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# SUPPORTING INFORMATION

## For Consultation Document

Proposed Annual Plan  
2023/24





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Proposed Annual Plan  
2023/24

 TARARUA DISTRICT COUNCIL

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



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# Annual Plan disclosure statement

for the year ending  
30 June 2024

## What is the purpose of this statement?

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

The council is required to include this statement in its long-term plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Quantified Maximum Limit	Planned Limit	Met
<b>Rates affordability benchmark</b>			
Increases	9.2%	13.18%	
<b>Debt Affordability</b>			
Net Debt as a percentage of total revenue	<150	113%	
Net interest as a percentage of total revenue	<7%	4.4%	
Net interest as a percentage of annual rates income (debt secured under debenture)	<10%	7.5%	
Liquidity (External term debt + committed loan facilities + available liquid investments to existing external debt)	>110%	117.7%	
Balanced Budget Benchmark	>100%	98%	
Essential Services Benchmark	>100%	233%	
Debt Servicing Benchmark	<10%	4.4%	

## Notes

### 1. Rates affordability benchmark

- (1) For this benchmark,—
  - (a) the council's planned rates income for the year is compared within the weighted average local government cost index (BERL Local Government Cost Index) in any year plus two percent on rates contained in the financial strategy included in the council's long-term plan; and
  - (b) the council's planned rates increases for the year are compared with within the weighted average local government cost index (BERL Local Government Cost Index) in any year plus two percent] on rates increases for the year contained in the financial strategy included in the council's long-term plan.
- (2) The council meets the rates affordability benchmark if—
  - (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
  - (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

### 2. Debt affordability benchmark

- (1) For this benchmark, the council's planned borrowing is compared with the following limits on borrowing contained in the financial strategy included in the council's long-term plan.
  - a) Net debt as a percentage of total revenue does not exceed 50%
  - b) Net interest as a percentage of total revenue does not exceed 7%
  - c) Net interest as a percentage of annual rates income (debt secured under debenture) does not exceed 10%
  - d) Liquidity (External, term debt + committed loan facilities + available liquid investments to existing external debt) exceeds 110%
- (2) The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

### 3. Balanced budget benchmark

- (1) For this benchmark, the council's planned revenue (excluding development contributions, vested assets, financial contributions, gains on derivative financial instruments, and revaluations of property, plant, or equipment) is presented as a proportion of its planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).
- (2) The council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

### 4. Essential services benchmark

- (1) For this benchmark, the council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
- (2) The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

### 5. Debt servicing benchmark

- (1) For this benchmark, the council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- (2) Because Statistics New Zealand projects that the council's population will grow [as fast as, or faster than,/slower than] the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than [10%/15%] of its planned revenue.







# 02 ACTIVITIES

# Groups of activities

## What the Council does

### Introduction

The Council provides a wide range of services and facilities for people living in Tararua. These services – called Activities – help to make Tararua a better, safer, healthier and more enjoyable place to live. They include things like roading and parking, water supplies, civil defence, district promotion, regulatory (bylaws), parks and reserves, libraries, swimming pools and customer services.

We have nine groups of activities and 21 activities. The rest of this section of the plan explains what we are doing in each activity, and the overall cost to ratepayers.

### Explanation of activity pages

- Significant changes from the Long Term Plan – details the significant changes impacting the budgets in the Annual Plan.
- Funding impact statements – detail the sources and application of Council funds.
- What is the service provided – details the type of service Council is budgeting to deliver.
- Performance measures – describes what the community can expect to receive in terms of quality and quantity of service provided. Each level of service has corresponding performance measures and targets which allows the community to monitor performance.

### Activities index

<b>9</b>	Building Communities and Leadership
<b>13</b>	Community and Recreation Facilities
<b>23</b>	District Promotion and Economic Development
<b>26</b>	Regulatory Services
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# Building Communities and Leadership

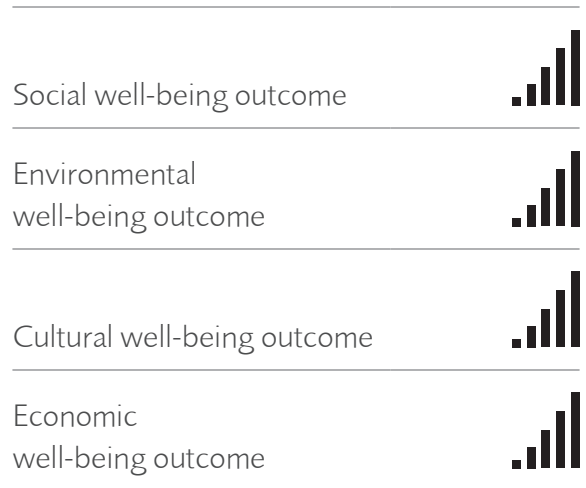
## Activities in this group

Community Development

Representation

## Council Outcomes

This is how strongly the Council Outcomes relate to the Building Communities and Leadership activities.



