Pūrongo Ā-Tau, Hukihuki ANNUAL REPORT 2025/26



TARARUA
DISTRICT COUNCIL



Pūrongo Ā-Tau, Hukihuki
ANNUAL REPORT
2025/26

TARARUA DISTRICT COUNCIL

Year Two of the 2024-2034 Long-Term Plan.
The Long-Term Plan 2024-2034 was adopted by Council on 7 August 2024.

Tararua District Council | 26 Gordon Street, Dannevirke 4930
PO Box 115, Dannevirke 4942



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He Whakatakinga
INTRODUCTION



Te Āhua o tēnei pūrongo me te Toihau
HOW THIS REPORT WORKS

Take o tēnei pūrongo ā-tau
Purpose of this Annual Report

The purpose of this annual report is to compare our actual performance for the year from 1 July 2025 to 30 June 2026 against what was forecast in Year 2 of the 2024-2034 Long-Term Plan.

An annual report is required by section 98(1) of the Local Government Act 2002 (the Act).

Te hanga o tēnei pūrongo
Structure of this Report

This report has five sections – Introduction, Reports, Activities and Service Performance, Financial Statements, and General Information.

INTRODUCTION

This section includes:

- The Mayor and Chief Executive's message
- Fast Facts about our District
- Our Council
- Strategic Framework
- Our Focus Areas

REPORTS

This section includes:

- Linkage between Council policies and plans
- Financial Prudence Benchmarks Disclosures – details Council's performance against the new Local Government (Financial Reporting and Prudence) Regulations 2014 disclosure requirements
- Report that shows how we fulfil our responsibilities to govern the district well
- Independent Audit Report

ACTIVITIES AND SERVICE PERFORMANCE

These show the detail of work done and money spent in each major area grouped by significant activity, and reports our performance against targets we agreed with the community for each area.

FINANCIAL STATEMENTS

We detail the Council's financial performance against budget.

GENERAL INFORMATION

This section shows how Council, Community Boards and Committees are structured.

He kupu takamua nā te Koromatua rāua ko te Toihau

MAYOR AND CHIEF EXECUTIVE'S FOREWORD

Kia ora koutou,

If there is one word that sums up this past year, it is resilience.

Since stepping into our respective roles as Mayor and Chief Executive, it has felt like one significant event has followed another.

From the Government's proposed local government reforms, to changes in how our water services will be delivered, to rising fuel prices, so much has happened this year that it is easy to forget just how much has been achieved across our district.

Roads were maintained, drinking water supplied, parks and libraries cared for, community facilities improved, businesses supported, and projects and services continued across the district.

That is exactly why this Annual Report matters. It is an opportunity to pause and reflect on everything that has been achieved in the past financial year. While much attention has understandably focused on what the future of local government may look like, our teams have remained focused on delivering results for our communities.

Many of the achievements featured in this report are the result of decisions, planning and investment made over a number of years. They reflect the contribution of both current and former elected members and staff, whose work has helped shape the Tararua District we enjoy today.

They have also been guided by the feedback and direction we receive from our communities and made possible through the rates you contribute. We truly value that partnership and remain committed to listening, working alongside our communities, and making careful decisions on your behalf.

As our district enters a period of change, your voice will continue to be at the heart of the decisions we make. We look forward to continuing the conversations with our communities, listening to your ideas and aspirations, and shaping the future of Tararua together.

Whatever the future may bring, one thing will not change: our commitment to the people of Tararua. We will continue to do our utmost to provide the essential services our communities rely on, support the people and places that make this district special, listen to your views, and invest wisely in Tararua's future.

Together, we will face the opportunities and challenges ahead with the resilience, a can-do attitude and the community spirit that defines our district.

We invite you to read this report not simply as a record of the past year, but as a reminder of what we can achieve when we work together.

Ngā mihi nui,



Scott Gilmore
Mayor



Corin Haines
Chief Executive



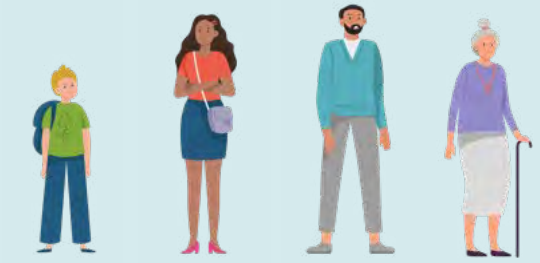


Ngā Meka Tere mō Tō Tātou Takiwā

FAST FACTS ABOUT OUR DISTRICT

Demographics

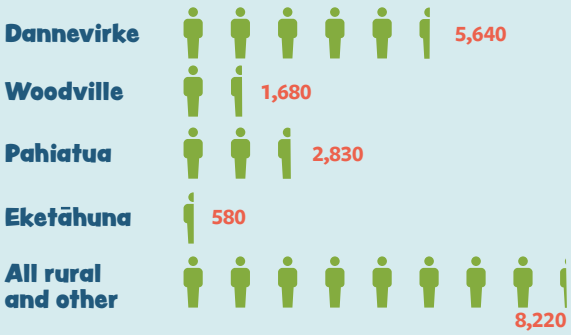
Total population – 18,950

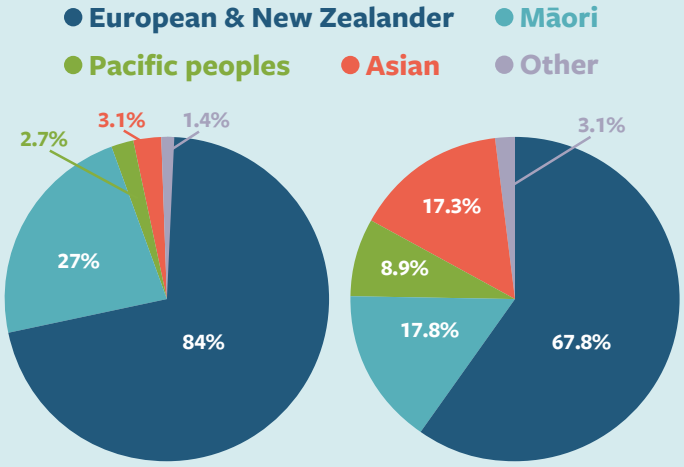


0-14 years	15-39 years	40-64 years	65+ years
19% of total population	28.2% of total population	31.1% of total population	21.6% of total population

Median age is 42.6 years old

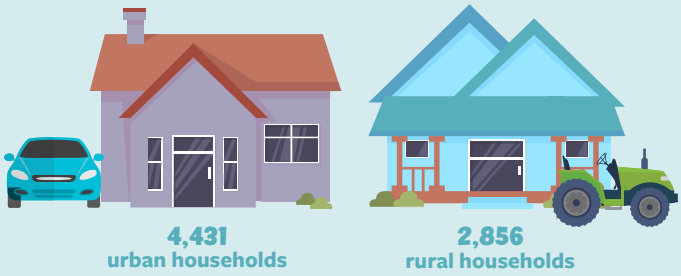
Source: Stats NZ National Population estimates





Source: Stats NZ Census March 2023

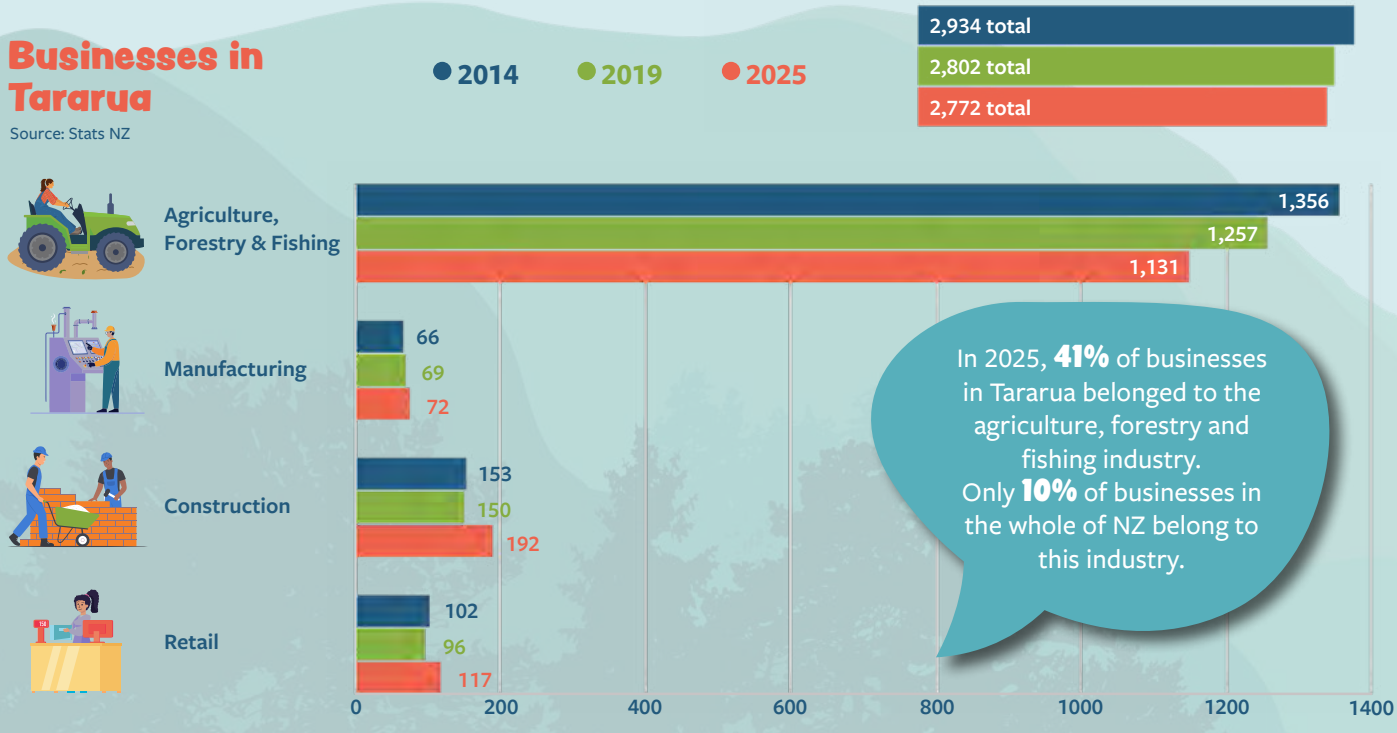
Source: Stats NZ Census March 2023



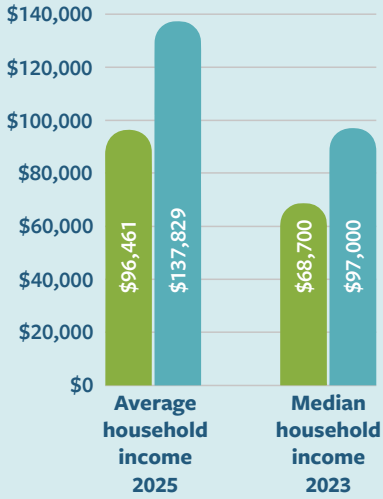
7,287 households in total

Businesses in Tararua

Source: Stats NZ



Income and Deprivation



Tararua

New Zealand

Source: Stats NZ, 2023 Census and June 2025 Update

1 = least deprived decile
10 = most deprived decile

Tararua **7.2**

New Zealand **5.6**

Employment

8,527

total filled jobs in Tararua

Tararua ▼ 1% since March 2025

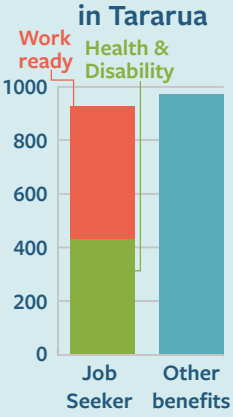
New Zealand ▼ 0.1% since March 2025



Source: Stats NZ March 2026

1,890

on benefits in Tararua



Source: MSD as at July 2026

Housing Affordability

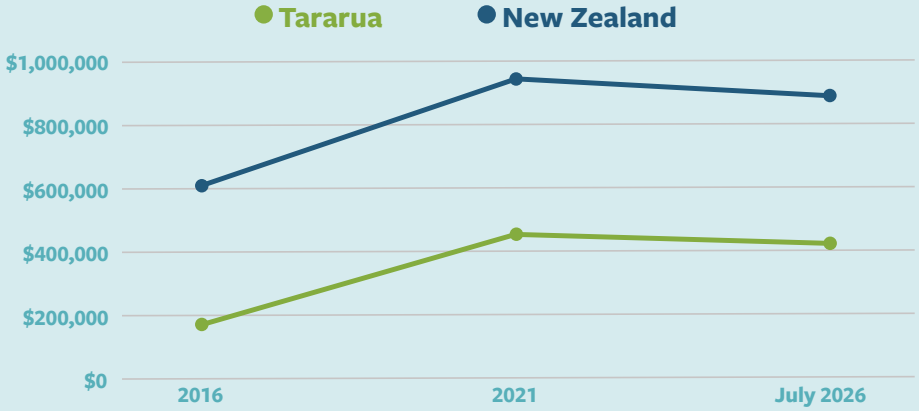
Source: Stats NZ and QV average house prices



Years of average household income required to buy average house

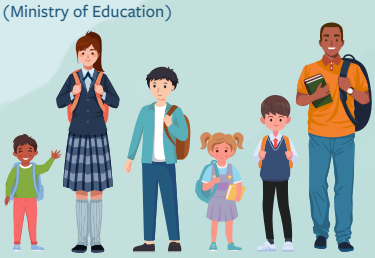
Tararua	New Zealand
4.3 years	6.5 years

Average house prices



School Students

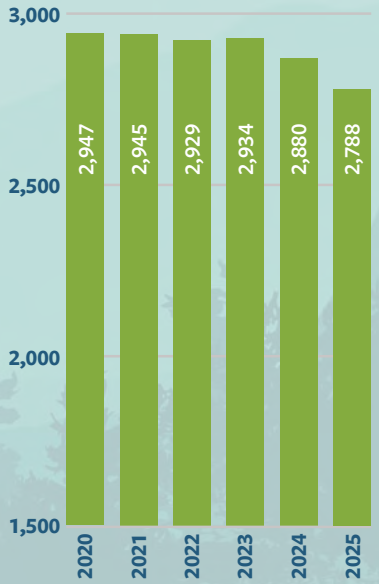
Source: Education Counts (Ministry of Education)



Student attendance - 2026 Term 2

Tararua	New Zealand
69%	64.2%

(attended school >90% of half days)



Health Enrolments

Source: THINK Hauora - Tararua District



16,293	16,387
June 2023	June 2025

Crime Stats

Source: NZ Police - victimisation offences



863	815 ▼ 5.6%
Year ending June 2025	Year ending June 2026

Tō Tātou Kaunihera
OUR COUNCIL

Some facts and figures about the 2025/26 financial year



The Tararua District has **10,451** rateable rating units, and **619** non-rateable units



$40,290,000 is the total amount of rates that Council received in 2025/26



$27,683,000 is the total amount of external funding that Council received in 2025/26



Council has **133** employed staff members



267 welcome packs were given to new residents in our district



38 people in the Tararua District gained New Zealand citizenship in 2025/26



131 LGOIMA requests were received, with **100%** being responded to within the response deadline



There are **0** traffic lights in the Tararua District

DID YOU KNOW?

Tararua District Council maintains 1,966km of road (this excludes State Highway sections). That's more than the length of New Zealand!



He Anga Rautaki
STRATEGIC FRAMEWORK

Our Strategic Framework identifies and celebrates the Tararua District, and everything that we love about living and working here. It consists of our Vision for the future, the Foundations that we are committed to, Strategic Enablers that enable us to plan for the future, as well as Our Focus Areas and Desired Outcomes that we want to achieve.

This Strategic Framework has shaped the development of our Long-Term Plan and the projects, services, activities and programmes of work we're planning for the next 10 years.

OUR VISION

Tararua - Thriving Together -

Ka huri tahi ngatahi Tararua

We thrive together. Vibrant, connected communities where our land and waters are nurtured and our people flourish.

Mā te whenua, mā te waiora tātou e ora ai hei hapori ngangahau hei hapori honohono hoki.

OUR FOUNDATIONS

Te Tiriti o Waitangi

Maintain and improve opportunities for Māori to contribute to local government decision-making. Specific principles and requirements for local authorities that are intended to facilitate participation by Māori in local authority decision-making processes.

Local Government Act

Enable democratic local decision-making and action by, and on behalf of, communities to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

STRATEGIC ENABLERS

Infrastructure Strategy

Reliable infrastructure that is fit for purpose and future proofs our thriving district for tomorrow.

Financial Strategy

Building a sustainable footing to increase the resilience of our assets and services, and help us to plan for the future.



O mātou wāhanga aronui
OUR FOCUS AREAS

Our activities are aligned to the Focus Areas in the Strategic Framework. These are also known as activity groupings for operational purposes.



Thriving District

We grow Tararua in a smart and sustainable way that values our identity.

We use our resources sustainably and with care, to ensure they are looked after for our future generations



Improving our Environment

We celebrate our environment and work together to enhance our local natural resources and minimise our negative impacts on them.

Our district is home to a unique and beautiful landscape.



Connected Communities

We provide facilities and services that meet the needs of our communities, enabling whānau living in Tararua to thrive.

Our district is enriched by our community that are actively engaged in, and contribute to, our thriving Tararua



Interactive Council

We engage with our community and respond to their needs, continuously improving over time.

Our Council provides fit for purpose services in an engaging way, improving confidence and encouraging our community to engage with us.

OUR DESIRED OUTCOMES

The people are thriving, happy, safe and well	Partnerships with iwi are honoured	The natural environment is improved while still producing a diverse range of primary industry food and products	Quality community facilities and infrastructure is provided to meet the needs of future generations and support our long-term prosperity	We are nimble; ensuring we have the capacity, innovation, and adaptability to improve community well-being, while promoting balanced & sustainable growth	We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen

Ngā Pūrongo

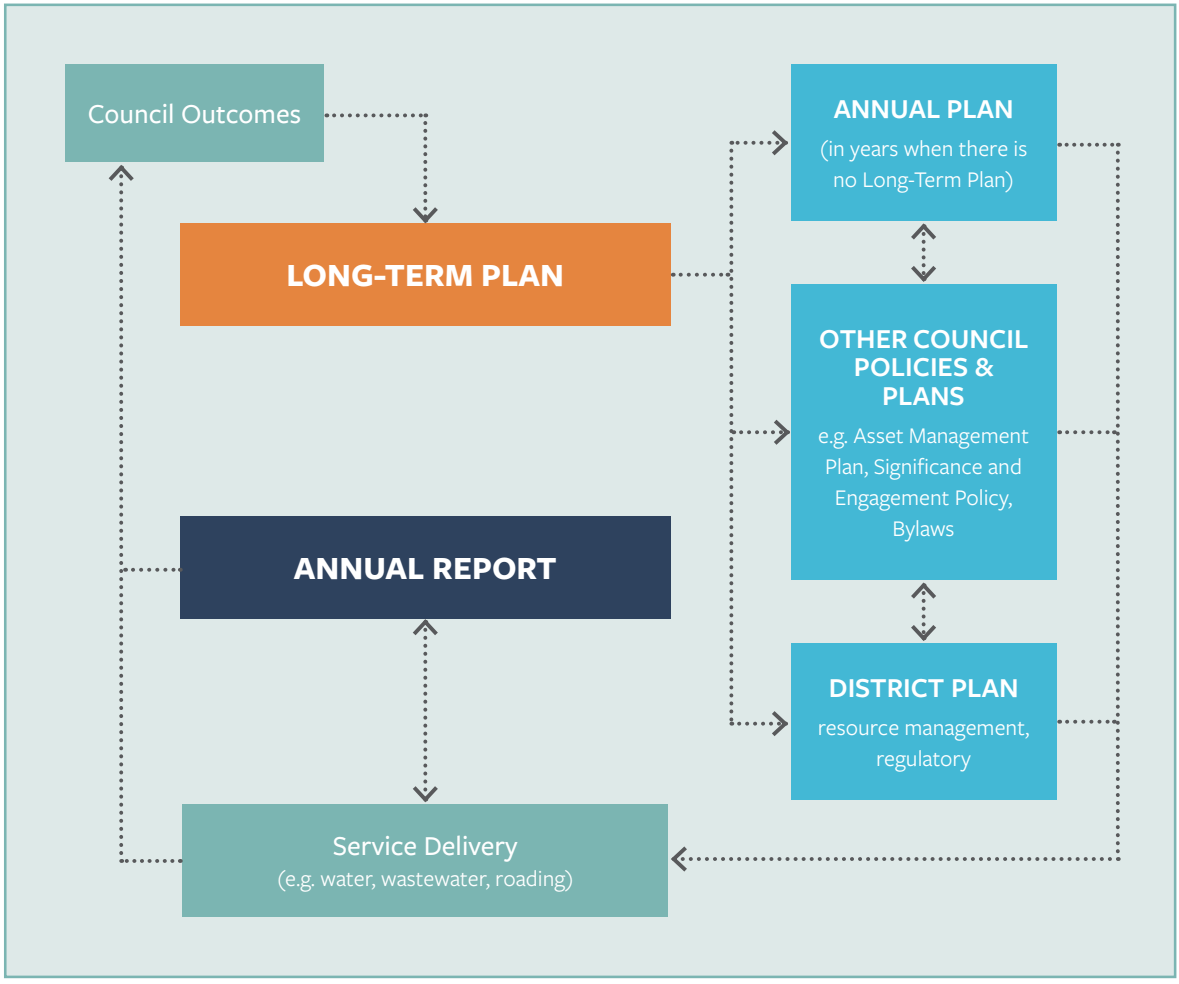
REPORTS



Te hononga i waenga i ngā kaupapa here me ngā mahere a te Kaunihera

LINKAGE BETWEEN COUNCIL POLICIES AND PLANS

This Annual Report gives outcomes for the 2025/26 financial year. These actions were shaped by the directions outlined in our Long-Term Plan and in our other policies and plans. The linkages between these are shown in the diagram below.



He kōrero tauākī pūrongo ā-tau

ANNUAL REPORT DISCLOSURE STATEMENT

For the year ended 30 June 2026.

He aha oti te take o tēnei tauākī?

What is the purpose of this statement?

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

Council is required to include this statement in its annual report 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.

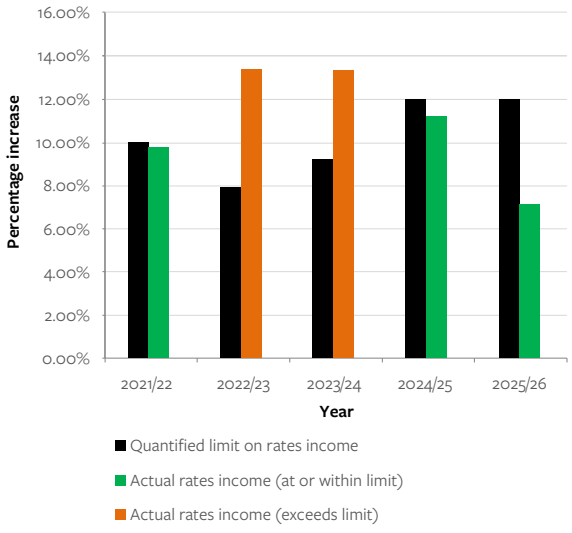
Ngā Reti (ngā pikinga) utu taumata e taea ana

Rates (increases) affordability benchmark

The following graph compares Council's actual rates increases with the quantified limit on rates increases contained in the Financial Strategy included in Council's 2024-2034 Long Term Plan.

The quantified limit for 2025/26 is 12% or less. Prior years' quantifiable limits on rates increases were based on BERL Local Government Cost Index plus 2%.

Rates (Increases) Affordability



	Actual 2021/22	Actual 2022/23	Actual 2023/24	Actual 2024/25	Actual 2025/26
Quantified Limits	10.00%	7.90%	9.20%	12.00%	12.00%
Actual Total Rates Increase	9.77%	13.43%	13.31%	11.20%	7.15%
Available Headroom *	$56,000	($1,476,000)	($1,243,000)	$273,000	$1,850,000

**Denotes difference between quantified limits and actual rate increases.*

The rates increase benchmark for 2022/23 and 2023/24 was not met. This is because from the time the cut off was made in the Rating information database, the modelling for the future year rates increase was completed, and the time at which the rates were struck several properties had been amalgamated and subdivided. This had the effect of increasing our overall rates revenue.

Affordability will continue to play a major role as we continue to balance the desire to keep rate increases low, while at the same time investing in our infrastructure and enabling the district to thrive by attracting more business and people.

Taumata utu tārewa
Debt affordability benchmark

We meet the debt affordability benchmark if our actual borrowing is within each quantified limit on borrowing.

The following four graphs compares Council's actual borrowing with the quantified limits on borrowing stated in the Financial Strategy included in the respective Long-Term Plans for each year.

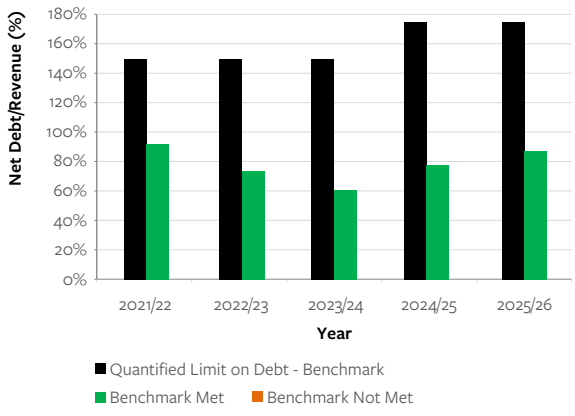
Council has met all its debt limits and has sufficient capacity to borrow if required for capital investment in the future.

The quantified limits are as follows:

1. Net external debt as a percentage of total revenue will not exceed 175%.
2. Net interest on external debt as a percentage of total revenue will not exceed 10%.

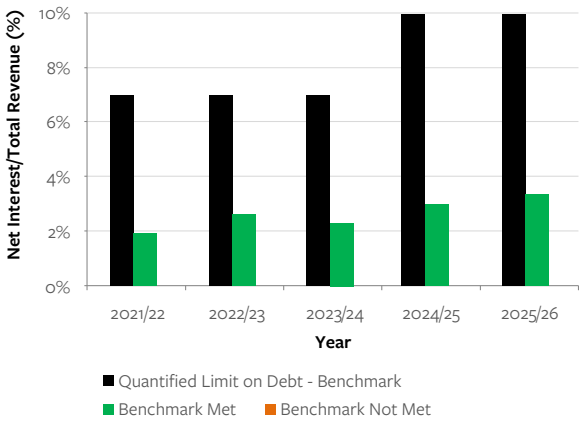
Debt Affordability

(*NET DEBT AGAINST TOTAL REVENUE*)



Debt Affordability

(*NET INTEREST AGAINST TOTAL REVENUE*)

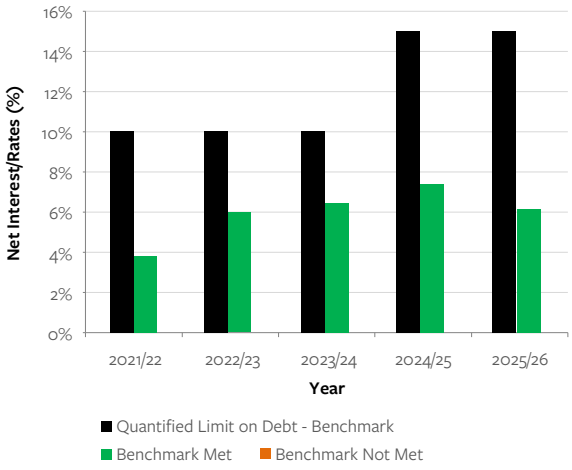


Note that the limits for prior years were 150% for 2021/22 – 2023/24. The limit for the Long-Term Plan 2024-34 was increased to reflect the requirements for investment in ageing infrastructure and to support future growth.

3. Net interest on external debt as a percentage of annual rates income will not exceed 15%.

Debt Affordability

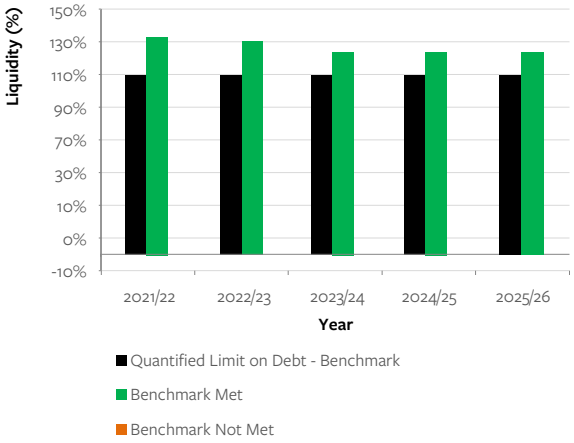
(NET INTEREST AGAINST RATES REVENUE)



4. Liquidity (external, term debt + committed loan facilities + cash and cash equivalents to existing external debt) is greater than 110%.

Debt Affordability

(LIQUIDITY)



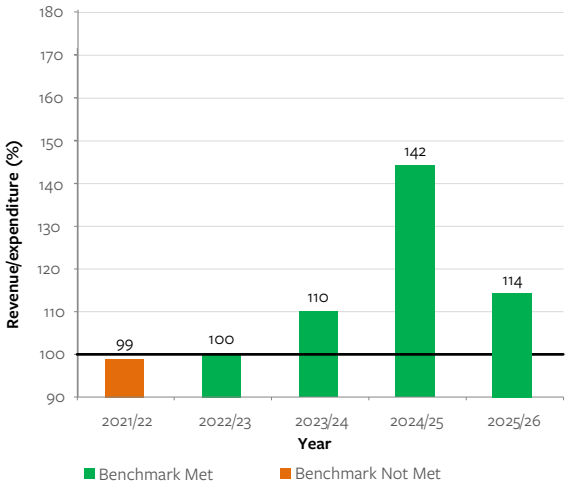
Taumata Tahua Ea

Balanced budget benchmark

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

Council meets this benchmark if its revenue equals or is greater than its operating expenses.

Balanced Budget



2021/22

Council's revenue is less than its operating expenditure mainly due to an increase in depreciation costs as a result of the infrastructure valuation.

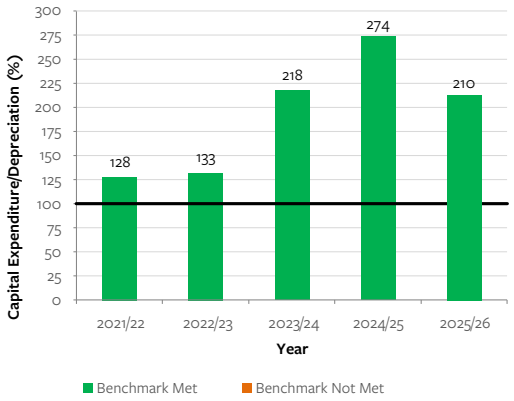
Taumata ratonga nunui
Essential services benchmark

The following graph displays Council's capital expenditure on network services as a proportion of depreciation on network services. (Capital work includes both renewals of existing infrastructure as well as new capital work undertaken).

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

Network services is defined in the regulations as infrastructure related to water supply, sewerage and the treatment and disposal of sewage, storm water drainage, flood protection and control works, and the provision of roads and footpaths. Council owns no infrastructure related to flood protection and control work.

Essential Services

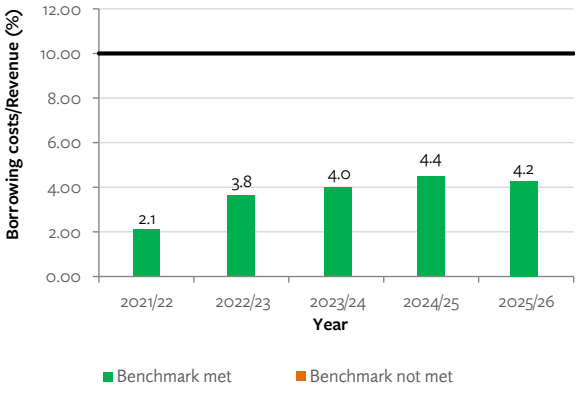


Taumata utu tārewa e taea ana
Debt servicing benchmark

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

Because Statistics New Zealand projects the district's population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark of borrowing costs equal or are less than 10% of its revenue.

Debt Servicing

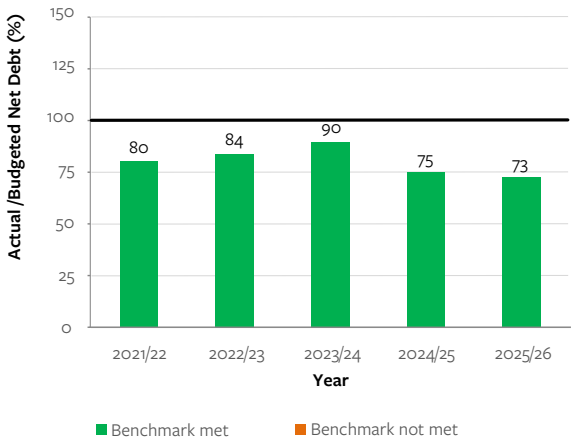


Taumata whakamau utu tārewa
Debt control benchmark

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

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

Debt Control[1]



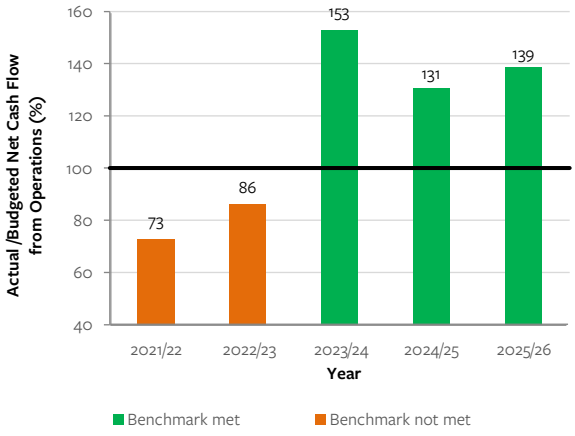
[1] *The Debt Control Benchmark results for prior years have been restated following the correction of the prior period error described in Note 32. The results previously reported as 86%, 92%, 97% and 84% for 2022 to 2025 have been restated to 80%, 84%, 90% and 75% respectively.*

Taumata whakahaeretanga
Operations control benchmark

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

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

Operations Control



The reasons for not meeting this benchmark for the relevant years are as follows:

2021/22

Overall shortfall in cash flow from operations was $6.3 million and was due to:

- Grant & subsidy cash income received lower by $2.5 million due to timing of payments received. Fees & charges and finance cash income received was also less than budgeted by $670,000.
- Cash paid to staff and suppliers being $3.1 million more than budgeted.

2022/23

Overall shortfall in cash flow from operations was $2.7 million and was due to unplanned increases in operational expenditure over the year, timing differences of receipts and payments and additional costs incurred from Cyclone Gabrielle.

Pūrongo Kāwana
GOVERNANCE REPORT

Ngā mahi a te Kaunihera
Role of the Council

The Council is responsible for the governance of the Tararua District and is accountable to the community for setting the strategic direction of the district and ensuring the effective stewardship of Council resources. Through its decision-making processes, the Council provides leadership, establishes policies, adopts plans and budgets, and monitors organisational performance to achieve community outcomes.

Te hanga o te Kaunihera
Structure of Council

The Council appoints a Chief Executive to lead the organisation and manage the Council's operations. The Chief Executive, Corin Haines, is accountable to the Mayor and Councillors for implementing the Council's decisions and delivering services to the community.

The Chief Executive exercises statutory responsibilities under the Local Government Act 2002 and other legislation, together with powers delegated by the Council. To support the effective management of Council activities, the Chief Executive has appointed managers with responsibility for key operational areas.

To assist in carrying out its governance role, the Council has established a committee structure covering a range of functions and responsibilities. These committees provide oversight of specific areas of Council activity, consider matters in detail, liaise with management on governance issues, and make recommendations or report to the Council as appropriate.

The Council considers its committee structure to be an effective mechanism for enabling elected members to contribute to governance, exercise oversight, and represent the interests of their communities in the decision-making process.

Ngā Kōmiti Kaunihera
Council committees

The Council has five committees to monitor and assist in the effective discharge of Council's responsibilities. These include:

- Risk and Assurance Committee
- Community Connections Committee
- Performance and Monitoring Committee
- Infrastructure and Projects Committee
- District Growth Committee

Risk and Assurance Committee

The purpose of the Risk and Assurance Committee is to provide oversight of Council's approach to risk and compliance and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements. The Committee supports Council by providing assurance that significant risks are being identified and managed effectively. An independent Chairperson is appointed to this committee to bring the relevant knowledge and experience to guide the committee in fulfilling its functions.

Community Connections Committee

The purpose of the Community Connections Committee is to provide oversight of community related connections, facilities, parks and reserves, customer services and other initiatives and collaboration.

Performance and Monitoring Committee

The Performance and Monitoring Committee's purpose is to provide oversight of consolidated

reporting and monitoring of non-financial information and performance measures against the Long-term Plan, Annual Plan, Council strategies and goals and have oversight over Emergency Management.

Infrastructure and Projects Committee

The Infrastructure and Projects Committee's purpose is to guide and monitor the Council's infrastructural performance measures. The Committee also monitors and reviews the progress of the Council's infrastructural activities, projects and services.

District Growth Committee

The District Growth Committee's purpose is to provide oversight of implementation of district plan, growth strategy and regulatory functions that impact growth and economic development.

Ngā pōari hapori, ngā kōmiti hapori
Community boards and community committees

The Tararua District is served by two elected Community Boards: the Dannevirke Community Board and the Eketāhuna Community Board. Community Boards provide an important link between their local communities and the Council, representing local views, advocating on behalf of residents, and contributing to decision-making on matters affecting their areas. Community Boards also provide feedback to Council on policies, plans and projects and work to promote the social, economic, environmental and cultural wellbeing of their communities. Tararua's two Community Boards each serve a distinct area of the district and help ensure that local priorities and perspectives are reflected in Council's decision-making processes.

The Dannevirke Community Board represents the northern part of the Tararua District, including Dannevirke and the surrounding rural and coastal communities. The Eketāhuna Community Board represents the Eketāhuna area and surrounding communities in the southern part of the district. Through regular meetings and community engagement, both Boards provide a valuable forum for identifying local issues, advocating for community needs, and supporting initiatives that contribute to the wellbeing and development of their respective areas.

The Tararua District is also served by two Community Committees: Explore Pahiatua and Positively Woodville. These committees provide a local voice for their communities and play an important role in fostering community development, supporting local initiatives, and promoting the interests of their respective towns and surrounding areas. As incorporated societies operating under an agreement with the Council, Community Committees work collaboratively with the Council to identify local priorities, advocate for community needs, and encourage community participation in local decision-making.

Ngā mahi whakatairanga Māori
Activities undertaken to promote Māori

Council has an obligation to take into account the principles of the Treaty of Waitangi and recognise and provide for the special relationship between Māori, their culture, traditions, land and taonga. Processes to provide opportunities for iwi to contribute to Council decision-making are referenced in the Council's Significance and Engagement Policy.

Memorandum of Partnerships

Our Memorandum of Partnership (MoP) are formal commitments that set out how Tararua District Council and iwi will work together and establish a shared understanding that builds collaboration and mutual respect. The purpose of these partnerships is to strengthen relationships with our iwi partners, honour their Settlement Acts, and support shared decision-making.

Council has a longstanding Memorandum of Partnership with Rangitāne o Tamaki nui-ā-Rua, which marked its 20th anniversary in 2020.

A Memorandum of Partnership was signed with Ngāti Kahungunu ki Tāmaki-nui-a-Rua Trust in September 2019 at a joint function held in the Council Chamber for that purpose.

Following the completion of the Crown Treaty settlement process for both iwi, Council is working with both Rangitāne o Tamaki nui-ā-Rua and Ngāti Kahungunu ki Tāmaki-nui-a-Rua distinctly and separately to ensure the outcomes of the settlements are honoured at a local level and the respective Memorandum of Partnerships agreements give effect to their Treaty settlement legislation.

Tāmaki nui-a-Rua Māori Ward for Electoral Purposes

In 2021, Council voted in favour of establishing a Māori Ward, and the Tāmaki nui-a-Rua Māori Ward was introduced for the 2022 local authority elections, creating a dedicated Māori Ward seat at the Council table.

The Local Government (Electoral Legislation and Māori Wards and Māori Constituencies) Amendment Act 2024 came into force on 30 July 2024. The Act reintroduced provisions for binding polls on Māori Wards and required councils that had established Māori Wards without a poll following the 2021 legislative changes to hold a binding poll at the 2025 local elections.

