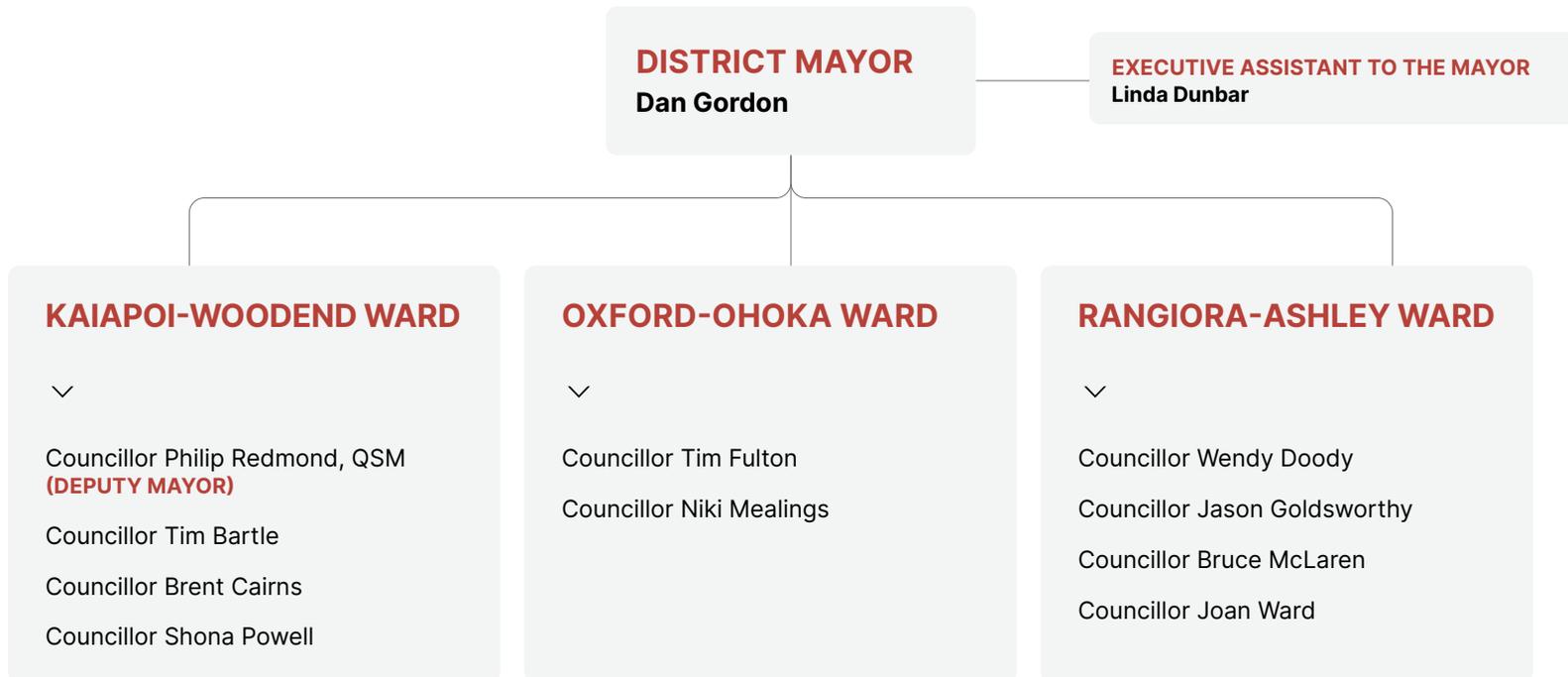
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STAFF STRUCTURE TO LEVEL THREE