## Group level funding impact statement

### Building Communities and Leadership

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	3,221	2,829	3,128	299
Targeted Rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	899	899
Fees and charges	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	20	21	
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,221</b>	<b>2,849</b>	<b>4,048</b>	<b>1,199</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,975	1,837	2,536	699
Finance Costs	6	2	1	( )
Internal charges and overheads applied	1,153	1,097	1,407	310
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>3,134</b>	<b>2,936</b>	<b>3,945</b>	<b>1,009</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>86</b>	<b>(87)</b>	<b>103</b>	<b>190</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	61	111	(2)	(113)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>61</b>	<b>111</b>	<b>(2)</b>	<b>(113)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	124	-	-	-
- replace existing assets (Renewal)	115	74	77	3
Increase / (decrease) in reserves	(92)	(49)	24	73
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>147</b>	<b>25</b>	<b>101</b>	<b>77</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(86)</b>	<b>87</b>	<b>(103)</b>	<b>(190)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Community Development

**AIM**

To support our communities to achieve their desired outcomes.

## Performance measures

Level of service	Performance measure	2023/24 Target
Facilitate active community-led development	Percentage of residents rating Council's involvement in community-led development as "somewhat satisfied", "satisfied" or "very satisfied" in the community survey	75%
	Number of communities active in community-led development	4
Provide effective leadership to engaged community organisations	Percentage of surveyed community organisations satisfied or better with Council leadership	85%
Council is successful in gaining external funding for projects and activities	Number of external funding applications submitted by Council	4
Community projects successful in gaining external funding	Number of funding applications made by community organisations and supported by Council	4

# Representation Performance measures

**AIM**

To play a broad role in promoting the social, economic, environmental and cultural well-being of the Tararua District's communities, taking a sustainable development approach.

Level of service	Performance measure	2023/24 Target
Providing leadership to represent and make decisions in the best interests of the district and its communities	Percentage of residents rating the overall performance of the mayor and councillors as "somewhat satisfied", "satisfied" or "very satisfied" in the community survey	75%
	Percentage of residents rating the overall performance of the community boards and community committees as "somewhat satisfied", "satisfied" or "very satisfied" in the community survey	75%
Provide processes and community boards/committees through which the community can have its views heard	Percentage of Council committee meetings that meet the requirements of the Local Government Official Information and Meetings Act	100%

# Community and Recreation Facilities

## Activities in this group

- Cemeteries
- Community Buildings
- Customer Services
- Libraries
- Parks and Reserves
- Pensioner Housing
- Public Conveniences
- Swimming Pools

## Council Outcomes

This is how strongly the Council Outcomes relate to the Community and Recreation Facilities activity.



## Group level funding impact statement

### Community and Recreation Facilities

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	3,887	3,680	4,521	842
Targeted Rates	2,413	2,334	2,462	128
Subsidies and grants for operating purposes	5	5	230	225
Fees and charges	1,051	1,075	1,093	19
Local authorities fuel tax, fines, infringement fees, and other receipts	157	199	9	(190)
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>7,513</b>	<b>7,292</b>	<b>8,315</b>	<b>1,023</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	4,467	4,196	5,157	960
Finance Costs	43	55	77	22
Internal charges and overheads applied	1,838	1,629	2,120	491
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>6,348</b>	<b>5,880</b>	<b>7,354</b>	<b>1,473</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,165</b>	<b>1,412</b>	<b>961</b>	<b>(450)</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	267	-	525	525
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	120	1,157	106	(1,051)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>386</b>	<b>1,157</b>	<b>631</b>	<b>(526)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	50	47	100	53
- improve level of service (New)	466	1,279	654	(625)
- replace existing assets (Renewal)	1,173	1,017	1,901	884
Increase / (decrease) in reserves	(137)	226	(1,062)	(1,288)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>1,551</b>	<b>2,569</b>	<b>1,593</b>	<b>(976)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,165)</b>	<b>(1,412)</b>	<b>(961)</b>	<b>450</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Cemeteries

## Performance measures

**AIM**

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

Level of service	Performance measure	2023/24 Target
The cemetery grounds are presented to a high standard	Percentage of residents rating cemeteries as "somewhat satisfied", "satisfied" or "very satisfied" in the community survey	90%
Plots are available in all local cemeteries	Percentage of cemeteries in district with plots available for next 12 months – based on historical burial data	100%

# Community Buildings

**AIM**

To provide community buildings for social, cultural, recreational, and educational activities.

## Performance measures

Level of service	Performance measure	2023/24 Target
Council provides community buildings that are fit for purpose	Percentage of residents rating community buildings as "somewhat satisfied", "satisfied" or "very satisfied" in the community survey	90%
Facilities are well-utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council	> 1%

# Customer Services

## AIM

A friendly and efficient service that provides an effective point of contact to connect with Council.

## Performance measures

Level of service	Performance measure	2023/24 Target
Customers experience friendly, efficient, and reliable service from Council	Percentage of customers who lodge faults/requests are satisfied with the service provided	80%
Customer requests are handled effectively and accurately	Average wait time for incoming calls	20 seconds
	Percentage of abandoned calls	<5%
Responsive 24/7 phone service	Percentage of customers who lodge faults/requests are satisfied with the afterhours service received	85%

# Libraries

**AIM**

To support the community in its life-long learning journey.

## Performance measures

Level of service	Performance measure	2023/24 Target
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of customers rating library facilities as clean and welcoming with good opening hours	90%
Access to information	Percentage of residents rating Libraries as "somewhat satisfied", "satisfied" or "very satisfied" in the community survey	90%
Improve literacy and knowledge among the district's children	Percentage of customers satisfied with children's programmes (annual survey)	90%

# Parks and Reserves

## AIM

To protect and enhance the natural character of the district, and provide a mix of parks and reserves facilities for leisure and recreation.