In accordance with the legislation, a binding poll was held alongside the 2025 local elections seeking the community's decision on whether the Tāmaki nui-a-Rua Māori Ward should be retained. The poll result was in favour of removing the Māori Ward. The result is binding and will be implemented for the 2028 and 2031 local elections. The Tāmaki nui-a-Rua Māori Ward remains in place for the 2025–2028 electoral term, with the elected Māori Ward Councillor continuing to serve until the next local authority election in 2028.

Council will undertake any necessary representation arrangements and electoral processes required to give effect to the outcome of the binding poll for the 2028 local elections.

Civil Defence Emergency Management

Council has continued to work closely with Rangitāne o Tamaki nui-ā-Rua and Ngāti Kahungunu ki Tāmaki-nui-a-Rua to strengthen emergency preparedness and response across the district.

Iwi representatives are actively involved in both the Emergency Management Welfare and Response Committees, bringing local knowledge, strong community connections and a Māori perspective to the way Council plans for and responds to emergencies.

During the year, iwi participated in Exercise Te Ara o te Tuarua, which tested the district's response to a major earthquake affecting the Tararua and Ruahine ranges. The exercise brought together Council, iwi, emergency services and other agencies and included testing the use of marae as potential emergency accommodation sites. It also tested alternative communication channels where normal telecommunications were unavailable.

Council has also continued to support marae to build their own resilience and preparedness. This has included working with marae to understand their needs, supporting emergency planning, providing equipment and resources, and offering training and capability development. Recovery funding was also secured to provide resilience equipment to marae across the district, including generators.

The experience of Cyclone Gabrielle continues to guide this work. During the response, Rangitāne o Tamaki nui-ā-Rua and Ngāti Kahungunu ki Tāmaki-nui-a-Rua provided valuable local knowledge, trusted communication channels and practical support within their communities. These ongoing partnerships are an important part of the district's emergency management capability and help ensure our planning and response arrangements reflect the needs of iwi, marae and the wider community.

Anga Whakahaere
Governance framework

Democratic Representation

The Council is democratically elected by the residents and ratepayers of the Tararua District. Through this electoral process, elected members are entrusted to represent the interests of their communities, provide strategic leadership, and make decisions on behalf of the district. The separation of governance and operational responsibilities supports the Council's ability to make decisions independently and in the best interests of the community.

Community Engagement and Communication

The Council is committed to open, transparent and inclusive decision-making. Residents and stakeholders are able to participate in Council decision-making through a range of statutory consultation processes required under legislation. In addition, Council undertakes broader community engagement activities on significant projects, plans, policies and bylaws to seek community feedback and encourage participation in local government. Further information on Council's approach to engagement is provided in the Significance and Engagement Policy.

Roles and Responsibilities of Council and Management

The effective operation of the Council relies on a clear distinction between the governance role of elected members and the operational role of management. Elected members are responsible for setting the strategic direction, priorities and policies of the Council, while management is responsible for implementing those decisions and managing the day-to-day operations of the organisation.

The Council has delegated a range of responsibilities to the Chief Executive to support the efficient delivery of Council services. However, the Council retains overall responsibility for ensuring that effective systems of governance, risk management and internal control are in place.

These systems include the policies, procedures and processes designed to provide reasonable assurance that Council's objectives are achieved, resources are safeguarded, legislative obligations are met, and risks are appropriately managed.

The Council acknowledges its responsibility for these matters through the adoption of the Statement of Compliance and Responsibility included in this Annual Report.

The Audit Office
Te Mana Arotake

Independent Auditor's Report

To the readers of the annual report of Tararua District Council for the year ended 30 June 2026

The Auditor-General is the auditor of Tararua District Council (the Council). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of The Audit Office, to carry out the audit on his behalf.

We have audited the information in the annual report of the Council that we are required to audit in accordance with the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

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

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

Opinion on the audited information

In our opinion:

- the financial statements on pages 162 to 167 and 171 to 254 present fairly, in all material respects, the Council's financial position as at 30 June 2026, and the results of the operations and cash flows for the year ended on that date, in accordance with Public Benefit Entity Standards;
- the activities and service performance for the year ended 30 June 2026 on pages 34 to 36 and 47 to 159:
    - is appropriate and meaningful and prepared in accordance with the Council's measurement bases or evaluation methods and Public Benefit Entity Standards; and
    - presents fairly, in all material respects, the Council's actual levels of service for each group of activities, including the levels of service achieved compared with the intended levels of service, whether any intended changes to levels of service were achieved, and the reasons for any significant variation between the levels of service achieved and the intended levels of service.
- the funding impact statement for the year ended 30 June 2026 on pages 168 to 170, has been prepared, in all material respects, in accordance with clause 30 of Schedule 10;
- the funding impact statements for each group of activities for the year ended 30 June 2026 on pages 50 to 148 have been prepared, in all material respects, in accordance with clause 26 of Schedule 10; and
- the statements comparing actual capital expenditure to budgeted capital expenditure for each group of activities for the year ended 30 June 2026 on pages 51 to 149, have been prepared, in all material respects, in accordance with clause 24 of Schedule 10.

Report on the disclosure requirements

We report that:

- the Council has complied with the information disclosure requirements of Part 3 of Schedule 10 for the year ended 30 June 2026; and
- the Council's disclosures about its performance against benchmarks required by Part 2 of the Regulations for the year ended 30 June 2026 are complete and accurate.

Emphasis of Matters

Without modifying our opinion, we draw attention to the following:

Simplifying Local Government reform

The government has announced it wants to simplify local government, including reducing the number of local authorities by amalgamations within regions. As described in note 38 on page 252, the Council is the council is not yet part of an amalgamation proposal and any future change may be determined through a backstop process following the 2028 local elections. The eventual outcome for the Council is dependent on future cabinet decisions and enactment of enabling legislation. Because of the significant uncertainty about the outcome and timing of any future reorganisation, the financial statements have continued to be prepared on a going concern basis.

Future changes in water service delivery

Note 38 on pages 252 to 253 of the financial statements outlines how future changes in the delivery of water services will affect the Council.

Basis for our opinion on the audited information and the disclosure requirements

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor for the audited information and the disclosure requirements* section of our report.

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

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

Responsibilities of the Council for the audited information and the disclosure requirements

The Council is responsible for preparing the audited information and the disclosure requirements in accordance with the Act. The Council's responsibilities include the preparation and fair presentation of the financial statements and service performance information in accordance with the Public Benefit Entity Standard.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of service performance information that is appropriate and meaningful; and
- the preparation of a statement of service provision, in accordance with the Council's measurement bases or evaluation methods, that provides an appropriate and meaningful basis to enable readers to assess what has been achieved for the year.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the audited information and the disclosure requirements that are free from misstatement, whether due to fraud or error.

In preparing the audited information and the disclosure requirements the Council is responsible for assessing the Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the Council or there is no realistic alternative but to do so.

The Council's responsibilities arise under the Act and the Regulations.

Responsibilities of the auditor

Responsibilities for the audited information

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

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

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the Council's Annual plan or Long-term plan as applicable.

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate whether the selection of elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods present an appropriate and meaningful assessment of the Council's service performance.
- We evaluate whether the service performance information is prepared in accordance with the Council's measurement bases or evaluation methods, and presents fairly, in all material respects, in accordance with Public Benefit Entity Standards, the actual service performance achieved compared with the intended levels of service.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Council to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the information we audited or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

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

Responsibilities for the disclosure requirements

Our objective is to provide reasonable assurance about whether the Council has complied with the disclosure requirements. To assess whether the Council has met the disclosure requirements we undertake work to confirm that:

- the Council has made all of the disclosures required by Part 3 of Schedule 10 to the Act and Part 2 of the Regulations; and
- the disclosures required by Part 2 of the Regulations accurately reflect information drawn from the audited information and, where applicable, the Council's long-term plan and annual plans.

Our responsibilities for the audited information and for the disclosure requirements arise from the Act and the Public Audit Act 2001.

Other information

The Council is responsible for the other information included in the annual report. The other information comprises all the information included in the annual report other than the audited information and the disclosure requirements, and our auditor's report thereon.

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

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

Independence

We are independent of the Council in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* as applicable for audits of public interest entities issued by the New Zealand Auditing and Assurance Standards Board.

In addition to our audit and our report on the disclosure requirements, we have carried out an engagement on the debenture trust deed which is compatible with those independence requirements. Other than this engagement we have no relationship with or interests in the District Council.



Fiona Elkington
The Audit Office
On behalf of the Auditor-General
Wellington, New Zealand

28 October 2026

Tauākī tautuku me te haepapa
STATEMENT OF COMPLIANCE AND RESPONSIBILITY

Compliance

The Council and management of Tararua District Council confirm that all statutory requirements in relation to the Annual Report have been complied with in accordance with the Local Government Act 2002.

Responsibility

The Council and management of Tararua District Council accept responsibility for the preparation of the Annual Report and the judgements used.

The Council and management of Tararua District Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial and non-financial reporting.

In the opinion of the Council and management of Tararua District Council, the Annual Report for the year ended 30 June 2026 fairly reflects the financial and non-financial position, and operations of the Council.





Scott Gilmore
Mayor
28 October 2026

Corin Haines
Chief Executive
28 October 2026

Te Inenga Mahi, Ratonga hoki

ACTIVITIES AND SERVICE PERFORMANCE



Te ahutanga mai o ngā haupū moni a te Kaunihera

WHERE COUNCIL FUNDS CAME FROM

$23.366m

Targeted rates

$15.964m

General rates

$4.920m

Fees and charges

$27.683m

Subsidies and grants

$0.609m

Sundry income

$0.642m

Interests and dividends

$0.649m

Rates penalties

$0.051m

Gains/(losses)

He aha rā ngā mea e utua ana e ngā haupū moni Kaunihera

WHAT COUNCIL FUNDS PAY FOR

Operating expenditure

Capital expenditure

$3.549m
-

Governance and community engagement

$7.578m
$1.543m

Community and recreation facilities

$1.372m
-

Economic and community development

$2.139m
-

Regulatory compliance

$4.977m
$0.710m

Environmental management

$0.548m
$0.566m

Stormwater

$13.870m
$22.356m

Transportation

$3.842m
$7.883m

Wastewater

$4.450m
$6.339m

Water supply

TOTAL OPERATING EXPENDITURE (excluding depreciation) **$43.688m**

TOTAL CAPITAL EXPENDITURE **$40.687m**

He whakarāpopototanga mahi i ngā aronga a te Kaunihera
Summary of capital projects

Group of Activity	Long Term Plan Year 2 Budget $000S	Annual Plan 2025/2026 $000's	Carry Forwards Budget $000's	Approved Variation Budget $000's	Total Budget $000's	Total Actuals $000's
Community & Economic Development	58	-	-	-	-	-
Environmental Management	390	865	302	-	1,167	710
Stormwater Drainage	595	595	-	-	595	566
Wastewater	8,506	8,765	1,538		10,303	7,883
Water Supplies	10,749	9,155	6,767	()	15,922	6,339
Community Facilities & Services	3,561	3,709	4,406	()	8,114	1,543
Regulatory Compliance	-	-	-	-	-	-
Transportation	25,418	24,464	938	-	25,402	22,356
Governance & Community Engagement	-	-	-	-	-	-
District	3,104	2,342	747	(49)	3,040	1,290
Grand Total	**52,379**	**49,895**	**14,698**	**(49)**	**64,544**	**40,687**

Type	Long Term Plan Year 2 Budget $000S	Annual Plan 2025/2026 $000's	Carry Forwards Budget $000's	Approved Variation Budget $000's	Total Budget $000's	Total Actuals $000's
Growth	2,509	2,496	552	-	3,049	1,348
Level of Service	11,602	14,146	7,021	1,943	23,109	10,085
Renewals	38,268	33,253	7,125	(1,992)	38,386	29,255
Grand Total	**52,379**	**49,895**	**14,698**	**(49)**	**64,544**	**40,687**

Pūrongo inenga mahi
PERFORMANCE REPORTING

The overall purpose of Council's performance framework is to:

- Allow residents to make a judgement on whether or not the Council action being measured is worth funding through rates or fees.
- Allow Council to take corrective actions if the expected results are not being achieved.

The Long-Term Plan pulls together Council's strategies and plans, and the Long-Term Plan activities align with these plans. Hence Council's Long-Term Plan KPI's are part of its overall strategic monitoring framework.

Service performance measures in the Long-Term Plan are mostly process and output based as they can be more closely linked to Council actions.

Council publicly reports the Long-Term Plan measures as part of Section 3: Activities and Service Performance Information in the Annual Report as well as within Council's Quarterly Reports through the Performance and Monitoring Committee or Council agendas that can be found on Council's website. Residents need to look at these reports to get an understanding of how well Council is performing.

Council has an Alliance Agreement with Downer New Zealand to deliver services for roading and utilities corridor network maintenance on its behalf. This agreement is known as the Tararua Alliance Agreement which began in 2014. In November 2019 this agreement was renewed for a further 10 year term beginning 15 November 2019 until 1 October 2029.

Ngā inenga uiui
Survey measures

Council uses community satisfaction surveys to assess residents' views of Council services and activities and to support the reporting of a number of service performance measures.

Previous surveys were undertaken by an independent research provider using a randomly selected sample of residents drawn from the electoral roll. Survey invitations were issued directly to a randomly selected sample of residents and responses could be provided online or through a paper survey. The 2024/25 survey generated 459 responses, representing an 8% response rate, and results were weighted to reflect the district's demographic profile.

In 2025/26, Council changed how the survey was delivered. The survey was brought in-house and delivered using the AskYourTeam online survey platform. The change was made to provide a more sustainable approach for future surveys.

The survey was open from 1 May to 14 June 2026 and was promoted through Council communication channels. Participation was voluntary and respondents self-selected whether to take part. The survey received 184 responses, comprising 121 completed and 63 partially completed responses. Only responses submitted for each question were included in the reported result, so the response base varies between measures and is shown alongside the detailed survey results.

The survey used a five-point rating scale. For performance measures reported as satisfaction, ratings of 4 and 5 were treated as satisfied. Percentages were calculated from the number of responses to the relevant question and rounded to whole numbers. Results were not weighted to reflect the demographic profile of the district. The survey was administered through AskYourTeam, and Council prepared the analysis from the AskYourTeam data export.

The move from a randomly selected and demographically weighted survey to an open, self-selected online survey is a significant change in measurement method. The 2025/26 results are therefore not directly comparable with results from previous years, even where question wording is similar. Council has retained prior-year figures where required for annual reporting, but they should be read as contextual information rather than as a like-for-like trend. Council's review found that the overall pattern of results was relatively consistent with the prior year; however, differences may reflect the changed sampling approach, delivery method, response

base, rating scales and calculation of satisfaction, as well as changes in community views. The 2025/26 results establish a new baseline for future reporting.

The survey results should be interpreted with care. The response base was lower than in the prior survey and some service-specific measures were based on small numbers of respondents. A single response can therefore have a significant effect on the reported percentage for those measures.

Council intends to improve future surveys by retaining consistent questions and response scales, shortening and user-testing the questionnaire, increasing participation, and showing the number of responses alongside each reported percentage. Council will also strengthen review of the survey extraction and reporting process and use the 2025/26 results as the baseline for assessing future movements.

Te take o ngā mahere tawhiti
Rationale for Long-Term Plan measures

The Department of Internal Affairs sets some mandatory Key Performance Indicators (KPIs) that all Councils need to include in their Long-Term Plans. These are marked as mandatory measures.

Other KPIs are set by Council and aim to report against key activities and programmes council is delivering for each group of activities. These measures were reviewed by management and Council in the development of the 2024-2034 Long-Term Plan.

He whakawātanga atu anō
Other Key Judgements

The performance measure for the "percentage of real water loss from the reticulation network" is measured in accordance with Department of Internal Affairs (DIA) calculation guidelines. All commercial, extraordinary and rural users are metered, domestic premises in the urban supply zones are un-metered. Water losses are measured according to the Water New Zealand Water Loss Guidelines (WLG) and use the Minimum Night Flow Analysis to determine Real Losses in the reticulation network.

He tauākī tūtohu
Statement of Compliance

The service performance information in this report has been prepared in accordance with the requirements of the Local Government Act, which include the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The service performance information has been prepared in accordance with Tier 1 PBE financial reporting standards, which have been applied consistently throughout the period, and complies with PBE financial reporting standards.

Tauākī ratonga tirohanga whānui
Statement of Service Performance Overview

Council uses service performance measures to monitor how well it is delivering services to the community and progressing the priorities set out in the Long Term Plan.

Overall, Council achieved 86 of its 131 service performance measures (65%) during 2025/26. This included achieving 42 of 57 Council-developed measures (74%) and 35 of 41 mandatory Department of Internal Affairs (DIA) performance measures adopted through the Long Term Plan (85%). Council also reported against the additional drinking water performance measures introduced by DIA in 2024/25 that sit outside Council's Long Term Plan measures, achieving 50% of applicable measures. Council achieved 5 of 33 community survey measures following a change in survey methodology during the year. As outlined in the Survey Measures disclosure, the 2025/26 survey results are not directly comparable with previous years and establish a new baseline for future reporting.

Council continued to invest in transport networks, water infrastructure, waste minimisation initiatives, community facilities and community resilience. Work also continued on a number of significant projects across the district while Council maintained a broad range of services and managed a large and diverse asset base.

While not all performance targets were achieved, the results highlight areas where Council can continue to improve service delivery and outcomes for the community.

He whakarāpopototanga mahi i ngā aronga a te Kaunihera
Summary of performance measure results for Council's focus areas

	No. of measures from LTP	New measures[1]	Achieved	Not Achieved/ Not Measured[2]	Not Applicable
 **Thriving District** We grow Tararua in a smart and sustainable way that values our identity. We use our resources sustainably and with care, to ensure they are looked after for our future generations.	10	-	2	8	-
 **Improving our Environment** We celebrate our environment and work together to enhance our local natural resources and minimise our negative impacts on them. Our district is home to a unique and beautiful landscape.	51	8	42	15	2
 **Connected Communities** We provide facilities and services that meet the needs of our communities, enabling whānau living in Tararua to thrive. Our district is enriched by our community that are actively engaged in, and contribute to, our thriving Tararua.	56	-	35	21	-
 **Interactive Council** We engage with our community and respond to their needs, continuously improving over time. Our Council provides fit for purpose services in an engaging way, improving confidence and encouraging our community to engage with us.	14	-	7	4	3
TOTAL	131	8	86	48	5

[1] *In June 2025 DIA issued updated mandatory drinking water non-financial performance measures. These updated measures were not included in Council's Long-Term Plan and these measures are what Council is required to report against, however Council is also required to report against all mandatory measures issued by DIA and as a result Council has included these measures and results against these in this annual report.*

[2] *Included in this total is 7 measures that were not measured during 2025/26. These measures could not be assessed as the relevant survey questions were omitted or the survey was not undertaken.*

TARARUA DISTRICT COUNCIL

Community Voice Survey 2025/26

At a glance

Survey open 1 May - 14 June 2026

Who took part?

184 people participated

121 people completed the survey

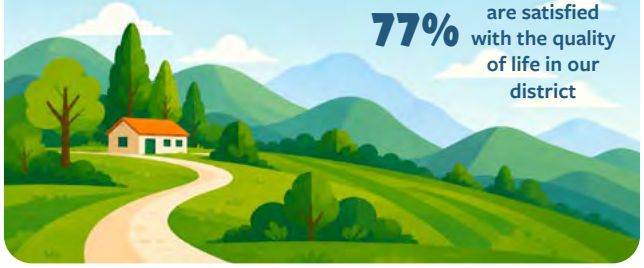
63 people partially completed

Overall reputation of Council

4%	16%	40%	31%	8%
Very poor	Poor	Neutral	Good	Very good

79% of respondents had a neutral, good, or very good opinion on Council's reputation.

Quality of life in Tararua



77% of respondents are satisfied with the quality of life in our district

Vision & leadership	Faith & trust	Council decision making
80%	79%	90%

of respondents had a neutral, good, or very good opinion

What's working well

% of respondents who were positive (good/very good)

Libraries	Feel safe on roads	Recycling service	Public information	Mayoral performance
91%	83%	70%	69%	65%

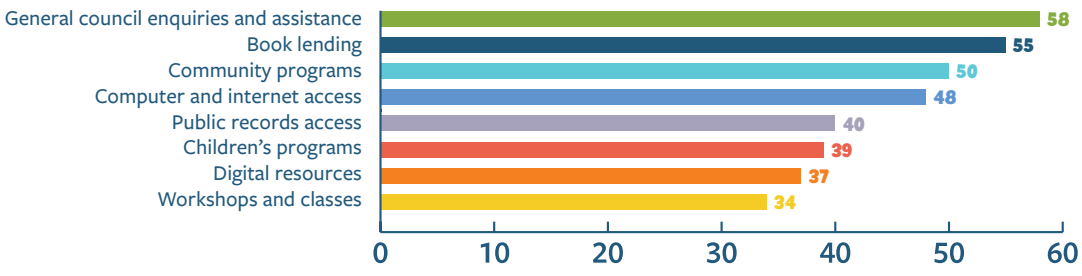
Where people want improvement

% of respondents who were negative (poor/very poor)

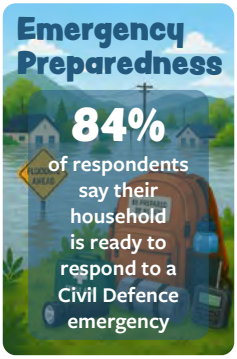
Requests & complaints	Rural sealed roads	Financial decisions	Urban roads	Footpaths overall
62%	33%	30%	29%	28%

Services people value at our service centres and libraries

When respondents were asked to select their top 5, the most valued were:



Emergency Preparedness



84% of respondents say their household is ready to respond to a Civil Defence emergency

Ā mātau rawa, ā, he aha ā mātau i whakarato ai
WHAT WE OWN AND WHAT WE DELIVERED

What our rates help us to provide, maintain, protect and manage

Roading and infrastructure



1,966km of roads

- **768km** of these roads are unsealed



6.3% of the total sealed network was resealed

- **1,668km** of unsealed road was graded



4,360 potholes were filled on our roads



518 bridges and high capacity culverts

- **43** bridges were attended to - including cleaning, painting and general maintenance



1,822km of road stormwater channels and drains

- **99km** of roadside drains were cleared



11,118 culverts, sumps, manholes and other drainage assets

- **928** culverts were unblocked or cleared



13,393 road signs

- **581** road signs were repaired or replaced



123km of footpath

- **142** footpath faults were attended to

Emergency works on our roads included:



554 storm damage related faults were attended to



112 slips were attended to and cleared



151 dropout repairs completed



DID YOU KNOW?

Over 75km of sealed roads were resealed.

That's more than the distance from Dannevirke to Ākitio!

Three waters



213 kms of treated drinking water pipes - that's almost from Dannevirke to Wairoa!

▸ **346** leaks were fixed



The oldest drinking water pipe is **126** years old

▸ Some of the older pipes are **5 metres** underground



On average, **215 litres** of drinking water were consumed per person, per day

▸ That's about the same as **22** standard buckets of water!



7 urban water treatment plants

▸ That have processed **2,300,000 litres** of drinking water this year



1,013 fire hydrants and **676** water meters



272 metres of sewer mains were renewed



33 wastewater requests were responded to



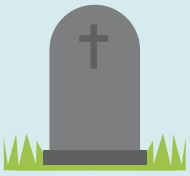
81 open storm water drain grates were cleared

Community facilities



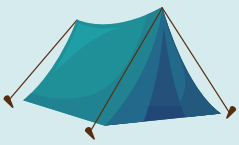
79 parks and reserves totalling **470** hectares

▸ If put together, that's about **560** rugby fields



19 cemeteries

▸ In 2025/26, **112** burial warrants were processed over 14 cemeteries



4 camping grounds

▸ With **14,224** people staying in 2024/25



20 community buildings including halls

▸ Which were booked for **6,300** hours



13 playgrounds



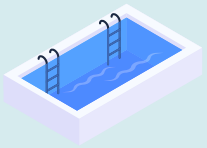
27 public conveniences

▸ It costs an average of **$164** to address vandalism in public conveniences



85 pensioner flats

▸ There was a **98%** tenancy rate as at 30 June 2026



4 swimming pools

▸ **19,505** people visited our pools

27 cenotaphs and memorials



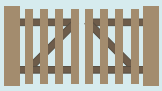
7 administration buildings



1 aerodrome



21 domain boards



5 rural fire stations



DID YOU KNOW?

The Dannevirke Town Hall had it's first repaint in 20 years! The main colour used is called Dulux Dannevirke, with the roof colour being Dulux Taihape.



Animal control



Our district has **6,458** known and registered dogs

- On average, **3.2 reports** per month is received of a dog attack



1,214 complaints were received about dogs

- **147** complaints were received about roaming stock

All followed up by our team



194 dogs were seized and impounded

- Impounded dogs receive food, water, exercise, and veterinary treatment if required



649 dogs were classified under the preferred owner registration category

Customer services



20,773 calls were handled by our customer services team

- That's about **83 calls** per day



Of these calls, **1,888 calls** came in through the afterhours team

- **18.5 seconds** was the average waiting time for callers



10,881 customer service requests (CRMs) were entered into our system

- That's a **29.5%** increase from last year callers



1,015 people are using the Antenno app

- **1,957** issues have been received. That's approximately a **113.2%** increase from last year

Community support



36 young people were helped into employment through the Mayors Taskforce for Jobs

- MTFJ also funded **34** licence upgrades, **9** licence endorsements and **92** industry certifications



Our team is supporting **community led planning** in Norsewood, Woodville, Pahiatua and Eketāhuna



46 applicants were successful in receiving funds from the Contestable Fund

- **$98,670** in grants was awarded to them, with $1,330 being carried forward to the 2026/27 year



We created a Community Fundraising Toolkit, designed to help people plan, apply for and manage their funding with confidence.

Civil defence



97% of Tararua District Council staff completed foundation level Civil Defence training, with **90%** progressing to the intermediate level



6 incidents were responded to, and **1** State of Emergency declared for Tararua



14 Civil Defence groups are supported by Council

- **7** of these groups were created after the devastation of Cyclone Gabrielle



10 starlink satellite internet systems are available to be deployed as needed in an emergency

Waste management



4,877 kerbside recycling bins and crates are at urban households across six of our towns

- There are **9** town drop off locations for recycling



82.82kgs of recycling is processed per resident per year

- **1,654 tonne** was recycled in our recycling centres and kerbside



2,646 tonne of waste was sent to landfill, costing **$1,238,328** to receive, transport and dispose refuse



It is estimated that **30%** of this waste could have been recycled, diverting it from landfill, and reducing our carbon footprint



119 complaints of illegal rubbish dumping were received by Council

- The removal cost for this was **$1,704**



45 abandoned vehicles were removed by Council throughout the year

- This cost about **$688**in tow costs

Communications



162 media releases and **693** Facebook posts and stories were put out by our communications team

- **25** regular Bush Telegraph pages were also produced



We have **8,020** Facebook followers, a **14.6%** increase from 2024/25

- There were **123,672** Facebook page visits and **459,752** webpage visits

Libraries



4,968 people are registered members of the Tararua Libraries

▸ **489** new members were registered this year



98,866 items were borrowed in our libraries

▸ That's a **3.2%** increase from last year



494 events were held in our libraries which attracted **5,127** participants

▸ **1,654** children came to the school programmes



Our chromebooks were used more than **4,700** times

Building and planning



108 applications were made for resource consent. **69** were for subdivision consent

▸ **100%** of consents were issued within 20 days



313 applications were made for building consent

▸ **97.56%** of these applications were processed within statutory timeframes



On average, building inspections are being conducted within **72 hours**



90 building packet and **260** LIM requests were received

▸ **100%** of LIM and COAs were issued within statutory timeframes



DID YOU KNOW?

In the Tararua Libraries, the most popular authors are:

Adult fiction - James Patterson

Children's fiction - Zack Zombie

Children's picture books - Deano Yipadee

Significant progress in improving the **quality** and **completeness** of our asset data across the district, covering **water, wastewater** and **stormwater infrastructure**

Dannevirke Water Programme - focusing on improved **monitoring,** infrastructure **planning** and leakage **management**

We completed the Huarahi Tūhono – Weber to Wimbledon **Route 52 upgrade** project. This project represents one of the **largest roading investments** delivered in recent years, and received the **Community category award** and the **Supreme award** at the Āpōpō Asset Management Excellence Awards

Essential **emergency response resources** have been procured for **Civil Defence** community groups

There has been a **reduction** in reported incidents of **roaming stock,** from 146 in 2023/24 to 89 in 2024/25

Completion of a **dry-chamber toilet** at Waihi Falls

We have **more staff trained** to confidently manage phone and front of house enquiries

There was a higher percentage completion rate of our **Summer Reading Programme,** and new programmes have been introduced to the Eketāhuna Library

We delivered **$28 million** of Cyclone recovery work on our roads

We have secured **$3.1 million** of Targeted Funds for **resilience** work on our roading network

Woodville Headworks - project aimed at upgrading the start of **Woodville's wastewater system** to stop pipes from becoming overloaded (surcharging) and overflowing before the treatment plant

Council commissioned the **Eketāhuna Wetland** - a natural system that helps clean treated **wastewater** before it returns into the environment

An interim landfill disposal pathway was secured, allowing the removal of over **1,100 tonnes of old sludge**. We are now developing a long-term reuse strategy

Kerbside **recycling collection** services have moved in-house. This has proven to significantly **reduce our costs** without reducing the level of service provided

Council has subscribed to **GrantGuru** (Tararua Grant Finder), providing **free access** to all residents, groups, and businesses in the Tararua District

We are closing out the **Digitisation of Council Records** project - this includes the digitisation of building information

The **Waste Minimisation Plan** was adopted, which provides a vision for **reducing waste** in Tararua

The **Norsewood Water Treatment Plant** upgrade has been completed, showing significant **improvement in water quality**

Council started **livestreaming** Council and Committee meetings

Te Inenga Mahi, Ratonga hoki
ACTIVITIES AND SERVICE PERFORMANCE

Activities index

49 Thriving District

- **50** Economic and Community Development

59 Improving our Environment

- **60** Environmental Management
- **71** Stormwater
- **77** Wastewater
- **85** Water

99 Connected Communities

- **101** Community Facilities & Services
- **131** Regulatory Compliance
- **138** Transportation

147 Interactive Council

- **148** Governance & Community Engagement

He whānui a mātau ratonga, whare mō te iwi whānui o Tararua
We provide a wide range of services and facilities for people living in Tararua.

These services – called "activities" – help to make the Tararua District a better, safer, healthier, and more enjoyable place to live.

We have nine groups of activities that are linked to each of our focus areas, and 23 activities. This section explains what we achieved in each activity, the overall cost to ratepayers, and our service performance results.

Some measures use information provided by external service providers as part of their contracted responsibilities. Council relies on this information when reporting service performance measures.

For each activity summary provided in this section of this report, you will find the following information:

What has Council achieved in 2025/26?

Summaries of performance within each activity are provided which show what is being measured including community survey results, response times, deadlines and compliance with regional standards.

Funding Impact Statement

A Funding Impact Statement for each group of activities is shown and presents the actual costs and sources of funding for the 2025/26 financial year. For comparison purposes, the last column contains actual data for 2025/26, the second column is Year 2 of the Long-Term Plan 2024/34 and the first column contains information from Year 1 of the Long-Term Plan 2024/34.

The Overall Funding Impact Statement presents the actual financial results for 2025/26 financial year, compared with the Annual Plan for 2024/25 and 2025/26.

Performance Targets

For this section, the results are indicated by:

✓ Target met ✗ Target not met

* In the levels of service statements which follow, denotes a mandatory measure prescribed by the Secretary of Internal Affairs under section 261B of the Local Government Act 2002.

Page 34 to 159 and 168 to 169 (financial links) constitute Council's Statement of Service Performance in accordance with Public Benefit Entity Financial Reporting Standard 48 (PBE FRS 48).

Ā mātau ngohe
OUR ACTIVITIES

We provide a wide range of services and facilities for people living in the Tararua District. These services help to make the district a better, safer, healthier, and more enjoyable place to live. They include things like roading and parking, water supply, civil defence, district promotion, regulatory, parks and reserves, libraries, swimming pools, and customer services. We also explain why we group some activities together.

Each Activity is explained, covering:

- **Strategic alignment *Te Whakahāngaitanga Rautaki***
  – to our Focus Areas which give effect to our Outcomes, and to Te Tiriti o Waitangi.
- **What we do *Ā mātau mahi***
  – explaining the service.
- **Why we do it *Te take o a mātau mahi***
  – legislation and community drive.
- **How we do it *Ka pēhea rā a mātau mahi***
  – what the service looks like to you.
- **Strategic considerations *Ngā whaiwhakaarotanga rautaki***
  – any significant assumptions, influences from our operating environment, key issues and risks, etc.
- **Performance measures and targets *Ngā Whakainenga Mahi me ngā Whāinga***
  – so we can monitor how we're going.

He rohe tōnui
THRIVING DISTRICT

Te Whakahāngaitanga Rautaki
Strategic Alignment

Thriving District guides Council through navigating the ever-changing landscape of population growth and environmental shifts, ensuring our commitment to adaptive, sustainable development stands at the cornerstone of planning.

At the forefront of these efforts are Economic Development and Community Development. Community Development leads impactful community driven initiatives to promote leadership and development, access to external funding, and development of District identity. Economic Development is at the forefront of external partnerships to put Tararua on the face of economic opportunities through district promotion and growth opportunities, such as through the new Te Ahu a Tūranga – Manawatū Tararua Highway. Their collective efforts contribute to the creation of a Thriving District, where residents can enjoy a high quality of life, sustainable practices are embedded in daily life, and the community stands resilient in the face of evolving challenges.

Ensuring we strive towards a Thriving District also honours our commitment to Te Tiriti o Waitangi, and our two iwi partners, Rangitāne o Tamaki nui-ā-Rua, and Ngāti Kahungunu ki Tāmaki-nui-a-Rua. A flourishing District provides a platform for cultural preservation and enhanced well-being. As we build towards the future, our commitment to inclusivity ensures that the benefits of a Thriving District are shared equitably among all residents, fostering a sense of unity and mutual success.

Ngā ngohe kei tēnei rōpū
Activities in This Group

Economic and Community Development *Te Whakawhanaketanga Ōhanga, Hapori hoki*

Economic Development *Te Whakawhanaketanga Ohaoha*

Community Development *Whanaketanga Hapori*



Te Whakawhanaketanga Ōhanga, Hapori hoki

Economic and Community Development

He Tauākī Pānga Haupū Moni

Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	997	1,026	917
Targeted rates	634	655	532
Grants and subsidies for operating purposes	-	-	220
Fees and charges	4	4	5
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	20	21	32
Total operating funding (A)	**1,655**	**1,706**	**1,707**
Applications of operating funding			
Payment to staff and suppliers	863	881	821
Finance costs	49	44	28
Internal charges and overheads applied	650	689	523
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**1,563**	**1,614**	**1,372**
Surplus/(deficit) of operating funding (A - B)	**92**	**93**	**335**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(54)	6	(56)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**(54)**	**6**	**(56)**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	-	58	-
- to replace existing assets (renewal)	-	-	-
Increase/decrease) in reserves	38	41	279
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**38**	**99**	**279**
Surplus/(deficit) of capital funding (C - D)	**(92)**	**(93)**	**(335)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Te Whakawhanaketanga Ōhanga, Hapori hoki

Economic and Community Development

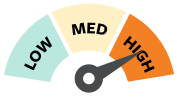
Whakapaunga Haupū Rawa

Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Total Capital Expenditure for Growth	**-**		**-**	**-**	**-**	**-**
Level of Service						
Village Main Street Upgrade	58	-	-	-	-	-
Total Capital Expenditure for Level of Service	**58**	**-**	**-**	**-**	**-**	**-**
Renewal						
Total Capital Expenditure for Renewal	**-**		**-**	**-**	**-**	**-**
Total Capital Expenditure for Economic and Community Development	**58**	**-**	**-**	**-**	**-**	**-**

Te Whakawhanaketanga Ohaoha Economic Development

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Economic Development				

We aim to create a thriving environment for investment by focusing on building partnerships, supporting key sectors, enhancing local skills, and seizing growth opportunities.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

We uphold our significant relationships with our iwi partners to enhance understanding of decisions for the district and ensure iwi perspectives are incorporated locally and appropriately elevated to regional groups.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Through partnership and facilitating active involvement with iwi at an operational level we support the growth of key sectors ensuring iwi views and aspirations are heard and incorporated.

Ōritetanga

equity between Māori and tangata Tiriti

Through partnership we support mana whenua and the district aspirations for growth opportunities.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Being active participants in our partnership to support our growth and understanding of Māori values and belief systems to enable better inclusion in economic activity.

What we do Ā mātau mahi

We focus on creating an environment of confidence to invest through:

- **Growth and Partnerships:**
  - Strengthening partnerships and leadership at national, regional, and local levels.
  - Supporting the growth of local skills and capability through partnerships and collaboration.
- **District Promotion:**
  - Supporting key sectors that provide the most potential to advance improvements in the district.
  - Facilitating growth that enhances the district opportunities.

Why we do it Te take o a mātau mahi

Economic development assesses our economy's ability to create jobs and wealth essential for fulfilling various needs crucial to social wellbeing, including healthcare, financial stability, and equal opportunities.

How we do it Ka pēhea rā a mātau mahi

We collaborate with other teams in Council, fostering an environment that instils confidence in investment by prioritising initiatives aligned with strategic goals and fostering partnerships that facilitate sustainable growth and prosperity.

Performance measures and targets

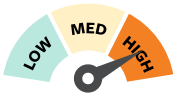
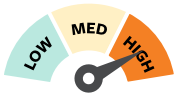
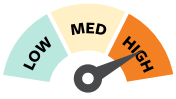
Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it is measured	Target	2025/26 Results	2024/25 Results
Growth and Partnership: Engage with local businesses and regional partnerships to grow the economy.	Development and maintenance of new business partnerships.	Council records	1 Maintain 2	⊗ Not achieved Following a reduction in funding for the Economic Development function through the 2024-34 LTP, there was no resource assigned to progress these levels of service during 2025/26.	⊗ Not achieved With the restructure of Economic Development no work has been undertaken towards this workstream.

Level of service	Performance measure	How it is measured	Target	2025/26 Results	2024/25 Results
District Promotion: Council continues to explore external funding streams.	The number of government funding applications applied for on behalf of Council.	Council records	1	Not achieved Following a reduction in funding for the Economic Development function through the 2024-34 LTP, there was no resource assigned to progress these levels of service during 2025/26.	Not achieved With the restructure of Economic Development no work has been undertaken towards this workstream.
District Promotion: Council promotes the Tararua District to visitors and residents.	There is an increase in visitor numbers as shown annually through retail spend.	Council records	Increase from baseline	Not achieved Following a reduction in funding for the Economic Development function through the 2024-34 LTP, there was no resource assigned to progress these levels of service during 2025/26.	Not achieved With the restructure of Economic Development no work has been undertaken towards this workstream.

Whanaketanga Hapori
Community Development

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Community Development				

We aim to support communities to achieve their desired outcomes by working alongside town and village representative groups, and by providing fundraising support to community groups and projects. Through this, community development contributes to all of Council's Focus Areas.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

The community-led development activity will create greater awareness and understanding of community aspirations and projects; and Community Connection activities will ensure iwi partners have access to participation in community decision-making for the district.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

All community development activities will seek to understand what iwi want to achieve - both individually and as a collective – and to facilitate access to the skills and resources needed to achieve the desired outcomes.

Ōritetanga

equity between Māori and tangata Tiriti

Community Leadership activities will seek to remove barriers to powerful participation by delivering training opportunities and supporting with barriers. Community Connection activities will ensure iwi partners have access to training opportunities.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Community development activities will partner with iwi and Māori to ensure access to participation in community decision-making for the district, and the opportunity to protect whakapono.

What we do Ā mātau mahi

We focus on:

- Community-Led Development: Better connecting our Long-Term and Annual Plan decision-making processes to desired community outcomes.
- Community Leadership: Listening to what our community organisations want to achieve and enabling access to the skills and resources required to achieve the desired outcomes.
- Fundraising Support: We provide fundraising support to seek and secure external funding for Council or community-led projects, services, and events. The objectives of this activity are to:
    - develop and maintain relationships with external funders,
    - support communities and community organisations to identify external funding opportunities,
    - host an annual "Funders Forum" event to connect groups, projects and events seeking funds with charitable trusts and fund administrators, and
- Community Connection: Facilitating connections when there is alignment of desired outcomes. We are well-connected to community projects, events, and aspirations so that opportunities for connection can be identified

Why we do it Te take o a mātau mahi

Community development was introduced as a new and growing service in the 2021-31 Long-Term Plan, after the reintroduction of the Local Government (Community Wellbeing) Amendment Act in 2019. Re-introducing the promotion of social, economic, environmental, and cultural well-being of communities endorsed a focus on community development for councils. We seek to better understand the needs and wants of our communities, and to connect these aspirations to Council decision-making and planning processes (particularly the Annual Plan and Long-Term Plan).