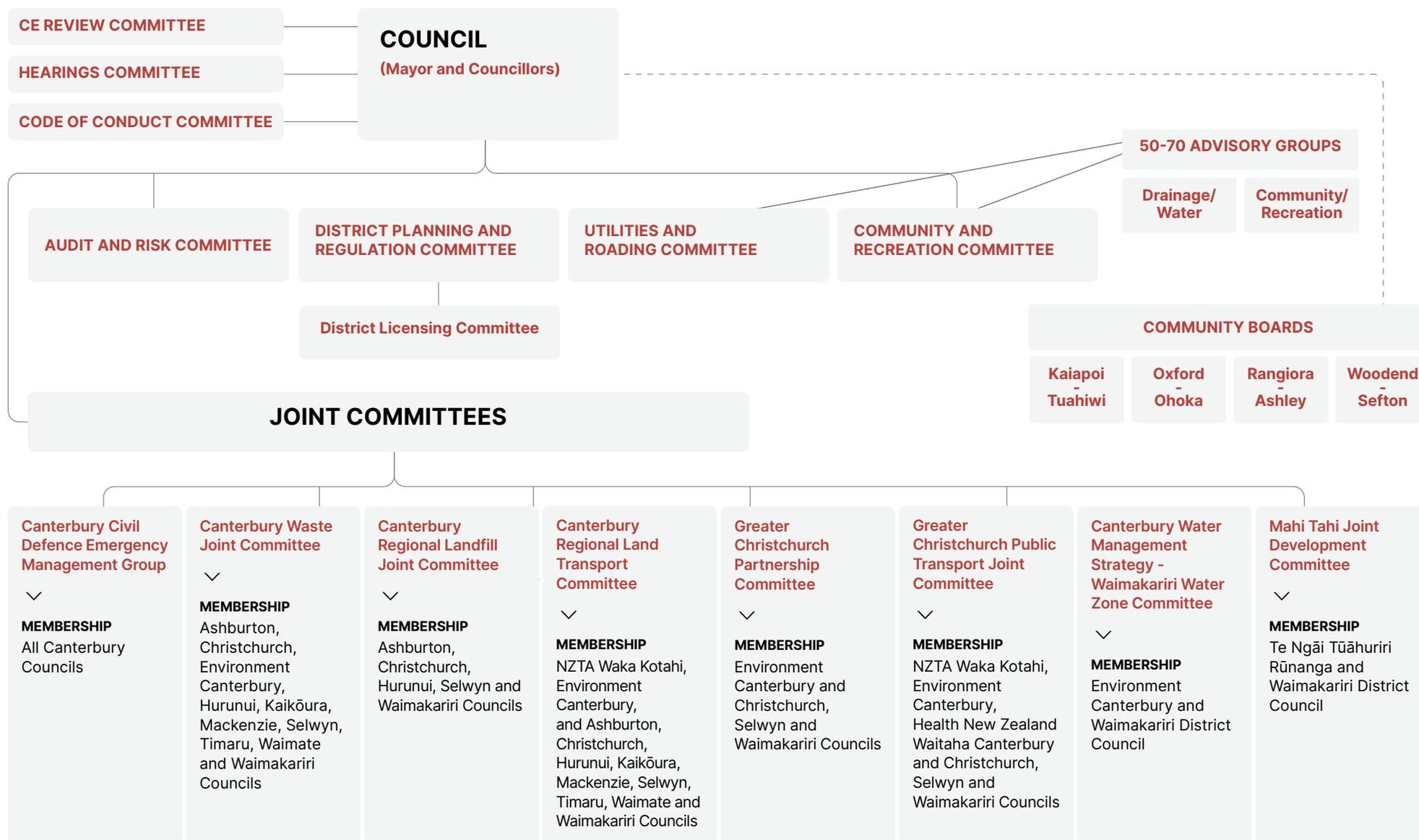


STRUCTURES OF ELECTED MEMBERS

The Structure of Council - Wards



Council and Committees Structure



Structure of Council - Committees and Community Boards

STANDING COMMITTEES

Audit and Risk Committee

Jason Goldsworthy (Chair)
Tim Bartle
Wendy Doody
Tim Fulton
Bruce McLaren
Joan Ward

Utilities and Roading Committee

Philip Redmond, QSM (Chair)
Tim Bartle
Tim Fulton
Niki Mealings
Joan Ward

Community and Recreation Committee

Brent Cairns (Chair)
Wendy Doody
Bruce McLaren
Niki Mealings
Shona Powell
Philip Redmond, QSM

District Planning and Regulation Committee

Niki Mealings (Chair)
Brent Cairns
Tim Fulton
Jason Goldsworthy
Philip Redmond, QSM

COMMITTEES

District Licensing Committee

Tim Bartle
Wendy Doody
Jason Goldsworthy
Bruce McLaren
Niki Mealings

Code of Conduct Committee

Philip Redmond, QSM (Chair)
Brent Cairns
Wendy Doody
Nikki Mealings
Joan Ward

Chief Executive Review Committee

Mayor Dan Gordon (Chair)
Jason Goldsworthy
Niki Mealings
Philip Redmond, QSM
Joan Ward

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

COMMUNITY BOARDS

Kaiapoi-Tuahiwi Community Board

Jackie Watson (Chair)
Russell Keetley (Deputy Chair)
Tim Bartle
Abbie Campbell
Henriette Carroll
Philip Redmond, QSM
Sandra Stewart

Oxford-Ohoka Community Board

Sarah Barkle (Chair)
Thomas Robson (Deputy Chair)
Mark Brown
Tim Fulton
Wayne Godfrey
Ray Harpur
Niki Mealings
Pete Merrifield

Rangiora-Ashley Community Board

Liz McClure (Chair)
Jim Gerard, QSO (Deputy Chair)
Kirstyn Barnett
Robbie Bryne
Wendy Doody
Alan Greeves
Jason Goldsworthy
Diana Hawkins
Duncan Lundy
Bruce McLaren
Brent Robinson
Joan Ward

Woodend-Sefton Community Board

Mark Patterson (Chair)
Andrew Thompson (Deputy Chair)
Brent Cairns
Joel McLachlan
Mathew Porter
Shona Powell
Prudence Stone

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.

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