## Performance measures

Level of service	Performance measure	2023/24 Target
Our parks and park facilities are well presented	Percentage of residents rating Sports Fields as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	90%
Our parks and reserves are in good condition	Number of recorded incidences where parks and reserves are found to be below the agreed maintenance standard	< 5
Playground equipment is safe to use and fit for purpose	Percentage of playgrounds in the district that had no faults under the New Zealand Playground Equipment and Surfacing standard	95%

# Pensioner Housing

**AIM**

To provide access to affordable and suitable long-term housing for able bodied older people with limited income and assets.

## Performance measures

Level of service	Performance measure	2023/24 Target
Housing units are maintained to a suitable standard	Percentage of housing units which, when inspected, are found to have maintenance issues that are more than minor	< 5%
Council acts as a good, caring landlord	Tenants' satisfaction with the landlord service received from Council	90%

# Public Conveniences

**AIM**

To provide well maintained public conveniences in areas of frequent community and visitor activity.

## Performance measures

Level of service	Performance measure	2023/24 Target
Public conveniences provided are fit for purpose	Percentage of residents rating public conveniences as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism)	< 90
	Percentage of customer requests responded to within 48 hours	85%

# Swimming Pools

**AIM**

To provide funding support for community pools, which will promote community well-being.

## Performance measures

Level of service	Performance measure	2023/24 Target
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
Outdoor pools open during summer months, and Wai Splash all year around (less maintenance time)	The number of weeks each year Wai Splash is open for public use	< 49 weeks
	The number of weeks each year outdoor pools are open for public use	> 10 weeks



# District Promotion and Economic Development

## Activities in this group

Economic Development

## Council Outcomes

This is how strongly the Council Outcomes relate to the District Promotion and Economic Development activity.



## Group level funding impact statement

### District Promotion and Economic Development

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	454	538	581	43
Targeted Rates	680	807	872	65
Subsidies and grants for operating purposes	50	53	-	(53)
Fees and charges	4	5	5	()
Local authorities fuel tax, fines, infringement fees, and other receipts	61	69	22	(48)
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>1,249</b>	<b>1,472</b>	<b>1,479</b>	<b>7</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	737	929	916	(13)
Finance Costs	24	40	43	3
Internal charges and overheads applied	427	381	488	107
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>1,188</b>	<b>1,351</b>	<b>1,447</b>	<b>96</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>61</b>	<b>121</b>	<b>32</b>	<b>(89)</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	-	159	43	(116)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>		<b>159</b>	<b>43</b>	<b>(116)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	57	250	96	(154)
- replace existing assets (Renewal)	-	47	28	(20)
Increase / (decrease) in reserves	4	(18)	(49)	(31)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>61</b>	<b>280</b>	<b>75</b>	<b>(205)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(61)</b>	<b>(121)</b>	<b>(32)</b>	<b>89</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# District Promotion and Economic Development

## AIM

Improve the economic and social well-being of the district.

## Performance measures

Level of service	Performance measure	2023/24 Target
Undertake research and/or feasibility studies into economic development opportunities	Number of research reports and/or feasibility studies delivered	2
Promote Tararua District at large events in and outside the district	Number of events that Tararua District is promoted at.	5
Support community groups to run events in Tararua	Number of community events supported by Council	10
Provide engaging and informative Council information to residents	Percentage of survey respondents that consider the Bush Telegraph content useful or very useful	75%

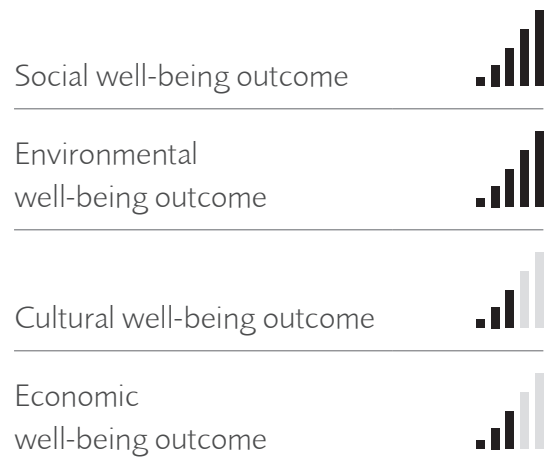
# Regulatory Services

## Activities in this group

- Animal Control
- District Planning
- Emergency Management
- Health and Safety

## Council Outcomes

This is how strongly the Council Outcomes relate to the Regulatory Services activity.