How we do it Ka pēhea rā a mātau mahi

Community-Led Development (CLD):

Our key outcome is for all local communities in the Tararua District to develop a Community-Led Development Plan, or "Community Plan", that details the community's key aspirations, and the desired projects that will deliver outcomes for these aspirations. CLD is widely a supported practice, particularly among philanthropic (charitable) trusts and agencies. It demonstrates community collaboration and can assist in attracting funding for the various projects developed as part of the plan.

Fundraising Support:

Our research has identified a strong need for support with fundraising. We now:

- provide tools for groups and individuals to view available funds.
- connect groups and individuals to funders.

This also applies to seeking external funding for Council projects and programmes to offset costs that would otherwise need to be met by ratepayers.

Community Connection:

We identify areas where community cohesion and collaboration can be improved to enhance well-being and to build local resilience. This includes facilitating connections with social and welfare groups, leading the welfare function of an emergency response, and supporting community wellbeing initiatives.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it is measured	Target	2025/26 Results	2024/25 Results
Facilitate active community-led development	Number of communities active in community-led development activities (participation)	Council records	3	Achieved 3	Achieved 4
Council actively seeks external funding for projects and activities	Percentage of external funding applications submitted by Council that were successful	Council records	50%	Achieved 100%	Not achieved With the restructure of Community Development no work has been undertaken towards this workstream
Community projects are supported in gaining external funding	Percentage of funding applications made by community organisations and supported by Council that were successful	Council records	60%	Not achieved Nil[1]	Not achieved With the restructure of Community Development no work has been undertaken towards this workstream
Increase community access to funding opportunities	Number of philanthropic trusts and fund administrators that attended the annual Funders Forum event	Council records	10	Not achieved[1]	Achieved 15

Level of service	Performance measure	How it is measured	Target	2025/26 Results	2024/25 Results
Increase community access to funding opportunities	Number of appointments generated between community and fund providers through the Funders Forum event	Council records	45	Not achieved 28[1]	Not achieved 27 With the restructure of community development during the year, no further appointments were completed.
Community are satisfied with activities of the community development service	Percentage of surveyed community organisations satisfied or better than satisfied with Council fundraising support or community-led development activities	Community organisation survey	80%	Not achieved Nil[1]	Achieved 100%
Develop community leadership and collaborative skills	Number of community workshops or training events council has supported or coordinated	Council records	4	Not achieved[1]	Not achieved No events were held due to the change in scope of the Economic & Community Development funding

[1] *Following a reduction in funding for the Economic & Community function through the 2024-34 LTP, there was no resource assigned to progress these levels of service during 2025/26.*

Te whakapaipai i te taiao

IMPROVING OUR ENVIRONMENT

Te Whakahāngaitanga Rautaki

Strategic Alignment

In this ten-year plan, Tararua District Council underscores the imperative of Improving our Environment, recognising the profound impact it has on the District's well-being. Climate change poses significant challenges, impacting farming, agricultural opportunities, biodiversity, and the overall health of our ecosystem. We have felt deeply the impact of climate change through Cyclone Gabrielle and we continue to build back stronger from these challenges.

Improving our Environment requires targeted effort across Council and the community to think critically on Tararua-specific solutions to environmental issues, to ensure the environment is considered in developing infrastructure, services, and future town planning, and to enable initiatives that can improve our responses to climate change. Our 3 Waters infrastructure, Waste Management, and District Planning all contribute to this Focus Area through developing innovative solutions and reducing harm to our natural environment. Simultaneously, Emergency Management works to ensure our community is ready and able to face the impacts of climate change, fostering a collective spirit that can weather environmental challenges.

These initiatives hold particular importance for Māori, as they embody core values such as Kaitiakitanga (guardianship) and Whanaungatanga (relationships). Recognizing the intrinsic connection between the environment and cultural identity, our plan seeks to uphold Te Tiriti o Waitangi principles of partnership. We will work hand-in-hand with our iwi partners and Māori communities, honouring their values, and our natural resources. Together, Māori and the wider community will work as guardians, respecting cultural heritage, nurturing relationships, and building a resilient future that acknowledges and embraces the unique values Māori bring to environmental stewardship.

Ngā ngohe kei tēnei rōpū

Activities in This Group

Environmental Management *Manaakitanga Taiao*

District Planning *Te Whakamahere Ā-Rohe*

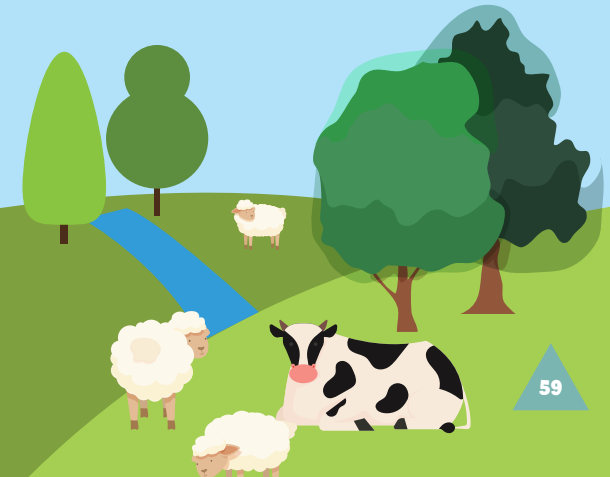
Emergency Management *Te Whakahaeretanga Ohotata*

Waste Management *Te Whakahaeretanga Para*

Stormwater *Te Wai Ua*

Wastewater *Te Wai Kino*

Water *Te Wai*



Manaakitanga Taiao

Environmental Management

He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,883	1,921	1,989
Targeted rates	1,760	1,713	1,466
Grants and subsidies for operating purposes	220	220	624
Fees and charges	1,902	1,942	1,366
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	15	250
Total operating funding (A)	**5,780**	**5,811**	**5,695**
Applications of operating funding			
Payment to staff and suppliers	4,580	4,488	4,130
Finance costs	124	122	40
Internal charges and overheads applied	946	1,005	807
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**5,651**	**5,615**	**4,977**
Surplus/(deficit) of operating funding (A - B)	**129**	**196**	**718**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	228	153	441
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**228**	**153**	**441**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	329	288	8
- to improve the level of service (new)	26	52	695
- to replace existing assets (renewal)	28	49	8
Increase/decrease) in reserves	(25)	(41)	448
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**358**	**349**	**1,159**
Surplus/(deficit) of capital funding (C - D)	**(129)**	**(196)**	**(718)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Manaakitanga Taiao

Environmental Management

Whakapaunga Haupū Rawa

Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Pahiatua Weighbridge	288	275	-	-	275	8
Total Capital Expenditure for Growth	**288**	**275**	**-**	**-**	**275**	**8**
Level of Service						
District Recycling Bays	-	-	302	(67)	235	69
Heavy Duty Glass Recycling Trailer	-	-	-	23	23	23
Ormondville Town Recycling Upgrade	-	-	-	44	44	70
Sideloader Truck - Recycling	-	491	-	-	491	487
Upgrading Fencing at RTS Sites	52	50	-	-	50	46
Total Capital Expenditure for Level of Service	**52**	**541**	**302**	**-**	**843**	**695**
Renewal						
Council Chamber Civil Defence Equipment Replacement	-	-	-	-	-	-
District Access Road Renewals	35	12	-	-	12	-
District Kerbside Glass Recycling Bins Renewals	-	-	-	-	-	-
District Recycling Centres - Minor Capital	12	35	-	-	35	7
Radio Renewals	3	3	-	-	3	-
Resident Recycling Wheelie Bins - Renewal	-	-	-	-	-	-
Total Capital Expenditure for Renewal	**49**	**49**	**-**	**-**	**49**	**7**
Total Capital Expenditure for Environmental Management	**390**	**865**	**302**	**-**	**1,167**	**710**

Pahiatua Weighbridge project did not progress as planned as further investigation of the transfer station site and future options are being undertaken through the 2027-37 Long Term Plan process.

Te Whakamahere Ā-Rohe District Planning

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
District Planning				

We take care of our environment and support all parties with interests in a development.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.

Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

The Planning Team has a positive working relationship with both local iwi partners.

What we do Ā mātau mahi

We process resource consents in accordance with the Resource Management Act 1991 (RMA) and the District Plan. Consents are granted to use, develop, and protect natural and physical resources of the district to ensure environmental standards are met.

Why we do it Te take o a mātau mahi

To protect and enhance the quality of the district's natural and physical environment to ensure it is managed sustainably and any environmental impacts of development are minimised.

To provide regulatory certainty for economic development and community wellbeing.

To action Resource Management Act responsibilities for Council and the community.

To incorporate risks mitigations relating to climate change and natural hazards into development.

To coordinate with infrastructure providers (including Council) to ensure growth is done in a sustainable way.

How we do it Ka pēhea rā a mātau mahi

- Providing information and advice to applicants, developers, and other interested members of the community on the resource consent process and the District Plan rules.
- Managing the District Plan and Growth Strategy and reviewing and preparing changes to the District Plan.
- Working with local iwi, Horizons Regional Council, and other stakeholders to meet shared strategic outcomes.
- Reviewing and updating spatial plans, including urban design principles.
- Processing resource consent applications for land use and subdivision including wind farms, solar farms and carbon forestry and their impacts on infrastructure and the environment.
- Imposing conditions on resource consents to mitigate adverse effects on the environment of the proposed activity.
- Managing the appeal and mediation process on matters before the Environment Court.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it is measured	Target	2025/26 Results	2024/25 Results
To promote, support and facilitate safe communities	The percentage of non-notified resource consent applications processed within statutory timeframes (20 working days)	Council records	95%	Achieved 100%	Achieved 100%
To provide a friendly, efficient and timely service	Applications for subdivision or land use consents are processed within 20 working days	Council records	95%	Achieved 100%	Achieved 100%

Te Whakahaeretanga Ohotata Emergency Management

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Emergency Management				

We collaborate and connect with our communities so we can lead and co-ordinate on emergency responses and recoveries. We help our communities deal with and move forward from adverse events which is possible through working actively together with iwi, community organisations and the wider community.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partnering with iwi to enhance understanding of governance decisions for the region and ensuring their perspectives are appropriately elevated to the regional group.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Facilitating active involvement with iwi at the operational level through the inclusion in the Emergency Management Group meetings. Ensuring iwi contribution is heard and upheld.

Ōritetanga

equity between Māori and tangata Tiriti

Enhancing mana whenua capability to deliver emergency management services by supporting them to improve marae resilience and providing opportunities for training and skill development.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Being active participants in our partnership to ensure positive relationships and communications. Ensuring inclusion of iwi in response activities to enable voice and participation in decisions that relate to Te Ritenga.

What we do Ā mātau mahi

We provide facilities and staff to establish and run an emergency operations centre that will lead and coordinate the response to a significant emergency or disaster, and a radio network for communication with communities if traditional methods are unavailable.

We promote whānau, business, and community preparedness by supporting communities to develop their own response and recovery plans, and through public awareness and education initiatives.

We link into regional and national emergency management frameworks, such as providing local input into the regional hazardscape, and assisting other communities' emergency responses as required.

Why we do it Te take o a mātau mahi

The Civil Defence Emergency Management Act 2002 requires Council to plan and provide for emergency management within its district, to strengthen Tararua's disaster resilience so our communities are better able to prepare for, respond to, and recover from, significant emergencies and disasters, and ensure any response and recovery services to an event are co-ordinated across the district.

How we do it Ka pēhea rā a mātau mahi

We are a member of the Manawatū-Whanganui Civil Defence Emergency Management (CDEM) Group and participate in planning and providing for emergency management across the region. We administer the Tararua Emergency Committee which is made up of agencies and community organisations with an interest in emergency management.

We are also a member of the Manawatū-Whanganui Regional Joint Committee which provides governance and strategic direction to the CDEM Group. The Joint Committee includes a representative from each local authority in the region. Our Mayor is the representative for Tararua District.

We are also a member of Manawatū-Whanganui Regional Coordinating Executive Group (CEG) which is responsible to the CDEM Group for providing advice to the Joint Committee and any subgroups or subcommittees, implementing the decisions of the Group, and overseeing the development, implementation, maintenance, monitoring and evaluation of the Group Plan and Business Plan. Our Chief Executive is the representative for Tararua District.

We provide fully trained staff during an event to ensure appropriate resources are available to manage and coordinate a relevant response to Civil Defence events and we facilitate recovery after Civil Defence events.

We provide a linked communications network across the district to enable a coordinated response to an event by Council's Incident Management Team.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Support communities to develop response and recovery plans for the current eight-community civil defence groups	Percentage of community response plans up to date.	Council records	Increase Baseline measure	Achieved 92%	Not Applicable 84%
A minimum of one Council officer in attendance at Regional Coordinating Executive Group and Regional Emergency Management Officers meetings	Percentage of Regional Coordinating Executive Group and Regional Emergency Management Officer Meetings with at least one Council officer in attendance.	Council records	100%	Achieved 100%	Achieved 100%
Residents and households are self-prepared for an emergency event.	Percentage of respondents in community survey that identify they are prepared to be self-sufficient for three days or more.	Community survey	Increase Baseline measure	Not Achieved 86%[#]	Not Applicable 93%
Ensure an adequate number of trained staff to operate an emergency operations centre and recovery office.	Percentage of management staff are trained, as evidenced in training records, to Integrated Training Framework – Intermediate level.	Council records	80%	Achieved 92%	Achieved 96%
Lead local emergency management coordination and planning by administering the Tararua Emergency Management Committees	Percentage of annual stakeholder survey respondents are satisfied with Council's role.	Stakeholder survey	80%	Achieved 100%	Not Achieved Survey was not taken to May meeting. Will take to next meeting in August

[#]The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

The baseline result of 93% was considerably high, meaning the target of increasing from baseline was challenging to achieve. For future years, this target will be revised to provide a more appropriate measure of community preparedness.

Te Whakahaeretanga Para
Waste Management

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Waste Management				

We aim to minimise the impact on the environment by working with communities to minimise waste to landfill and maximise recycling and separate green waste processing.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Include iwi in governance decisions on levels of service and future investments. Ensure their perspectives are appropriately elevated through Council. Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Partner with iwi to understand and explore iwi visions and aspirations for waste management facilities across the district. Support and engage with iwi on local organic processing facilities and diversion of waste for reuse.

Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Recognise te ao Māori as a key part of waste management planning, strengthening our relationships, Māori cultural identity and respect for Māori values.

What we do Ā mātau mahi

We own, manage and operate a small network of solid waste assets that is appropriate for a rural district with several small urban areas and townships. Most of this value is in the Dannevirke and Pahiatua transfer stations and recycling centres.

We focus on:

- Refuse (residential and commercial), which is delivered to our transfer stations by private waste businesses and directly by residents.
- Recycling, which we collect from urban kerbside or is dropped off by residents at recycling centres (including green waste dropped off at the transfer stations), and some small amounts of recycling collected from central drop-off points in smaller localities.

Why we do it Te take o a mātau mahi

We regard the management of waste as an essential public good and we are required by legislation to ensure that waste can be safely disposed of. The availability of disposal facilities and services such as kerbside recycling collections, transfer stations, and landfills are all essential parts of waste management. We have a statutory duty under the Waste Minimisation Act 2008 to prepare and adopt a Waste Management and Minimisation Plan every six years or earlier.

Our role in waste management is:

- to identify, educate and promote methods for reducing waste and improving resource efficiency.
- to facilitate local solutions to local waste management issues.
- to ensure that waste management practices do not adversely affect human health, animal and plant health, amenity values and cultural values.

How we do it Ka pēhea rā a mātau mahi

Our recycling operations include glass and mixed (cardboard, paper, tins and types 1, 2 and 5 plastics) collected fortnightly at urban kerbsides in the four main towns by contractors. We have a major recycling and green waste collection centre in Dannevirke, which is also a transfer station with a weighbridge.

We expanded our recycling services in 2021/22, with urban kerbside co-mingle wheelie bin and glass collection services. Plastics, paper, cardboard and tins are transported to Masterton for sorting, and then to various destinations around New Zealand and overseas for processing, while glass is transported to Auckland for recycling into new bottles and jars. Metal collected for recycling is handled by contractors.

We have transfer stations in Dannevirke and Pahiatua, Woodville, and Eketāhuna with an attended kiosk/office. We have one small open landfill, in Pongaroa, which will be closed by 2030 at the latest as the resource consent will expire. All landfill sites are subject to resource consent conditions and ongoing monitoring. This includes leachate pond operations. Waste for disposal is consolidated before being transported by contractors to Waipukurau from Dannevirke and Pahiatua.

Green waste is stockpiled at Pahiatua and Dannevirke. Every few months (as required) a contractor shreds the material and transports it to Manawatū or Kapiti Coast to be processed and used as compost.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Refuse and recycling services meet user needs.	Percentage of residents rating recycling as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	85%	Not achieved 70%[#] Feedback from dissatisfied respondents highlighted limited access to recycling services in some areas, along with the range of materials accepted and the frequency and capacity of collections.	Not achieved 74% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Percentage of residents rating landfills/ transfer station management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	75%	Not achieved 44%[#] Feedback highlighted the cost of using transfer stations as the main concern, along with opening hours and accessibility.	Not achieved 64% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Reduce waste to landfill	Kilograms of waste per resident sent to landfills by the Council per annum	Council records	< 250kg	Achieved 140kg	Achieved 141kg
	Tonnage of recycled materials processed by Council	Council records	>1,200 tonnes	Not achieved 1,120 tonnes Recycling volumes were lower than anticipated during the year, resulting in 1,120 tonnes being processed against the target of more than 1,200 tonnes.	Achieved 1,237 tonnes
Council's open and closed landfills are well managed	% of landfills where all Horizons resource consent conditions are met	Council records	100%	Achieved 100%	Achieved 100%

#The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Te Wai Ua
Stormwater
He Tauākī Pānga Haupū Moni
Funding Impact Statement

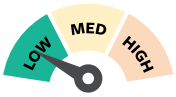
	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	927	1,150	1,010
Grants and subsidies for operating purposes	-	-	-
Fees and charges	2	2	1
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	1	1	-
Total operating funding (A)	**930**	**1,153**	**1,011**
Applications of operating funding			
Payment to staff and suppliers	305	311	256
Finance costs	81	82	45
Internal charges and overheads applied	234	255	247
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**619**	**648**	**548**
Surplus/(deficit) of operating funding (A - B)	**310**	**505**	**462**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	176	172	67
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**176**	**172**	**67**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	257	262	240
- to improve the level of service (new)	-	-	-
- to replace existing assets (renewal)	328	333	326
Increase/decrease) in reserves	(99)	82	(37)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**486**	**677**	**529**
Surplus/(deficit) of capital funding (C - D)	**(310)**	**(505)**	**(462)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Te Wai Ua
Stormwater
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
District Stormwater Network Development	262	262	-	-	262	240
Total Capital Expenditure for Growth	**262**	**262**	**-**	**-**	**262**	**240**
Level of Service						
Total Capital Expenditure for Level of Service		**-**	**-**	**-**	**-**	**-**
Renewal						
District Stormwater Reticulation Renewals	333	333	-	-	333	326
Total Capital Expenditure for Renewal	**333**	**333**	**-**	**-**	**333**	**326**
Total Capital Expenditure for Stormwater Drainage	**595**	**595**	**-**	**-**	**595**	**566**

Te Wai Ua Stormwater

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Stormwater				

Quality community infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Establish regular water liaison meetings with iwi.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Actively seek iwi input into water related decision making.

Ōritetanga

equity between Māori and tangata Tiriti

Identify forums to engage with iwi on water matters.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Seek to better understand Māori customs and practices as they relate to water.

What we do Ā mātau mahi

We manage and maintain an urban network of pipes and open channel drains to safely direct stormwater to inland streams and to the ocean. Stormwater reticulation infrastructure is provided in the urban townships of Dannevirke, Pahiatua, Woodville and Eketāhuna.

Our stormwater network includes:

- 28 kilometres of stormwater pipelines
- 26 kilometres of open channel drains and streams
- 1,160 maintenance chambers and sumps

Why we do it Te take o a mātau mahi

Effective management of stormwater is critical to collect and dispose of excess stormwater in order to protect built assets and provide safe urban environments. The Local Government Act 2002 and other legislation mandates local authorities' actions regarding stormwater management.

How we do it Ka pēhea rā a mātau mahi

Stormwater assets have scheduled inspections, monitoring and servicing, and prioritised repairs or other actions taken, for the reticulation network as defined in the Tararua Alliance Operations and Maintenance contract.

We have 28,390 metres of stormwater pipes and the following have been identified as critical assets:

- Dannevirke culvert – this is a large diameter brick culvert that runs under buildings and the State Highway and through private property and there are limited entry points.
- Pahiatua, Town Creek culverts – in various places along the channel's route it runs under buildings and through private properties and there are limited entry points to maintain.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
An effective stormwater system that protects people and properties from flooding	The number of flooding events where an overflow of stormwater had entered a habitable floor (means floor of a building inclusive of a basement but does not include acilliary structures such as stand alone garden sheds or garages)*	Customer Relationship Management system	< 20	Achieved Nil	Achieved 2
	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system*	Customer Relationship Management system	< 5	Achieved Nil	Achieved 0.39

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
A reliable stormwater network	Percentage of residents rating stormwater management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	70%	Not achieved 57%# Feedback from dissatisfied respondents highlighted concerns with drainage maintenance and flooding or ponding during heavy rainfall.	Not achieved 60% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system*	Community survey	< 9	Achieved 8.22	Not achieved 11.01 Flooding event in August saw 35 CRM's being received to stormwater complaints. A total of 56 CRM's have been received.
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Abatement Notices*	Council records	0	Achieved Nil	Achieved Nil

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Infringement notices*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Enforcement orders*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Convictions*	Council records	0	Achieved Nil	Achieved Nil
	Median time (hours) to attend a flooding event, measured from the time that Council receives a notification that service personnel reach the site*	Customer Relationship Management system	2 hours	Achieved Nil	Achieved 1 hour 52 minutes

**Indicates this is a Department of Internal Affairs local government non-financial performance measure.*

#The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Te Wai Kino
Wastewater

He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	288	303	273
Targeted rates	4,983	5,763	5,195
Grants and subsidies for operating purposes	387	247	269
Fees and charges	204	207	243
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2	-	-
Total operating funding (A)	**5,864**	**6,520**	**5,980**
Applications of operating funding			
Payment to staff and suppliers	2,739	2,543	2,937
Finance costs	691	755	366
Internal charges and overheads applied	553	595	539
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**3,983**	**3,894**	**3,842**
Surplus/(deficit) of operating funding (A - B)	**1,881**	**2,627**	**2,138**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	1,097	5,024	4,542
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**1,097**	**5,024**	**4,541**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	281	514	272
- to improve the level of service (new)	1,527	5,268	5,289
- to replace existing assets (renewal)	2,305	2,724	2,322
Increase/decrease) in reserves	(1,134)	(855)	(1,204)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**2,979**	**7,651**	**6,679**
Surplus/(deficit) of capital funding (C - D)	**(1,881)**	**(2,627)**	**(2,138)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Te Wai Kino
Wastewater
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Dannevirke Wastewater Network Development (Extension)	116	116			116	120
District Wastewater Network Development (Extension)	295	295	125		419	122
Pahiatua Wastewater Network Development (Extension)	31	31			31	15
Woodville Wastewater Network Development (Extension)	72	72			72	15
Total Capital Expenditure for Growth	**514**	**514**	**125**	**-**	**638**	**272**
Level of Service						
Dannevirke Wastewater Treatment Plant Upgrade	-	-	-	-	-	(2)
District Wastewater Generators & Emergency	132	-	-	-	-	-
District Wastewater Plant Aerators	-	49	-	-	49	13
District Wastewater Ponds Perimeter Safety Fencing	-	-	73	-	73	7
District Wastewater SCADA	-	-	128	-	128	145
District Wastewater Security Systems	-	-	85	-	85	88
District Wastewater Sludge Disposal Facility	210	100	-	-	100	6
District Wastewater STP Shower & Toilet	-	-	-	-	-	(4)
Eketahuna Wastewater Land Irrigation Investigation	-	-	-	-	-	(22)
Eketahuna Wastewater Treatment Plant Upgrade	2,097	210	-	-	210	110
Eketahuna Wastewater Wetland	-	-	4	-	4	6
Norsewood Wastewater Treatment Plant Design	129	129	-	-	129	5
Norsewood Wastewater Wetland Land Purchase	61	61	-	-	61	-
Norsewood Wastewater Wetland Resource Consent	59	59	-	-	59	-
Ormondville Wastewater Discharge Resource Consent	346	346	-	(346)	-	36
Ormondville Wastewater Wetland Investigation	28	28	-	-	28	-
Pahiatua Wastewater Hillcrest School	-	-	-	-	-	(2)

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Pahiatua Wastewater Treatment Plant Upgrade	1,887	3,460	468	-	3,929	3,153
Pahiatua Wastewater Wetland Design	-	524	-	(524)	-	4
Pahiatua Wastewater Wetland Development	-	-	420	1,012	1,432	1,664
Pongaroa Wastewater Wetland Land Purchase	142	142	-	(142)	-	
Woodville Wastewater Treatment Plant Design	120	120	-	-	120	59
Woodville Wastewater Wetland	-	-	85	-	85	24
Woodville Wastewater Wetland Pipeline	58	58	-	-	58	
Total Capital Expenditure for Level of Service	**5,268**	**5,285**	**1,265**		**6,550**	**5,289**
Renewal						
District Wastewater Infiltration and Inflow Strategy Implementation	629	629	72	-	701	324
District Wastewater Manhole Replacements	49	49	-	-	49	61
District Wastewater Network Renewals	1,619	1,619	-	-	1,619	1,495
District Wastewater Network Unplanned Renewals	29	29	-	-	29	16
District Wastewater Ponds Perimeter Safety Fencing	79	79	-	-	79	22
District Wastewater Pump Station Renewals	59	59	-	-	59	59
District Wastewater SCADA	142	274	-	-	274	156
District Wastewater Treatment Unplanned Renewals	52	52	-	27	79	70
Norsewood Consent Renewal	-	-	77	-	77	-
Pahiatua Wastewater Aerators (replacement blowers)	-	110	-	-	110	110
Woodville Wastewater Pond 2 Liner Renewal	66	66	-	(27)	39	9
Total Capital Expenditure for Renewal	**2,724**	**2,966**	**149**		**3,115**	**2,322**
Total Capital Expenditure for Wastewater	**8,506**	**8,765**	**1,538**		**10,303**	**7,883**

District Wastewater Sludge Disposal Facility project scope was further developed during the year, with a district-wide sludge dewatering solution identified. This project will progress in 2026/27.

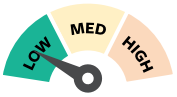
Eketāhuna Wastewater Treatment Plant Upgrade project had its timing adjusted through the Annual Plan with the majority of the planned expenditure deferred to future years.

Ormondville Wastewater Discharge Resource Consent was deferred while further investigations were undertaken, and the project budget was adjusted accordingly.

Pahiatua Wastewater Treatment Plant and Wetland budgets were increased through the Annual Plan as detailed design progressed and project costs were confirmed.

Te Wai Kino Wastewater

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Wastewater				

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Establish regular water liaison meetings with iwi.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Actively seek iwi input into water related decision making.

Ōritetanga

equity between Māori and tangata Tiriti

Identify forums to engage with iwi on water matters.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Seek to better understand Māori customs and practices as they relate to water.

What we do Ā mātau mahi

Wastewater reticulation systems are provided in the urban areas of Dannevirke, Pahiatua, Woodville, Eketāhuna, Norsewood, Pongaroa and Ormondville. Rural houses manage their own effluent. Primary treatment is done onsite by industries to comply with trade waste discharge limits set by Council before discharging to the public wastewater system, where it is treated and discharged to land and/or water, ultimately discharging to the ocean.

Our wastewater network includes:

- 7 treatment plants
- 21 sewer pump stations
- 95 kilometres of wastewater pipeline
- 1,100 maintenance chambers

Why we do it Te take o a mātau mahi

Effective management of wastewater is critical to supporting human and environmental health, and to support industrial and economic needs. The Local Government Act 2002 and other legislation mandates local authorities' actions regarding wastewater management.

How we do it Ka pēhea rā a mātau mahi

Wastewater treatment plants have scheduled inspections, monitoring and servicing, and prioritised repairs or other actions taken, for the reticulation network as defined in the Tararua Alliance Operations and Maintenance contract.

Many of the treatment plants are reaching end of lifecycle with new consents due for renewal or recently granted with additional conditions, placing the plants at risk of not being able to treat wastewater to the standards required. This is mainly due to the age of the plants and treatment processes not keeping pace with modern requirements.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
A reliable wastewater service	The number of dry weather sewerage overflows from the wastewater system per 1,000 connections*	Customer Relationship Management system	< 5	Achieved 2.43	Achieved 2.04
	Percentage of residents rating wastewater management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	80%	Not achieved 76%# Feedback from dissatisfied respondents highlighted concerns with system performance during heavy rainfall, along with maintenance and communication.	Not achieved 76% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
Risks to public health and our natural environment are minimised	Number of schemes with consents which are current	Council records	5	Achieved 5	Achieved 5
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Abatement Notices*	Council records	0	Achieved Nil	Achieved Nil

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Risks to public health and our natural environment are minimised	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Infringement notices*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Enforcement orders*	Council records	0	Achieved Nil	Achieved Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Convictions*	Council records	0	Achieved Nil	Achieved Nil
Council responds quickly when things go wrong	Median time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	Customer Relationship Management system	1 hour	Achieved 45 minutes	Achieved 40 minutes
	Median time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault*	Customer Relationship Management system	5 hours	Achieved 2 hours 15 minutes	Achieved 1 hour 41 minutes
	Number of complaints received about wastewater per 1,000 connections for: Sewerage odour*	Customer Relationship Management system	< 4	Achieved 1.22	Achieved Nil

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council responds quickly when things go wrong	Number of complaints received about wastewater per 1,000 connections for: Sewerage system faults*	Customer Relationship Management system	< 5	Achieved 3.45	Achieved 4.48
	Number of complaints received about wastewater per 1,000 connections for: Sewerage system blockages*	Customer Relationship Management system	< 7	Achieved 5.07	Achieved 2.65
	Number of complaints received about wastewater per 1,000 connections for: Councils response to the above issues*	Customer Relationship Management system	< 3	Achieved Nil	Achieved 0.61
	Number of complaints received about wastewater per 1,000 connections for: Total Number of recorded complaints*	Customer Relationship Management system	< 19	Achieved 9.73	Achieved 7.73

#The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

**Indicates this is a Department of Internal Affairs local government non-financial performance measure.*

Te Wai
Water Supply
He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	5,330	6,161	6,500
Grants and subsidies for operating purposes	294	294	175
Fees and charges	4	4	3
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	2
Total operating funding (A)	**5,629**	**6,459**	**6,680**
Applications of operating funding			
Payment to staff and suppliers	2,832	2,884	3,323
Finance costs	775	712	536
Internal charges and overheads applied	621	666	591
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**4,227**	**4,261**	**4,450**
Surplus/(deficit) of operating funding (A - B)	**1,401**	**2,198**	**2,230**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	5,903	4,422	494
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**5,903**	**4,422**	**494**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	457	1,414	713
- to improve the level of service (new)	1,227	1,711	853
- to replace existing assets (renewal)	7,948	7,623	4,774
Increase/decrease) in reserves	(2,327)	(4,128)	(3,616)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**7,305**	**6,620**	**2,724**
Surplus/(deficit) of capital funding (C - D)	**(1,401)**	**(2,198)**	**(2,230)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Te Wai
Water Supply
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Dannevirke Water Network Development (Extension)	329	329	80		409	158
Eketāhuna Water Network Development (Extension)	370	370	103		472	288
Norsewood Water Network Pressure Management	16	16			16	-
Pahiatua Water Network Development (Extension)	413	413	62		475	124
Woodville Water Network Development (Extension)	286	286	75		361	142
Total Capital Expenditure for Growth	**1,414**	**1,414**	**319**	**-**	**1,733**	**713**
Level of Service						
Akitio Water Storage	-	-	-	112	112	1
Dannevirke Water Alternate Source Infrastructure	-	-	448	-	448	56
Dannevirke Water Backwash Resource Consent	-	-	-	-	-	1
Dannevirke Water Ground Water Investigation	-	-	-	-	-	(69)
Dannevirke Water Treated Reservoir	524	262	-	1,870	2,132	184
District Water Backflow Strategy and Devices	165	165	139	-	304	15
District Water Generators and Emergency	29	29	239	-	268	45
District Water HAZNO Compliance	6	6	-	-	6	4
District Water Network Leakage Strategy	236	236	74	-	309	50
District Water Network Pressure Management	262	262	-	-	262	51
District Water Network Universal Metering	210	610	-	-	610	50
District Water Security Systems	-	-	85	-	85	86

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
District Water Service Reservoirs Bulk Meters	52	52	-	-	52	-
Eketahuna Water Backwash Resource Consent	-	-	-	-	-	1
Eketahuna Water Ground Water Investigation	-	-	-	-	-	(40)
Norsewood Water Alternate Source	26	26	-	-	26	(12)
Norsewood Water Network Upgrades	11	11	-	-	11	-
Pahiatua Water Ground Water Investigation	-	-	-	-	-	(8)
Pongoroa 3 Day Treated Storage Feasibility	79	79	16	-	95	9
Pongaroa Water Network Upgrades	-	-	-	-	-	38
Water Services CCO Setup	-	250	-	-	250	414
Woodville Water Alternate Source Resource Consent	110	-	-	-	-	-
Woodville Water Backwash Resource Consent	-	-	-	-	-	2
Woodville Water Bore Investigation	-	-	-	-	-	(40)
Woodville Water Storage	-	-	-	-	-	16
Total Capital Expenditure for Level of Service	**1,711**	**1,989**	**1,000**	**1,982**	**4,971**	**853**
Renewal						
Akitio Water Concrete Tank Renewal	34	34	39	(39)	34	43
Akitio Water Treatment Plant Subsidence Stablisation	79	79		(79)	-	
Dannevirke Water Impounded Supply	2,097	1,049	4,834	(1,597)	4,285	492
Dannevirke Water Intake Flow Meter	210	120			120	132
Dannevirke Water Intake Pipeline between Impounded Supply and No.2 Reservoir	-	-	115		115	64
Dannevirke Water Take Resource Consent	83	83			83	49
District Water Health and Safety Renewals	18	18	-	-	18	4
District Water Network Mains Renewals	2,361	2,361			2,361	2,488

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
District Water Network Unplanned Renewals	29	29	-	-	29	1
District Water Plant Renewals	206	206		40	246	99
District Water SCADA	142	342	81		423	443
District Water Treatment Unplanned Renewals	59	59	27		86	76
Eketahuna Water Reservoirs Renewals	-	220	-	-	220	14
Norsewood Water Consent	-	-	-		-	6
Pahitua Water Membrane Renewals and Modifications	-	-	298		298	90
Pahiatua Water Old Reservoir Remedials	262	262	-	(40)	222	-
Pahiatua Water Take Resource Consent	-	-	19		19	-
Pahiatua Water Treatment Plant Renewal	-	-	-	-	-	66
Pahiatua Water Treatment Plant Rising Main Renewal	472	472			472	591
Woodville Water Reservoirs Renewal	1,573	419	35	(273)	181	88
Woodville Water Resource Consent	-	-	-	-	-	27
Total Capital Expenditure for Renewal	**7,623**	**5,751**	**5,448**	**(1,982)**	**9,217**	**4,774**
Total Capital Expenditure for Water Supplies	**10,749**	**9,155**	**6,767**	**()**	**15,922**	**6,339**

Pahiatua Network Development (Extension) project was delayed while detailed design was completed, with construction now expected to progress in 2026/27.

Dannevirke Water Treated Reservoir project was delayed while land purchase was able to be completed, this has impacted on the timing of construction for this project.

District Water Leakage Strategy project did not progress as planned, with the programme of work deferred to a future year.

District Water Network Pressure Management expenditure was lower than planned, with work during the year focussed on design and engineering estimates ahead of physical works.

Water Services CCO Setup costs were higher than planned as signalled due to additional establishment costs associated with the new water services entity were incurred.

Dannevirke Water Impound Supply did not progress as planned due to land purchase requirements previously mentioned and the confirmation and procurement of the pre-treatment solution.

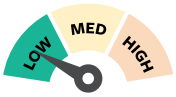
District Water SCADA expenditure was higher than the LTP budget as funding was brought forward to progress the SCADA upgrade programme over a shorter timeframe.

Pahiatua Water Old Reservoir Remedials did not progress as planned, with the rehabilitation works expected to progress in 2026/27.

Woodville Water Reservoirs Renewal was delayed due to the timing of the related Dannevirke reservoir project and associated land purchase process.

Te Wai
Water Supply

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Water				

Quality community infrastructure is provided to meet the needs of future generations and support our long-term prosperity.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Establish regular water liaison meetings with iwi.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Actively seek iwi input into water related decision making.

Ōritetanga

equity between Māori and tangata Tiriti

Identify forums to engage with iwi on water matters.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Seek to better understand Māori customs and practices as they relate to water.

What we do Ā mātau mahi

We manage water supply schemes to the towns of Dannevirke, Pahiatua, Woodville, Eketāhuna, Norsewood, Ākitio and Pongaroa. Treatment varies between schemes, from chlorine, microfiltration, ultraviolet, and combinations of these.

Over 5,000 residential properties are served via:

- 8 water intakes including 2 bores.
- 7 water treatment plants
- 1 pump station, 14 reservoirs.
- 267 kilometres of water supply pipelines
- 47 kilometres of laterals

Why we do it Te take o a mātau mahi

Effective management of water is critical to supporting human, animal, and plant life, and to supply industrial and economic needs. The Local Government Act 2002 and other legislation mandates local authorities' actions regarding water supply.

How we do it Ka pēhea rā a mātau mahi

Water treatment plants have scheduled inspections, monitoring and servicing, and prioritised repairs or other actions taken, for the reticulation network as defined in the Tararua Alliance Operations and Maintenance contract.

Treatment plants have received significant investment over the last four years to meet Drinking Water Standards, increased focus on maintenance schedules is improving asset resilience. Dannevirke impound dam, being a critical asset, has been assessed at risk, requiring significant investment in 2024 through 2026 to address risk of failure.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council provides a reliable water supply	Percentage of customers rating water management as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	80%	Not achieved 78%# Feedback from dissatisfied respondents highlighted concerns with water quality and taste, cost, supply reliability and communication.	Not achieved 59% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
Council provides water at a consistent volume	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water pressure or flow*	Customer Relationship Management system	< 4	Achieved 2.42	Achieved 3.44
Water looks and tastes good	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water taste*	Customer Relationship Management system	< 5	Achieved Nil	Achieved 1.01

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Water looks and tastes good	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water clarity*	Customer Relationship Management system	< 5	Not achieved 9.88 A total of 122 CRM's relate to discolouration from hydrant flushing and water leaks/water mains repairs required.	Not achieved 7.28 A total of 36 CRM's have been received for the year, 27 in Dannevirke, 4 in Pahiatua, 3 Norsewood and 2 in Woodville.
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water odour*	Customer Relationship Management system	< 4	Achieved 0.20	Achieved Nil
Interruptions to supply are minimised	Number of complaints over 1,000 connections to Council's networked reticulation system for: Continuity of supply*	Customer Relationship Management system	< 5	Not achieved 10.28 A total of 51 CRM's result from essential repair works to water mains, leaks and hydrant flushing.	Not achieved 8.70* A total of 43 CRM's have been received for the year, 25 in Woodville, 9 in Dannevirke, 3 in Eketāhuna, 3 in Norsewood and 3 in Pahiatua. In February a planned water shutdown in Woodville for renewals effected more properties than notified and anticipated.
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Council's response to the issues above*	Customer Relationship Management system	< 2	Achieved Nil	Achieved 0.61

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Total number of recorded complaints*	Customer Relationship Management system	< 25	Achieved 24.59	Achieved 24.27 A total of 120 CRM's have been received for the year, 54 in Dannevirke, 38 in Woodville, 10 in Norsewood, 11 in Pahiatua and 7 in Eketāhuna.
Water provided is safe to drink	Number of schemes that comply with bacteria requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.^@	Independent Expert Report	7	Not achieved 3 schemes comply Dannevirke, Eketāhuna and Pahiatua were met 100% of the time. Ākitio and Norsewood 75% of the time, Pongaroa 87.5% of the time and Woodville 93.2% of the time. Non compliance is often caused by data quantity issues resulting in Council not being able to demonstrate continuously monitored parameters. This does not indicate that public health is at risk.	Not achieved 3 schemes comply Dannevirke, Pahiatua and Woodville were met 100% of the time. Eketāhuna met 99.9% of the time, Pongaroa 93.9% of the time, Ākitio 88.3% of the time and Norsewood 82.3% of the time. Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Water provided is safe to drink	Number of schemes that comply with Protozoaa requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.^@	Independent Expert Report	7	Not achieved 6 schemes comply Ākitio, Dannevirke, Eketāhuna, Norsewood, Pahiatua and Pongaroa were met 100% of the time. Woodville was met 96.1% of the time. Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.	Not achieved 4 schemes comply Dannevirke, Pahiatua, Pongaroa and Woodville were met 100% of the time. Eketāhuna 99.9% of the time and Ākitio 96.7% of the time. Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.
Council is responsive to issues relating to water supplies	Median response time to attend an urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	Customer Relationship Management system	1 hour	Achieved 29 minutes	Achieved 18 minutes
	Median time to resolve an urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	Customer Relationship Management system	5 hours	Achieved 1 hour 1 minute	Achieved 50 minutes
	Median response time to attend a non-urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	Customer Relationship Management system	8 hours	Achieved 3 hours 20 minutes	Achieved 2 hours 56 minutes

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council is responsive to issues relating to water supplies	Median time to resolve a non- urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	Customer Relationship Management system	24 hours	 Achieved 16 hours 30 minutes	 Achieved 6 hours 10 minutes
Wastage of water is minimised	The percentage of real water loss from the Council's networked reticulation schemes based on the minimum night flow (MNF) analysis* Calculated using Water New Zealand 'New Zealand Water Loss Guidelines' - 2nd Edition	Council records	10%	 Not achieved 38.2% Although the result is a decrease on what was achieved in the prior year, it still is above Council's target and reaffirms indications of leaks in the water network. In the Long-Term Plan Council budgeted a multiyear project for the installation of universal water meters, this project will help Council and the community to reduce its water consumption and repair leaks in the network.	 Not achieved 48% Although the result is a decrease on what was achieved in the prior year, it still is above Council's target and reaffirms indications of leaks in the water network. In the Long-Term Plan Council budgeted a multiyear project for the installation of universal water meters, this project will help Council and the community to reduce its water consumption and repair leaks in the network.