# Group level funding impact statement

## Regulatory Services

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	2,312	1,926	2,704	777
Targeted Rates	(1)	-	6	6
Subsidies and grants for operating purposes	-	-	350	350
Fees and charges	1,906	1,531	2,104	572
Local authorities fuel tax, fines, infringement fees, and other receipts	15	16	19	3
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>4,233</b>	<b>3,474</b>	<b>5,182</b>	<b>1,708</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	3,195	2,575	4,495	1,920
Finance Costs	22	22	29	8
Internal charges and overheads applied	1,024	902	1,152	250
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	4,240	3,499	5,677	2,178
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>(8)</b>	<b>(25)</b>	<b>(495)</b>	<b>(470)</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	(8)	12	559	547
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>(8)</b>	<b>12</b>	<b>559</b>	<b>547</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	-	-	31	31
- replace existing assets (Renewal)	-	34	47	13
Increase / (decrease) in reserves	(16)	(47)	(14)	33
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>(16)</b>	<b>(13)</b>	<b>64</b>	<b>77</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>8</b>	<b>25</b>	<b>495</b>	<b>470</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Animal Control

## AIM

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

## Performance measures

Level of service	Performance measure	2023/24 Target
Residents are satisfied with the Animal Control service.	Percentage of residents rate dog control as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
Dog owners are complying with their registration responsibilities.	The percentage of known dogs that are registered.	95%
A responsive serious dog incident service is provided 24 hours a day, 7 days a week.	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	95%

# District Planning

## AIM

To sustainably manage the district's land resources while facilitating growth and development in both rural and urban areas.

## Performance measures

Level of service	Performance measure	2023/24 Target
Applications for subdivision or land use consents are processed in a timely manner	The percentage of non-notified resource consent applications processed within statutory timeframes (20 working days)	95%
Customer complaints about land use are responded to in a timely manner	The percentage of customer service request complaints related to land use that are responded to within five working days.	90%

# Emergency Management

**AIM**

To strengthen Tararua District's disaster resilience – our communities are better able to respond to, and recover from, significant emergencies and disasters.

## Performance measures

Level of service	Performance measure	2023/24 Target
Support communities to develop response and recovery plans	Percentage of residents rating Emergency Management as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
Ensure an adequate number of trained staff to operate an emergency operations centre and recovery office.	Management staff trained to Integrated Training Framework – Intermediate level	80%
Lead local emergency management coordination and planning by administering the Tararua Emergency Management Committee	Annual stakeholder survey overall satisfaction	80%



# Health and Safety

## AIM

To maintain building quality and protect the community from unsafe buildings.

To minimise nuisances and provide a safe and healthy environment for the community.

## Performance measures

Level of service	Performance measure	2023/24 Target
Applications for building consents are processed in a timely manner.	The percentage of building consent applications processed within statutory timeframes (20 working days).	95%
Council retains authority to issue building consents.	Accreditation as a Building Consent Authority is maintained.	Achieve
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.	95%
	The percentage of registered health regulated premises inspected annually.	95%
	The percentage of licensed premises selling alcohol inspected annually.	95%
A responsive excessive noise control service is provided 24 hours a day, 7 days a week	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	90%
Customer complaints about environmental nuisances are responded to in a timely manner	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.	85%

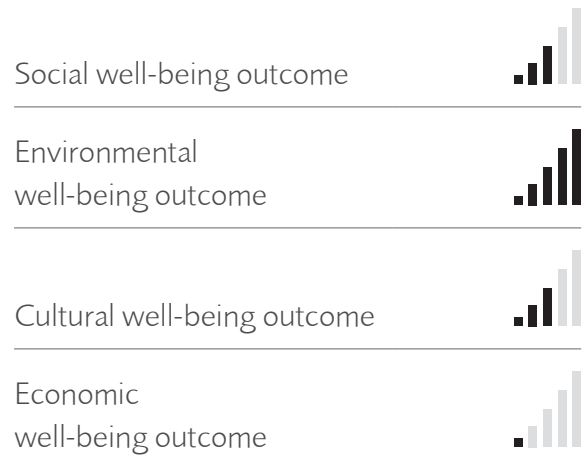
# Solid Waste Management

## Activities in this group

Solid Waste Management

## Council Outcomes

This is how strongly the Council Outcomes relate to the Solid Waste Management activity.



# Group level funding impact statement

## Solid Waste Management

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	615	699	757	58
Targeted Rates	933	880	1,091	211
Subsidies and grants for operating purposes	128	135	128	(7)
Fees and charges	1,243	1,221	2,658	1,437
Local authorities fuel tax, fines, infringement fees, and other receipts		2	17	15
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,919</b>	<b>2,936</b>	<b>4,650</b>	<b>1,714</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	2,268	2,365	3,914	1,550
Finance Costs	48	46	78	31
Internal charges and overheads applied	506	420	540	120
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>2,823</b>	<b>2,832</b>	<b>4,532</b>	<b>1,700</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>96</b>	<b>105</b>	<b>118</b>	<b>13</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	(56)	7	(101)	(108)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>(56)</b>	<b>7</b>	<b>(101)</b>	<b>(108)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	110	168	-	(168)
- replace existing assets (Renewal)	20	19	51	32
Increase / (decrease) in reserves	(90)	(76)	(35)	41
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>40</b>	<b>112</b>	<b>17</b>	<b>(95)</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(96)</b>	<b>(105)</b>	<b>(118)</b>	<b>(13)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Solid Waste Management

## AIM

To protect people's health and our environment by minimising the production of waste and promoting recycling and reuse.

## Performance measures

Level of service	Performance measure	2023/24 Target
Refuse and recycling services meet user needs	Percentage of resident's rating recycling services as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	85%
	Percentage of resident's rating landfills/ transfer station management as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
Council will promote and encourage recycling and reuse	Kg of waste per resident sent to landfills by the Council per annum	240kg
	Tonnage of recycled materials processed by Council	1,300 tonnes
Council's open and closed landfills are well managed	Percentage of landfills where all Horizons resource consent conditions are met	100%

# Stormwater

## Activities in this group

Stormwater

## Council Outcomes

This is how strongly the Council Outcomes relate to the Stormwater activity.

Social well-being outcome



Environmental well-being outcome



Cultural well-being outcome



Economic well-being outcome



## Group level funding impact statement

### Stormwater

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted Rates	581	664	673	9
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	4	-	2	2
Local authorities fuel tax, fines, infringement fees, and other receipts	-	5	18	13
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>585</b>	<b>669</b>	<b>694</b>	<b>24</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	130	168	221	52
Finance Costs	37	40	66	26
Internal charges and overheads applied	227	209	223	15
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>395</b>	<b>417</b>	<b>510</b>	<b>92</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>191</b>	<b>252</b>	<b>184</b>	<b>(68)</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	635	635
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	192	217	247	30
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>192</b>	<b>217</b>	<b>882</b>	<b>665</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	90	127	769	642
- improve level of service (New)	187	181	190	10
- replace existing assets (Renewal)	50	64	67	3
Increase / (decrease) in reserves	55	98	40	(58)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>382</b>	<b>469</b>	<b>1,066</b>	<b>596</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>191</b>	<b>252</b>	<b>184</b>	<b>(68)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Stormwater

## AIM

To provide an efficient stormwater network capacity that protects built assets and people from flood events.

## Performance measures

Level of service	Performance measure	2023/24 Target
The stormwater system is adequate	The number of flooding events where an overflow of stormwater enters a habitable floor*	< 20
	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system*	< 5
Risks to public health and our natural environment are minimised	Compliance with Council's resource consents for discharge from its stormwater system measured by the number of abatement notices*	0
	Compliance with Council's resource consents for discharge from its stormwater system measured by the number of infringement notices*	0
	Compliance with Council's resource consents for discharge from its stormwater system measured by the number of enforcement orders*	0
	Compliance with Council's resource consents for discharge from its stormwater system measured by the number of convictions*	0
Issues relating to the stormwater system are responded to	Median time (hours) to attend a flooding event, measured from the time that Council receives a notification until service personnel reach the site*	2 hours
Customers are satisfied with stormwater systems	Percentage of residents rating stormwater management as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	70%
	The number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to Council's stormwater system	< 9

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

# Transportation

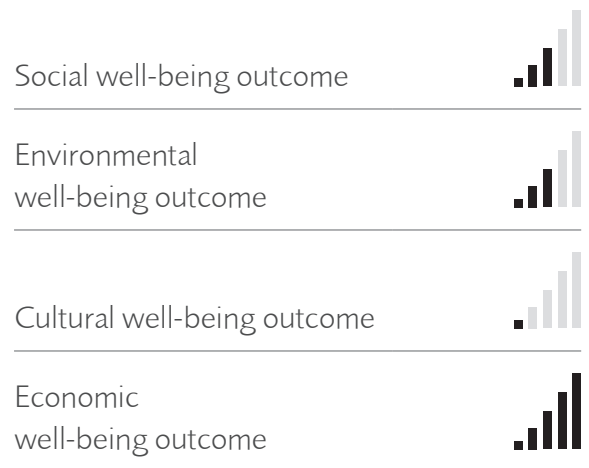
## Activities in this group

Footpaths

Roading

## Council Outcomes

This is how strongly the Council Outcomes relate to the Transportation activities.





## Group level funding impact statement

### Transportation

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	60	4	117	113
Targeted Rates	6,625	7,267	6,634	(633)
Subsidies and grants for operating purposes	5,352	5,543	5,631	87
Fees and charges	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	140	61	344	282
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>12,177</b>	<b>12,876</b>	<b>12,725</b>	<b>(151)</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	8,031	8,312	8,379	67
Finance Costs	156	144	303	160
Internal charges and overheads applied	2,029	1,858	2,108	249
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>10,216</b>	<b>10,314</b>	<b>10,790</b>	<b>476</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,961</b>	<b>2,562</b>	<b>1,935</b>	<b>(627)</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	11,676	5,731	7,399	1,668
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	(588)	(679)	(173)	506
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>11,087</b>	<b>5,052</b>	<b>7,226</b>	<b>2,174</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	861	1,147	3,080	1,933
- replace existing assets (Renewal)	13,914	7,265	6,857	(409)
Increase / (decrease) in reserves	(1,727)	(798)	(775)	23
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>13,048</b>	<b>7,614</b>	<b>9,162</b>	<b>1,547</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,961)</b>	<b>(2,562)</b>	<b>(1,935)</b>	<b>627</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Footpaths

**AIM**

To provide safe spaces for "non-vehicular" modes of transport to operate.

## Performance measures

Level of service	Performance measure	2023/24 Target
Our footpaths are maintained to an appropriate standard	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	90%
	Percentage of resident's rating footpaths and cycleways as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	75%
Our customers are responded to in a timely manner	Customer service requests relating to footpaths and cycleways are responded to within 3 working days	90%

# Roading

## AIM

To provide a safe and efficient roading network that meets the needs of the district and is operated and enhanced in a sustainable manner at the lowest overall whole of life cost.