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Wastage of water is minimised	Average consumption of drinking water per day per resident connected to a Council scheme*	Council records	300 Litres	Achieved 218 litres	Not achieved 320 litres Although the result is a decrease on what was achieved in the prior year, it still is above Council's target and reaffirms indications of leaks in the water network. In the Long-Term Plan Council budgeted a multiyear project for the installation of universal water meters, this project will help Council and the community to reduce its water consumption and repair leaks in the network.

**Indicates this is a Department of Internal Affairs local government non-financial performance measure.*

^ The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005. These standards have been superseded by the Water Services (Drinking Water Services for New Zealand) Regulations 2022 (the regulations) and DWQAR (Drinking Water Quality Assurance Rules 2022) and therefore the council is reporting against these measures relying upon the relevant incorporation by reference provisions in New Zealand law.

@ Note this measure was updated by Department of Internal Affairs and the updated measures and results can be found on pages 97 and 98. This result has been measured under the previous reporting requirements to ensure it ties back to Council's LTP.

 # The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Updated mandatory safety of drinking water performance measures

Ngā whakahoutanga haumarutanga inu wai me whai

Performance measure one	How it was measured	Target	2025/26 Results	2024/25 Results
(a) 4.4 T1 Treatment Rules*;	Independent Expert Report	Not Applicable	Not applicable to Tararua District Council	Not applicable to Tararua District Council
(b) 4.5 D1.1 Distribution System Rule*;	Independent Expert Report	Not Applicable	Not applicable to Tararua District Council	Not applicable to Tararua District Council
T2 Protozoa rules* (c) 4.7.1 T2 Treatment Monitoring Rules; (d) 4.7.2 T2 Filtration Rules; (e) 4.7.3 T2 UV Rules; Population size <500	Independent Expert Report	3 schemes	 Achieved - 3 schemes comply Ākitio, Norsewood and Pongaroa all met	 Not Achieved - 1 scheme complies Ākitio 96.7% Almost met, Norsewood 80.0% partially met, Pongaroa 100% all met
T2 Bacterial rules* (c) 4.7.1 T2 Treatment Monitoring Rules; (f) 4.7.4 T2 Chlorine Rules; Population size <500	Independent Expert Report	3 schemes	 Not Achieved Ākitio and Norsewood were met 75% of the time. Pongaroa was partially met 87.5%.	 Not Achieved - Nil schemes comply Ākitio 88.3% partially met Norsewood 82.3% partially met, Pongaroa 93.9% partially met
(g) 4.8 D2.1 Distribution System Rule*; Population size <500	Independent Expert Report	3 schemes	 Achieved - 3 schemes comply Ākitio 100% all met, Norsewood 100% all met, Pongaroa 100% all met	 Achieved - 3 schemes comply Ākitio 100% all met, Norsewood 100% all met, Pongaroa 100% all met
(h) 4.10.1 T3 Bacterial Rules*; Population size <500	Independent Expert Report	4 schemes	 Not Achieved - 3 schemes comply Dannevirke, Eketāhuna and Pahiatua 100% all met, and Woodville 93.2% partially met	 Not Achieved - 3 schemes comply Dannevirke 100% all met, Eketāhuna 99.9% almost met, Pahiatua 100% all met, Woodville 100% all met

Performance measure one	How it was measured	Target	2025/26 Results	2024/25 Results
(i) 4.10.2 T3 Protozoal Rules*; Population size <500	Independent Expert Report	4 schemes	Not Achieved - 3 schemes comply Dannevirke, Eketāhuna and Pahiatua 100% all met, Woodville 96% partially met.	Not Achieved - 3 schemes comply Dannevirke 100% all met, Eketāhuna 99.9% almost met, Pahiatua 100% all met, Woodville 100% all met
(j) 4.11.5 D3.29 Microbiological Monitoring Rule*. Population size <500	Independent Expert Report	4 schemes	Achieved - 4 schemes comply Dannevirke 100% all met, Eketāhuna 100% all met, Pahiatua 100% all met, Woodville 100% all met	Achieved - 4 schemes comply Dannevirke 100% all met, Eketāhuna 100% all met, Pahiatua 100% all met, Woodville 100% all met

**Indicates this is a Department of Internal Affairs local government non-financial performance measure.* Local Government Policy - dia.govt.nz

For a full list of determinants that DIA require Council to report on, and their methodology can be found on the Taumata Arowai website. Monitoring and reporting | The Water Services Authority - Taumata Arowai

Non compliance is often caused by data quality issues resulting in Council not being able to demonstrate continuously monitored parameters, this does not indicate that public health was at risk.

He Hapori Tūhono

CONNECTED COMMUNITIES

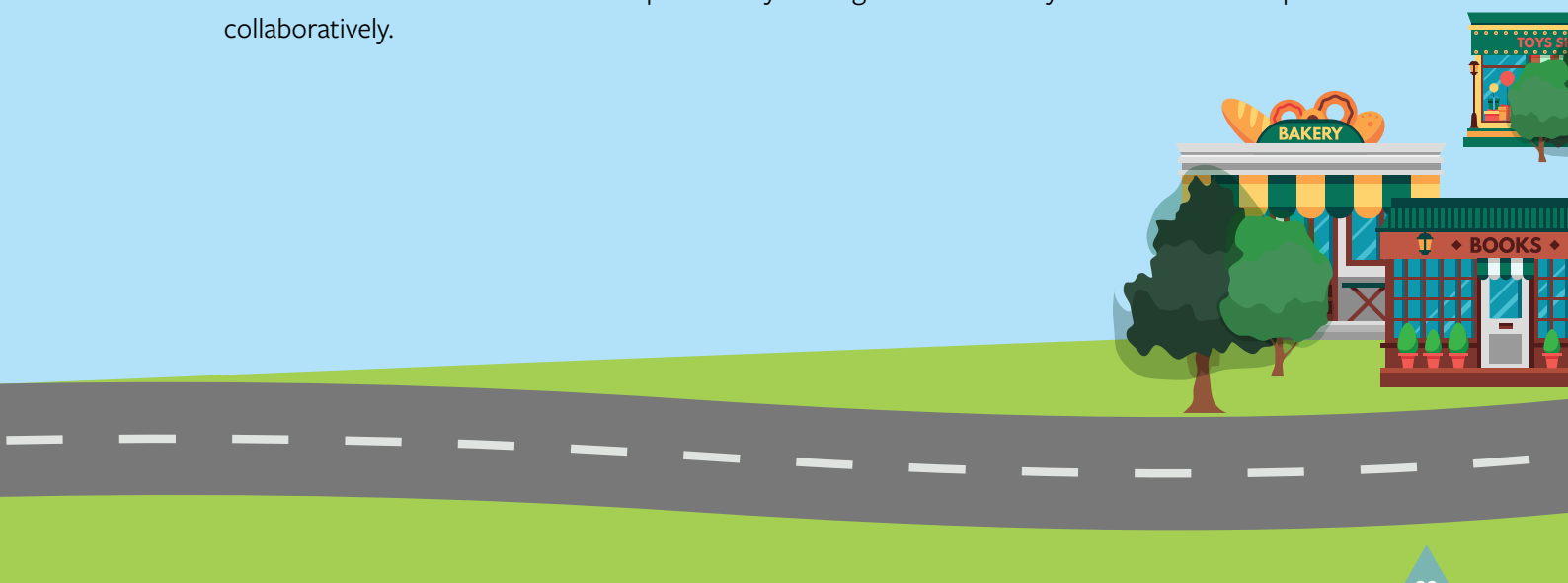
Te Whakahāngaitanga Rautaki

Strategic Alignment

In envisioning the trajectory of our district, a further core principle remains the cultivation of Connected Communities. We are dedicated to providing outstanding facilities and services that address the specific needs of our residents, maintaining and enhancing the well-being and vitality of our district in the coming decade. Our vision emphasises the necessity for communities to feel secure and interconnected at both local and district-wide levels. This involves investing in functional facilities and services that adapt to evolving needs, improving infrastructure, and ensuring recreational and cultural needs are met.

Numerous key departments across council contribute to Connected Communities, including Libraries, Parks and Reserves, and Roading, to name a few. Each area is aligned in their mission to provide essential facilities and services to Tararua, both now and in the coming years. Our commitment seeks to ensure towns are accessible through robust infrastructure connecting our communities both physically and digitally. The ability to connect with the community is fostered further through services that support safe participation in society, such as through Animal Control, and Health and Safety compliance. This interconnectedness is crucial to facilitate local and district-wide participation, safeguarding that no community is left behind.

To achieve Connected Communities, we will seek to also provide facilities and services tailored to meet the distinct needs of Māori communities. Facilities should be designed not just with functionality in mind, but with a deep respect for cultural values and traditions. We will aim to create spaces that resonate with the identity of all residents, including our Māori communities, fostering a sense of belonging and pride. We will seek to work in partnership, honouring both Te Tiriti o Waitangi and Councils commitment to the iwi partners by making sure community services are developed collaboratively.



Ngā ngohe kei tēnei rōpū

Activities in This Group

Community Facilities & Services *Ngā Whare me ngā Ratonga Hapori*

Animal Control *Ngā Here Kararehe*

Cemeteries *Ngā Urupā*

Community Buildings *Ngā Whare Hapori*

Libraries *Ngā Whare Pukapuka*

Parks and Reserves *Ngā Papa Tākaro me ngā Papa Rāhui*

Pensioner Housing *Ngā Whare Kaumātua*

Public Conveniences *Ngā Ratonga Tūmatanui*

Swimming Pools *Ngā Puna Kaukau*

Regulatory Compliance *Ngā Here a te Ture*

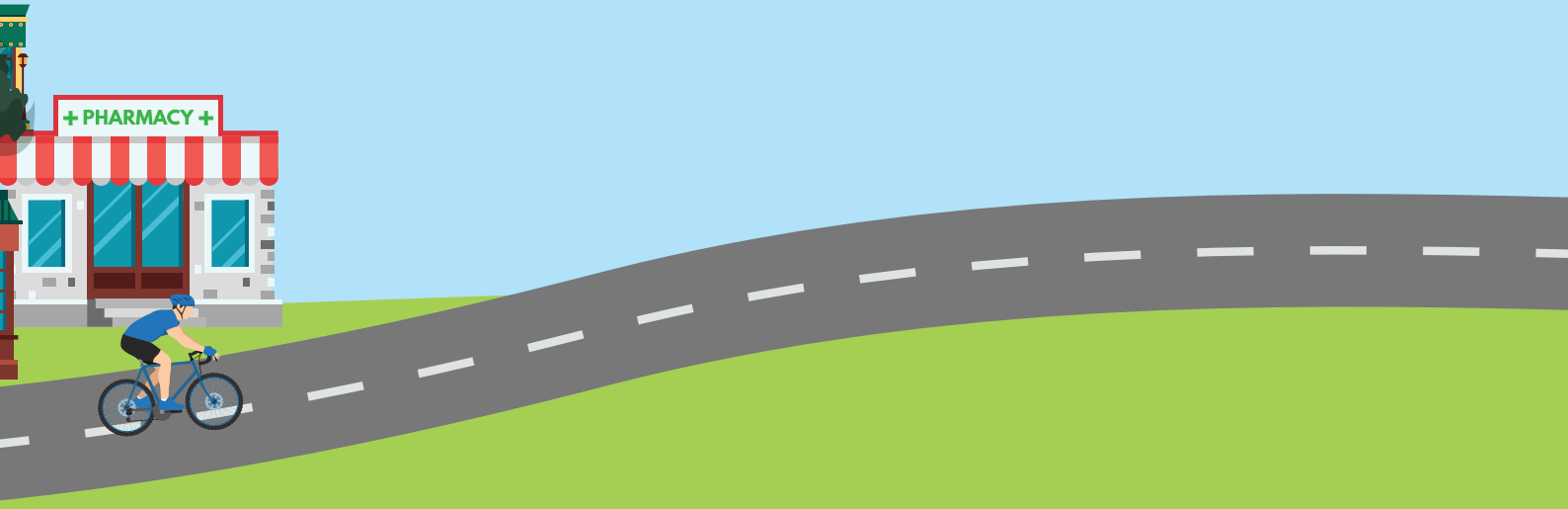
Building Control *Ngā Here Waihanga*

Compliance and Monitoring *Te Tautuku me te Aroturuki*

Transportation *Ngā Waka Kawe Tangata*

Roads *Ngā Mahi Huarahi*

Footpaths *Ngā Ara Hīkoi*



Ngā Whare me ngā Ratonga Hapori

Community Facilities and Services

He Tauākī Pānga Haupū Moni

Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,963	4,721	5,017
Targeted rates	2,847	3,256	2,914
Grants and subsidies for operating purposes	5	5	17
Fees and charges	1,789	1,983	1,893
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	7	9	244
Total operating funding (A)	**8,611**	**9,974**	**10,086**
Applications of operating funding			
Payment to staff and suppliers	5,553	5,868	5,849
Finance costs	108	106	70
Internal charges and overheads applied	1,981	2,094	1,659
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**7,643**	**8,069**	**7,578**
Surplus/(deficit) of operating funding (A - B)	**968**	**1,906**	**2,509**
Sources of capital funding			
Subsidies and grants for capital expenditure	51	-	82
Development and financial contributions	-	-	-
Increase/(decrease) in debt	213	2,724	404
Gross proceeds from sale of assets	3,800	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**4,064**	**2,724**	**486**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	134	31	114
- to improve the level of service (new)	252	2,825	568
- to replace existing assets (renewal)	1,054	705	860
Increase/decrease) in reserves	3,592	1,069	1,453
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**5,032**	**4,630**	**2,995**
Surplus/(deficit) of capital funding (C - D)	**(968)**	**(1,906)**	**(2,509)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Ngā Whare me ngā Ratonga Hapori

Community Facilities and Services

Whakapaunga Haupū Rawa

Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Dannevirke Cemetery - Mangatera Development	-	-	98	-	98	99
District New Berms	31	31	10	-	41	15
Total Capital Expenditure for Growth	**31**	**31**	**108**	**-**	**140**	**114**
Level of Service						
Carnegie Re-Design and Re-Development	157	-	177	-	177	34
Carpark Development Dannevirke	-	310	-	-	310	269
Community Buildings Woodville Customer Services and Library Integration	-	-	-	27	27	10
Dannevirke Multisport Park - Skatepark development	-	-	-	-	-	50
Dannevirke Dog Pound Improvements	46	46	-	-	46	25
Libraries - Wayfinding Project	-	-	-	-	-	1
New Pahiatua Pool	2,622	2,500	3,884		6,384	179
Total Capital Expenditure for Level of Service	**2,825**	**2,856**	**4,060**	**27**	**6,943**	**568**
Renewal						
Dannevirke Library Programmed Renewals	6	6	-	-	6	6
Dannevirke Service Centre Programmed Renewals	6	6	-	-	6	10
Dannevirke Sports Centre Pavilion Programmed Renewals	3	3	-	-	3	-
Dannevirke Sports Centre Stadium Programmed Renewals	52	52	-	-	52	20

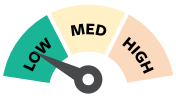
	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Dannevirke Town Hall Renewals	12	12	11		22	21
District Camping Grounds Programmed Renewals	7	7	5	7	19	19
District Community Buildings Electrical Meters	-	100	-	(7)	93	49
District Community Buildings Furniture	3	3	-	-	3	-
District Community Buildings Unplanned Renewals	58	58	23	(19)	61	49
District Library Books	127	110	-	-	110	113
District Library Furniture and Fittings	-	11	-	-	11	10
District Parks LED Lighting Upgrade	14	14	-	-	14	11
District Parks and Reserves Playground Equipment	151	151	81	-	232	215
District Pensioner Housing Fencing	14	14	-	-	14	-
District Swimming Pools Plumbing and Electrical	13	13	-	-	13	-
District Toilets Programmed Renewals	5	5	32	-	37	22
District Toilets Unplanned Renewals	16	16	-	-	16	1
District Wide Facilities Signage	-	11	-	-	11	10
Eketahuna Camping Grounds Renewals	1	1	-	-	1	1
Eketahuna Cliff Walk Track Upgrade	-	12	-	-	12	12
Eketahuna Community Buildings Programmed Renewals	41	41	-	-	41	27
Eketahuna Library Programmed Renewals	2	2	-	-	2	2
Eketahuna Pensioner Housing Renewal of Older Units	87	87	-	-	87	140
Pahiatua Camping Ground Carnival Park - Ablution Block	-	-	21	-	21	31
Pahiatua Camping Ground Programmed Renewals	34	34	-	-	34	28
Pahitatua Community Buildings Programmed Renewals	28	28	-	-	28	-

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Pahiatua Service Centre Programmed Renewals	2	2	-	-	2	-
Pahiatua Town Hall Roof Renewal	-	-	10	-	10	-
Pongoroa Hall Programmed Renewals	2	2	55	-	57	51
Woodville Library/Service Centre Programmed Renewals	21	21	-	(8)	13	13
Total Capital Expenditure for Renewal	**705**	**821**	**237**	**(27)**	**1,032**	**860**
Total Capital Expenditure for Community Facilities & Services	**3,561**	**3,709**	**4,406**	**()**	**8,114**	**1,543**

** New Pahiatua Pool – This is a joint project with the Community where the Bush Aquatic Community Trust are in the process of securing external funding for the project to go ahead. At 30 June 2026 Council had began the procurement phase of this project.*

Ngā Here Kararehe Animal Control

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Animal Control				

We maintain animal welfare and promote responsible dog ownership, and protect the community from dangerous dogs and wandering stock.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.

Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

What we do Ā mātau mahi

We maintain animal welfare and protect the community from dogs and wandering stock. Promote responsible dog ownership.

Why we do it Te take o a mātau mahi

We must comply with the Dog Control Act, the Impounding Act, and the Animal Welfare Act.

We provide this service to promote responsible dog ownership and the welfare of dogs, minimise the danger, distress and nuisance caused by stray dogs, and to ensure the control of stock on the roads in the Tararua District in the interests of public safety.

How we do it Ka pēhea rā a mātau mahi

Our Regulatory Services Manager oversees this activity and we focus on complex or significant complaints, prosecutions, and objections.

We deliver services in-house during business hours by a team of four working together between the Dannevirke Pound and the Dannevirke Administration Building. Our daily operations are run by a Team Leader Compliance and Monitoring, supported by one Senior Animal Control Officer, two Animal Control Officers and an Animal Control Administrator.

We contract out afterhours services, which is focused on dog attacks and maintaining the welfare of animals in the Dannevirke Pound.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

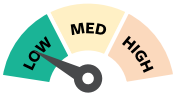
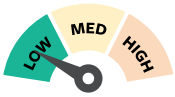
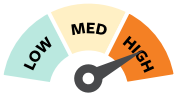
Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Residents are satisfied with the Animal Control service	Percentage of residents rating Animal Control as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	Community survey	80%	Not achieved 55%# Feedback from dissatisfied respondents highlighted concerns with the response to barking and roaming dogs, follow-up on complaints and communication.	Not achieved 65% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Residents are satisfied with the Animal Control service	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	Customer Relationship Management system	95%	Achieved 100%	Achieved 95%
Dog owners are complying with their registration responsibilities	The percentage of known dogs that are registered.	Council records	95%	Achieved 99%	Achieved 99.85%

 # The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Ngā Urupā Cemeteries

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Cemeteries				

We provide attractive burial places where the community can remember loved ones and celebrate our district's heritage.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.

Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We operate 10 open public cemeteries and 14 full, historic cemeteries and support several district urupā (burial grounds) through the provision of an annual grant as a contribution to operational costs.

Why we do it Te take o a mātau mahi

We have a statutory responsibility to provide for the current and future burial needs of the district's residents under the Health Act 1956 and the Burial and Cremation Act 1964.

Our communities expect us to provide and maintain cemeteries that create a peaceful and respectful environment in a compassionate, efficient, and inclusive manner, ensuring the needs and preferences of the community are met. We also have a responsibility to maintain full, historically significant cemeteries and contribute to the operational costs of local urupā as both these burial places make up an important part of our identity as a community.

How we do it Ka pēhea rā a mātau mahi

Council is responsible for providing cemetery services across the district in compliance with legislative requirements and the Cemeteries Bylaw. These services are accessible to both residents and non-residents.

We oversee all administrative aspects of cemetery operations, including plot bookings, interment, monument applications, and management of historical databases. External contractors deliver grounds and facility maintenance, and sexton services. We ensure adequate burial plots are available across all cemeteries and develop extensions to accommodate the needs of the community.

Fees and charges for cemetery services are set on an annual basis. We provide maintenance grants to support the upkeep of five designated urupā.

We maintain professional relationships with local funeral directors and monumental professionals to ensure the services provided meet the standards expected by the community. This proactive approach ensures that cemetery services are delivered efficiently and effectively, meeting the diverse needs of residents while upholding regulatory requirements.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
The cemetery grounds are presented to a high standard.	Percentage of residents rating cemeteries for presentation and maintenance of the grounds as "excellent", "very good" or "good" in the resident's survey.	Community survey	90%	Not measured[1]	Not achieved 83% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Quarterly surveying of funeral directors and monumentalists on the presentation and maintenance of cemetery grounds.	Survey	90%	Achieved 100%	Achieved 90%
	Routine maintenance is undertaken as per contractual requirements through monthly audits by council contracts officer. A minimum of 90% grounds should meet maintenance requirement	Council records	90%	Achieved 90%	Achieved 90%

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
	Council reviews annually the contribution provided to the maintenance of the five urupā in the District.	Council records	1	Achieved	Achieved
Plots are available in all local cemeteries.	Percentage of cemeteries in district with plots available for the next 12 months, based on historical burial data.	Council records	100%	Achieved 100%	Achieved 100%
Information on cemeteries is easily available.	Percentage of residents rating information on cemeteries as easily accessible through the Council website in the community survey.	Community survey	90%	Not measured[1] This question was inadvertently omitted from the 2025/26 Community Voice Survey and the measure could therefore not be assessed. The survey will be reviewed to ensure the question is included in future years.	Not achieved This question was omitted from the 2024/2025 community survey as a result this measure is not achieved. Officers have ensured it is included in the community survey for the 2025/2026 year.

[1] *Community survey conducted asked residents to rate their satisfaction with cleanliness and tidiness (81% satisfied) and to rate their satisfaction with maintenance of Council cemeteries (76% satisfied). Residents were not specifically asked to rate their satisfaction for presentation and maintenance of the grounds.*

Ngā Whare Hapori Community Buildings

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Community Buildings				

Our Civic Centres enable our communities to interact with Council's services and staff. Other community buildings enable communities to connect for gatherings, events, recreation, sports, educational and social activities. They enable community led development, with local people working together and bringing about changes in their environment. This helps build strong community identity.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.

Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

Our community buildings include various halls, sport centres and leased buildings. These facilities are used for social and sporting events and meetings. We are responsible for maintenance, cleaning, energy, rates, and insurance on these buildings.

We also have strategic partners that own and deliver similar services to the community. These include the Bush Multisport Trust and the Tararua Aquatic Community Trust. We fund grants and major renewals to supplement fees and charges for these organisations.

Why we do it Te take o a mātau mahi

Community buildings provide facilities in shared spaces where residents and visitors can interact and build social connections that benefit the entire community and economy.

How we do it Ka pēhea rā a mātau mahi

We operate our services from Civic Centres and other buildings, and we administer the bookings for buildings such as halls, charging a fee to recover a small percentage of the overall costs. Community groups and community boards/committees have input into upgrade and renewal decisions.

Performance measures and targets

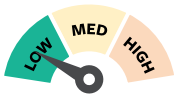
Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council provides community buildings that are fit for purpose	Percentage of users rating community buildings as being suitable for their required needs as evidenced by 'suitable' or 'very suitable in the community survey.	Community survey	90%	Not achieved 84%[#] Limited feedback was received from dissatisfied respondents, with cleanliness identified as an area of concern.	Achieved 92%
	Percentage of residents who are aware of Council facilities available for hire in the community survey.	Community survey	80%	Not achieved 75%[#] Awareness has increased from the prior year, although there remains an opportunity to improve promotion of Council facilities available for hire.	Not achieved 68% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
Facilities are well utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council.	Council records	> 10%	Achieved 13%	Achieved 20%

[#] The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Ngā Whare Pukapuka Libraries

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Libraries				

We provide information, resources, programmes, events and spaces relevant to our communities to foster all forms of literacy and learning for all ages - factors essential to the well-being of a thriving and connected community.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Libraries Tararua seeks to partner with both iwi utilising the Operational Iwi Meetings and ad hoc visits to ensure the environment upholds and recognises Te Tiriti.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Libraries Tararua seeks to engage with iwi to ensure it has sufficient and appropriate Māori resources and that collections are arranged appropriately.

Ōritetanga

equity between Māori and tangata Tiriti

Libraries Tararua creates the space that provides for equal participation opportunities. We work to actively eliminate economic, social, and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

We intend to increase use of te reo Māori in materials produced, signage in the library buildings, and when greeting patrons. Provision of Te Reo Māori resources and Te Ao Māori information where available. Acknowledgement of Tikanga in the daily routine.

What we do Ā mātau mahi

We provide a curated collection of physical and digital items and databases that meet the literacy and life-long learning needs of our communities, made freely available to all members.

We make it possible for people to experience new technologies such as Virtual Reality, alongside the provision of internet access and other digital resources.

We create programmes, sometimes in partnership with other agencies in the literacy improvement or community wellbeing space, to help our communities' lifelong learning and literacy goals.

We protect, conserve, and maintain Tararua District's heritage resources, providing access to our local history. We provide access to local newspapers through microfilmed copies available in Dannevirke and Woodville, access to historic photographs covering a range of subjects, and curate a collection of published works pertaining to the Tararua District held at each centre where possible.

Why we do it Te take o a mātau mahi

Our service is driven by a commitment to community wellbeing, fostering lifelong learning, cultural celebration, and inclusivity. These spaces provide equitable access to information, nurturing the pleasure of reading, education, research, and career growth. With a focus on breaking barriers, libraries create welcoming environments for all, functioning as technology gateways that empower digital skills across age groups. Furthermore, Libraries play a vital role in preserving local history and offering safe connecting spaces for our communities. By advancing literacy and promoting tolerance, we contribute to a more cohesive society that values lifelong learning and shared cultural experiences.

Increasingly, public libraries provide spaces for people to use for various purposes. Anyone may come and sit in a library. This affords people the ability to connect with their community and helps alleviate social isolation. Particularly important in these post-Covid times, is the sense that we are one whole community and public libraries have long been acknowledged as inclusive, welcoming, non-judgmental spaces.

How we do it Ka pēhea rā a mātau mahi

Our library services are provided in four locations within our urban regions: Dannevirke, Woodville, Pahiatua, and Eketāhuna. Our qualified personnel manage the collections, plan and implement programmes, and facilitate access to library resources.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council provides libraries that the community is satisfied with	Percentage of residents rating libraries as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	90%	Achieved 92%	Achieved 94%
To provide community and recreation facilities to our communities	Percentage of customers satisfied with children's programmes in the annual survey.	End of programme survey	90%	Achieved 100%	Achieved 100%
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as clean in the community survey.	Community survey	90%	Not measured*	Achieved 96%
	Percentage of residents rating libraries as welcoming in the community survey.	Annual Library survey	90%	Not measured*	Not achieved Survey was not conducted during the year. This is now to be completed as part of the community survey moving forward.
	Percentage of residents rating libraries as having suitable opening hours in the community survey.	Annual Library survey	90%	Not measured*	Not achieved Survey was not conducted during the year. This is now to be completed as part of the community survey moving forward.
Patrons have access to a range of current information in both print and digital format	Number of items loaned from library collections District-wide.	Council records	Increase Baseline measure	Achieved 98,866 items loaned	Not Applicable 95,592 items loaned

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Patrons have access to a range of current information in both print and digital format	% increase in use of online subscribed resources (Incl. PressReader, Haynes, and Britannica)	Council records	Increase Baseline measure	Achieved 116%	Not Applicable -80.66% The reduction is a result of changing one of the Council's databases it has available. This database was missed by our community and as a result has been reinstated in the 2025/2026 year.
Patrons have access to programmes and activities that enhance their wellbeing.	Number of participants at libraries programmes increases annually, reflecting engagement and high use of programmes and activities within the community	Council records	Increase Baseline measure	Achieved 5,127 participants	Not Applicable 4,099 participants
	% of population who are active Libraries Tararua members	Council records	Increase Baseline measure	Achieved 26%	Not Applicable 18.96% Note this has been calculated on the number of active users as at 28 July 2025 as the system is unable to provide retrospective numbers. Will ensure this is run at year end moving forward.
Residents are able to freely make use of the Libraries Tararua services.	Annual % increase in membership	Council records	Increase Baseline measure	Achieved -4% Membership continued to decline; however, the rate of decline reduced compared with the baseline year and therefore represents an improvement against the baseline measure.	Not Applicable -21.29% The % increase in new members only reflects as increase of 12% which is what the intent is behind this measure. In 2024 there were 449 new members and in 2025 there were a total of 512 new members.

**Question was omitted from the 2025/26 Community Survey.*

Ngā Papa Tākaro me ngā Papa Rāhui Parks and Reserves

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Parks and Reserves				

By maintaining reserves, playgrounds and sports grounds we're improving the liveability of our towns and villages. These are places where communities connect and Council has a great deal of interaction with community groups.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity



Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.



Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.



Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.



Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Recognise te ao Māori as a key part of parks and reserves planning, strengthening our relationships, Māori cultural identity and respect for Māori values.

What we do Ā mātau mahi

We maintain, by various methods, 72 parks and reserves. Of those, 20 are managed by Domain Boards. Reserves are land that is held under the Reserves Act. Most reserves are required to have a primary purpose and to have a reserve management plan. Parks are open space held under the Local Government Act.

Several specialist maintenance services are provided by external contractors including tree maintenance, weed control, and turf maintenance.

Council provides camping grounds in its four main towns to encourage tourists to holiday in the district. There are also several freedom camping sites throughout the district.

Why we do it Te take o a mātau mahi

A range of attractive opportunities for recreational activities provide for social interaction and development, helping create healthy communities. They also attract visitors. Communities value reserves for the open space, making settlements more pleasant to live in and enabling access to coastal areas.

The benefit of providing camping grounds is in low-cost holiday accommodation for visitors, with downstream benefits for camping ground managers, the business sector, and the district generally as tourism ultimately helps to ensure business survival.

How we do it Ka pēhea rā a mātau mahi

We manage the assets and undertake minor maintenance in-house, including playground inspections, whereas all other maintenance and renewals are contracted out.

Our Customer Services teams in each main centre manage the booking of recreational reserves. Fees for these spaces are reviewed and set annually at an affordable rate to increase utilisation rates. Indoor and outdoor facilities are modest and at an appropriate level for a rural district. Community trusts form a significant part of service delivery and asset management. These trusts have, and are, leading the development of higher quality facilities in Dannevirke and Pahiatua.

District playgrounds are managed in accordance with NZ Playground Safety Standards - NZS5828:2015. Inspections on playground equipment is conducted in-house monthly. We currently have 13 playgrounds throughout the district. Some are surplus to requirement and decommissioning of surplus assets will need to be considered prior to investing further resources towards maintenance or renewals.

Tararua District offers a number of walking tracks that attract hikers from all over the world to visit and experience the landscape that shapes the Tararua District. We, alongside other service providers and community groups, maintain the walking tracks and the safety signage on Council owned parks and reserves.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Our parks, and park facilities are well presented.	Percentage of residents rating parks and reserves as well maintained in the community survey.	Community survey	90%	Not achieved 56%[#] Feedback from dissatisfied respondents highlighted concerns with the general maintenance and upkeep of parks and reserves, including mowing, vegetation and facility condition.	Not achieved 78% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Percentage of residents rating playgrounds as clean and tidy in the residents survey.	Community survey	90%	Not achieved 70%[#] Limited feedback was received from dissatisfied respondents, with some concerns raised about the condition and presentation of playground facilities.	Not achieved 80% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.

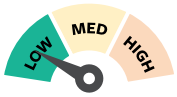
Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Our parks, and park facilities are well presented.	Percentage of residents rating parks and reserve – sports fields as "fairly satisfactory", "satisfactory", or "very satisfactory" in the residents survey.	Community survey	90%	Achieved 92%	Achieved 90%
Playing fields and associated facilities are fit for purpose.	Number of recorded incidences where parks and reserves are found to be below the agreed maintenance standard.	Council records	< 5	Achieved 1	Achieved 1
Playground equipment is safe to use and fit for purpose.	Percentage of playgrounds in the district that had no faults under the 2017/18 AUS/NZ playground safety standard (new)	Council records	95%	Not achieved 79%[1]	Not achieved 92% 1 of 13 playgrounds across the district presents with a fault for remedial works for this quarter.

[#] The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

[1] The planned renewals programme will ensure playground assets meet requirements of NZS 5828:2015 - Playground Equipment & Surfacing. The upgrade plan for Ormondville has been approved for installation for new equipment. The upgrade plan for Pongaroa is currently being developed in partnership with local community. Additional investment will be required to bring playground surfacing into full compliance with the standard

Ngā Whare Kaumātua Pensioner Housing

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Pensioner Housing				

We enable pensioners to continue to live independently and stay connected to their communities.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.

Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We provide affordable and suitable pensioner housing.

Why we do it Te take o a mātau mahi

We support the wellbeing of pensioners through the provision of healthy homes. There is a social need for low-income superannuants to access affordable accommodation, enabling them to stay close to family and friends, and to be able to participate as active members of the community.

How we do it Ka pēhea rā a mātau mahi

We develop, manage, maintain and renew housing units that provide lower than market rental levels for low-income pensioners. We manage all pensioner housing units to be self-funding and there is no rates funding required. We currently have 85 units in our portfolio. There are 55 units in Dannevirke (5 of which are tenant contribution), 15 in Pahiatua, 12 in Woodville, and 3 in Eketāhuna.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Council acts as a good, caring landlord	Respond efficiently to all CRM's which council are responsible for." Measured through responding within at least 5 business days to all CRM's (Customer Relationship Management complaints system)	Customer Relationship Management system	100%	Achieved 100%	Achieved 100%
Housing units and grounds are maintained to a suitable standard (housing standards)	Percentage of housing units which, when inspected, are found to have maintenance issues which are more than minor	Council records	< 5%	Not achieved 9%* The result reflects one unit requiring full refurbishment, which has been programmed for completion.	Not achieved 9% 7 out of 85 units inspected need more than minor maintenance, further inspections to be carried out May and June <10% of housing units were found with more than minor maintenance required. One unit was identified requiring a full refurbishment which has been programmed for completion in August.
	All housing units adhere to housing standards, including all healthy homes standards, evidenced through annual checks	Council records	100%	Achieved 100%	Achieved 100%

**<10% of housing unites were found with more than minor maintenance required. One unit was identified requiring full refurbishment which has been programmed for completion in August.*

Ngā Ratonga Tūmatanui Public Conveniences

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Public Conveniences				

Public conveniences contribute to achieving economic development and tourism outcomes as services encourage visitors to stop in our main centres and visit the various parks and reserves in our district, and toward connected communities by making our parks and reserves more useable by residents.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to the facilities portfolio. Ensure their perspectives are appropriately elevated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for community facilities across the district.

Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We provide clean and well-maintained public conveniences in areas of frequent community and visitor activity.

Why we do it Te take o a mātau mahi

Public conveniences have two major functions; offering comfort to visitors and reasons to stop in our main centres, and convenience for residents as they move around the district.

How we do it Ka pēhea rā a mātau mahi

We develop, manage, maintain, and renew public convenience assets in areas of frequent community and visitor activity.

Across the district, we offer 24 public conveniences. Among these, 10 are strategically placed within our parks and reserves, with an additional two available on bookable sports fields. Sixteen of these facilities operate 24 hours a day.

We own and fund these facilities. They're maintained by various contractors throughout the district. In more remote areas we utilise dry vault toilets or septic tanks that are regularly pumped out to ensure hygiene standards are upheld.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

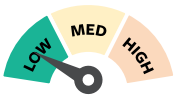
Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Public conveniences provide a quality user experience	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism).	Customer Relationship Management system	< 90	Not achieved 271 271 CRM's were received. 112 in Dannevirke, 48 Pahiatua, 82 Woodville, 22 Eketāhuna, 4 Norsewood and 3 in Pongaroa. This increase in the number of complaints received is driven from officers requesting its cleaning contractors to use Council's Antenno app to notify Council of any non-cleaning maintenance problems they identify during the scheduled cleans. This helps officers respond quickly and keep our facilities clean, safe and working well. The target that was set for this performance measure will not reflect this change in process.	Not achieved 229 229 CRM's were received. 117 in Dannevirke, 48 in Pahiatua, 37 in Woodville, 26 in Eketāhuna and 1 in Pongaroa. This increase in number of complaints received is driven from officers requesting its cleaning contractors to use Council's Antenno app to notify Council of any non-cleaning maintenance problems they identify during the scheduled cleans. This helps officers respond quickly and keep our facilities clean, safe and working well. The target that was set for this performance measure will not reflect this change in process.

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Public conveniences provide a quality user experience	Percentage of customer request responded to within 48 hours	Customer Relationship Management system	85%	Achieved 92.28%	Achieved 91.82%
	Percentage of residents rating public conveniences for cleanliness as "clean" or "very clean" in the community survey.	Community survey	80%	Not achieved 51%[#] Feedback from dissatisfied respondents highlighted concerns with cleanliness, maintenance and the general condition of public conveniences.	Not achieved 74% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.

[#] The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Ngā Puna Kaukau Swimming Pools

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Swimming Pools				

Aquatic facilities provide for the health, well-being and enjoyment of the community and a place where people can learn to swim and learn water safety skills.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partnering with iwi to enhance data sharing and understanding of water safety expectations and aspirations for the district and ensuring their perspectives are considered in Council decision making

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Partnering with iwi to explore co-funding opportunities for the provision of swimming and water safety lessons in the district.

Ōritetanga

equity between Māori and tangata Tiriti

Creating a space that provides for equal use opportunities. Work to actively eliminate economic, social and cultural obstacles to accessing our services.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

We own and fund the outdoor, seasonal facilities in Woodville, Pahiatua and Eketāhuna. These are managed and operated by local community committees under service agreements. The indoor heated facility in Dannevirke is owned, managed, and operated by Tararua Aquatic Community Trust, and we support with renewal funding and an annual operating grant.

Why we do it Te take o a mātau mahi

Swimming pool services play a fundamental role in promoting health, well-being, and community engagement while contributing to local economies and enhancing the quality of life for residents. Swimming pools offer residents and visitors a recreational outlet for exercise, relaxation, and socialising. They also serve as community hubs, bringing people together from diverse backgrounds and age groups. They host events, swim lessons, and fitness programs that enhance social interaction and community cohesion.

Learning to swim is an essential life skill that can prevent drowning and promote water safety. By providing swimming pool services, we contribute to public health initiatives and support initiatives aimed at reducing water-related accidents and fatalities. Additionally, public swimming pools have become more valuable to primary schools, where school boards have chosen to decommission swimming pools. The public pools support the school swimming curriculum within an affordable travelling distance.

How we do it Ka pēhea rā a mātau mahi

Our public swimming pool facilities include:

- Woodville, Pahiatua and Eketāhuna - all 25 metre main pools with learners and toddler pools.

These outdoor facilities (run by local community committees) are open for at least 10 weeks during the summer months from December to March, weather depending. We own these facilities and fund the operating costs, maintenance and major renewals to supplement external grants and user charges.

- Dannevirke – a 25 meter, 6 lane main pool with a 15-meter toddler pool and beach area.

This pool is open year-round and available for public use for a minimum of 49 weeks per year. It's a heated indoor complex owned and operated by the Tararua Aquatic Community Trust (TACT). We own the land. TACT is a strategic partner given the scale of service and size of the asset. We fund an annual operating grant and major renewals to supplement external grants and user charges.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as clean and tidy in the community survey	Community survey	95%	Not achieved 88%[#] No specific concerns about cleanliness were identified in the survey feedback, with comments instead relating mainly to pool condition and availability.	Not achieved 92% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Percentage of residents who agree the opening hours of the swimming pools are fit for purpose in the community survey.	Community survey	95%	Not achieved 69%[#] Feedback from dissatisfied respondents indicated that current opening hours do not meet the needs of all users.	Not achieved 78% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
Public swimming pools open during summer months	The number of weeks each year indoor pools are open for public use	Council records	> 49 weeks	Achieved 51 weeks	Achieved 49 weeks
	The number of weeks each year outdoor pools is open for public use	Council records	> 10 weeks	Not achieved Eketāhuna 8 weeks Pahiatua 14 weeks Woodville 12 weeks The Eketāhuna pool had a shortened operating season of eight weeks, resulting in the measure not being met.	Achieved 12 weeks Eketāhuna 10 weeks Pahiatua 12 weeks Woodville 13 weeks

[#] The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

Ngā Here a te Ture

Regulatory Compliance

He Tauākī Pānga Haupū Moni

Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,420	1,487	1,586
Targeted rates	-	-	-
Grants and subsidies for operating purposes	-	-	-
Fees and charges	941	960	1,170
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	17
Total operating funding (A)	**2,361**	**2,448**	**2,773**
Applications of operating funding			
Payment to staff and suppliers 2	1,537	1,575	1,480
Finance costs	1	1	8
Internal charges and overheads applied	818	868	651
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**2,356**	**2,443**	**2,139**
Surplus/(deficit) of operating funding (A - B)	**5**	**5**	**633**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	125
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(1)	(1)	77
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**(1)**	**(1)**	**202**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	-	-	-
- to replace existing assets (renewal)	-	-	-
Increase/decrease) in reserves	3	3	835
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**3**	**3**	**835**
Surplus/(deficit) of capital funding (C - D)	**(5)**	**(5)**	**(633)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Ngā Here a te Ture

Regulatory Compliance

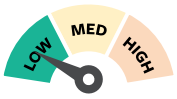
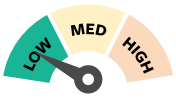
Whakapaunga Haupū Rawa

Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Total Capital Expenditure for Growth		-	-	-	-	-
Level of Service						
Total Capital Expenditure for Level of Service		-	-	-	-	-
Renewal						
Total Capital Expenditure for Renewal		-	-	-	-	-
Total Capital Expenditure for Regulatory Compliance		-	-	-	-	-

Ngā Here Waihanga Building Control

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Building Control				

We're helping to provide a safe and healthy built environment for people to live, work and play in, contributing to the attractiveness of the district for residents and businesses. We work alongside consent applicants and building owners.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.

Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

What we do Ā mātau mahi

We respond to public enquiries, process consents, inspect building developments, and carry out general inspections based on complaints. The service focuses on Council's role to ensure legislative compliance primarily focused on public safety.

Why we do it Te take o a mātau mahi

We are required by the Building Act 2004 to control building work to ensure buildings are safe and healthy for people to use, provide for people with disabilities, enable escape from fire, and promote sustainable development. Illegal building work and unsafe buildings are a significant public safety risk, with the potential to cause serious harm to people in and around buildings and damage to other property.

How we do it Ka pēhea rā a mātau mahi

- Providing advice and administering the Building Act 2004.
- Processing building consent applications and inspecting consented building work.
- Administering building warrants of fitness and issuing compliance schedules, and swimming pool barrier inspections.
- Investigating complaints and carrying out compliance monitoring in relation to building work.
- Undertaking enforcement and prosecutions when necessary for non-compliance.
- Monitoring and enforcing legislation about earthquake prone buildings.

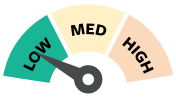
Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
To provide a friendly, efficient and timely service.	Percentage of building consent applications processed within the statutory time frame specified in the Building Act (20 working days).	Council records	95%	Achieved 97.85%	Achieved 97.95%
To protect the community from unsafe buildings.	Accreditation as a Building Consent Authority is maintained	Building Consent Authority	Achieved	Achieved	Achieved

Te Tautuku me te Aroturuki Compliance and Monitoring

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Compliance and Monitoring				

We monitor and manage the correct use of places and spaces, so they are available and safe for people to enjoy.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Seek opportunities to enhance knowledge and understanding of service legislative requirements and ensure iwi perspectives are appropriately elevated.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build relationship with iwi, encouraging open communication before and during consent process.

Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the compliance process.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Provide training to develop team understanding and cultural recognition of value and belief systems of Māori.

What we do Ā mātau mahi

We administer and enforce a range of legislation to ensure the public and businesses comply, and the public are safe. Specialist staff provide public advice; inspect regulated premises; control the sale, supply, and consumption of alcohol; and monitor compliance of regulations and bylaws. Our Compliance and Monitoring team includes Animal Control however this function has its own Activity Management Plan.

Why we do it Te take o a mātau mahi

- The Food Act 2014 requires us to ensure food businesses minimise and manage safety risks in food production, to protect public health.
- The Health Act 1956 requires us to control health nuisances and ensure the sanitary conditions of homes and certain premises to protect public health.
- The Sale and Supply of Alcohol Act 2012 requires us to control the sale, supply, and consumption of alcohol to minimise harm to people and communities.
- The Resource Management Act 1991 (RMA) requires us to control noise that unreasonably interferes with peace, comfort, and convenience of the public. We are required to undertake consent condition monitoring and general RMA and District Plan compliance and enforcement.
- The Litter Act 1979 requires us to act to protect the environment from illegally dumped rubbish, litter thrown from vehicles, and material falling from trailers that degrades the quality of the environment and is a potential health hazard to people.
- The Local Government Act 1974 requires us to act to protect the safety of road users from abandoned vehicles and overhanging vegetation obstructing roads and footpaths.

How we do it Ka pēhea rā a mātau mahi

- Providing advice and administering and enforcing legislation.
- Promoting safe food, health, and alcohol harm reduction practices.
- Registering and auditing food safety plans.
- Registering and inspecting regulated premises e.g. camping grounds.
- Processing applications for on, off, club and special licences.
- Processing managers' certificates and renewals.
- Administering relevant bylaws e.g. Public Places Bylaw.
- Investigating complaints and carrying out compliance monitoring in relation to food, health, and alcohol.
- Responding to noise complaints and taking appropriate action if noise is considered excessive or unreasonable.
- Responding to complaints about rubbish dumped illegally in public places and take appropriate action.
- Responding to complaints regarding vehicles that have been abandoned in public places and take appropriate action.
- Responding to complaints about vegetation obstructing pedestrian movements.
- Undertaking enforcement and prosecutions when necessary for non-compliance.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Protect public health by monitoring, advising and inspecting food premises, sale of liquor outlets, funeral parlours, offensive trades, hairdressing businesses, and camping grounds	The percentage of registered template food control plans verified within statutory timeframes (new business - 6 weeks; existing business - 1 year).	Council records	95%	✓ Achieved 100%	✓ Achieved 100%
	The percentage of registered health regulated premises inspected annually.	Council records	95%	✓ Achieved 100%	✓ Achieved 96%
	The percentage of licensed premises selling alcohol inspected annually	Council records	95%	✓ Achieved 100%	✓ Achieved 100%
Customer complaints about environmental nuisances are responded to in a timely manner	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	Customer Relationship Management system	90%	✓ Achieved 94.33%	✓ Achieved 93.69%
Protect health and amenity of district by investigating illegal rubbish dumping, abandoned vehicles and vegetation blocking pathways complaints.	The percentage of customer service request complaints related to illegal rubbish dumping, abandoned vehicles, and vegetation blocking footpaths that are responded to within 3 working days.	Customer Relationship Management system	95%	✓ Achieved 98.78%	✗ Not achieved 93.81% Although an improvement on the prior year result, with the increase in target as part of the LTP, this measure is not met.
To provide a friendly, efficient and timely service	The percentage of customer complaints relating to land use are responded to within five working days	Customer Relationship Management system	85%	✓ Achieved 96.97[#]	✓ Achieved 100%

[#] *The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.*

Ngā Waka Kawe Tangata

Transportation

He Tauākī Pānga Haupū Moni
Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	8	11	7
Targeted rates	6,992	7,600	7,288
Grants and subsidies for operating purposes	7,233	7,233	7,935
Fees and charges	10	10	89
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	154	150	164
Total operating funding (A)	**14,397**	**15,004**	**15,483**
Applications of operating funding			
Payment to staff and suppliers 2	10,157	10,162	11,589
Finance costs	324	281	186
Internal charges and overheads applied	2,179	2,358	2,095
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**12,661**	**12,801**	**13,870**
Surplus/(deficit) of operating funding (A - B)	**1,736**	**2,203**	**1,613**
Sources of capital funding			
Subsidies and grants for capital expenditure	27,152	21,284	18,172
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(405)	(375)	(405)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**26,747**	**20,908**	**17,767**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	200	200	2,503
- to replace existing assets (renewal)	31,502	25,218	19,854
Increase/decrease) in reserves	(3,220)	(2,307)	(2,977)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**28,483**	**23,111**	**19,380**
Surplus/(deficit) of capital funding (C - D)	**(1,736)**	**(2,203)**	**(1,613)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Ngā Waka Kawe Tangata
Transportation
Whakapaunga Haupū Rawa
Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Total Capital Expenditure for Growth	**-**	**-**	**-**	**-**	**-**	**-**
Level of Service						
Lindauer walkway	-	250	-	-	250	31
Saddle Road 100% Subsidised	-	-	-	-	-	1,618
Minor Safety Improvements	200	2,000	200	-	2,200	854
Total Capital Expenditure for Level of Service	**200**	**2,250**	**200**	**-**	**2,450**	**2,503**
Renewal						
Bridge Strengthening	302	302	(253)	-	49	-
Carpark Renewal	105	105	-	-	105	-
Cyclone Gabrielle Recovery Works	14,026	12,000	-	-	12,000	6,033
Dannevirke Town Centre Paver Renewal	45	45	-	-	45	-
District Footpath Renewal	267	150	-	-	150	138
District Unsealed Road Metalling	506	524	(276)	-	248	67
Drainage Renewals	1,194	655	620	-	1,275	504
Emergency Reinstatement	1,104	-	-	-	-	2,852
Non-subsidised Roading	-	-	-	-	-	49
Pavement Rehabilitation	2,521	2,883	431	-	3,314	3,811
Sealed Roads Resurfacing	4,410	4,959	(166)	-	4,793	5,854
Streetlights	55	26	-	-	26	-
Structures Component Replacements	400	330	400	-	730	452
Traffic Services Renewal	284	237	(19)	-	218	93
Total Capital Expenditure for Renewal	**25,218**	**22,214**	**738**	**-**	**22,952**	**19,854**
Total Capital Expenditure for Transportation	**25,418**	**24,464**	**938**	**-**	**25,402**	**22,356**

Saddle Road 100% Subsidised project was not budgeted for in the LTP, project is for works required to the Saddle Road following the opening of the new Highway.

Minor Safety Improvements was higher than the LTP budget due to council receiving additional funding for the School Speed Zones project.

Bridge Strengthening expenditure was lower than planned as available funding within the combined NZTA budget was prioritised towards structure component replacement works.

Cyclone Gabrielle Recovery Works expenditure was lower than planned for in the LTP as the remaining programme of works reduced as recovery works progressed, with the budget updated through the Annual Plan to reflect the revised programme.

District Unsealed Road Metalling was lower than the LTP budget as more metalling work than planned was completed in the previous financial year.

Drainage Renewals expenditure was lower than planned as delivery focused on completed Cyclone Gabrielle recovery works, with further renewal works expected to progress in 2026-27 year.

Emergency Reinstatement was not budgeted through the Annual Plan as expenditure is event driven and funding requirements were uncertain. Council had weather event throughout the year however these costs were operational in nature.

Pavement Rehabilitation expenditure was higher than the LTP budget, reflecting the prior-year underspend and resulting works programme delivered in 2025-26.

Sealed Roads Resurfacing expenditure was higher than the LTP budget based on the works required within the current NLTP programme, with lower expenditure anticipated in 2026-27 as Council enters the final year of the NLTP programme.

Ngā Mahi Huarahi Roading

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Roading				

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to Roading and Footpaths. Ensure their perspectives are appropriately elevated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and strengthen relationships with iwi to understand and explore iwi visions and aspirations for Roading and Footpaths across the district.

Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the Roading and Footpath portfolio.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

Our roading network is the ninth largest of any local authority in New Zealand, with one of the fewest number of ratepayers per kilometre of road.

We own and manage:

- a vehicular network comprised of 1,191km of sealed roads, 767km of unsealed roads and 405 bridges and 149 high-capacity culverts.

- enabling infrastructure, including:
    - 1,842km of stormwater channels and drains (mainly shallow, unlined surface water channels and kerb and channel).
    - 9,265 culverts (108 km) and 1,647 other drainage assets including sumps and manholes.
    - 1,414 retaining walls.
    - safety infrastructure comprised of 1,667 streetlights, 9,560 road signs, and 12,176m of rails and barriers.

The depreciated replacement value of our roads and associated assets is approximately $790 million.

Why we do it Te take o a mātau mahi

This activity provides for the safe and efficient movement of people and goods on the roading network.

The transport legislative framework plays an important role in shaping and developing how the New Zealand Transport Sector functions. Several Acts, Rules, and Regulations dictate how Local Authorities manage their roading networks. These are primarily:

- Resource Management Act 1991
- Land Transport Management Act 2003
- Local Government Act 2002
- Public Transport Management Act 2008

People within the district want to be able to move efficiently and safely from their homes to school, work or play. Rural businesses rely on an open network to move stock and goods throughout the district and beyond. With a mixture of urban and rural roads in the district, the network has a significant impact on the accessibility, health, socioeconomic values, and quality of the environment.

How we do it Ka pēhea rā a mātau mahi

The Tararua Alliance, an unincorporated joint venture between Tararua District Council and Downer NZ Ltd, manages assets, conducts short and Long-Term Planning for the maintenance and renewals of assets, carries out physical works to maintain and renew assets, and manages compliance obligations for operators on the network.

Management of the transportation activity, including the maintenance and renewal of associated assets carries the highest cost of Council's major activities and due to the low ratepayer base Council is heavily reliant upon subsidies received from Waka Kotahi NZ Transport Agency (NZTA). Funding for the management and maintenance of Local Authority roads is by way of the National Land Transport Fund and Local Share.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
Our roading network is safe	The change (expressed as a number) from the previous financial year in the number of fatalities and serious injury crashes on the local road network*	NZTA records	< 0	Achieved -12 There was one fatality this year compared with two last year. The number of serious injuries was seven compared with 18 in the previous year.	Not achieved 3 There was no fatality this year compared with two last year. The number of serious injuries was thirteen compared to eight in the previous year.
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days*	Customer Relationship Management system	90%	Not achieved 89.75%[1]	Achieved 94.56%
Our roads are maintained to an appropriate standard	Percentage of Residents rating Urban roads as "quite satisfactory" or "very satisfactory" in community survey.	Community survey	75%	Not achieved 53%[#] Feedback from dissatisfied respondents highlighted potholes, road condition and the quality of repairs as key concerns.	Not achieved 51% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Percentage of Residents rating Rural roads as "quite satisfactory" or "very satisfactory" in community survey.	Community survey	60%	Not achieved 38%[#] Feedback from dissatisfied respondents highlighted concerns with potholes, maintenance, grading and the quality of repairs.	Not achieved 51% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
Our roads are maintained to an appropriate standard	The average quality of the ride on the sealed road network as measured by smooth travel exposure*	Council records	> 95%[2]	Achieved 96%	Not achieved 95% Result is not achieved because measure is greater than 95%, Council achieved a result of 95%.
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced*[3]	Council records	> 5%	Achieved 7.63%	Achieved 6%
Consent compliance	Consents with Horizons achieving environmental compliance	Council records	100%	Achieved 100%	Achieved 100%
Achieving the base preservation renewal quantities as laid out in the AMP (asset management plan)	Our NZTA Annual Achievement reports against forecast renewals^	Council records	Results will be greater than or equal to year one	Achieved 110%	Achieved 85%

** Indicates this is a Department of Internal Affairs local government mandatory non-financial performance measure.*

^ This measure is a way for Council to show it is maintaining its existing levels of service on our network. It is measured, calculated using actual results compared to what was planned in line with Council's National Land Transport Programme (NLTP).

 # The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

[1] Performance was below target due to an increase in the number of service requests received during the year, particularly following severe weather events. While all requests were assessed and prioritised for safety, response times were impacted by the volume of requests received.

[2] This target was incorrectly published as < 95% instead of > 95% in the 2024/34 LTP.

[3] The percentage of the road network resurfaced is calculated using the area resurfaced (m^2), rather than road length. This accounts for variations in carriageway width across the network and provides a consistent measure of the pavement surface treated during the year.

Ngā Ara Hīkoi Footpaths

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Roading				

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partner with iwi to enhance understanding of governance decisions pertaining to Roading and Footpaths. Ensure their perspectives are appropriately elevated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Build and Strengthen relationships with iwi to understand and explore iwi visions and aspirations for Roading and Footpaths across the district.

Ōritetanga

equity between Māori and tangata Tiriti

Create an environment that supports active involvement with iwi and Māori, increasing understanding of the Roading and Footpath portfolio

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing training to develop team understanding and cultural recognition of the values and beliefs systems of Māori.

What we do Ā mātau mahi

The Tararua Alliance, an unincorporated joint venture between Council and Downer NZ Ltd, manages approximately:

- 120km of footpaths,
- 1.1km of cycleway

We have a policy to provide at least one footpath per urban road where pedestrian access is required. The type of surface used is dependent on life cycle cost considerations, pedestrian volumes, and the amenity value of the location (i.e. shopping precincts).

Why we do it Te take o a mātau mahi

The purpose of footpaths and cycleways is to provide safe spaces for "non-vehicular" modes of transport to operate. They are a means for people to move safely from their homes to school, work or play off the roads and are an essential part of an effective, efficient, and sustainable transport system and enable residents and visitors to make transport choices.

How we do it Ka pēhea rā a mātau mahi

We manage all assets, carrying out short and Long-Term Planning for the maintenance and renewals of assets, deliver the physical works to maintain and renew assets, and manage compliance obligations for operators on the network.

Most footpaths are in the four main towns, with a small amount in the townships of Norsewood, Pongaroa, and Ormondville. One formed cycleway runs between Pahiatua and the Fonterra dairy processing plant located 1.1km from the town boundary. Wide street formations provide ample room for vehicles, pedestrians, and cyclists to mix, making cycling a relatively safe activity.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
Our footpaths are maintained to an appropriate standard	Percentage of residents rate footpaths as "fairly satisfactory" or "very satisfactory" in the community survey.	Community survey	75%	Not achieved 55%# Feedback from dissatisfied respondents highlighted uneven and deteriorating surfaces, moss and vegetation growth, and general maintenance of footpaths.	Not achieved 62% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	Council records	90%	Achieved 93%	Achieved 98.75%
	Complaints regarding footpaths are responded to within 3 working days*	Customer Relationship Management system	90%	Achieved 95.49%	Achieved 98.75%

** Indicates this is a Department of Internal Affairs local government mandatory non-financial performance measure.*

 # The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

He Kaunihera Pāhekoheko

INTERACTIVE COUNCIL

Te Whakahāngaitanga Rautaki

Strategic Alignment

Interactive Council envisions a community that actively shapes the future of Tararua District, responding dynamically to evolving needs. Our commitment as a Council lies in continuous improvement, aiming to build trust and confidence through transparent, high-performing, and engaging governance.

At the heart of our approach is the recognition that effective partnerships with iwi are essential. This collaborative effort not only aligns with Te Tiriti o Waitangi but also acknowledges the unique perspectives and contributions of Māori communities. By fostering meaningful relationships, we aim to address disparities, promote cultural inclusivity, and ensure that the aspirations of Māori are woven into the fabric of our district's growth.

Numerous departments play a pivotal role in supporting this vision. Customer Services is dedicated to customer and community support, providing a responsive and accessible interface for residents. Representation focuses on ensuring that communities actively participate in the decision-making process, creating a more inclusive and representative governance model. Communications ensures that information is effectively and clearly distributed, promoting transparency and accountability.

Interactive Council strives for collaboration, and to empower, include, and uplift every resident of the Tararua district. As we navigate the next decade, we are committed to actively engaging with the community, building strong partnerships with iwi, and fostering a district where everyone feels heard, valued, and proud to call home.

Ngā ngohe kei tēnei rōpū

Activities in This Group

Governance & Community Engagement *Te Whai Wāhitanga Kāwanatanga, Hapori hoki*

Customer Services *Ngā Ratonga Kiritaki*

Communications *Ngā Whakawhitiwhiti*

Democracy Services *Ngā Ratonga Manapori*



Te Whai Wāhitanga Kāwanatanga, Hapori hoki

Governance and Community Engagement

He Tauākī Pānga Haupū Moni

Funding Impact Statement

	2024/25 LTP Year 1 $000s	2025/26 LTP Year 2 $000s	2025/26 Actual $000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,607	3,777	3,667
Targeted rates	-	-	-
Grants and subsidies for operating purposes	250	63	62
Fees and charges	-	-	1
Internal charges and overheads recovered	577	648	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	15	53
Total operating funding (A)	**4,434**	**4,502**	**3,783**
Applications of operating funding			
Payment to staff and suppliers	2,962	2,989	2,849
Finance costs	-	-	-
Internal charges and overheads applied	1,442	1,562	700
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**4,404**	**4,552**	**3,549**
Surplus/(deficit) of operating funding (A - B)	**30**	**(50)**	**234**
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 (C)	**-**	**-**	**-**
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	-	-	-
- to replace existing assets (renewal)	-	-	-
Increase/decrease) in reserves	30	(50)	234
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	**30**	**(50)**	**234**
Surplus/(deficit) of capital funding (C - D)	**(30)**	**50**	**(234)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**

Te Whai Wāhitanga Kāwanatanga, Hapori hoki

Governance and Community Engagement

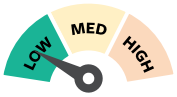
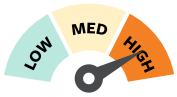
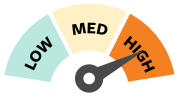
Whakapaunga Haupū Rawa

Capital Expenditure

	LTP Year 2 Budget $000s	Annual Plan 2025/26 $000s	Carry Forwards Budget $000s	Approved Variation Budget $000s	Total Budget $000s	Total Actual $000s
Growth						
Total Capital Expenditure for Growth		-	-	-	-	-
Level of Service						
Total Capital Expenditure for Level of Service		-	-	-	-	-
Renewal						
Total Capital Expenditure for Renewal		-	-	-	-	-
Total Capital Expenditure for Governance & Community Engagement		-	-	-	-	-

Ngā Ratonga Kiritaki Customer Services

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Customer Services				

We're here to help residents and visitors carry out their business with Council.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Increasing two-way data sharing in respect of our customer requests management system to support planning and decision making.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Continue to build relationships with iwi to allow engagement and collaboratively work towards improving Māori experience.

Ōritetanga

equity between Māori and tangata Tiriti

Understand opportunities to improve the customer services environment to better reflect the Māori populations we serve e.g. use of Māori language and bilingual signage.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Providing staff training to develop team understanding and cultural recognition of the values and belief systems of Māori.

What we do Ā mātau mahi

We are the welcoming face of Council for all customers and visitors, responding to customer queries, providing information and advice on council services, and directing customers to the best people and channels for their needs.

Why we do it Te take o a mātau mahi

Our service centres are the physical shop front for Council and provide a local presence for the community to obtain advice, assistance, information and make payments.

How we do it Ka pēhea rā a mātau mahi

We have four service centres; Dannevirke, Eketāhuna, Pahiatua and Woodville. Eketāhuna and Woodville are combined with the library service.

Our Dannevirke service centre acts as the main point of contact for managing the district-wide phone service from 8:00am to 5:00pm Monday to Friday. The Pahiatua Service Centre provides support to Dannevirke, with phone operations, receiving payments and general enquiries 8:00am – 4:30pm.

A 24-hour phone service is provided through a shared services contract with Palmerston North City Council.

Our service centres provide the following customer services:

- Attending to general enquiries, service requests and notifications.
- Supporting other services of Council with administration duties.
- Answering phones and associated queries during office hours.
- Receipt of Council service payments (community buildings and sports grounds, cemeteries, 3 waters vehicle crossings, regulatory and dog registrations) and rates payments.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
Customer requests are handled effectively and accurately.	Average wait time for incoming calls.	Council records	20 seconds	Achieved 18.5 seconds	Achieved 17.56 seconds
	Percentage of abandoned calls.	Council records	< 5%	Not achieved 7.9%[1]	Achieved 2.63%

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
Customers experience friendly, efficient, and reliable service from Council.	Percentage of customers who lodge faults/ requests are satisfied with service provided in the community survey.	Community survey	Baseline measure	Not achieved 24%[#] Feedback from dissatisfied respondents highlighted a lack of response, follow-up and updates on requests, with some matters remaining unresolved.	Not achieved 77% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.
	Percentage of walk-in customers rating the service as friendly customer satisfaction survey.	Not Applicable	Baseline measure	Not applicable Nil[2]	Not Applicable 2026 first year for this measure per Council's LTP
	Percentage of walk-in customers rating the service as efficient customer satisfaction survey.	Not Applicable	Baseline measure	Not applicable Nil[2]	Not Applicable 2026 first year for this measure per Council's LTP
	Percentage of walk-in customers rating the service as reliable customer satisfaction survey.	Not Applicable	Baseline measure	Not applicable Nil[2]	Not Applicable 2026 first year for this measure per Council's LTP

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
Responsive 24/7 phone service.	Percentage of customers who lodge faults/ requests are satisfied with the service provided by after-hours call centre team in the community survey.	Community survey	85%	Not achieved Not measured[3]	Not achieved 63% This result continues the downward trend across Council received in the community survey where overall satisfaction with services has been experienced since 2022. As a result Council is changing the way in which these surveys will be conducted in the 2025/26 year to allow for real time feedback to be received from those using Council facilities at the time of use.

[#] The 2025/26 result has been obtained using a revised survey methodology and is not directly comparable with previously reported results.

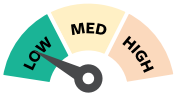
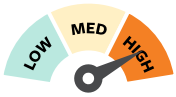
[1] Total of 20,776 calls received of which 1,659 were abandoned. The abandoned call target was not achieved during this period due to ongoing resourcing challenges within the team. Staff availability was significantly impacted by both unplanned absences and existing vacancies, which reduced our capacity to answer calls within target timeframes. As a result, call volumes at peak periods exceeded the resources available, contributing to a higher abandonment rate than planned.

[2] QR scan is readily available and on display for customers to rate their service. No submissions have been received.

[3] Question was omitted from the survey. A question was asked on the satisfaction of after hours services in specific to noise and nuisance activities.

Ngā Whakawhitiwhiti Communications

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Communications				

We help people understand Council's work and how they can actively participate in shaping our district's development. We've designed the service to promote interaction and understanding across all aspects of Council to keep the community, Council staff and elected members informed.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Partnering with iwi to enhance understanding of Council information and ensuring their perspectives are incorporated and disseminated through Council.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Through partnership and active involvement with iwi at an operational level we provide the mechanisms and information to support Tino Rangatiratanga. Including relationship building with iwi communication representatives.

Ōritetanga

equity between Māori and tangata Tiriti

We produce and disseminate appropriate and agile communications material in understandable and appropriate language that will reach out across our communities, facilitate accessing our services and provide equal opportunities for iwi and Māori.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

We seek to increase understanding and regard for Māori values and belief systems by incorporating Māori customs, practices and reo into our daily work. We will regularly engage with our iwi partners to further enhance this understanding.

What we do Ā mātau mahi

We deliver information about Council's work to our communities and directly support all Council departments with their communication requirements.

We provide the means by which the public can engage with Council in shaping the future of Tararua District. This is done through consultation or engagement on Annual Plans, Long-term Plans and strategies and by ensuring that residents' feedback is relayed to the right people in the organisation.

Why we do it Te take o a mātau mahi

We enable transparency, accountability, and public engagement by disseminating information about Council's daily business and during crises, maintaining the Council's branding, and handling stakeholder and media relations, all of which are vital for effective governance and fostering positive community relations.

How we do it Ka pēhea rā a mātau mahi

We provide the service using a combination of written documentation, digital platforms, community engagement, and stakeholder relations to inform, engage, and interact with the community.

We are a vital link connecting Council and community by actively listening to public sentiment and relaying this to staff and elected members. We communicate what Council has done, is doing and are going to do. As connectivity is on the rise, the service has an increasingly important customer service function, helping people to process complaints, responding to queries, and answering questions.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

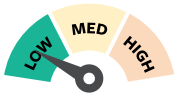
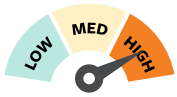
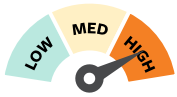
Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Increased community contributions with Council planning activities e.g., Annual Plan/ Long-Term Plan submissions (physical and online)	An increase in the number of submission/ feedback forms received	Council records	400	✓ Achieved 445	✓ Achieved 547 A total of 502 submissions were received on the LTP. Many of these were submissions made on the Pahiatua Pool and new approaches to the Consultation Document and marketing. A total of 45 formal submissions were received on the Annual Plan.

Level of service	Performance measure	How it was measured	Target	2025/26 Results	2024/25 Results
Increasing our digital presence	An increase in Council digital platforms traffic*	Council records	6,200	Achieved 9,308	Achieved 6,548 As a result of various new approaches to enhance online engagement this target has been surpassed reaching 6,548 followers.
Number of people that participate in the annual communications survey	An increase in the number of Annual Communications Survey Respondents	Annual communication survey	250	Not measured The survey was not conducted in 2025/26 and the measure is therefore not assessed. The survey was deferred to the following financial year as a result of other consultations and community voice survey being undertaken at the same time.	Not achieved 154 responses received Survey was conducted in May. Although the number of responses received didn't quite reach our target, the timing of when the survey was conducted may have influenced this with the number of public consultations being carried out could signal consultation fatigue.

** What this means is Council is tracking how much use and engagement we are receiving from our online channels as we aim to grow this usage over time.*

Ngā Ratonga Manapori Democracy Services

Strategic Alignment Te Whakahāngaitanga Rautaki

	Thriving District	Improving our Environment	Connected Communities	Interactive Council
Democracy Services				

The Tararua District Mayor and Councillors deliver a governance role that involves representing the community, setting direction, and monitoring and reviewing Council performance.

Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

Consideration for the Treaty across the activity

Kāwanatanga

governance and the relationship between Treaty partners (shared decision making)

Continue to explore further opportunities to partner with iwi on governance decisions for the district. Ensure iwi perspectives are incorporated.

Tino Rangatiratanga

the right to be self-determining in all areas (self-determination)

Support increased capacity and active involvement of iwi across Council operations by providing resource and support. Ensure iwi contribution is heard.

Ōritetanga

equity between Māori and tangata Tiriti

Explore opportunities to improve the governance environment to better reflect the Māori populations we serve e.g., use of Māori artwork, language, and bilingual signage.

Te Ritenga

protecting the customs, beliefs, values, faiths and aspirations of Māori (whakapono)

Facilitate access to training opportunities to develop understanding and cultural recognition of the values and belief systems of Māori.

What we do Ā mātau mahi

As elected members, the Mayor and Councillors set the strategic direction for the district and ensure responsible financial management of public funds. The service seeks to enable democratic local decision making and action by, and on behalf of communities, to promote the social, economic, environmental and cultural wellbeing of communities in the present and for the future.

Why we do it Te take o a mātau mahi

The Local Electoral Act 2001 provides for the electoral processes that enable the district's communities to select the leaders they would like to represent them and their interests throughout the democratic decision-making process. Electoral processes provide for the triennial local authority elections, polls and referenda, representation reviews and the determination of the terms of reference and delegations for community boards, committees, council organisations, other decision-making bodies and the appointment of the Chief Executive. Community committees are appointed by their respective communities to serve a three-year term of office that coincides with the period of the local authority elections.

Local councils provide leadership on behalf of the district regarding matters that are both within and outside of core functions. There are a number of regional and national directives that impact on the district and its communities, and it is through leadership and advocacy that residents can be kept informed and represented.

How we do it Ka pēhea rā a mātau mahi

As well as the formal Council team made up of nine Councillors and the Mayor, Tararua District has two Community Boards, one in Dannevirke and one in Eketāhuna. Council staff provide support to elected members to ensure transparent democratic decision making at meetings that are open to the public. We do this as a statutory obligation under the Local Government Act 2002, the Local Government Official Information and Meetings Act 1987, and the Resource Management Act 1991 to provide opportunities for community participation in decision-making.

Democracy Services undertakes Electoral Official duties for Electoral activities, Representation Reviews and Māori Ward establishment processes under the Local Electoral Act 2001.

Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	How this was measured	Target	2025/26 Results	2024/25 Results
To provide the community with access to Council, Committee and Community Board meeting agendas and reports to enable transparency of decision-making by the elected members.	Agendas and meeting papers available via Council's website at least two clear working days ahead of the meeting day.	Council records	100%	Achieved 100%	Achieved 100% All agendas are published a minimum of two clear working days ahead of the day of the meeting.*
To provide the community with access to minutes from Council, Committee and Community Board meetings to enable transparency of decision-making by the elected members.	Minutes from meetings available via Council's website within five working days of the meeting.	Council records	100%	Achieved 100%	Not achieved 88% Two sets of minutes took longer than five days to load to the website. One set of minutes took six days, and one set seven days. On average minutes were loaded to the website within three days.
	Meetings held at times and places notified in all notifications made to the public.	Council records	100%	Achieved 100%	Achieved 100%
	Members Pecuniary Interests Register published on Council's website and updated annually	Council records	Achieved	Achieved 100%	Achieved 100% A Pecuniary Interests Register was published to the Council's website 28 February 2025.

** Council's target set in the LTP was for all agendas to be published a minimum of two working days ahead of the day of meeting, which is how the < 2 was determined. However, the target should have been 100% of agendas are published with at least two working days, which is how we have measured this result.*

Ngā Tauākī Pūtea

FINANCIAL STATEMENTS



He tauākī whakapae pūrangiaho rēweniu, utu anō hoki

Statement of comprehensive revenue and expense

for the year ended 30 June 2026

	Note	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Actual $000s
Revenue				
Rates	3	40,290	41,504	37,511
Grants and subsidies	7	27,683	29,011	45,692
Fees and charges	5	4,920	4,903	4,403
Finance revenue	4	642	29	1,235
Other revenue	6	609	132	1,011
Forestry sales		50	-	-
Vested Assets	6	-	-	458
Total operating revenue		**74,194**	**75,579**	**90,310**
Expenditure				
Other operating expenses	11	29,201	29,202	27,985
Depreciation and amortisation	12	21,249	19,625	20,779
Personnel costs	9	11,364	11,555	11,976
Finance costs	4	3,123	3,352	4,040
Total operating expenditure before asset gains/losses		**64,937**	**63,734**	**64,780**
Operating surplus/(deficit) before asset gains/losses		**9,257**	**11,845**	**25,530**
Other asset gains/(losses)	8	51	-	646
Share of associate surplus/(deficit)	16	65	-	21
Operating surplus/(deficit) before tax		**9,373**	**11,845**	**26,197**
Less taxation expense/plus refund	13	-	-	-
Surplus/(deficit) after tax for the period		**9,373**	**11,845**	**26,197**
Other comprehensive revenue and expense				
Gains/(losses) on assets revaluation	26	11,340	25,474	(2,621)
Other comprehensive revenue and expense subtotal		**11,340**	**25,474**	**(2,621)**
Total comprehensive revenue and expense		**20,713**	**37,319**	**23,576**

Explanations of major variances against budget are provided in Note 37. These Statements should be read in conjunction with the 'Notes to the Financial Statements'.

He tauākī whakapae panonitanga o ngā toenga hua

Statement of changes in equity

for the year ended 30 June 2026

	Note	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Actual $000s
Balance at 1 July		1,153,257	1,182,572	1,129,681
Total comprehensive revenue and expense previously reported		20,713	37,319	23,576
Total balance at 30 June	25	1,173,970	1,219,891	1,153,257
Detailed changes				
Accumulated funds				
Balance at 1 July		**378,106**	**381,238**	**354,883**
Net surplus/(deficit) after tax for the year		9,373	11,845	26,197
Net transfers between equity and reserves		7,438	5,947	(2,974)
Balance at 30 June		394,916	399,030	378,106
Asset revaluation reserves				
Balance at 1 July		**731,311**	**766,450**	**733,933**
Increase/(decrease) in revaluation reserves		11,340	25,474	(2,621)
Balance at 30 June		742,651	791,924	731,311
Special funded reserves				
Balance at 1 July		**43,826**	**34,832**	**40,814**
Increase/(decrease) in special reserves		(7,432)	(5,947)	3,012
Balance at 30 June		36,396	28,885	43,826
Trust funds				
Balance at 1 July		**14**	**52**	**52**
Increase/(decrease) in trust funds		(6)	-	(38)
Balance at 30 June		8	52	14
Total equity at 30 June		**1,173,971**	**1,219,891**	**1,153,257**

Explanations of major variances against budget are provided in Note 37. These Statements should be read in conjunction with the 'Notes to the Financial Statements'.

He tauākī whakapae tūnga ahumoni

Statement of financial position

for the year ended 30 June 2026

	Note	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Restated Actual $000s
Assets				
Current assets				
Cash and cash equivalent	2	10,987	2,072	9,623
Debtors and other receivables	14	8,926	12,398	12,689
Derivative financial instrument [1]	32	31	1,111	-
Other financial assets	15	215	8,767	9,975
Investment in CCOs and similar entities	15	581	-	781
Non-current assets held for sale	18	-	-	-
Inventories		108	110	132
Total current assets		**20,848**	**24,457**	**33,200**
Non-current assets				
Investment in CCOs and similar entities	15	2,334	3,134	2,765
Derivative financial instrument [1]	32	148	-	318
Other financial assets	15	46	-	-
Investments accounted for using equity method	16	139	54	75
Investment property	17	2,705	3,513	2,705
Forestry assets		182	71	184
Intangible assets	21	2,365	4,090	2,517
Property, plant & equipment – operational	20	72,386	63,096	55,467
Property, plant & equipment – infrastructure	20	1,152,142	1,228,313	1,140,997
Property, plant & equipment – restricted	20	8,981	6,629	6,102
Total non-current assets		**1,241,428**	**1,308,900**	**1,211,130**
Total assets		**1,262,276**	**1,333,357**	**1,244,330**

	Note	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Restated Actual $000s
Liabilities				
Current liabilities				
Payables and deferred revenues	22	11,110	12,459	8,293
Borrowings – current	24	34,000	3,433	22,000
Employee entitlements	10	848	1,224	1,381
Provision for landfill aftercare	23	192	426	164
Derivative financial instrument [1]	32	9	-	-
Total current liabilities		**46,159**	**17,542**	**31,838**
Non-current liabilities				
Borrowings – non-current	24	41,000	95,570	58,000
Derivative financial instrument [1]	32	710	-	703
Employee entitlements	10	18	-	18
Tenant contributions	19	160	354	239
Provision for landfill aftercare	23	258	-	274
Total non-current liabilities		**42,146**	**95,924**	**59,234**
Total liabilities		**88,305**	**113,466**	**91,072**
Equity				
Accumulated funds	25	394,916	399,030	378,106
Asset revaluation reserves	26	742,651	791,924	731,311
Special funded reserves	27	36,396	28,885	43,826
Trust funds	28	8	52	14
Total equity		**1,173,971**	**1,219,891**	**1,153,257**
Total liabilities and equity		**1,262,276**	**1,333,357**	**1,244,330**

Explanations of major variances against budget are provided in Note 37.
These Statements should be read in conjunction with the 'Notes to the Financial Statements'.
[1] The 2025 comparative amounts have been restated following the correction of a prior period error relating to the measurement and presentation of derivative financial instruments. Refer to Note 32 for further information.