## Performance measures

Level of service	Performance measure	2023/24 Target
Our roading network is safe	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number*	< 0
Our roads are maintained to an appropriate standard	The average quality of ride on a sealed local road network, measured by smooth travel exposure*	> 95%
	Percentage of residents rating urban roads as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	75%
	Percentage of residents rating rural roads as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	60%
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced	> 5%
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days	90%

\* These performance measures are provided by the Department of Internal Affairs and are mandatory.

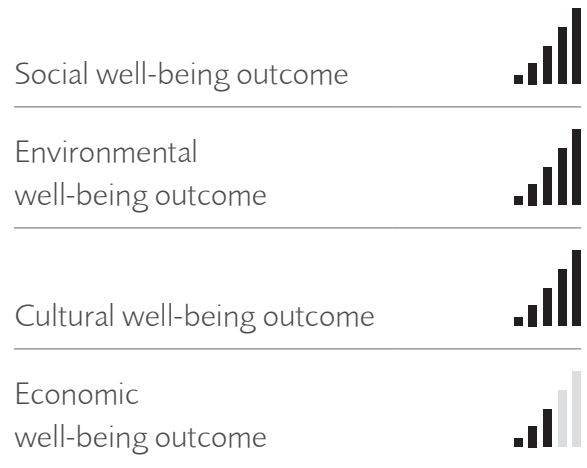
# Wastewater

## Activities in this group

Wastewater

## Council Outcomes

This is how strongly the Council Outcomes relate to the Wastewater activity.



## Group level funding impact statement

### Wastewater

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	175	186	236	50
Targeted Rates	3,139	3,537	4,487	950
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	205	182	224	42
Local authorities fuel tax, fines, infringement fees, and other receipts	5	5	2	(3)
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,524</b>	<b>3,910</b>	<b>4,949</b>	<b>1,039</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,674	1,690	2,313	623
Finance Costs	212	367	654	287
Internal charges and overheads applied	526	460	517	57
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>2,413</b>	<b>2,517</b>	<b>3,484</b>	<b>967</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,111</b>	<b>1,393</b>	<b>1,465</b>	<b>72</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	200	200
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	3,542	3,116	12,096	8,980
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>3,542</b>	<b>3,116</b>	<b>12,296</b>	<b>9,180</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	260	265	980	714
- improve level of service (New)	3,700	3,648	11,884	8,237
- replace existing assets (Renewal)	3,547	1,707	2,173	466
Increase / (decrease) in reserves	(2,853)	(1,111)	(1,276)	(165)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>4,653</b>	<b>4,509</b>	<b>13,762</b>	<b>9,252</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,111)</b>	<b>(1,393)</b>	<b>(1,465)</b>	<b>(72)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Wastewater

## AIM

To ensure efficient and reliable wastewater treatment that meets agreed environmental outcomes.

## Performance measures

Level of service	Performance measure	2023/24 Target
The wastewater system is adequate	The number of dry weather sewage overflows from the wastewater system per 1000 connections*	< 5
Risks to public health and our natural environment are minimised	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of abatement notices*	0
	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of infringement notices*	0
	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of enforcement orders*	0
	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of convictions*	0
Issues relating to the wastewater system are responded to	Median response time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	1 hour
	Median response time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the blockage or other fault*	5 hours
Customers are satisfied with wastewater systems	Percentage of residents rating Wastewater management as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
	Number of complaints received about wastewater per 1,000 connections for sewage odour*	<4
	Number of complaints received about wastewater per 1,000 connections for sewerage system faults*	<5

Level of service	Performance measure	2023/24 Target
	Number of complaints received about wastewater per 1,000 connections for sewerage system blockages*	<7
	Number of complaints received about wastewater per 1,000 connections for the territorial authority's response to issues with its sewerage system*	<3
	Number of complaints received about Council's response to the above issues per 1,000 connections for wastewater*:	< 19

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

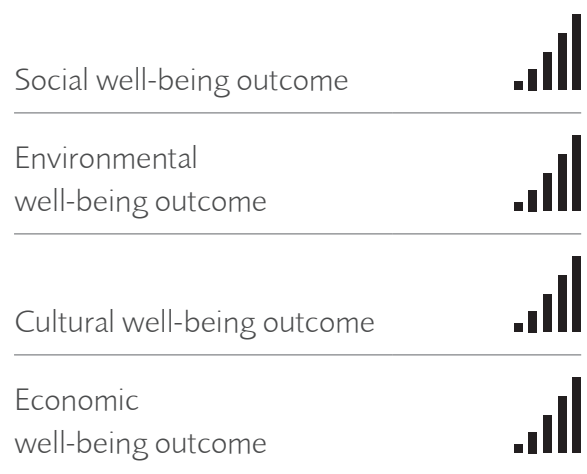
# Water Supplies

## Activities in this group

Water Supplies

## Council Outcomes

This is how strongly the Council Outcomes relate to the Water Supplies activity.