He tauākī whakapae o ngā moni mai

Statement of cash flows

for the year ended 30 June 2026

	Note	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Actual $000s
Cash flows from operating activities				
Cash was provided from:				
Rates		40,238	40,327	37,221
Grants and subsidies		28,162	29,011	44,766
Fees, charges and other receipts (including donations)		8,152	4,903	4,477
Interest received		756	29	1,351
Other revenue		650	132	1,011
		77,958	**74,401**	**88,826**
Cash was applied to:				
Payments staff and suppliers		41,860	39,910	38,268
Interest paid		3,214	3,352	4,182
Net GST movement		(287)	-	(57)
		44,787	**43,262**	**42,393**
Net cash inflow/(outflow) from operating activities	**29**	**33,171**	**31,139**	**46,433**

	Note	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Actual $000s
Cash flows from investing activities				
Cash was provided from:				
Proceeds from sale of property, plant and equipment		130	-	142
Proceeds from investment property		-	-	3,950
Proceeds from maturing/sale of investments		11,277	-	8,767
		11,407	**-**	**12,859**
Cash was applied to:				
Purchase of property, plant and equipment		37,162	49,895	52,262
Purchase of Intangible assets		193	-	418
Purchase of investments		781	461	10,884
		38,136	**50,355**	**63,564**
Net cash inflow/(outflow) from investing activities		**(26,728)**	**(50,355)**	**(50,705)**
Cash flows from financing activities				
Cash was provided from:				
Proceeds from borrowings		17,001	21,649	23,000
Tenant contributions received		-	-	-
		17,001	**21,649**	**23,000**
Cash was applied to:				
Tenant contributions repaid		79	-	115
Repayment of borrowings		22,000	3,223	12,200
		22,079	**3,227**	**12,315**
Net cash inflow/(outflow) from financing activities		**(5,078)**	**18,425**	**10,685**
Net increase/(decrease) in cash held		**1,365**	**(791)**	**6,413**
Total cash resources at start of the year		9,623	(337)	3,210
Total cash resources at end of the year	**2**	**10,987**	**(1,128)**	**9,623**

Te Kaunihera Ā-Rohe o Tararua: Tauākītanga Pānga (Te Kaunihera Whānui)

Tararua District Council: Funding Impact Statement (Whole of Council)

for the year ended 30 June 2026

	2024/25 Plan $000s	2024/25 Actual $000s	2025/26 Plan $000s	2025/26 Actual $000s
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	14,726	14,837	16,378	15,392
Targeted rates	23,473	23,305	25,126	24,906
Grants and subsidies for operating purposes	8,689	11,880	7,756	9,305
Fees and charges	4,979	4,956	4,753	5,404
Interest and dividends from investments	41	1,235	29	642
Local authorities fuel tax, fines, infringement fees, and other receipts	240	1,011	282	823
Total operating funding (A)	**52,148**	**57,224**	**54,323**	**56,472**
Applications of operating funding				
Payment to staff and suppliers	40,207	41,145	40,757	41,221
Finance costs	3,430	4,040	3,352	3,123
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	**43,637**	**45,185**	**44,109**	**44,344**
Surplus/(deficit) of operating funding (A - B)	**8,511**	**12,039**	**10,214**	**12,128**
Sources of capital funding				
Subsidies and grants for capital expenditure	27,408	33,812	21,255	18,378
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	10,734	10,800	18,425	(5,000)
Gross proceeds from sale of assets	3,800	142	-	-
Lump sum contributions	-		-	
Other dedicated capital funding	-	458	-	-
Total sources of capital funding (C)	**41,943**	**45,212**	**39,681**	**13,378**

	2024/25 Plan $000s	2024/25 Actual $000s	2025/26 Plan $000s	2025/26 Actual $000s
Applications of capital funding				
Capital expenditure:				
- to meet additional demand	1,457	1,284	2,496	1,348
- to improve the level of service	4,863	3,474	14,146	10,085
- to replace existing assets	44,134	42,809	33,253	29,255
Increase/(decrease) in reserves	-	8,952	-	(5,467)
Increase/(decrease) of investments	-	732	-	(9,714)
Total applications of capital funding (D)	**50,454**	**57,251**	**49,895**	**25,506**
Surplus/(deficit) of capital funding (C - D)	**(8,511)**	**(12,039)**	**(10,214)**	**(12,128)**
Funding balance ((A - B) + (C - D))	**-**	**-**	**-**	**-**

Tauākītanga pānga hapū moni kia whakamārama rawatiate rēweniu me ngā utu

Reconciliation whole of Council funding impact statement to comprehensive revenue and expense

	2025/26 Actual $000s	2025/26 Plan $000s	2024/25 Actual $000s	2024/25 Plan $000s
Revenue				
Statement of comprehensive revenue and expense	74,194	75,579	90,310	83,257
Summary funding impact statement				
Sources of operating funding				
Total operating funding	56,929	54,323	57,224	52,148
Add sources of capital funding:				
- Subsidies and grants for capital expenditure	18,378	21,255	33,811	27,408
- Investment (gains/losses)	116	-	-	-
Add vested assets	-	-	458	3,701
Less rates remission and discount	(657)	-	(641)	-
Less internal rates revenue eliminated	(572)	-	(542)	-
Total revenue	**74,194**	**75,579**	**90,310**	**83,257**
Expenditure				
Statement of comprehensive revenue and expense	64,937	63,734	64,780	63,170
Summary funding impact statement				
Application of operating funding				
Total application of operating funding	44,917	44,109	45,184	43,637
Add depreciation and amortisation expense	21,249	19,625	20,779	19,534
Less rates remission and discount	(657)	-	(641)	-
Less internal rates revenue eliminated	(572)	-	(542)	-
Total expenditure	**64,937**	**63,734**	**64,780**	**63,170**

He tīpoka ki ngā tauākī pūtea
NOTES TO FINANCIAL STATEMENTS

Tauākī o ngā kaupapa here kaute
1. Statement of accounting policies

for the year ended 30 June 2026

Hinonga Rīpoata
Reporting entity

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

The Council provides local infrastructure, local public services, and performs regulatory functions to the community. The Council does not operate to make a financial return. The Council has designated itself as a public benefit entity (PBE) for financial reporting purposes.

Tararua District Council has an associate, Manawatū-Whanganui LASS Limited, a 14% owned associate – public benefit entity. They are domiciled and incorporated in New Zealand.

The financial statements of Council are for the year ended 30 June 2026. The financial statements were authorised for issue by Council on 28 October 2026.

Tūāpapa o te whakarite
Basis of preparation

Tauākī tautuku
Statement of compliance

The financial statements of Tararua District Council have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). These financial statements in the full Annual Report have been prepared in accordance with NZ GAAP. They comply with New Zealand Public Benefit Entity International Public Sector Accounting Standards, and are prepared in accordance with Tier 1 PBE Standards.

Inenga tūāpapatanga
Measurement base

The financial statements have been prepared on an historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, forestry assets, financial instruments (including derivative instruments), and carbon credits.

Pūnaha moni
Functional and presentation currency

The financial statements are presented in the functional currency, which is New Zealand dollars, and all values are rounded to the nearest thousand dollars ($'000).

Disclosure in regard to Tararua Aquatic Community Trust

The Office of the Auditor General (OAG) has assessed that the Tararua Aquatic Community Trust (TACT) continues to be controlled by Council, and should be consolidated into Council group financial statements. The Council does not agree with this assessment and has sought independent advice, and based on this advice has decided that for the 2025/26 Annual Report, it will not prepare a consolidated Annual Report. The financial statements in the 2025/26 Annual Report are of Council only.

Ngā taumata hou
New standards effective

PBE IFRS 17 Insurance Contracts

In June 2023, the External Reporting Board (XRB) issued PBE IFRS 17 Insurance Contracts for public sectors. This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted.

These amendments and standards are not expected to have a significant impact on Council's reporting.

Ngā panonitanga kaute kaupapa here
Other changes in accounting policies

There have been no other changes in the Council's accounting policies since the date of the last audited financial statements.

Ngā take kaute paerewa otiia, kāore anō kia whakatinana
Accounting standards issued but not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted and that are relevant to the Council and group are:

2024 Omnibus Amendments to PBE Standards (amendments to PBE IPSAS 1)

This amendment clarifies the principles for classifying a liability as current or non-current, particularly in relation to loan covenants. The amendment is effective for the year ended 30 June 2027.

(The Council has not yet assessed in detail the impact of these amendments.).

Ngā kaupapa here hira
Significant Accounting Policies

Ngā Pāhekohekotanga
Associates

An associate is an entity over which the institute has significant influence and that is neither a subsidiary nor an interest in a joint venture. Investments in associates are accounted for in the group financial statements using the equity method of accounting.

Investments in associates are measured at cost in the institute's parent financial statements.

Tikanga mana taurite o te mahi kaute kei ngā tauākī tōpū ōhanga

Equity method of accounting in group financial statements

Investments in associates and joint ventures are accounted for in the group financial statements using the equity method of accounting.

Under the equity method of accounting, the investment is initially recognised at cost and the carrying amount is increased or decreased to recognise the group's share of the change in net assets of the entity after the date of acquisition. The group's share of the surplus or deficit is recognised in the group surplus or deficit. Distributions received from the investee reduce the carrying amount of the investment in the group financial statements.

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

Reweniu
Revenue

Revenue is measured at fair value.

Revenue may be derived from either exchange or non-exchange transactions.

Exchange and non-exchange transactions

An exchange transaction is one in which the Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value in exchange. Non-exchange transactions are where the Council receives value from another entity without giving approximately equal value in exchange, or gives value to another entity without directly receiving approximately equal value in exchange.

Reweniu reti

Rates revenue

The following policies of 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 that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Reweniu tākohatanga

Contribution revenue

Development contributions and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Ngā moni āwhina Kāwanatanga
Government subsidies

Government grants, for example from NZ Transport Agency, Ministry of Health and Ministry of Environment, are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Waka Kotahi (NZ Transport Agency) pūtea tāpiringa huarahi
Waka Kotahi (NZ Transport Agency) roading subsidies

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

Ngā ratonga wātea
Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Ngā Rironga
Vested or donated 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.

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (for example, land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue.

A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

Hokotanga o ngā ō
Sale of goods

Revenue from sale of goods is recognised when a product is sold to the customer.

Utu
Commission

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Reweniu Itareti
Interest revenue

Interest revenue is recognised using the effective interest method.

Ētahi atu karāti kua whakawhiwhi
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 met.

Te Waihanga me te rēweniu whakaaetanga rawa taiao
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.

Ngā utu para
Landfill fees

Fees for disposing of waste at the Council's landfill are recognised upon waste being disposed by users.

Utu nama
Borrowing costs

Borrowing costs are recognised as an expense in the period that they are incurred.

Whakapaunga Karāti
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 Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Pūnaha moni tāwāhi
Foreign currency

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions.

Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

Tākihi mahi
Income tax

Income tax expense in relation to the surplus or deficit for the period comprises 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 rates 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 financial statements and the corresponding tax bases used in the computation of taxable surplus.

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 Council 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 and liability in a transaction that is not a business combination, and at the time of the

transaction, affects neither accounting profit nor taxable surplus.

Current tax or 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.

Ngā Rīhitanga
Leases

Finance leases

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

At the commencement of the lease term, Council will recognise finance leases 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 amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether 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.

Ngā ōritetanga pūtea me te pūtea
Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 90 days or less, and bank overdrafts.

Bank overdrafts where applicable are shown within borrowings in current liabilities in the statement of financial position.

Ngā tāngata noho nama me ētahi atu whakawhiwhinga
Debtors 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 or short-term receivables.

In measuring ECLs, receivables have been grouped into rates and metred water rates receivables, and other general 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 Council's rates remissions 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 general 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.

Ngā huarawa ōhanga
Financial assets

Derivative Financial Instruments

Derivative financial instruments are used to manage exposure to foreign exchange risks arising from the Council's operational activities and interest rate risks arising from the Council's financing activities. In accordance with its Treasury Management Policy, the council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so the nature of the item being hedged.

The associated gains or losses on derivatives that are not hedge accounted are recognised in surplus or deficit.

The full fair value of a non-hedge accounted foreign exchange derivative is classified as current if the contract is due for settlement within 12 months of balance date; otherwise, foreign exchange derivatives are classified as non-current. The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Council is party to financial instrument arrangements as part of its everyday operations. Revenue and expense relating to financial instruments are recognised in the statement of comprehensive revenue and expense.

Financial instruments are comprised of:

- Financial assets – cash and cash equivalents, debtors and other receivables, term deposits, other loans, Local Government Funding Agency (LGFA) borrower notes, unlisted shares, and derivative financial instruments
- Financial liabilities – trade and other payables, borrowings, derivative financial instruments

Other financial assets

Financial assets are initially measured at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit. They are then classified as, and subsequently measured under, the following categories:

- Amortised cost
- Fair value through other comprehensive revenue and expense (FVTOCRE); and
- Fair value through surplus and deficit (FVTSD).

Purchases and sales of financial assets are recognised on trade-date, the date on which Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred

and the Council has transferred substantially all the risks and rewards of ownership.

The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them. A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Concessionary loans

Loans to community organisations made by Council at nil or below-market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense.

Where applicable, interest accrued is added to the investment balance.

Term deposits

Term deposits are fixed or determinable payments that are not quoted in an active market. Term deposits are included in non-current assets, except where the maturity is less than 12 months in which case they are included in current assets.

Term deposits are initially recognised at fair value. Term deposits are held for the purpose of collecting contractual cash flows and solely for the purpose of collecting principal and interest. They are subsequently recognised at amortised cost and measured using the effective interest rate method, less an allowance for impairment.

For term deposits, Council applies the low credit risk simplification. At every reporting date, the Council evaluates whether it is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, Council regularly reassesses the credit ratings of the bank counterparties. Term deposits are graded in the top investment category, therefore considered to be low credit risk investments. It is Council's policy to measure ECLs on term deposits based on the loss expected in the next 12 months.

Where applicable, interest accrued is added to the investment balance.

Financial assets at fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense (FVTOCRE) are those that are designated as fair value through equity or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Council's financial assets at FVTOCRE comprise of local authority stock and investments in quoted and unquoted shares.

Council includes in the category:

- Investments that it intends to hold long-term but which may be realised before maturity; and
- Shareholding that it holds for strategic purposes.

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. Debt instruments in this category are the Council listed bonds.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Unlisted shares

Unquoted equity shares are initially measured at fair value excluding transaction costs. The fair values are determined by reference to the Council's share of net assets in these companies as there is no market information on the value of the organisations' shares.

The Council has made the irrevocable election to designate unquoted equity shares at FVOCRE. Gains or losses on unquoted equity shares are recorded in other comprehensive revenue and expense and not recycled to surplus or deficit. Equity instruments designated at FVOCRE are not subject to impairment assessment.

When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Financial assets at fair value through surplus or deficit

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Other than for derivatives, the Council has no instruments in this category.

LGFA borrower notes

Borrower notes are subordinated convertible debt instruments that Council is required to subscribe for when borrowing from the LGFA, currently set at 5% of the amount borrowed. The LGFA will redeem borrower notes when the Council's related borrowing are repaid or are no longer owed to the LGFA or may convert them to equity under specific circumstances. The borrower notes are initially recognised at fair value. They are subsequently measured at FVTSD.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Expected credit loss allowance (ECL)

ECL's are recognised in two stages:

1. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL).

2. For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected

over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information.

The Council considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

Concessionary Loan ECL

For concessionary loans, ECL is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancement that are integral to the contractual terms.

Provision for impairment for debtors and other receivables

The provision for impairment of receivables is determined based on an expected credit loss (ECL) model.

Lifetime ECL results from all possible default events over the expected life of a receivable.

In assessing ECL on receivables the Council considers both quantitative and qualitative inputs. Quantitative inputs include past collection history and ageing of receivables.

Expected loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the debtors to settle their debt.

Kāore he rironga hei hoko i te wā nei
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 continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus of 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.

Ngā Huarawa Ōkiko
Property, plant and equipment

Property, plant and equipment consists of:

Operational assets – These include land, buildings, library books, plant and equipment, motor vehicles, fibre cabling and conduits, furniture and fittings, and swimming pools.

Infrastructure assets – Infrastructure assets includes the roading corridor network, footpaths and fixed utility systems owned

by Council. Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

Restricted assets – Restricted assets are parks and reserves and war memorials owned by Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions

The cost of an item of property, plant and 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 Council and the cost of the item can be measured reliably.

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset.

Gains and losses on disposals are included 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 Council and the cost of the item can be measured reliably.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Land, land under roads, restricted assets, assets under construction, investment properties, and biological assets are not depreciated.

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

Asset category	Useful life	Depreciation rate
Operational and Restricted Assets		
Buildings	9–80	(1.3%–11.1%)
Computer equipment	2–20	(5%–50%)
Fibre cabling and conduits	20–30	(3%–5%)
Furniture and fittings	2–45	(2.2%–50%)
Library collections	1–10	(10%–100%)
Motor vehicles	5–20	(5%–20%)
Plant and equipment	2–33	(3%–50%)
Swimming pools	15–50	(2%–6.7%)
Infrastructural Assets		
Roading		
Top surface (seal)	5–20	(5%–20%)
Top surface (unsealed)	5	(20%)
Pavement (seal base course)	90	(1.1%)
Pavement (unsealed base course)	Not depreciated	
Sub-base (rural)	Not depreciated	
Sub-base (urban)	90	(1.1%)
Formation	Not depreciated	
Drainage	20–90	(1.1%–5%)
Bridges and culverts	70–120	(0.8%–1.4%)
Railings	30–50	(2%–3.3%)

Asset category	Useful life	Depreciation rate
Retaining walls	90	(1.1%)
Kerbing	25–100	(1%–4%)
Footpaths	10–90	(1.1%–10%)
Signs and road markings	5–12	(8.3%–20%)
Streetlights	20–60	(1.7%–5%)
Stormwater		
Pipes	50–140	(0.7%–2%)
Manholes	90–140	(0.7%–1.1%)
Wastewater Network		
Pipes and manholes	50–135	(0.7%–2%)
Treatment ponds	20–100	(1%–5%)
Pumps	10–60	(1.7%–10%)
Flow monitoring equipment	20	(5%)
Water Network		
Monitoring equipment (hardware)	5–30	(3.3%–20%)
Pipes, hydrants, valves	40–150	(0.7%–2.5%)
Treatment plants	10–100	(1%–10%)
Pumps	15–30	(3.3%–6.7%)
Tanks	40–200	(0.5%–2.5%)
Waste management	2–17	(5.9%–50%)
Items under construction	Non-depreciable	

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Ngā Wāriutanga Auautanga Revaluation

Council accounts for revaluations of property, plant and equipment on a class of asset basis.

Revaluations	Frequency
Infrastructural assets	Annually
Roads (except land under roads)	Annually
Bridges	Annually
Sewerage	Annually
Stormwater	Annually
Water	Annually
Land	Every 3 years
Restricted assets	Every 3 years
Buildings	Every 3 years

Land, buildings (operational and restricted), 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. All other asset classes are carried at depreciated historical cost.

Council assesses the carrying values of its revalued assets 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.

The results of revaluing are credited or debited to other comprehensive revenue and expense and held in an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus or deficit. Any subsequent increase on revaluation that off-sets 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 credited to other comprehensive revenue and expense and held in the revaluation reserve for that class of asset.

Infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems

Infrastructure assets are revalued at fair value determined on a depreciated replacement cost basis and reviewed by an independent valuer. These assets are revalued annually as at 31 March. There was no material variance between the carrying value and fair value as at 30 June.

Operational and restricted land and buildings

These are revalued at fair value as determined from market based evidence by an independent valuer on a three yearly cycle.

Land under roads

Land under roads, was valued based on fair value of adjacent land as determined by reference to the Council rating data. Subsequently, this has not been revalued.

Ngā Ara Kēhua, Ngā Ara Pepa rānei
Unformed or paper roads

An unformed or paper road is a term for a road that is legally established and recorded in survey plans, but has not been formed, and that ownership of the land associated with the paper road resides with Council.

Council does not recognise land under unformed paper roads in the statement of financial position because there is no service potential from the majority of paper roads. The public good of having access routes is very difficult to value. In addition there is a very limited market for sale to the surrounding or adjacent property owner, and cannot be measured reliably because of the small individual area of many paper roads to those adjacent or surrounding properties, and the high cost of sale.

Ngā Huarawa Pā-Kore
Intangible assets

Software acquisition and development

Acquired computer software licenses are 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 by Council, 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 as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Carbon credits

Carbon credits are initially recognised at cost, or fair value on free carbon credits. After initial recognition, all carbon credits are revalued annually at fair value.

The net revaluation result is credited or debited to other comprehensive revenue and expense and is accumulated through revaluation reserve. Where this results in a debit balance in the reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase in 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.

Carbon credits are not amortised.

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 surplus or deficit.

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

	Useful life	Depreciation rate
Computer software	3–8 years	12.5–33%

Papanoho Whakangao
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, Council measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit. Investment properties are not depreciated.

Ngā waemaerotanga o ngā huarawa tahua kore
Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets 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.

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.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

Utu tārewa me ngā reweniu
Payables and deferred revenue

Payables and deferred revenue are initially measured at face value.

Ngā huanga kaimahi
Employee benefits

Short-term entitlements

Employee benefits that expect 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, retiring and long service leave entitlements expected to be settled within 12 months, and sick leave.

Council recognises a liability for sick leave, when material, to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

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.

Ngā āheinga pae tawhiti
Long-term entitlements

Long service leave and retirement leave

These are long-term employee benefits that are assessed on an accrued entitlement basis at current rates of pay.

Superannuation schemes

- **Defined Contribution Schemes**
  Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.
- **Defined Benefit Schemes**
  Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme. Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Ngā Hoatutanga
Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the

time value of money is material, provisions are discounted using a current pre-tax rate that reflects the time value of money and the risks specific to the obligation. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Ngā kirimana ōhanga toka
Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value even if payment under guarantee is not considered probable. 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 a liability is recognised based on the probability that Council will be required to reimburse a holder for a loss incurred and is disclosed as a contingent liability.

Taurewa
Borrowing

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

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Tūtanga
Equity

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

The components of equity are:

- Accumulated funds
- Asset revaluation reserves
- Special funded reserves
- Trust funds

Asset revaluation reserve

This reserve relates to the revaluation of infrastructure assets, carbon credits, land, and buildings to fair value.

Special funded and Council created reserves

Special funded reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Council's Treasury Policies and Long-Term Plan allow internal borrowing against these reserves on the basis they will be reimbursed over time or at time of need.

Trust funds

Trust funds are those subject to specific conditions accepted as binding by Council. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Taake Hua me ngā Ratonga
Good and service tax (GST)

All items in the financial statements are stated exclusive of GST, except for receivables and payables, which are stated on a GST inclusive basis. Where GST is not recoverable as input tax then 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.

Ngā whika tahua pūtea
Budget figures

The budget figures are those approved by the Council at the beginning of the year in the most current of the Annual Plan or the Long-Term Plan.

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council for the preparation of the financial statements.

Ngā utu tuari
Cost allocation

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

Direct costs are those costs directly attributable to a significant activity. Indirect costs are those costs, which 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 on the following cost drivers: expenditure, floor area, employees and assets.

Tauākī moni kuhu
Statement of cash flows

Operating activities are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. They include cash received from all revenue sources (such as rates, taxes and government grants) and record the cash payments made for the supply of goods and services (including payments to other public benefit entities to finance their operations, but not loans). Agency transactions are not recognised as receipts and payments in the Statement of Cash Flows as they do not represent transactions that Council can control.

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

Financing activities comprise activities that change the equity and debt capital structure of the Council.

Whakatau tata
Rounding

There will be rounding of numbers in the Annual Report as the financial reporting model used calculates to the dollar but the Annual Report is rounded to the nearest thousand.

Ngā whakatau tata kaute hira me ngā whakapae
Critical accounting estimates and assumptions

In preparing these financial statements Council has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements 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.

Landfill aftercare provision

Note 23 provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Infrastructural assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset; and
- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit.

To minimise this risk Council's infrastructural asset 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 the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers are used in performing or reviewing the Council's infrastructural asset revaluations.

Property, plant and equipment useful lives and residual values

At each balance date the Council reviews the useful lives and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires Council to consider a number of factors such as the physical condition of the asset, expected period of use of the asset by Council, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the statement of revenue and expense, and carrying amount of the asset in the statement of financial position. Council minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second hand market prices for similar assets; and
- analysis of prior asset sales.

Council has made changes to past assumptions concerning useful lives and residual values. The carrying amounts of property, plant and equipment are disclosed in Note 20.

Ngā whakataunga hira i te whakatinanatanga o tā te Kaunihera kaupapa here kaute

Critical judgements in applying accounting policies

Management has exercised the following critical judgements in applying Council's accounting policies for the period ended 30 June 2026.

Classification of property

Council owns a number of properties, which are maintained primarily to provide housing to pensioners. 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 housing policy. These properties are accounted for as property, plant and equipment.

02. Cash and cash equivalents

The average interest rate received on the bank deposit for the 2025/26 year was 2.37%. In 2024/25 this was 2.39%.

	2025/26 Actual $000s	2024/25 Actual $000s
Cash at bank and in hand	10,987	7,123
Term deposits maturing 3 months or less from date of acquisition	-	2,500
Total Cash and Cash Equivalents	**10,987**	**9,623**

The carrying value of short term deposits with maturity dates of three months or less approximates their fair value.

Although cash and cash equivalents at 30 June 2026 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated allowance is trivial.

Financial assets recognised in a non-exchange transaction that are subject to restrictions

Council holds unspent funds, included in cash at bank and investments, of $8,000 (2025: $14,000). These unspent funds relate to trusts received (Note 28). The restrictions generally specify how the funds are required to be spent.

Cash and bank overdrafts include the following for the purposes of the cash flow statement:

	2025/26 Actual $000s	2024/25 Actual $000s
Cash and cash equivalent current asset	10,987	7,123
Short term deposits maturing 3 months or less from date of acquisition	-	2,500
Cash and cash equivalent current liability – bank overdraft	(3,000)	-
Total Cash Resources	**7,987**	**9,623**

03. Rates revenue

	2025/26 Actual $000s	2024/25 Actual $000s
General Rates		
Uniform annual general charge	5,587	5,185
General land rates	10,377	9,652
Targeted Rates Attributable to Group of Activities		
Community Facilities & Services	2,914	2,850
Economic and Community Development	532	637
Environmental Management	1,466	1,780
Transportation	7,288	7,080
Stormwater	1,010	927
Wastewater	5,195	5,001
Water Supply	4,961	3,694
Rates revenue before discount	**39,330**	**36,806**
Plus Metered Water	1,539	1,336
Less Rates Refunds	(70)	(73)
Less Rates Remissions (Breakdown below)	(587)	(568)
Less Rates Internally charged to Council	(572)	(542)
	310	**153**
Plus Net Rates penalties		
External Revenue In Support : Rates: Penalty Revenue	636	549
External Revenue In Support : Water Charges: Penalty	13	3
	649	**552**
Total revenue from rates	**40,290**	**37,511**

Rates Remissions

	2025/26 Actual $000s	2024/25 Actual $000s
Rates Remissions		
Town centre refurbishment development loans	17	20
Sewerage – educational establishments	187	177
General rates	325	315
General rates – not for profit sports and cultural	58	57
Total	**587**	**568**

Council had 11,070 rating units (rateable and non-rateable - includes subdivisions & amalgamated rating units during the rating year) as at 30 June 2026 (2025: 10,988). The total capital and land value of these assessments were $9,375,011,340 (2025: 9,106,570,440) and $6,007,039,550 (2025: $5,887,334,250) respectively.

04. Finance revenue and finance costs

	2025/26 Actual $000s	2024/25 Actual $000s
Finance revenue		
Interest on bank deposits	642	1,235
Total finance revenue	**642**	**1,235**
Finance Costs		
Landfill interest expense	(22)	(23)
Interest on secured loans and derivatives	3,145	4,063
Total finance costs	**3,123**	**4,040**
Net finance revenue / (costs)	**(2,481)**	**(2,805)**

05. Fees and charges

	2025/26 Actual $000s	2024/25 Actual $000s
Building and planning consent charges	1,331	997
Dog registration fees	446	429
Landfill and transfer station charges	1,077	1,062
Pensioner housing rent	910	782
Trade waste charges	241	213
Petroleum tax	164	159
Other fees and charges	750	762
Total fees and charges	**4,920**	**4,403**

06. Other revenue

	2025/26 Actual $000s	2024/25 Actual $000s
Revenue from the various domain boards	319	409
Insurance recoveries - buildings	56	-
Vested assets	-	458
Other	234	602
Total other revenue	**609**	**1,469**

07. Grants and subsidies

	2025/26 Actual $000s	2024/25 Actual $000s
Waka Kotahi NZ Transport Agency - roading & footpath subsidies	26,138	40,483
Provincial Growth Fund - Route 52	-	1,338
Mayors Taskforce for Jobs	220	150
Department of Prime Minister & Cabinet - Cyclone Gabrielle	95	692
Ministry of Business, Innovation and Employment - Better Off Funding Package	744	2,309
Ministry of Health	-	192
Ministry for the Environment - waste disposal levy	406	362
Other Grants	78	166
Total grants and subsidies	**27,683**	**45,692**

08. Other gains and losses

	2025/26 Actual $000s	2024/25 Actual $000s
Gain / (loss) on change in derivatives value	(155)	(1,497)
Gain / (loss) on asset held for sale	-	1,995
Gain / (loss) on change in LGFA borrower notes value	152	(36)
Gain / (loss) on foresty value	(2)	113
Gain / (loss) on disposal of property, plant & equipment	57	71
Total other gains and losses	**51**	**646**

09. Personnel costs

Salaries and wages includes movements in employee benefit liabilities.

Employer contributions to defined contribution plans include contributions to KiwiSaver and the DBP Contributors Scheme.

	2025/26 Actual $000s	2024/25 Actual $000s
Salary & wages	11,372	11,198
Defined contribution plan employer contributions	350	332
Training costs	175	217
Increase / (decrease) in employment entitlements / liabilities	(533)	229
Total personnel costs	**11,364**	**11,976**

During the year to 30 June 2026, the total remuneration and value of other non-financial benefits received by, or payable to the Mayor, Councillors, Chief Executive, and senior managers of Council were as follows:

			2025/26	2024/25
	Remuneration $000s	Allowances $000s	Total $000s	Total $000s
Mayor				
Scott Gilmore	96	-	96	-
Scott Gilmore, motor vehicle	3	-	3	-
Tracey Collis	39	-	39	125
Tracey Collis, motor vehicle	1	-	1	4

			2025/26	2024/25
	Remuneration $000s	Allowances $000s	Total $000s	Total $000s
Councillors				
Alison Amboy	33	-	33	-
Naioma Chase	14	1	15	49
Chris Corlett	33	9	42	-
Alison Franklin	16	1	17	54
Scott Gilmore	14	-	14	51
Peter Johns	50	4	54	50
Elisabeth Kennedy	33	1	34	-
Michael Long	14	-	14	46
Peter Naylor	33	-	33	-
Erana Peeti-Weber	53	1	54	57
Kerry Sutherland	16	-	16	51
Keshaan Te Waaka	33	2	35	-
Steve Wallace	50	2	52	48
Sharon Wards	59	5	64	53
Total Mayor and Councillors	**591**	**26**	**617**	**589**

The Mayor's remuneration is inclusive of the salary sacrifice ($4,003) for the private use of the Mayor's car (2025: $4,060).

Community Boards	2025/26	2024/25
Larissa Barclay	4	4
Terence Carew	1	4
Everlyne Chase	1	4
Ernie Christison	7	6
Melissa Corlett	3	-
Terry Hynes	7	6
Steen McGhie	9	8
Nicola Phillips	9	-
David Smith	3	-
Ron Wallace	7	6
Patrick Walshe	4	13
Total Community Boards	**56**	**53**

Council employed two Chief Executives during the year. The total remuneration (including any non-financial benefits) paid or payable for the year to the Chief Executive position was $145,904.

During the period from 1 September 2025 to 28 February 2026, the Chief Executive position was filled through an interim consultancy arrangement while recruitment for a permanent Chief Executive was undertaken. Payments made under this consultancy arrangement totalled $170,686.

Severance Payments

For the year ended 30 June 2026, the Council made a severance payment to an employee totalling $24,500 (2025: three payments totalling $76,148).

Total employee annual remuneration by band

Remuneration band	2025/26
Less than $60,000	18
$60,001 - $79,999	43
$80,000 - $99,999	32
$100,000 - $119,999	15
$120,000 - $139,999	11
$140,000 - $159,999	6
$160,000 - $219,999	7
$220,000 - $259,999	1
Total employees	**133**

Remuneration band	2024/25
Less than $60,000	22
$60,001 - $79,999	51
$80,000 - $99,999	27
$100,000 - $119,999	16
$120,000 - $139,999	10
$140,000 - $199,999	8
$200,000 - $319,999	1
Total employees	**135**

Total remuneration includes non-financial benefits provided to employees.

At balance date, Council employed 108 (2025: 108) full-time employees, with the balance of staff representing 16.17 (2025: 16.20) full-time equivalent employees. At balance date, Council employed 8 casual staff (2025: 7).

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

10. Employee entitlements

	2025/26 Actual $000s	2024/25 Actual $000s
Current Portion		
Accrued pay	-	659
Annual leave	859	736
Long service leave	2	2
Accident Compensation Corporation	(13)	(16)
Total current portion	**848**	**1,381**
Non-current Portion		
Retirement leave	18	18
Total non-current portion	**18**	**18**
Total employee entitlements	**866**	**1,399**

Employee provisions – movements inclusive of accrued pay

	2025/26 Actual $000s	2024/25 Actual $000s
Opening Balance	**1,399**	**1,170**
Additional provision	394	1,157
Amount used	(926)	(928)
Net Movement for the Year	**(532)**	**229**
Closing Balance	**866**	**1,399**

11. Other operating expenses

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2022.

	2025/26 Actual $000s	2024/25 Actual $000s
Fees incurred for services provided by The Audit Office		
Tararua District Council's financial statements and service performance information for the year ended 30 June 2026 are audited by The Audit Office on behalf of the Auditor-General.		
During the year, the following fees were incurred for services provided by The Audit Office:		
Audit of the financial report	266	260
Audit or review related services:		
- Assurance engagement in relation to the debenture trust deed	6	5
Total fees incurred for services provided by The Audit Office	**272**	**265**
Impairment of receivables movement - increase / (decrease)	(56)	119
Inventory consumption increase / (decrease)	24	(22)
Rental and operating lease expenses	101	161
Consultant costs	2,541	3,154
Contract payments	12,874	11,608
Energy costs	826	749
Grants	315	517
Insurance	1,222	1,222
Maintenance costs	4,688	4,004
Management fees	828	807
Other operating expenses	5,579	5,401
Total other operating expenses	**29,215**	**27,985**

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2022.

12. Depreciation and amortisation expense by group of activities

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2002.

	2025/26 Actual $000s	2024/25 Actual $000s
Community Facilities & Services	1,794	1,889
Economic and Community Development	135	150
Environmental Management	222	218
Governance & Community Engagement	1	2
Regulatory Compliance	40	-
Transportation	12,184	11,341
Stormwater	576	540
Wastewater	2,388	2,255
Water Supply	2,578	2,309
Support Activities	1,330	2,075
Total depreciation and amortisation expense by group of activities	**21,249**	**20,779**

13. Taxation

	2025/26 Actual $000s	2024/25 Actual $000s
Relationship between Tax and Accounting Profit		
Operating surplus/(deficit) before income tax	9,372	26,090
Prima facie tax @ 28%	3,000	7,000
Tax effect of permanent differences	-	-
- Non-deductible expenditure	(3,000)	(7,000)
- Deferred tax adjustment	-	-
Total Income Tax Expense	**-**	**-**

14. Debtors and other receivables

(Amounts include GST)	2025/26 Actual $000s	2024/25 Actual $000s
Current Portion		
Rates receivables	3,535	3,487
Sundry debtors	985	4,247
Sundry debtor - NZ Transport Agency : roading subsidies	2,571	3,120
Interest accrued	17	131
Prepayments	779	442
Other receivables	943	934
GST receivable	590	877
	9,420	**13,238**
Less allowance for credit losses	(494)	(549)
Total trade and other receivables	**8,927**	**12,689**
Total receivables comprise:		
Receivables from non-exchange transactions - this includes outstanding amounts from rates, grants, infringements, and fees and charges that are partly subsidised by rates	8,647	12,508
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	280	181
Total Receivables	**8,927**	**12,689**

There is only one concentration of credit risk with respect to receivables. Council has one large debtor in respect of NZ Transport Authority providing government subsidy for Roading. This concentration of risk and reliance on Government is not considered to be a matter of concern because of the New Zealand Government's strong credit rating.

Rates Receivable

Council provides for expected credit losses (ECLs) of rates receivable in certain circumstances; when the property is multiple-owned Māori land or when there is no guarantor available. In all other circumstances, Council does not provide for any ECLs on rates receivable as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then Council is able to apply to the Registrar of the High Court to have the judgement enforced by the sale or lease of the rating unit.

Ratepayers can apply for payment options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value if the effect of discounting is material.

Tararua District Council Chief Executive has not approved any rates write-offs during the year (2025: $NIL).

Other Receivables

The ECL rates for other receivables at 30 June 2026 and 1 July 2025 are based on the payment profile of revenue on credit over the period of one year at the measurement date and the corresponding historical credit losses experienced for that period. The historical loss rates are adjusted for current and forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

There have been no changes in the estimation techniques or significant assumptions in measuring the loss allowance.

Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

Movements in the allowance for credit losses are as follows:

	2025/26 Actual $000s	2024/25 Actual $000s
As at 1 July	549	430
Additional/(reduction in) provisions made during the year	(87)	237
Less receivables written off during period	32	(118)
At 30 June	**494**	**549**

As at 30 June 2026, the allowance for credit losses is as follows:

Council - Rates Receivables	Gross $000s	ECL $000s	Net 2026 $000s
Not Past Due - current	-	-	-
Past Due by 1-30 Days	780	-	780
Past Due by 31-60 Days	-	-	-
Past Due >61 Days	2,754	(406)	2,348
Total	**3,535**	**(406)**	**3,128**

Council - Sundry Debtors & Other Receivables	Gross $000s	ECL $000s	Net 2026 $000s
Not Past Due - current	5,923	-	5,923
Past Due by 1-30 Days	65	-	65
Past Due by 31-60 Days	(11)	-	(11)
Past Due >61 Days	195	(88)	107
Total	**6,171**	**(88)**	**6,083**

As at 30 June 2025, the allowance for credit losses is as follows:

Council - Rates Receivables	Gross $000s	ECL $000s	Net 2025 $000s
Not Past Due - current	-	-	-
Past Due by 1-30 Days	780	(5)	775
Past Due by 31-60 Days	-	-	-
Past Due >61 Days	2,706	(411)	2,295
Total	**3,486**	**(416)**	**3,070**

Council - Sundry Debtors & Other Receivables	Gross $000s	ECL $000s	Net 2025 $000s
Not Past Due - current	8,519	-	8,519
Past Due by 1-30 Days	168	-	168
Past Due by 31-60 Days	81	-	81
Past Due >61 Days	411	(133)	278
Total	**9,179**	**(133)**	**9,046**

15. Other financial assets

	2025/26 Actual $000s	2024/25 Actual $000s
Other financial assets		
Current Portion		
Short term deposits greater than 3 months but less than 12 months	215	9,975
Non-current portion		
Term deposits greater than 12 months	46	-
Total other financial assets	**261**	**9,975**
Investment in CCOs and similar entities		
Current Portion		
Local Government Funding Agency borrower notes	581	781
Non-current Portion		
Local Government Funding Agency borrower notes	1,241	1,672
Tararua Aquatic Community Trust settled by Council (initial $500 capital)	1	1
Local Government Funding Agency Insurance Corporation Limited	92	92
Loan to Pūkaha Mount Bruce	-	1,000
Loan to Tū Mai Rā Investments Limited Partnership	1,000	-
Total investment in CCOs and similar entities	**2,915**	**3,546**
Total Investments	**3,176**	**13,521**

Term deposits

The carrying amount of term deposits approximates their fair value.

Local Government Funding Agency borrower notes

Council has borrower notes invested with the Local Government Funding Agency at floating rates of interest. This will mature between November 2026 and May 2030.

An independent valuation was completed by PwC New Zealand on 30 June 2026 to determine the fair value of Council's LGFA borrower notes.

Concessionary loans

In July 2025, the concessionary loan provided by Council for the development of the Te Wānanga Taiao (Education and Accommodation Centre) project was transferred from Pūkaha Mount Bruce Board to Tū Mai Rā Investments Limited Partnership. The transfer aligned the loan with the entity responsible for the long term governance and management of the project and did not alter the original repayment terms or strategic purpose of the funding arrangement. The loan was advanced on 30 October 2021 and is repayable on 30 October 2031. The nominal amount advanced was $1,000,000. Interest on this loan is payable annually. The loan is held to collect contractual cash flows which comprise solely of payments of principal and interest, therefore is recognised at amortised cost and measured using the effective interest rate method, less allowance for impairment.

The loan was initially recognised at fair value of $1,000,000. There was no adjustment between this and the nominal amount done this year. Reconciliation of the opening and closing balance of the concessionary loan is shown:

As at 1 July 2025	**1,000,000**
Loan at nominal value	1,000,000
Fair value adjustments	-
Interest accrued during the year	-
Repayments	-
As at 30 June 2026	**1,000,000**

Credit risk, including ECLs

Term deposits

The Council consider there has not been a significant increase in credit risk for the investments in term deposits because the banks continue to have low risk at balance date. Term deposits are held with banks that have a long-term AA- investment grade credit rating, which indicates the bank has a very strong capacity to meet its financial commitments.

No ECL has been recognised for term deposits as the loss allowance is trivial.

Community loans

Council has one community loan, to Tū Mai Rā Investments Limited Partnership for support toward the cost of developing the Te Wānanga Taio (Education and accommodation Centre) project.

As part of the application process, Council worked with Rāngitane Tū Mai Rā Trust, obtained legal advice and drafted the loan agreement. Council also completed due diligence checks to confirm the credit risk associated with extending the loan to Tū Mai Rā Investments Limited Partnership prior to entering into the loan agreement.

Other financial assets

Expected credit losses measured for other financial assets are trivial. They are low-risk and the Council has not identified any indications that credit risk associated with those instruments has significantly increased since initial recognition.

The Council does not hold any collateral for any of its loan assets.

16. Investments accounted for using the equity method

	2025/26 Actual $000s	2024/25 Actual $000s
Manawatū-Whanganui LASS Ltd (MW Lass)	139	75
Total investment in associates	**139**	**75**

Summarised financial information of associate entities

Assets	1,194	904
Liabilities	735	382
Revenues	3,018	2,070
Surplus/(deficit)	65	21
Group's interest	14%	14%

17. Investment property

	2025/26 Actual $000s	2024/25 Actual $000s
Balance at 1 July	2,705	2,705
Fair value gains/(losses) on valuation	-	-
Balance at 30 June	**2,705**	**2,705**
Rental revenue	61	67
Direct operating expenses	(72)	(110)
Surplus/(Deficit)	**(11)**	**(43)**

Council investment properties are valued annually at fair value effective 30 June. All investment properties are valued based on open market evidence. The valuation was performed by independent registered valuer Dan Jones (ANZIV) of Aon New Zealand to determine the value at 30 June 2026. . Aon New Zealand are experienced valuers with extensive market knowledge in the type and location of property owned by Council. Assessment of market sales and information indicate that the demand for all property types in the Tararua District remains high.

18. Non-current assets held for sale

	2025/26 Actual $000s	2024/25 Actual $000s
Opening Balance 1 July	-	1,958
Additions from reclassification	-	-
Disposals / sales	-	(3,953)
Fair value gain on valuation	-	-
Gain / (loss) on sale	-	1,995
Balance at 30 June	**-**	**-**

19. Tenant contributions

Council owns five self-contained flats styled "Tenant Contribution Flats". The tenants of these flats make an interest-free loan to Council on signing a lease, and Council repays the loan upon the tenant vacating the flat. The amount of the loan varies from flat to flat but generally is set at 75% of the current market value of the unit at the time the lease is signed.

Council has adopted a sinking lid policy, as each flat is vacated it is converted to part of Council's property portfolio available for rent. At 30 June 2026 Council had two "Tenant Contribution Flats".

At 30 June 2026 the loans repayable to tenants totalled $160,200 (2025: $238,950).

20. Property, plant and equipment

Valuation

Council valuations

Infrastructure assets – roading network, water network, sewerage network and stormwater network.

These assets are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.

Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over or underestimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural asset 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 asset management planning activities, which provides further assurance over useful life estimates.

The most recent valuation was performed in-house, and reviewed by independent registered valuer, Pauline True at Stantec Ltd. Stantec Ltd are experienced valuers with extensive market knowledge in the type and location of assets owned by Council. The valuation was effective as at 30 June 2026.

There are no amounts of property, plant and equipment pledged as security for liabilities.

Land (operational, and restricted)

The most recent valuation of land and buildings (excluding infrastructural land) was performed by an independent registered valuer, Dan Jones of Aon New Zealand. The valuation was effective as at 30 June 2026.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the “unencumbered” land value where there is a designation against the land or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the land where an owner is unable to use the land more intensely.

The total fair value of land valued by Aon New Zealand was $31,064,293 (2025: $21,158,630).

Buildings (operational and restricted)

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions. Significant assumptions include:

- The replacement asset is based on the replacement with modern equivalent assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information. For Council's earthquake prone buildings that are expected to be strengthened, the estimated earthquake strengthening costs have been deducted off the depreciated replacement cost.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value. These valuations include adjustments for estimated building strengthening costs for earthquake prone buildings and the associated lost rental during the time to undertake the strengthening work.

The most recent valuation was performed by an independent registered valuer, Dan Jones of Aon New Zealand. Aon New Zealand are experienced valuers with extensive market knowledge in the type and location of assets owned by Council. The valuation was effective as at 30 June 2026.

The total fair value of buildings (including improvements) valued by Aon New Zealand was $38,815,293 on 30 June 2026.

Restrictions

Land and buildings in the "Restricted Asset" category are subject to restrictions on either use or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977), or other restrictions (such as land or buildings acquired under a bequest or donation that restricts the purpose for which the assets can be used).

Infrastructure asset classes: roads, water reticulation, sewerage reticulation, and stormwater systems

Infrastructure assets are revalued at fair value determined on a depreciated replacement cost basis and reviewed by an independent valuer.

These assets are revalued annually as at 31 March. There was no material variance between the carrying value and fair value as at 30 June.

Council 2026

	Cost or valuation opening bal 1 July $000s	Accumulated depreciation opening bal 1 July $000s	Carrying amount opening bal 1 July $000s	Current year additions‡ $000s	Current year disposals $000s	Current year impairment changes $000s	Current year depreciation $000s	Reverse accumul depn on sales or revaluation $000s	Revaluation movements $000s	Adjustments* (allocate WIP) (re-class assets) $000s	Cost or valuation 30 June $000s	Accumul depn & impairment closing bal 30 June $000s	Carrying amount closing bal 30 June $000s
Operational Assets													
At Valuation													
Buildings	38,736	(4,238)	34,498	899			(2,175)	6,413	1,568		41,203	-	41,203
Land	14,982	-	14,982	169					8,302		23,453	-	23,453
At Cost													
Computer equipment	4,558	(3,856)	702	699	(2,349)		(397)	2,349			2,908	(1,904)	1,004
Fibre cabling and conduits	1,531	(759)	772	61			(62)				1,592	(821)	771
Furniture and fittings	1,103	(904)	199	78	(89)		(43)	89			1,092	(858)	234
Library collections	2,367	(2,063)	304	101	(1,765)		(86)	1,764			703	(384)	319
Motor vehicles	2,449	(1,460)	989	684	(344)		(210)	273			2,789	(1,397)	1,392
Plant and machinery	6,254	(4,261)	1,993	1,246	(1,604)		(537)	1,604			5,896	(3,194)	2,702
Swimming pools	679	(435)	244	-			(44)				679	(479)	200
Work in progress	784	-	784	351						(27)	1,108	-	1,108
Total Operational Assets	**73,443**	**(17,976)**	**55,467**	**4,288**	**(6,151)**	**-**	**(3,554)**	**12,492**	**9,870**	**(27)**	**81,423**	**(9,037)**	**72,386**

Council 2026

	Cost or valuation opening bal 1 July $000s	Accumulated depreciation opening bal 1 July $000s	Carrying amount opening bal 1 July $000s	Current year additions‡ $000s	Current year disposals $000s	Current year impairment changes $000s	Current year depreciation $000s	Reverse accumul depn on sales or revaluation $000s	Revaluation movements $000s	Adjustments* (allocate WIP) (re-class assets) $000s	Cost or valuation 30 June $000s	Accumul depn & impairment closing bal 30 June $000s	Carrying amount closing bal 30 June $000s
Infrastructure Assets													
At Valuation													
Roading network (including footpaths)	829,811	-	829,811	23,124			(10,557)	7,910	(15,430)		837,505	(2,646)	834,859
Roading bridges and culverts	68,176	-	68,176	3,658			(1,532)	1,145	(3,497)		68,337	(386)	67,951
Roading land	24,440	-	24,440					-		49	24,489	-	24,489
Roading and forestry roads	700	-	700					-			700	-	700
Wastewater treatment plants and facilities	26,136	-	26,136	1,460			(865)	644	(1,542)		26,054	(221)	25,833
Wastewater network and other assets	44,647	-	44,647	735			(1,408)	1,089	(205)		45,177	(319)	44,858
Stormwater systems	26,689	-	26,689				(576)	429	342		27,032	(147)	26,885
Street-lighting	895	-	895	-			(54)	39	(80)		815	(15)	800
Waste management	1,502	(1,352)	150				(1)	-			1,502	(1,353)	149
Water supply treatment plants and facilities	34,962	-	34,962	1,725			(914)	680	21		36,708	(234)	36,474
Water supply network and other assets	56,755	-	56,755	1,468			(1,541)	1,163	(435)		57,788	(378)	57,410

Council 2026

	Cost or valuation opening bal 1 July $000s	Accumulated depreciation opening bal 1 July $000s	Carrying amount opening bal 1 July $000s	Current year additions‡ $000s	Current year disposals $000s	Current year impairment changes $000s	Current year depreciation $000s	Reverse accumul depn on sales or revaluation $000s	Revaluation movements $000s	Adjustments* (allocate WIP) (re-class assets) $000s	Cost or valuation 30 June $000s	Accumul depn & impairment closing bal 30 June $000s	Carrying amount closing bal 30 June $000s
At Cost													
Work in Progress[1]	27,636	-	27,636	26,219						(22,120)	31,735	-	31,735
Total Infrastructure Assets	**1,142,349**	**(1,352)**	**1,140,997**	**58,388**	**-**	**-**	**(17,447)**	**13,100**	**(20,825)**	**(22,071)**	**1,157,842**	**(5,699)**	**1,152,142**
Restricted Assets													
At Valuation													
Cemetery Reserves	1,973	-	1,973						657		2,630	-	2,630
Parks and Reserves	2,597	-	2,597						1,387		3,984	-	3,984
Roading Reserves	772	-	772						292		1,064	-	1,064
Sundry Reserves	561	-	561						512		1,073	-	1,073
War Memorials	199	-	199						31		230	-	230
Total Restricted Assets	**6,102**	**-**	**6,102**	**-**	**-**	**-**	**-**	**-**	**2,879**	**-**	**8,981**	**-**	**8,981**
Total Council Assets	**1,221,894**	**(19,328)**	**1,202,567**	**62,676**	**(6,151)**	**-**	**(21,001)**	**25,592**	**(8,075)**	**(22,098)**	**1,248,246**	**(14,736)**	**1,233,509**
Plus intangible amortisation							(247)						
Total Parent Depreciation and Amortisation							**(21,248)**						

[1] *Additions to infrastructure work in progress do not include costs that have been incurred and capitalised in the same year.*

Council 2025

	Cost or valuation opening bal 1 July $000s	Accumulated depreciation opening bal 1 July $000s	Carrying amount opening bal 1 July $000s	Current year additions‡ $000s	Current year disposals $000s	Current year impairment changes $000s	Current year depreciation $000s	Reverse accumul depn on sales or revaluation $000s	Revaluation movements $000s	Adjustments* (allocate WIP) (re-class assets) $000s	Cost or valuation 30 June $000s	Accumul depn & impairment closing bal 30 June $000s	Carrying amount closing bal 30 June $000s
Operational Assets													
At Valuation													
Buildings	38,101	(2,092)	36,009	635			(2,146)				38,736	(4,238)	34,498
Land	14,328	-	14,328	552						102	14,982	-	14,982
At Cost													
Computer equipment	4,025	(3,113)	912	533			(743)	-	-	-	4,558	(3,856)	702
Fibre cabling and conduits	1,538	(697)	841	13	(20)		(62)				1,531	(759)	772
Furniture and fittings	1,074	(860)	214	29			(44)				1,103	(904)	199
Library collections	2,265	(1,854)	411	102			(209)				2,367	(2,063)	304
Motor vehicles	2,385	(1,397)	988	317	(253)		(268)	205			2,449	(1,460)	989
Plant and machinery	5,742	(3,652)	2,090	512			(609)				6,254	(4,261)	1,993
Swimming pools	679	(382)	297				(53)				679	(435)	244
Work in progress	675	-	675	163						(54)	784	-	784
Total Operational Assets	**70,812**	**(14,047)**	**56,765**	**2,856**	**(273)**	**-**	**(4,134)**	**205**	**-**	**48**	**73,443**	**(17,976)**	**55,467**

Council 2025

	Cost or valuation opening bal 1 July $000s	Accumulated depreciation opening bal 1 July $000s	Carrying amount opening bal 1 July $000s	Current year additions‡ $000s	Current year disposals $000s	Current year impairment changes $000s	Current year depreciation $000s	Reverse accumul depn on sales or revaluation $000s	Revaluation movements $000s	Adjustments* (allocate WIP) (re-class assets) $000s	Cost or valuation 30 June $000s	Accumul depn & impairment closing bal 30 June $000s	Carrying amount closing bal 30 June $000s
Infrastructure Assets													
At Valuation													
Roading network (including footpaths)	804,053	-	804,053	42,383			(9,726)	9,726	(16,625)	-	829,811	-	829,811
Roading bridges and culverts	69,400	-	69,400	4,717			(1,522)	1,522	(5,941)	-	68,176	-	68,176
Roading land	24,395	-	24,395	45			-	-	-	-	24,440	-	24,440
Roading and forestry roads	700	-	700	-			-	-	-	-	700	-	700
Wastewater treatment plants and facilities	23,956	-	23,956	2,338			(775)	775	(158)	-	26,136	-	26,136
Wastewater network and other assets	43,253	-	43,253	1,460			(1,341)	1,341	(66)	-	44,647	-	44,647
Stormwater systems	25,865	-	25,865	95			(540)	540	729	-	26,689	-	26,689
Street-lighting	923	-	923	-			(52)	52	(28)	-	895	-	895
Waste management	1,604	(1,311)	293	-			(41)			(102)	1,502	(1,352)	150
Water supply treatment plants and facilities	31,985	-	31,985	1,117			(830)	830	1,860	-	34,962	-	34,962
Water supply network and other assets	54,182	-	54,182	1,398			(1,445)	1,445	1,175	-	56,755	-	56,755

Council 2025

	Cost or valuation opening bal 1 July $000s	Accumulated depreciation opening bal 1 July $000s	Carrying amount opening bal 1 July $000s	Current year additions‡ $000s	Current year disposals $000s	Current year impairment changes $000s	Current year depreciation $000s	Reverse accumul depn on sales or revaluation $000s	Revaluation movements $000s	Adjustments* (allocate WIP) (re-class assets) $000s	Cost or valuation 30 June $000s	Accumul depn & impairment closing bal 30 June $000s	Carrying amount closing bal 30 June $000s
At Cost													
Work in Progress[1]	36,823	-	36,823	10,552	-	-	-	-	-	(19,739)	27,636	-	27,636
Total Infrastructure Assets	**1,117,139**	**(1,311)**	**1,115,828**	**64,105**	**-**	**-**	**(16,272)**	**16,231**	**(19,054)**	**(19,841)**	**1,142,349**	**(1,352)**	**1,140,997**
Restricted Assets													
At Valuation													
Cemetery Reserves	1,973	-	1,973								1,973	-	1,973
Parks and Reserves	2,597	-	2,597								2,597	-	2,597
Roading Reserves	772	-	772								772	-	772
Sundry Reserves	561	-	561								561	-	561
War Memorials	199	-	199								199	-	199
Total Restricted Assets	**6,102**	**-**	**6,102**								**6,102**	**-**	**6,102**
Total Council Assets	**1,194,053**	**(15,358)**	**1,178,696**	**66,961**	**(273)**	**-**	**(20,406)**	**16,436**	**(19,054)**	**(19,793)**	**1,221,894**	**(19,328)**	**1,202,566**
Plus intangible amortisation							(373)						
Total Parent Depreciation and Amortisation							**(20,779)**						

[1] *Additions to infrastructure work in progress do not include costs that have been incurred and capitalised in the same year.*

Core infrastructure asset disclosures

2026	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Estimated Replacement Cost
Water treatment plants & facilities	36,474	1,725	-	47,964
Other water assets	57,410	1,468	-	130,150
Wastewater treatment plants and facilities	25,833	1,460	-	37,168
Other wastewater assets	44,858	735	-	108,946
Stormwater and drainage	26,885	-	-	49,771
Roads, footpaths, bridges and culverts	903,610	26,781	-	1,278,328
Total	**1,095,070**	**32,169**	**-**	**1,652,327**

**all amount in $ 000's*

2025	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Estimated Replacement Cost
Water treatment plants & facilities	34,962	1,117	-	46,494
Other water assets	56,755	1,398	-	126,279
Wastewater treatment plants and facilities	26,136	2,338	-	36,002
Other wastewater assets	44,647	1,460	-	105,786
Stormwater and drainage	26,689	95	-	48,354
Roads, footpaths, bridges and culverts	899,582	47,100	-	1,261,598
Total	**1,088,771**	**53,508**	**-**	**1,624,513**

**all amount in $ 000's*

Work in progress

	Year ended 2025/26	Year ended 2024/25
Operational Assets		
Balance	**1,108**	**784**
Made up of:		
Buildings	450	351
Plant and machinery	46	-
Swimming pools	612	433
Infrastructure Assets		
Balance	**31,735**	**27,636**
Made up of:		
Roading network	15,017	19,356
Stormwater systems	863	297
Wastewater network & other assets	1,264	113
Wastewater treatment plants & facilities	7,517	3,330
Water supplies network & other assets	2,825	1,127
Water supplies treatment plants & facilities	4,250	3,412

Insurance of assets 2026

Asset Type	Total book value of Council assets $000s	Total gross replacement value of Council assets $000s	Total value of all Council assets covered by insurance contracts $000s	Maximum amount to which insured assets are insured $000s	Council assets covered by financial risk-sharing arrangements and the maximum amount available to the local authority under those arrangements $000s	Total value of assets that are self-insured $000s	Value of funds maintained for self-insurance $000s
Motor Vehicles	1,392	2,790	1,392	2,966			
Buildings and other operational assets	46,433	198,477	46,433	229,245			
Road & Footpath assets	903,610	1,278,328	-	-	See Note 1	903,610	6,378
Wastewater network	70,691	146,114	70,691	104,818	See Note 2		
Stormwater network	26,885	49,771	26,885	49,682	See Note 2		
Water supply network	93,883	178,114	93,883	127,266	See Note 2		
Total insurance of assets	**1,142,894**	**1,852,624**	**239,284**	**513,978**		**903,610**	**6,378**

**all amount in $ 000's*

Council has disclosed the gross replacement cost above for infrastructure assets as this is the maximum loss that could occur in a disaster.

1. Council does not insure its roading assets. In the event of a disaster it is expected that the repair and / or replacement of our roading assets will attract a high subsidy from the Waka Kotahi NZ Transport Agency. Council self-insures the unsubsidised portion of roading.
2. In the event of a natural disaster, central government may contribute up to 60% towards the restoration of water, stormwater and wastewater assets.
3. Gross replacement cost of motor vehicles is the total costs of new vehicles. Insurance will only cover the market value of our current motor vehicle fleet. In the event of total loss, Council will fund the difference from depreciation reserves.

Insurance of assets 2025

Asset Type	Total book value of Council assets $000s	Total gross replacement value of Council assets $000s	Total value of all Council assets covered by insurance contracts $000s	Maximum amount to which insured assets are insured $000s	Council assets covered by financial risk-sharing arrangements and the maximum amount available to the local authority under those arrangements $000s	Total value of assets that are self-insured $000s	Value of funds maintained for self-insurance $000s
Motor Vehicles	989	2,449	989	2,660		-	-
Buildings and other operational assets	38,712	186,043	38,712	212,025		-	-
Road & Footpath assets	899,582	1,261,598	-	-	See Note 1	899,582	10,291
Wastewater network	70,783	141,788	70,783	76,762	See Note 2	-	-
Stormwater network	26,689	48,354	26,688	44,420	See Note 2	-	-
Water supply network	91,716	172,773	91,716	112,009	See Note 2	-	-
Total insurance of assets	**1,128,472**	**1,813,005**	**228,888**	**447,877**		**899,582**	**10,291**

**all amount in $ 000's*

Council has disclosed the gross replacement cost above for infrastructure assets as this is the maximum loss that could occur in a disaster.

1. Council does not insure its roading assets. In the event of a disaster it is expected that the repair and / or replacement of our roading assets will attract a high subsidy from the Waka Kotahi NZ Transport Agency. Council self-insures the unsubsidised portion of roading.
2. In the event of a natural disaster, central government may contribute up to 60% towards the restoration of water, stormwater and wastewater assets.
3. Gross replacement cost of motor vehicles is the total costs of new vehicles. Insurance will only cover the market value of our current motor vehicle fleet. In the event of total loss, Council will fund the difference from depreciation reserves.

21. Intangible assets

	Opening balance 1 July								Closing balance 30 June		
	Cost or valuation $000s	Accumulated depreciation $000s	Carrying amount $000s	Additions $000s	Disposals/ transfers $000s	Revaluation movement $000s	Reverse accumul amortisation on sales or revaluation $000s	Amortisation impairment expense $000s	Cost or valuation $000s	Accumulated amortisation $000s	Carrying amount $000s
2026											
Computer software	3,758	(3,205)	553	181	(805)	-	805	(182)	3,134	(2,582)	552
Intangible work in progress	-	-	-	-	-	-	-	-	-	-	-
Library ebooks	34	(14)	20	12	-	-	-	(7)	45	(21)	24
Easement rights	12	-	12	-	-	-	-	-	12	-	12
Carbon credits	1,447	-	1,447	-	-	(97)	-	-	1,349	-	1,349
Resource consents	586	(101)	485	-	-	-	-	(58)	586	(159)	427
Total intangible assets	**5,837**	**(3,320)**	**2,517**	**193**	**(805)**	**(97)**	**805**	**(247)**	**5,127**	**(2,762)**	**2,365**
2025											
Computer software	3,361	(2,940)	421	397	-	-	-	(265)	3,758	(3,205)	553
Intangible work in progress	30	-	30	-	(30)	-	-	-	-	-	-
Library ebooks	22	(7)	15	12	-	-	-	(7)	34	(14)	20
Easement rights	12	-	12	-	-	-	-	-	12	-	12
Carbon credits	1,245	-	1,245	-	-	202	-	-	1,447	-	1,447
Resource consents	547	-	547	39	-	-	-	(101)	586	(101)	485
Total intangible assets	**5,217**	**(2,947)**	**2,270**	**448**	**(30)**	**202**	**-**	**(373)**	**5,837**	**(3,320)**	**2,517**

22. Payables and deferred revenue

	2025/26 Actual $000s	2024/25 Actual $000s
Payables and deferred revenue under exchange transactions		
Trade payables	8,790	5,585
Accruals	365	700
Interest accrued	553	644
Revenue in advance	657	711
Amounts payable to contractors as retentions	98	12
Total payables and deferred revenue under exchange transactions	**10,463**	**7,652**
Payables and deferred revenue under non-exchange transactions		
Rates revenue in advance	648	641
Total payables and deferred revenue under non-exchange transactions	**648**	**641**
Total payables and deferred revenue	**11,110**	**8,293**

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

23. Provision for landfill aftercare

	2025/26 Actual $000s	2024/25 Actual $000s
Landfill aftercare provision		
Opening balance	438	426
Additional provisions during the year	79	87
Amounts used during the year	(46)	(52)
Unused amounts reversed during the year		
Discount unwinding	(22)	(23)
Closing balance	**450**	**438**
Made up of		
Current portion	192	164
Non-current portion	258	274
Total provision	**450**	**438**

The Council has six landfills. Only the Pongaroa landfill is currently operational. Pongaroa landfill was due for closure in 2021, however this is still to be reviewed with detailed analysis to be conducted into the options available. The other five landfills have been closed and capped. Council has a legal obligation under the various resource consents to provide ongoing maintenance and monitoring services at the landfill sites after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure cash flows arise. The closure date of the landfills is the lesser of estimated life or the end of current resource consents to operate the landfill. The cash outflows for landfill post-closure costs are expected to occur over the next 40 years. The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account known future technology. Council has discounted the provision using a discount rate of 5.07% (2025: 5.45%).

24. Borrowings

	2025/26 Actual $000s	2024/25 Actual $000s
Current		
Bank overdraft	3,000	-
Secured Loans	31,000	22,000
Total current borrowings	**34,000**	**22,000**
Non-current		
Secured Loans	41,000	58,000
Total non-current borrowings	**41,000**	**58,000**
Total borrowings	**75,000**	**80,000**

Fixed-rate borrowings

	Maturity date	Interest rate 2025/26	Interest rate 2024/25	Actual 2025/26 $000s	Actual 2024/25 $000s
Current					
Westpac Multi-Option Credit Facility		3.85%		3,000	
LGFA Bond Issue	15 April 2026		4.40%		2,000
LGFA Bond Issue	15 April 2026		4.41%		2,000
LGFA Bond Issue	15 April 2026		1.08%		4,000
LGFA Bond Issue	15 April 2026		4.13%		2,000
LGFA Bond Issue	15 April 2026		4.07%		2,000
LGFA Bond Issue	15 April 2026		4.14%		10,000
LGFA Bond Issue	15 November 2026	3.21%		1,000	

	Maturity date	Interest rate 2025/26	Interest rate 2024/25	Actual 2025/26 $000s	Actual 2024/25 $000s
LGFA Bond Issue	15 April 2027	3.42%		1,000	
LGFA Bond Issue	15 April 2027	3.46%		1,000	
LGFA Bond Issue	15 April 2027	1.17%		2,000	
LGFA Bond Issue	15 April 2027	3.24%		5,000	
LGFA Bond Issue	15 April 2027	3.28%		2,000	
LGFA Bond Issue	15 April 2027	3.35%		5,000	
LGFA Commerical Paper	13 April 2027	3.44%		14,000	
Total current borrowings				**34,000**	**22,000**
Non-current					
LGFA Bond Issue	15 November 2026		3.91%		1,000
LGFA Bond Issue	15 April 2027		4.35%		1,000
LGFA Bond Issue	15 April 2027		4.39%		1,000
LGFA Bond Issue	15 April 2027		1.17%		2,000
LGFA Bond Issue	15 April 2027		4.17%		5,000
LGFA Bond Issue	15 April 2028	3.50%	4.43%	1,000	1,000
LGFA Bond Issue	15 April 2028	3.24%	4.17%	3,000	3,000
LGFA Bond Issue	15 May 2028	5.41%	5.41%	6,000	6,000
LGFA Bond Issue	15 May 2028	3.60%	4.30%	5,000	5,000
LGFA Bond Issue	20 April 2029	3.33%	4.25%	2,000	2,000
LGFA Bond Issue	20 April 2029	3.25%	4.17%	2,000	2,000
LGFA Bond Issue	20 April 2029	3.14%	4.06%	1,000	1,000
LGFA Bond Issue	20 April 2029	3.54%	4.46%	4,000	4,000
LGFA Bond Issue	20 April 2029	3.48%	4.40%	5,000	5,000
LGFA Bond Issue	15 April 2027		4.21%	-	2,000
LGFA Bond Issue	15 April 2030	3.79%	4.72%	3,000	3,000
LGFA Bond Issue	15 May 2030	3.55%	4.26%	1,000	1,000
LGFA Bond Issue	15 April 2027		4.28%	-	5,000
LGFA Bond Issue	15 October 2028	3.51%	4.44%	6,000	6,000
LGFA Bond Issue	20 April 2029	3.52%	4.33%	2,000	2,000
Total non-current borrowings				**41,000**	**58,000**
Total borrowings				**75,000**	**80,000**

Secured Loans

The Council's secured debt of $75 million (2025: $80 million) is mostly issued at floating rates of interest. For multi-option credit facility, rates are reset on a quarterly basis as per the agreement with the bank.

Security

Council term loans are secured by rates over the rateable land value of the Tararua district.

	2025/26 Actual $000s	2024/25 Actual $000s
Other borrowing facilities and amount drawn down as at 30 June		
Multi-option Credit Line Facility		
- Limit	10,000	10,000
- Drawn down	3,000	-
BNZ Business Visa		
- Limit	50	50
- Drawn down	9	7
Liabilities outstanding under Letter of Credit		
None	-	-
Outstanding commitments on forward exchange contracts		
None	-	-

Refinancing

Council manages its borrowings in accordance with its Treasury and Risk Management Policy, which includes the Liability Management Policy adopted as part of Council's Long-Term Plan.

Maturity analysis and effective interest rates

The following is a maturity analysis of Council's borrowings. There are no early repayment options.

	Overdraft Council	Secured Loans
Expense interest rates 2026		
Less than one year	3,000,000	31,000,000
weighted average effective interest rate	3.85%	3.23%
Later than one year but not more than five years	-	41,000,000
weighted average effective interest rate		3.77%
Later than five years	-	-
weighted average effective interest rate		-
Expense interest rates 2025		
Less than one year	-	22,000,000
weighted average effective interest rate		3.62%
Later than one year but not more than five years	-	58,000,000
weighted average effective interest rate		4.33%
Later than five years	-	-
weighted average effective interest rate		0.00%

25. Equity

Summary of Equity Movements – a supplementary explanation to the Statement of Movements in Equity.

	Council Accum Funds $000s	Council Asset Rev Res $000s	Council Special Funded Res $000s	Council Trusts $000s	Council Total Equity $000s
2026					
Balance at 1 July	**378,106**	**731,312**	**43,826**	**14**	**1,153,258**
Net surplus/(deficit) for the year	9,372	-	-	-	9,372
Increases/(decreases) from revaluation	-	11,340	-	-	11,340
Change in equity for the year before transfers of equity reserves	**9,372**	**11,340**	**-**	**-**	**20,712**
Transfers between equity reserves:					
Net appropriation from accumulated funds to special funds	7,432	-	(7,432)	-	-
Net transfers from revaluation reserves to accumulated funds	6	-	-	(6)	-
Total change in equity for the period	**16,810**	**11,340**	**(7,432)**	**(6)**	**20,712**
Balance at 30 June	**394,916**	**742,651**	**36,396**	**8**	**1,173,969**
2025					
Balance at 1 July	**354,883**	**733,933**	**40,814**	**52**	**1,129,682**
Net surplus/(deficit) for the year	26,198	-	-	-	26,198
Increases/(decreases) from revaluation	-	(2,621)	-	-	(2,621)
Change in equity for the year before transfers of equity reserves	**26,198**	**(2,621)**	**-**	**-**	**23,577**
Transfers between equity reserves:					
Net Appropriation from Accumulated. Funds to Special Funds	(3,012)	-	3,012	-	-
Net Appropriation to Accumulated. Funds from Trust Funds	38	-	-	(38)	-
Total change in equity for the period	**23,224**	**(2,621)**	**3,012**	**(38)**	**23,577**
Balance at 30 June	**378,106**	**731,312**	**43,826**	**14**	**1,153,258**

26. Revaluation reserves

2026	Balance 1 July $000s	Revaluation assets changes $000s	Disposals/ value adjustment $000s	Balance 30 June $000s
Council Revaluation Reserves				
Fixed assets revaluation reserves				
Operational: land	11,651	8,302	-	19,953
Operational: buildings	30,052	7,981	-	38,033
Intangible: carbon credits	1,354	(97)	-	1,257
Heritage assets	(35)	-	-	(35)
Reserves: cemetery	1,580	657	-	2,237
Reserves: parks & reserves	2,149	1,387	-	3,536
Reserves: roading	651	292	-	943
Reserves: sundry	490	512	-	1,002
Reserves: war memorials	67	31	-	98
Roading network	496,348	(7,560)	-	488,790
Roading land	4,527	-	-	4,527
Bridges & culverts	47,264	(2,351)	-	44,913
Stormwater	24,628	771	-	25,399
Water network	65,545	1,429	-	66,974
Wastewater	45,038	(14)	-	45,024
Total fixed assets revaluation reserves	**731,311**	**11,340**	**-**	**742,651**

**Rounding applied*

2025	Balance 1 July $000s	Revaluation assets changes $000s	Disposals/ value adjustment $000s	Balance 30 June $000s
Council Revaluation Reserves				
Fixed assets revaluation reserves				
Operational: land	11,651	-	-	11,651
Operational: buildings	30,052	-	-	30,052
Intangible: carbon credits	1,152	202	-	1,354
Heritage assets	(35)	-	-	(35)
Reserves: cemetery	1,580	-	-	1,580
Reserves: parks & reserves	2,149	-	-	2,149
Reserves: roading	651	-	-	651
Reserves: sundry	490	-	-	490
Reserves: war memorials	67	-	-	67
Roading network	503,226	(6,878)	-	496,348
Roading land	4,527	-	-	4,527
Bridges & culverts	51,683	(4,419)	-	47,264
Stormwater	23,359	1,269	-	24,628
Water network	60,235	5,310	-	65,545
Wastewater	43,146	1,892	-	45,038
Total fixed assets revaluation reserves	**733,933**	**(2,621)**	**-**	**731,311**

**Rounding applied*

27. Special funded reserves

2026	Balance 1 July $000s	Transfers in $000s	Transfers out $000s	Transfer interest in $000s	Balance 30 June $000s
Tararua General Purpose	2,061		(493)	28	1,597
Council Depreciation	28,209	9,242	(13,032)	776	25,196
Tararua Emergency Roading	10,291	901	(4,870)	56	6,378
Tararua Gratuity	70				70
Infrastructure Protection Reserve	52				52
Tararua Housing	(207)	910	(777)		(74)
Dannevirke Airport Authority	4				4
Makuri Water Scheme	13				13
Recreation Grant	88		(45)		43
Tenant Contribution	239		(79)		160
Pongaroa Water Supply Depreciation	230	10			240
Heritage Reserve	34				34
Biodiversity Protection	42		(6)		37
Election	41	83	(154)		(30)
Waste Management	1,042	406	(673)	5	780
TACT Wai Splash Depreciation	439	66	(36)	19	489
Forestry Reserve	407	50	(22)		435
Bush Multisport Depreciation	129	20			149
Domain Boards Bank Balances	642	367	(187)		822
Total special funded reserves	**43,827**	**12,055**	**(20,373)**	**885**	**36,396**

Summary of special fund movements

	Balance at 1 July $000s	Net transfer (to) / from accumulated funds $000s	Balance at 30 June $000s
Total special funded reserves	**43,827**	**(7,432)**	**36,394**

2025	Balance 1 July $000s	Transfers in $000s	Transfers out $000s	Transfer interest in $000s	Balance 30 June $000s
Tararua General Purpose	2,173		(150)	38	2,061
Council Depreciation	28,051	9,554	(10,214)	818	28,209
Tararua Emergency Roading	7,871	2,647	(249)	23	10,291
Tararua Gratuity	70	-	-	-	70
Infrastructure Protection Reserve	52	-	-	-	52
Tararua Housing	(374)	782	(615)	-	(207)
Dannevirke Airport Authority	4	-	-	-	4
Makuri Water Scheme	13	-	-	-	13
Recreation Grant	138	-	(50)	-	88
Tenant Contribution	354	-	(116)	-	239
Pongaroa Water Supply Depreciation	241	7	(18)	-	230
Heritage Reserve	34	-	-	-	34
Biodiversity Protection	47	-	(6)	-	42
Election	11	30	-	-	41
Waste Management	587	451	-	4	1,042
TACT Wai Splash Depreciation	364	65	-	11	439
Forestry Reserve	427	56	(76)	-	407
Bush Multisport Depreciation	109	20	-	-	129
Domain Boards Bank Balances	641	277	(276)	-	642
Total special funded reserves	**40,814**	**13,888**	**(11,770)**	**893**	**43,827**

Reserves

The Council has an obligation to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community; and to act in the best interest of its ratepayer.

The management of reserves forms an integral component of meeting these obligations. Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest.

Council has 19 reserves, of which 18 are Council created discretionary reserves that the Council has established for the fair and transparent use of monies. Reserves are not separately held in cash and the funds are managed as part of the Council's treasury management.

These reserves are disaggregated into the following categories:

Depreciation Reserves

These reserves are used to fund renewal capital works and used to fund internal borrowing.

The Council's assets are depreciated as they are consumed. As such, the cost of this depreciation is passed on to the consumer through either rates, or fees and charges. There will normally be a timing difference between the collection of this depreciation charge and the utilisation of it to fund renewal capital works.

Description	Purpose of fund
Council Depreciation	To receive depreciation funded each financial year, less any outgoings to pay for capital renewal of assets or debt repayment for amount borrowed to fund capital development. This is the only reserve that can be used to fund internal borrowing.
Makuri Water Scheme	To establish a depreciation reserve to fund the renewal of assets for this scheme.
Pongaroa Water Supply Depreciation	To establish a depreciation reserve to fund the renewal of assets for this scheme.
Tararua Aquatic Community Trust Wai Splash Depreciation	To establish a depreciation reserve to fund the renewal of major assets.
Bush Multisport Depreciation	To establish a depreciation reserve to fund the renewal of major assets.

Special Reserves

The value of these reserves funds is that they allow projects to precede without distortion in the revenue patterns particularly rates. The reserve also provide a useful source of funds for an unforeseen requirement.

Council authorises the establishment of special funds and process for accumulating and utilising special funds. Approvals of specific uses are set out in the Long-Term Plan, or in Council decisions.

Description	Activity to which fund relates	Purpose of fund
Tararua General Purpose	All activities	Created for financing specific projects which shall be determined at Council's discretion. This reserve is also to receive: • Proceeds from sale or disposal of assets where a particular function is discontinued, and for property sales. • Insurance monies received when buildings or property are damaged and not reinstated. • Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest. • Residual of all existing reserves which have outlived their original purpose and could therefore be usefully merged as a general purpose fund and so classified.
Tararua Emergency Roading	Roading and Footpaths	To provide funds to re-establish the district's infrastructural assets following a disaster, together with funds received from Central Government. There is no plan to use this reserve other than if a disaster occurs.
Tararua Gratuity	All activities	This reserve is for staff who have qualified or qualify for gratuities.
Tararua Housing	Pensioner Housing	To account for any surplus from the housing activity and proceeds from sales/disposal of housing assets. These reserves will be used for the Housing activity. This reserve can be used to fund internal borrowing.
Dannevirke Airport Authority	Commercial Investment	To account for any surplus from Dannevirke Aerodrome and proceeds from sales/disposal of Dannevirke Aerodrome assets. This reserve will be used solely for operation and capital expenditure for Dannevirke Aerodrome.
Recreation Grant	Community Support	To accumulate funds to support recreational projects in the district.
Tenant Contribution (Debt Repayment)	Pensioner Housing	To account for and refund tenant contributions for leasing of Council's housing properties.
Heritage Reserve	Community Support	To accumulate funds to be used to further the district land use outcomes. The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 2: Schedule of Heritage Resources.

Description	Activity to which fund relates	Purpose of fund
Biodiversity Protection	Parks and Reserves	To support: • Sustainable management of the district's natural and physical environment • Protection and enhancement of the community's environment values The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 3: Schedule of Natural Features (significant trees, vegetation and habitats landscapes.
Election	Representation	To account for elections funds rate funded each year to spread out election cost in each election year.
Infrastructure Protection Reserve	Water Supplies, Wastewater, Stormwater	This reserve is created to accumulate funds to pay for Council's share of the mutual insurance liability under LAPP in the event of a major event experienced by LAPP member councils.
Waste Management	Solid Waste	To account for the waste management levies received. This reserve will be solely used to fund specific projects for this activity.
Domain Boards Bank Balances	Parks and Reserves	To account for the bank balances of the domain boards in trust.
Forestry Reserve	Commercial Investments	Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest. This reserve can be used to fund internal borrowing.