## Group level funding impact statement

### Water Supplies

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	104	-	-	-
Targeted Rates	3,554	3,664	4,715	1,051
Subsidies and grants for operating purposes	-	-	600	600
Fees and charges	5	5	4	(1)
Local authorities fuel tax, fines, infringement fees, and other receipts	-	46	232	186
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>3,663</b>	<b>3,714</b>	<b>5,550</b>	<b>1,836</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,663	1,732	3,000	1,268
Finance Costs	341	349	719	369
Internal charges and overheads applied	583	507	575	69
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>2,587</b>	<b>2,588</b>	<b>4,294</b>	<b>1,706</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,076</b>	<b>1,126</b>	<b>1,256</b>	<b>130</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	45	45
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	373	793	1,345	551
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>373</b>	<b>793</b>	<b>1,390</b>	<b>596</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	208	212	716	503
- improve level of service (New)	986	1,396	1,541	144
- replace existing assets (Renewal)	1,353	1,742	3,191	1,449
Increase / (decrease) in reserves	(1,098)	(1,431)	(2,801)	(1,370)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>1,449</b>	<b>1,919</b>	<b>2,646</b>	<b>727</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,076)</b>	<b>(1,126)</b>	<b>(1,256)</b>	<b>(130)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Water Supplies

## AIM

To ensure a reliable supply of safe drinking water to our communities.

## Performance measures

Level of service	Performance measure	2023/24 Target
Water provided is safe to drink	Number of schemes which comply with Part 4 (bacteria compliance criteria) of the NZ Drinking Water Standards*	8
	Number of schemes which comply with Part 5 (protozoal compliance criteria) of the NZ Drinking Water Standards*	7
Maintenance of the reticulation network is effective	The percentage of real water loss from the Council's networked reticulation schemes based on the minimum night flow (MNF) analysis*	10%
Issues relating to water supplies are responded to	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*	1 hour
Issues relating to water supplies are responded to	Median time to resolve an urgent call-out, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption*	5 hours
	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*	8 hours
	Median time to resolve a non-urgent call-out, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault or interruption*	24 hours
Customers are satisfied with supplied water	Percentage of residents rating water management as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
	Number of recorded complaints per 1,000 connections to Council's networked reticulation system for drinking water clarity*	< 5
	Number of recorded complaints per 1,000 connections to Council's networked reticulation system for drinking water taste*	< 5

Level of service	Performance measure	2023/24 Target
	Number of recorded complaints per 1,000 connections to Council's networked reticulation system for drinking water odour*	< 4
	Number of recorded complaints per 1,000 connections to Council's networked reticulation system for drinking water pressure or flow*	< 4
Customers are satisfied with supplied water	Number of recorded complaints per 1,000 connections to Council's networked reticulation system for continuity of supply*	< 5
	Number of recorded complaints per 1,000 connections to Council's networked reticulation system for Council's response to the issues above*	< 2
Water demand is managed effectively	Average consumption of drinking water per day per resident connected to a Council scheme*	300 litres

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





**RATES**

**03**



# Funding impact statement

## Rating policy

The Rating Policy outlines how the rate funding required to fund activities will be set by the Council.

This includes Council's high level rating philosophy, and summarises the rationale for the rating decisions taken. In making these decisions, Council has considered:

- the distribution and timing of benefits;
- rating efficiency and transparency;
- community preferences; and
- the overall impact on the economic, cultural, social and environmental well-being of the district.

This policy provides the link between the funding decisions taken at the activity level, with the eventual rates assessment that each ratepayer will receive. The overview of the resulting mix of general and targeted rates, user charges and other funding sources is set out in the Funding Impact Statement for activities or groups of activities. More details for each activity are set out under the significant activity pages.

## Property valuations and rates distribution

The Council sets the total amount of rates required to fund its expenditure based on the budgeted costs included in this 10-year plan. For the majority of its rates, Council uses land value as the basis to distribute the total rates requirement proportionally across all properties in the district. For industrial and commercial properties Council has moved partly towards capital value based rating.

Property revaluations are performed every three years and Council uses these rating valuations for the purposes of calculating the rates each rating unit is to pay. Council contracts Quotable Value (QV) as its valuation service

provider (VSP). The latest revaluation of the district was carried out as at 1 September 2020 and these values have been used for rating purposes for the Long Term Plan. The rating valuations are intended to provide relative values only and are based on the market value of a property at a particular point in time. It cannot be taken as a market valuation.

## Effect of new valuations on rates

It is important to note that an increase/decrease in values does not automatically mean that there will be an increase/decrease in rates. It depends on whether the valuation of a rating unit changes more than the average of the group of rating unit values. Council does not collect extra rates as a result of valuation changes. Council calculates the total rates requirement for the year and then uses land values as the basis to distribute this total. Therefore, a change in the land value of a property will only impact the rates bill of the property to the extent that the change is higher or lower than the average change.

Council rate assessments contain different rates that make up the total amount:

- General Rates (calculated on land value with no differentials);
- Uniform Annual General Charge (set charge); and
- Targeted Rates (uniform charge or value based rate).

## Components of the rating system

The Council's rating system is utilised to fund the net cost of operations and programmes outlined in this Long Term Plan.

The following table details the various funding mechanisms Council has in place to fund its expenditure.