28. Trust Funds

These special reserves are set up to receive bequest from communities in the district for specific purpose. These funds are held in trust for these specific purposes.

	Balance 1 July $000s	Funds Received $000s	Expenses Paid $000s	Interest Earned $000s	Balance 30 June $000s
Dannevirke Fairbrother	4	-	-	-	4
Dannevirke Urban Campsite	1	-	-	-	1
Ormondville Play Group	1	-	-	-	1
Pahiatua Heritage Trust	-	-	-	-	-
Arts Council Of NZ	7	26	(32)	-	1
Mayoral Storm Relief Fund	-			-	-
Total Council	**14**	**26**	**(32)**	**-**	**8**

Summary of trust fund movements

	Balance 1 July $000s	Net transfer to/ (from) Accumulated Funds $000s	Balance 30 June $000s
Total special funded reserves	**14**	**(6)**	**8**

29. Reconciliation of net surplus to net cash inflow from operating activities

	2025/26 Actual $000s	2024/25 Actual $000s
Reported surplus/(deficit) from Statement of Comprehensive Revenue and Expense*	**9,373**	**26,197**
Add (Less) Non-cash Items		
Depreciation and amortisation	21,249	20,779
(Increase)/decrease in value of associates	(64)	(21)
Vested assets	-	(458)
Other (gains)/losses	(51)	(646)
Total non-cash items	**21,134**	**19,654**
Add/(Less) Movements in Working Capital Items		
(Increase) / decrease in inventory and livestock	24	(22)
(Increase) / decrease in accounts receivable & prepayments	4,049	1,215
Increase / (decrease) in accounts payable & accruals	(600)	(840)
Increase / (decrease) in employee provisions	(521)	229
Increase / (decrease) in net GST	(287)	-
Total movements in working capital	**2,665**	**582**
Net cash surplus from operating activities	**33,172**	**46,433**

30. Related party disclosures

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions.

Key management personnel compensation

	2025/26 Actual $000s	2024/25 Actual $000s
Councillors		
Remuneration	614	589
Full-time equivalent members*	10	10
Senior management team, including the Chief Executive		
Remuneration	1,486	1,385
Full-time equivalent members	6.6	5.8
Total key management personnel remuneration	**2,100**	**1,974**
Total full-time equivalent personnel	**16.6**	**15.8**

**Due to the difficulty in determining the full-time equivalent for Councillors, the full-time equivalent figure is taken as the number of Councillors.*

31. Capital commitments and operating leases

2026

	2025/26 Actual $000s	2024/25 Actual $000s
Capital Commitments		
Wastewater	5,761	254
Community and recreation facilities	82	240
Water supplies	106	713
Information services	7	73
Solid waste	9	-
Support	-	10
Total capital commitments	**5,965**	**1,289**

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

Alliance collaborative agreement

Council has one active collaborative agreement – Tararua Alliance with Downer New Zealand.

The Tararua Alliance agreement was renewed for a further 10 years commencing November 2019. The Tararua Alliance manages Council road corridor maintenance activities on its road, footpath, and stormwater networks.

The budget is determined yearly and as part of Council's planning process. The budgets for 2026/27 are as follows:

Tararua Alliance

- Operational expenditure (including overheads and finance cost) $10,688,116 (2025: $10,527,430)
- Capital expenditure (including carry forwards) $19,303,353 (2025: $29,161,445)

Operating leases as lessee

The future aggregate minimum lease payments payable under non-cancellable operating leases are as follows:

	2025/26 $000s	2024/25 $000s
Not later than one year	264	248
Later than one year and not later than five years	593	806
Later than five years	-	-
Total non-cancellable operating leases	**857**	**1,054**

The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is $NIL (2025: $NIL).

Leases can be renewed at the Council's option, with rents set by reference to current market rates for items of equivalent age and condition.

There are no restrictions placed on the Council by any of the leasing arrangements

Operating leases as lessor

Investment property and reserve lands are leased under operating leases. The majority of the leases have a non-cancellable term of five years.

The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	2025/26 $000s	2024/25 $000s
Not later than one year	59	59
Later than one year and not later than five years	194	167
Later than five years	139	173
Total non-cancellable operating leases	**393**	**398**

No contingent rents have been recognised during the period.

32. Derivative financial instruments

	2025/26 Actual $000s	2024/25 Restated Actual $000s
Current Asset Portion		
Interest rate swaps	31	-
Total Current Asset Portion	**31**	**-**
Non-current Asset Portion		
Interest rate swaps	148	318
Total Non-current Asset Portion	**148**	**318**
Total derivative financial instrument assets	**178**	**318**
Current Liability Portion		
Interest rate swaps	9	-
Total Current Liability Portion	**9**	**-**
Non-current Liability Portion		
Interest rate swaps	710	703
Total Non-current Liability Portion	**710**	**703**
Total derivative financial instrument liabilities	**719**	**703**

Correction of prior period error

In prior periods, Council recognised and disclosed its interest rate swaps using amounts derived from the fair value of an individual swaps projected gross cash inflows and gross cash outflows rather than reflecting the contractual arrangement which results in only a payment or receipt of the net cashflows for each individual swap. This resulted in derivative financial assets and derivative financial liabilities being materially overstated at 30 June 2025.

Council has corrected the error retrospectively by restating the 2025 comparative information using the fair value of each individual interest rate swap. The correction had no material effect on opening equity, surplus or deficit, or the net derivative position, but affected the presentation of derivative asset and liability balances and related disclosures.

The effect of the correction on the 2025 comparative amounts was:

	Previously reported 30 June 2025 $000s	Correction $000s	Restated 30 June 2025 $000s
Current derivative financial assets	1,104	(1,104)	-
Non-current derivative financial assets	5,654	(5,336)	318
Current derivative financial liabilities	1,178	(1,178)	-
Non-current derivative financial liabilities	5,966	(5,264)	702

The notional principal amount of the outstanding interest rate swap contracts for the Council were $53.5 million (2025: $54 million). At 30 June 2026, the fixed interest rates of interest rate swaps varied from 1.71% to 4.59% (2025: 1.71% to 4.59%).

Gains and losses are recognised in the Statement of Comprehensive Revenue and Expense (see Note 8) on interest rate swap contracts.

Fair value

The fair value of interest rate swaps have been determined by calculating the expected future cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independent sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

33. Financial instruments

Financial instrument categories

The accounting policies for financial instruments have been applied to the line items below:

	2025/26 Actual $000s	2024/25 Restated Actual $000s
Financial Assets		
Amortised cost		
Cash and cash equivalents	10,987	9,623
Debtors and other receivables	7,558	11,370
Other financial assets		
- term deposits	261	9,975
- loan to Pūkaha Mount Bruce	-	1,000
- loan to Tū Mai Rā Investments Limited Partnership	1,000	-
Total amortised cost	**19,806**	**31,968**
Fair value through surpluses or deficit		
Derivative financial instrument assets	179	318
Other financial assets		
- Local Government Funding Agency borrower notes	1,822	2,453
Total fair value through surpluses or deficit	**2,001**	**2,771**
Fair Value Through Other Comprehensive Revenue and Expense		
Other financial assets		
- local authority and government stock	92	92
Total fair value through other comprehensive revenue and expense	**92**	**92**
Total financial assets	**27,348**	**41,271**

Financial Liabilities		
Fair Value Through Surplus or Deficit		
Derivative financial instrument liabilities	719	702
Financial Liabilities at Amortised Cost		
Creditors and other payables	9,806	6,941
Borrowings		
- secured loans	75,000	80,000
Total financial liabilities at amortised cost	**85,525**	**87,644**

Fair value hierarchy disclosures

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

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

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position:

		Valuation Technique		
	Total $000s	Quoted market price $000s	Observable inputs $000s	Significant non-observable inputs $000s
2026				
Financial Assets				
Unlisted shares:				
- New Zealand Local Government Insurance Corporation Limited	92	-	-	92
- Local Government Funding Agency borrower notes	1,822	-	-	1,822
Derivative financial instruments	179	-	179	-
Financial Liabilities				
Derivative financial instruments	719	-	719	-

2025 Restated				
Financial Assets				
Unlisted shares:				
- New Zealand Local Government Insurance Corporation Limited	92	-	-	92
- Local Government Funding Agency borrower notes	2,453	-	-	2,453
Derivative financial instruments	318	-	318	-
Financial Liabilities				
Derivative financial instruments	703	-	703	-

There were no transfers between the different levels of the fair value hierarchy.

Valuation techniques with significant non-observable inputs (level 3)

The table below provides a reconciliation from the opening balance to the closing balance for the level 3 fair value measurements:

	2025/26 $000s	2024/25 $000s
Balance at 1 July	**2,578**	**1,670**
Purchases	(782)	908
Balance at 30 June	**1,796**	**2,578**

34. Financial instrument risks

Council have a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established a Treasury and Risk Management Policy. This policy does not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices.

Council

Council is exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through other comprehensive revenue and expense. This relates to shares in Civic Assurance which are held at net asset backing value as impairment of a New Zealand Government owned company is not deemed necessary.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

Council

Council has purchased plant and equipment associated with the construction of certain infrastructural assets from overseas which required it to enter into transactions denominated in foreign currencies. All such purchases have now been completed so there is no exposure to this risk. It is Council's policy to manage foreign currency risks arising from contractual commitments and liabilities that are above specified amounts by entering into forward foreign exchange contracts to hedge the foreign currency risk exposure. This means Council is able to fix the New Zealand dollar amount payable prior to delivery of the plant and equipment from overseas.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

Council

Council actively manages interest rate risk through fixing of funding costs using swaps, therefore reducing the uncertainty related to interest rate movements. Council's Treasury and Risk Management Policy is to maintain fixed rate debt between the range of 40%–90% compared to floating debt.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates.

Council

Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk. Council manages the variability of interest rates by using fixed rate swaps for external borrowing and term deposits for cash investments.

Credit risk

In the normal course of its activities, the Council incurs credit risk from debtors and financial institutions. Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss.

Council

Due to the timing of its cash inflows and outflows, the Council invests surplus cash into term deposits, which gives rise to credit risk. There are no significant concentrations of credit risks except that Council's cash resources are mainly held by two trading banks.

Council has no collateral or other credit enhancements for financial instruments that give rise to credit risk.

Maximum exposure to credit risks

Council's maximum credit risk exposure for each class of financial instrument is as follows:

	2025/26 Actual $000s	2024/25 Restated Actual $000s
Cash at bank and term deposits	11,248	19,598
Debtors and other receivables	7,558	11,370
Community and related party loans	1,001	1,001
Local government funding agency borrower notes	1,822	2,453
Local authority and government stock	92	92
Net derivative financial instrument assets	179	318
Total credit risk	**21,899**	**34,832**

The Council is exposed to credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in Note 36.

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates:

	2025/26 Actual $000s	2024/25 Restated Actual $000s
Counterparties with Credit Ratings		
Local Government Funding Agency		
AA+ / AA-1+	1,822	2,453
Cash at Bank and Term Deposits		
AA-	11,248	19,582
Derivative financial instrument assets		
AA-	179	318
Counterparties without Credit Ratings		
Community and related party loans		
Existing counterparty with no defaults in the past	1,000	1,000
Existing counterparty with defaults in the past	-	-
Total community and related party loans	**1,000**	**1,000**

Debtors and other receivables mainly arise from Council's statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has only one significant concentration of credit risk in relation to debtors (NZ Transport Agency). This concentration of risk and reliance on Government is not considered to be a matter of concern because of the New Zealand Government's strong credit rating.

Council has a large number of other credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers, there is no other significant risk.

Liquidity risk

Management of liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due.

Council

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by keeping committed credit lines available.

Council manages its borrowings in accordance with its funding and financial policies, which includes Liability Management Policy. These policies have been adopted as part of the Council's Long-Term Plan.

Council has a pre-approved multi-option facility of $10 million that can be drawn down against for liquidity purposes.

Contractual maturity analysis of financial liabilities

The table below analyses Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. Future interest payments on floating rate debt is based on the floating rate on the instrument at the balance date. The amounts disclosed are the contractual undiscounted cash flows.

	Carrying amount $000s	Contractual cash $000s	Less than 1 year $000s	1–2 years $000s	2–5 years $000s	More than 5 years $000s
2026						
Creditors and other payables	9,806	9,806	9,806	-	-	-
Net settled derivative liabilities	703	742	342	202	198	-
Bank overdraft	3,000	3,000	3,000	-	-	-
Secured loans	72,000	76,554	33,321	16,458	26,774	-
Total	**85,509**	**90,102**	**46,469**	**16,660**	**26,972**	**-**
2025 Restated						
Creditors and other payables	6,941	6,941	6,941	-	-	-
Net settled derivative liabilities	704	823	198	280	345	-
Bank overdraft	-	-	-	-	-	-
Secured loans	80,000	88,222	25,140	19,356	43,726	-
Total	**87,645**	**95,986**	**32,279**	**19,636**	**44,071**	**-**

The Council is exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in Note 36.

Contractual maturity analysis of financial assets

The table below analyses Council's financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date.

	Carrying amount $000s	Contractual cash $000s	Less than 1 year $000s	1–2 years $000s	2–5 years $000s	More than 5 years $000s
2026						
Cash and cash equivalents	10,987	10,987	10,987	-	-	-
Debtors and other receivables	7,557	7,557	7,557	-	-	-
Net settled derivative assets	178	185	93	68	24	-
Other financial assets:						
- term deposits	261	261	261		-	-
- community and related party loans	1,000	1,199	60	252	684	204
- Local Government Funding Agency borrower notes	1,822	1,822	581	411	829	-
- local authority and government stock	92	92	-	-	-	92
Total	**21,898**	**22,104**	**19,540**	**731**	**1,537**	**296**
2025 Restated						
Cash and cash equivalents	9,623	9,623	9,623	-	-	-
Debtors and other receivables	11,370	11,370	11,370	-	-	-
Net settled derivative assets	318	333	122	120	91	-
Other financial assets:						
- term deposits	9,975	12,784	6,526	6,258	-	-
- community and related party loans	1,000	1,259	60	60	720	420
- Local Government Funding Agency borrower notes	2,453	2,453	781	503	1,169	-
- local authority and government stock	92	92	-	-	-	92
Total	**34,831**	**37,914**	**28,482**	**6,941**	**1,980**	**512**

Sensitivity analysis

The tables below illustrate the potential profit and loss and equity (excluding accumulated funds) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

Interest Rate Risk	Note	-100bps Profit	-100bps Other Equity	+100bps Profit	+100bps Other Equity
2025/26					
Financial Assets					
Cash and cash equivalents	1	(112)	-	112	-
Net settled derivative assets	2	2,090	-	(952)	-
Financial Liabilities					
Borrowings:					
- bank overdraft		-	-	-	-
- LGFA loans	3	175	-	(175)	-
- multi-option credit facility	4	30	-	(30)	-
Net settled derivative liabilities	2	37	-	(50)	-
Total sensitivity to interest rate risk		**2,220**	**-**	**(1,095)**	**-**
2024/25 Restated					
Financial Assets					
Cash and cash equivalents	1	(96)	-	96	-
Net settled derivative assets	2	2,292	-	(1,396)	-
Financial Liabilities					
Borrowings:					
- bank overdraft		-	-	-	-
- LGFA loans	3	470	-	(470)	-
- multi-option credit facility		-	-	-	-
Net settled derivative liabilities	2	77	-	(48)	-
Total sensitivity to interest rate risk		**2,743**	**-**	**(1,818)**	**-**

Explanation of sensitivity analysis – Council

1 Cash and cash equivalents include deposits at call totalling $11,248,000 (2025: $9,614,000).

A movement in interest rates of plus or minus 1% has an effect on interest revenue of $112,480 (2025: $96,140).

2 Council has in place interest rate swaps with Westpac as at year end to hedge the rise of interest rates in the future.

3 The value of loans under swap arrangements totalled $40,500,000 (2025: $33,000,000), with $17,500,000 unhedged (2025: $47,000,000).

4 At balance date $3,000,000 of the $10,000,000 Multi-option Credit Line was drawn and therefore included in the sensitivity analysis.

35. Capital management

Council's capital is its equity (or ratepayers' funds), which comprise accumulated funds and reserves. Equity is represented by net assets.

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

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

The Act requires the Council to make adequate and effective provision in its Long-Term Plan and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. And the Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the Revenue and Financial Policies in the Council's Long-Term Plan.

The Council has the following Council-created reserves:

- Asset Revaluation Reserves
- Special funded reserves
- Trust funds
- Any gain or loss on infrastructure asset revaluation is applied to the specific asset reserve.

Special funded reserves are reserves restricted by Council decision. Transfers to and from these reserves are at the discretion of the Council. Interest is added to these funds where applicable.

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

36. Contingent assets and liabilities

Contingent assets

Council is not aware of any contingent assets existing at year end (2025: Nil).

Contingent liabilities

Local Government Funding Agency

The Council is a guarantor of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. The LGFA has a current credit rating from Standard and Poor's of AAA for local currency and a foreign currency rating of AA+ as at 17 March 2026

As at 30 June 2026, Tararua District Council is one of 74 local authority guarantors of the NZLGFA. Together with the other guarantors, Tararua District Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2026, NZLGFA had borrowings totalling $26.551 million (2025: $25,530 million).

PBE Accounting Standards require the Council to initially recognise the guarantee liability by applying the 12-month expected credit loss (ECL) model (as fair value could not be reliably measured at initial recognition), and subsequently at the higher of the provision for impairment at balance date determined by the ECL model and the amount initially recognised. The Council has assessed the 12-month ECL of the guarantee liability, based on market information of the underlying assets held by the LGFA. The estimated 12-month expected credit losses are immaterial due to the very low probability of default by the LGFA in the next 12 months. Therefore, Council has not recognised a liability.

The Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

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

Building claims/determinations

Council has a contingent liability relating to matters associated with building consent and code compliance processes for a property that has been the subject of a determination by the Ministry of Business, Innovation and Employment (MBIE).

The determination process has been completed and MBIE determined that the Building Consent and Code Compliance Certificate previously issued by Council are to be revoked. As a result, the development is no longer considered to have a valid Building Consent or Code Compliance Certificate, and its status has reverted to that of a building consent application.

Council participated in the determination process and has notified its insurers of the matter. The determination may give rise to claims against Council; however, the extent of any liability and the outcome of any potential claims remain uncertain.

This matter remains subject to further assessment and, accordingly, the full extent of any potential liability cannot be reliably determined. Based on information available at balance date, the contingent liability is estimated at $100,000 (2025: $100,000). The contingent liability will remain until the matter is resolved.

Winding up of Riskpool

Tararua District Council previously obtained public liability and professional indemnity insurance cover as a member of the New Zealand Mutual Liability Riskpool scheme. Riskpool operated as a mutual fund where each member made an annual contribution to obtain cover, however should claims exceed contributions then calls can be made on the members of that fund year, for the shortfall amount. The scheme is in wind-down. Tararua District Council has an on-going obligation to contribute to the scheme should a funding call be made in respect of historical claims (to the extent those claims are not covered by reinsurance or where reinsurance recovery is delayed), and to fund the on-going operations of the scheme. Ongoing litigation involving other Council members of Riskpool has introduced a high level of uncertainty about both the level of Tararua District Council's potential financial exposure and its timing. At this stage, Riskpool cannot quantify the total potential liability associated with these matters.

37. Major budget variations

Explanations for major variations between the actual results and the estimated budget figures in the 2025/26 Annual Plan are detailed below.

Statement of comprehensive revenue and expense

Revenue

- ***Subsidies*** received are $1.328 million lower than budgeted. This is primarily due to NZTA funding for Cyclone Gabrielle recovery works being $3.715 million lower than budgeted, as approved funding totalled $8.285 million compared with the $12 million included in the Annual Plan. This was partially offset by $1.715 million of unbudgeted funding received for Saddle Road works**.**
- ***Finance revenue*** received is $613,000 higher than budget due to higher cash balances being held throughout the year.

Expenditure

- ***Depreciation expense*** is $1.624 million higher than budget due to the revaluation of infrastructure assets to fair value at 30 June. Assets values were higher than those assumed when the Annual Plan was prepared, resulting in higher depreciation expense.

- ***Gains and losses on asset revaluations*** are $14.134 million lower than budget. The Long-Term Plan assumed inflationary increases across Council's infrastructure network based on BERL cost adjustors. However, the latest valuations resulted in a $19.006 million decrease in transportation assets values and a $1.819 million decrease in three waters asset values, primarily due to improved asset data and using more appropriate unit rates. These decreases were partially offset by a $19.162 million increase in land and building values.

Statement of Financial Position

Assets

- ***Cash and cash equivalents*** are $8.915 million higher than budgeted. The variance reflects timing differences between actual and budgeted cash flows. Cash movements, such as rates receipts, capital expenditure and external funding do not occur evenly throughout the year, resulting in temporary fluctuations in cash balances.
- ***Debtors and other receivables*** are $3.472 million lower than budget. This is due to lower rates receivable and sundry debtor balances at year end than anticipated.
- O***ther financial assets (current & non-current)*** are $8.552 million lower than budget. This is because Council held fewer term deposits at 30 June than anticipated. No further debt prefunding was undertaken in the final quarter of the year, reducing the level of term deposits held at year end.
- ***Investments in council-controlled organisation (CCO) and similar entities*** are $800,000 lower than budget. This reflects the reclassification of $581,000 of LGFA borrower notes from non-current into current assets and changes in their fair value.
- ***Derivative financial instruments (current & non-current)*** are $932,000 lower than budget. The variance reflects changes in the fair value of derivative financial instruments compared with the assumptions used when preparing the Annual Plan.
- ***Investment property*** is $808,000 lower than budget as property values remained unchanged, compared with the increase assumed in the Annual Plan. The budget assumed an increase in value based on market trends, however, the valuation performed at 30 June did not identify any material change in value.
- ***Intangible assets*** are $1.628 million lower than budget due to lower than anticipated progress on resource consent projects, the reclassification of software as a service assets, and movements in carbon credits.
- ***Operational property, plant & equipment*** is $9.29 million higher than budgeted, primarily due to lower revaluation movements than those assumed when the Annual Plan was prepared, particularly for fair value movements in the revaluation of land and building assets. Budgeted values are driven by BERL indices for inflation, and the market trends have shown an increase in value for land assets in particular which have now been aligned with market rates in the 3-yearly revaluation process.
- ***Infrastructure property, plant & equipment*** is $76.171 million lower than budget due to lower than anticipated revaluation movements and improvements to asset information, including updated asset records and service reclassifications.
- ***Restricted property, plant & equipment*** is $2.352 million higher than budget due to revaluation movements in land and building assets.

Liabilities

- ***Payables and deferred revenue*** are $1.349 million lower than budget due to lower creditor balances at year end and $648,000 of unbudgeted revenue received in advance.
- ***Borrowings (both current and non-current)*** are $24.003 million lower than budget because the capital works programme was less progressed than planned. This reduced Council's borrowing requirements, as capital expenditure was prioritised towards externally funded emergency weather-related works, and some planned projects were deferred.
- ***Derivative financial instruments (both current and non-current)*** are $719,000 higher than budget. The variance reflects changes in the fair value of derivative financial instruments compared with the assumptions used when preparing the Annual Plan.

Equity

- ***Asset revaluation reserves*** are $49.273 million lower than budget due to lower revaluation movements than anticipated.
- ***Special funded reserves*** are $7.511 million higher than budget due to the renewal programme being less progressed than planned. As a result, less funding was drawn from the depreciation reserve to fund renewal expenditure.

Statement of Cash Flows

The variances in the statement of cash flows are a direct result of the items mentioned above.

38. Post Balance Date Events

Local Government Reform and Waiti Waters transition

Local Government Reform

The Government has introduced a local government reform programme that includes a Head Start pathway for local government reorganisation and ongoing reforms to the delivery of water services. Tararua District Council unanimously decided not to submit a proposal under Head Start. In September 2026, the Government advised that it not make decisions on any Head Start proposals before the 2026 General Election and that Cabinet would instead consider next steps for local government reorganisation in early 2027. Accordingly, the proposal remains subject to further Government consideration and the outcome, timing and potential implications of any future reform remain uncertain. If the Head Start proposal does not proceed, the Council may nevertheless be affected by the Government's broader local government reform process, including any subsequent backstop reorganisation process.

While these reform programme may result in changes to the Council's future structure, responsibilities and asset base, uncertainty remains regarding the final outcomes, timing and implementation of those reforms. Accordingly, it is not currently possible to reliably determine the full financial and operational impact on the Council.

Notwithstanding this uncertainty, the financial statements have been prepared on a going concern basis. The Council expects to continue operating as a territorial authority and carrying out its statutory responsibilities throughout the reform and transition process.

Waitī Water transition

Separately, Tararua District Council, together with Masterton District Council, South Wairarapa District Council and Carterton District Council, has established Waitī Waters, a jointly owned water services organisation. Waitī Waters is expected to become operational on 1 July 2027. Work is currently underway to determine and validate the assets, liabilities, debt, contracts, staff and other arrangements expected to transfer to Waitī Waters as part of the transition. Subject to completion of the required establishment and transfer arrangements, the Council expects its water services assets and associated water-related debt and liabilities to transfer to Waitī Waters on 1 July 2027.

Until the transfer occurs, the Council will continue to own and operate its drinking water, wastewater and stormwater services and remain responsible for the associated service delivery, revenue, expenditure, assets and liabilities. The final scope, values and terms of the transfer had not been determined at the date these financial statements were authorised for issue.

The Council has approved funding of up to $1.25 million for its share of the establishment costs of Waitī Waters. These costs are expected to be capitalised and funded through borrowing, with the resulting balance transferred or otherwise dealt with as part of the final establishment arrangements.

At 30 June 2026, the Council continues to recognise its water services assets and associated liabilities in these financial statements. The proposed future transfer has not resulted in the derecognition of those assets or liabilities or the classification of the water services assets as non-current assets held for sale at 30 June 2026.

The proposed transfer on 1 July 2027 falls outside the subsequent-event period for the financial statements for the year ended 30 June 2026 and is therefore not a subsequent event for these financial statements. The planned establishment of Waitī Waters and future transfer are nevertheless disclosed because they represent a significant future change to the Council's operations, financial position and service-performance reporting.

The Council is still working through the financial implications of the transfer however, the more significant impacts are expected to include:

- derecognition of water assets and liabilities (including any associated debt) in the 2027/28 reporting period;
- a transfer between revaluation reserves and retained earnings resulting from the derecognition of water assets;
- recognition of the Council's investment in Waitī Water
- disclosure of discontinued water operations in the 2027/28 reporting period. Due to the nature of the transfer, water infrastructure assets are not expected to be classified as non-current assets held for sale since their carrying value will not be principally recovered through a sale transaction; and
- a reduction in rates revenue and a similar level of cost savings.

The Council has also considered the impact of the expected transfer on the going concern basis of preparation. While there will be a significant decrease in the future revenue stream of the Council this will be offset by an approximately equivalent saving in the associated costs of providing water services. The Council therefore considers the going concern basis of preparation to still be appropriate.

39. Internal Borrowing

Group of activities	Opening Balance 1 July $000s	Adjustments* $000s	New Loans $000s	Loans Repaid $000s	Closing balance 30 June $000s	Interest Paid $000s
Building Control	98			6	93	3
Building Communities & Leadership	195		89	10	275	7
Community and Recreation Facilities	1,812		552	142	2,221	59
District	2,045		108	159	1,994	59
District Promotion	1,006		2	57	951	28
Regulatory Services	515		23	39	499	15
Roading	6,568		105	443	6,231	187
Solid Waste	1,766		605	223	2,148	59
Stormwater	1,488		225	159	1,555	45
Wastewater	10,255		5,337	795	14,797	366
Water Supplies	18,047		1,779	1,285	18,541	536
Total	**43,795**		**8,825**	**3,316**	**49,304**	**1,364**

** The adjustments are due to corrections in the opening balances.*

Council manages its borrowing through the Treasury function within the Finance department. The Treasury function, in accordance with the Treasury and Risk Management Policy, determines the level of borrowing required and how the amount required should be funded, that is, external or internal borrowing. The 'Internal Borrowing' note above is the total borrowing by the Treasury function that includes both internal borrowing (using depreciation, housing, and forestry reserves) and external borrowing (using LGFA and banks).

Ngā whakangao a te Kaunihera ki hinonga kē
COUNCIL'S INTERESTS IN OTHER ENTITIES

The Local Government Act 2002, Schedule 10 (28) requires Council to provide information regarding its involvement in trading organisations (CCTOs), companies, and other organisations under the control of Council, or in which Council has a significant interest.

Manawatū-Whanganui LASS Limited

This company was set up in 2008 by seven local councils to investigate the possibilities of economies of scale by joint procurement.

Tararua District Council owns 1/7th equal share or 14% of this company, and has a liability for $1,000 share capital.

Council has exempted this company from being a CCO.

Ngā Mema i Pōtihia
ELECTED MEMBERS



HIS WORSHIP THE MAYOR
Mayor Scott Gilmore



Sharon Wards
DEPUTY MAYOR
NORTH WARD COUNCILLOR



Councillor Keshaan Te Waaka
TĀMAKI-NUI-A-RUA MĀORI WARD



Councillor Alison Amboy
NORTH WARD COUNCILLOR



Councillor Erana Peeti-Webber
NORTH WARD COUNCILLOR



Councillor Steve Wallace
NORTH WARD COUNCILLOR



Councillor Chris Corlett
SOUTH WARD COUNCILLOR



Councillor Elisabeth Kennedy
SOUTH WARD COUNCILLOR



Councillor Peter Johns
SOUTH WARD COUNCILLOR



Councillor Peter Naylor
SOUTH WARD COUNCILLOR

For more information about the elected members of Tararua District Council, please visit:
Meet the Mayor | Tararua District Council (tararuadc.govt.nz)
Councillors | Tararua District Council (tararuadc.govt.nz)

Ngā Komiti Kaunihera
COUNCIL COMMITTEES

Councils can set up committees (usually a standing committee appointed for the term of the council), sub-committees and other decision-making bodies that it considers appropriate.

The Local Government Act gives mayors of territorial authorities the power to appoint the deputy mayor, establish committees and appoint the chairperson of each committee.

The Audit and Risk Committee has an independent chairperson.

See our website for information about each committee's terms of reference.
Council Committees | Tararua District Council (tararuadc.govt.nz)

Risk and Assurance Committee

- **Chairperson:** Philip Jones
- **Deputy Chairperson:** Deputy Mayor Sharon Wards
- **Members:** Mayor Scott Gilmore, Councillor Peter Naylor, Councillor Steve Wallace, Councillor Elisabeth Kennedy

Community Connections Committee

- **Chairperson:** Councillor Erana Peeti-Webber
- **Deputy Chairperson:** Councillor Elisabeth Kennedy
- **Members:** Mayor Scott Gilmore, Councillor Keshaan Te Waaka, Councillor Alison Amboy, Councillor Chris Corlett

Performance and Monitoring Committee

- **Chairperson:** Deputy Mayor Sharon Wards
- **Deputy Chairperson:** Councillor Peter Naylor
- **Members:** Mayor Scott Gilmore, Councillor Chris Corlett, Councillor Keshaan Te Waaka, Councillor Erana Peeti-Webber

Infrastructure and Projects Committee

- **Chairperson:** Councillor Steve Wallace
- **Deputy Chairperson:** Councillor Chris Corlett
- **Members:** Mayor Scott Gilmore, Councillor Peter Johns, Councillor Erana Peeti-Webber, Councillor Alison Amboy

District Growth Committee

- **Chairperson:** Councillor Peter Johns
- **Deputy Chairperson:** Councillor Alison Amboy
- **Members:** Mayor Scott Gilmore, Deputy Mayor Sharon Wards, Councillor Elisabeth Kennedy, Councillor Peter Naylor

Ngā Poari Hapori me ngā Komiti
COMMUNITY BOARDS AND COMMITTEES

Community Boards and Community Committees play an important role in providing a link and point of contact with Council.

Community Board members are elected at the same time as the mayor and councillors. Council appoints up to two councillors to each Community Board. Community Boards exercise their roles as set out in legislation and as delegated by Council.

Community Committees follow their own electoral processes as incorporated societies. Council appoints a liaison councillor to each Community Committee. The role of a Community Committee is similar to a Community Board, but it carries out its functions under contract to the Council rather than through these being prescribed by statute.

Community Boards and Committees | Tararua District Council (tararuadc.govt.nz)

Dannevirke Community Board

Dannevirke Community Board meets at 9am on third Monday of every second month.

- **Chairperson**
  Nicola Phillips
- **Deputy Chairperson**
  Terry Hynes

Members
Ernie Christison
Ron Wallace
Cr Alison Amboy

Eketāhuna Community Board

Eketāhuna Community Board meets 9.30am on second Monday of every second month.

- **Chairperson**
  Steen McGhie
- **Deputy Chairperson**
  Larissa Barclay

Members
Mel Corlett
David Smith
Cr Chris Corlett

Tararua District Licensing Committee

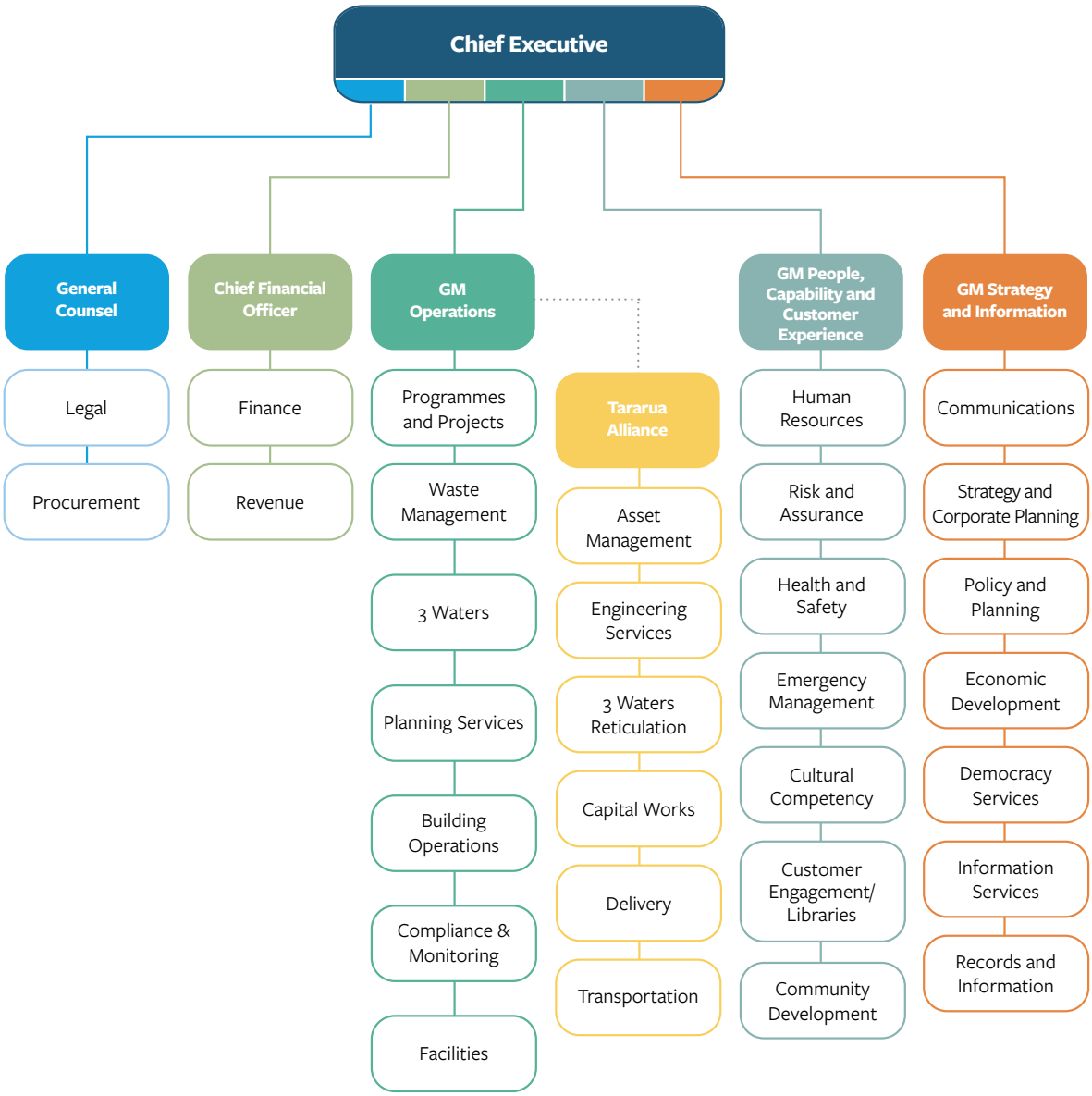
The purpose of the District Licensing Committee is to administer Council's alcohol licensing framework as determined by the Sale and Supply of Alcohol Act 2012. The Act requires councils to appoint one or more District Licensing Committee to deal with licensing matters.

The chair of the committee acts in an independent and objective role and the members are a mix of appointed councillors and suitably qualified lay persons.

- **Chairperson**
  Commissioner David Lea
- **Deputy Chairperson**
  Councillor Chris Corlett

Members
Scott Gilmore
Alison Franklin
Kerry Sutherland

Te Anga o te Rōpū Whakahaere
ORGANISATION STRUCTURE



Kuputaka
GLOSSARY

Activity The operation of a facility or the provision of a service.

Asset Management Plan A plan, which identifies the current status of an asset, future renewal programme and options to meet growth due to demand/expansion.

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

Capital Development Is the creation of new assets or the addition of new components to existing assets that extend any assets service potential.

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

Capital Renewal Is the replacement of existing assets when they have reached the end of their useful life.

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

Community Board Elected community members/ ward Councillors to represent the interests of the community to Council.

Community Outcomes The community's priorities for the future of the district, identified through a community consultation process.

Cost of Service The true cost of performing an activity. Calculated as the total of direct costs, support costs, depreciation, interest and debt servicing.

Council-Controlled Organisation (CCO) means a council organisation that is:

a) a company –

i) in which equity securities carrying 50% or more of the voting rights at the meeting of the shareholders of the company are –

A) held by one or more local authorities; or

B) controlled, directly or indirectly, by one or more local authorities; or

ii) in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company; or

b) an organisation in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons, –

i) control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the organisation; or

ii) the right, directly or indirectly, to appoint 50% or more of the trustees, directors, or managers (however described) of the organisation.

Council-Controlled Trading Organisation (CCTO) A council-controlled organisation that operates a trading undertaking for the purpose of making a profit, formerly known as a Local Authority Trading Enterprise (LATE).

Depreciation The cost or value of the economic benefit of an asset used during a financial year.

Groups of Activities The Council's services are divided into nine groups of activities based on their relationship and the rationale for providing them.

Indicator Flag or signal that represent an issue of concern or which measure change or progress toward a desired outcome.

Infrastructural Assets Fixed utility systems that provide a continuing service to the community that are not generally regarded as tradeable. These assets include roads, water and sewerage services 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, levelling, retaining walls, clearing, fertility build-up, flood protection.

Long-Term Plan A plan which outlines the Council's programme for the next 10 years and how it will contribute to achieving the community outcomes. Formerly referred to as the Long-Term Council Community Plan (or Community Plan).

Measure The actual piece of information or data used to gauge an indicator.

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

Operational Expenditure All funding for providing services on a day to day basis, excluding renewal and capital expenditure.

Operating Revenue Revenue received as part of day-to-day activities. Includes user charges and rates but not capital revenue (such as new loans).

Performance Measure Measure by which organisational performance may be judged in relation to objectives.

Policy A course of action or set of parameters adopted by the Council or by management within which decisions can be made and action can be taken.

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.

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

Renewal Expenditure Funding for works that replace the existing assets over their projected lifetime. Generally funded from the depreciation reserve fund.

Reserve Funds Money set aside for a specific purpose. (See also Special Funds.)

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.

Separate Rate A rate levied over a particular group of properties that receive or are capable of receiving a specific service or benefit additional to that provided by general rate funding.

Service Delivery Plan Outlines each of the Council's activities including service levels, performance measures, issues and future demand.

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 Money set aside for a specific purpose. (See also Reserve Funds.)

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

Submission Your opportunity to tell the Council your views on the Ten Year Plan. Submissions need to be made in writing.

Ten Year Plan 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. The Ten Year Plan is the same as the Long-Term Plan. The term "Ten Year Plan" is used for ease of understanding.

Three waters Refers to drinking water, wastewater, and stormwater.

Toby A valve situated at the property boundary for the purpose of controlling the flow of water to the property.

User fees and charges Fees charged to the community for use of specific services and facilities provided by the 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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TARARUA
DISTRICT COUNCIL