<b>Legislation: Local Government (Rating) Act 2002</b>	<b>Rate subject to 30% cap (S21)</b>	<b>Types of rates</b>
S15(1)(a)	Yes	<b>Uniform Annual General Charge</b>
S13(2)(a) & S14(a)	No	<b>General Rate Land Value</b>
		<b>Specified Services Targeted Differential Rate</b>
S16(3)(b) & S16(4)(b)	No	Land Value Rate - Urban
S16(3)(b) & S16(4)(b)	No	Capital Value Rate - Industrial Commercial Urban
S16(3)(b) & S16(4)(b)	No	Capital Value Rate - Industrial Commercial Rural
		<b>Libraries and Swimming Pools Rate</b>
S16(3)(a) & S16(4)(a)	Yes	Targeted Rate - Libraries and Swimming Pools
		<b>Refuse Targeted Differential Rate</b>
S16(3)(b) & S16(4)(b)	No	Refuse - Rural
S16(3)(b) & S16(4)(b)	No	Refuse - Urban
S16(3)(b) & S16(4)(b)	No	Refuse - Industrial Commercial
		<b>Recycling Targeted Differential Rate</b>
S16(3)(b) & S16(4)(b)	No	Recycling - Rural
S16(3)(b) & S16(4)(b)	No	Recycling - Urban
S16(3)(b) & S16(4)(b)	No	Recycling - Industrial Commercial
		<b>Kerbside Recycling Targeted Differential Uniform Rate</b>
S16(3)(b) & S16(4)(b)	No	Kerbside Recycling - Rural
S16(3)(b) & S16(4)(b)	No	Kerbside Recycling - Urban
S16(3)(b) & S16(4)(b)	No	Kerbside Recycling - Industrial Commercial



<b>Properties to be charged (known as "rating units")</b>	<b>Schedule 2 category (category rated)</b>	<b>Schedule 3 – how it is rated</b>
Rateable properties	n/a	Per rating unit
Rateable properties	n/a	Land value
Rateable properties	Situation and use of land	Land value
Rateable properties	Situation and use of land	Capital value
Rateable properties	Situation and use of land	Capital value
Rateable properties	n/a	Per rating unit
Rateable & non-rateable properties	Situation, use of land, and provision of service	Per rating unit
Rateable & non-rateable properties	Situation, use of land, and provision of service	Per rating unit
Rateable & non-rateable properties	Situation, use of land, and provision of service	Per rating unit
Rateable properties	Situation, use of land, and provision of service	Per rating unit
Rateable properties	Situation, use of land, and provision of service	Per rating unit
Rateable properties	Situation, use of land, and provision of service	Per rating unit
Rateable & non-rateable properties	Situation, use of land, and provision of service	Separately used or inhabitable parts of a rating unit
Rateable & non-rateable properties	Situation, use of land, and provision of service	Separately used or inhabitable parts of a rating unit
Rateable & non-rateable properties	Situation, use of land, and provision of service	Separately used or inhabitable parts of a rating unit

<b>Legislation: Local Government (Rating) Act 2002</b>	<b>Rate subject to 30% cap (S21)</b>	<b>Types of rates</b>
<b>Roading Rate</b>		
S16(3)(a) & S16(4)(a)	No	Roading Land Value Rate - District-wide
<b>Roading Targeted Differential Rate</b>		
S16(3)(b) & S16(4)(b)	No	Rural
S16(3)(b) & S16(4)(b)	No	Urban
S16(3)(b) & S16(4)(b)	No	Industrial Commercial
<b>Town Centre Refurbishment Targeted Differential Rates</b>		
<b>Dannevirke</b>		
S16(3)(b) & S16(4)(b)	No	Dannevirke Town Centre Refurbishment North Ward
S16(3)(b) & S16(4)(b)	No	Dannevirke Town Centre Refurbishment South Ward
<b>Woodville</b>		
S16(3)(b) & S16(4)(b)	No	Woodville Town Centre Refurbishment North Ward
S16(3)(b) & S16(4)(b)	No	Woodville Town Centre Refurbishment South Ward
<b>Eketāhuna</b>		
S16(3)(b) & S16(4)(b)	No	Eketāhuna Town Centre Refurbishment North Ward
S16(3)(b) & S16(4)(b)	No	Eketāhuna Town Centre Refurbishment South Ward
<b>Pahiatua</b>		
S16(3)(b) & S16(4)(b)	No	Pahiatua Town Centre Refurbishment North Ward
S16(3)(b) & S16(4)(b)	No	Pahiatua Town Centre Refurbishment South Ward
<b>Urban Wastewater</b>		
S16(3)(b) & S16(4)(b)	No	Urban Wastewater Targeted Rate - Full Charge
S16(3)(b) & S16(4)(b)	No	Urban Wastewater Targeted Rate - Half Charge
S16(3)(b) & S16(4)(b)	No	Urban Wastewater Targeted Rate - For Connected Multiple Use
<b>Educational establishments and multi-unit residential properties</b>		
S16(3)(b) & S16(4)(b)	No	Urban Wastewater Targeted Rate - Full Charge
<b>Stormwater</b>		
S16(3)(b) & S16(4)(b)	Yes	Urban Stormwater Targeted Rate
<b>Water</b>		
S16(3)(b) & S16(4)(b)	No	Urban Water Targeted Rate - Full Charge
S16(3)(b) & S16(4)(b)	No	Urban Water Targeted Rate - Half Charge
S19(2)(a)	No	Pongaroa Water Targeted Rate
S16(3)(b), S16(4)(b), S19(2)(a) & S19(2)(b)	No	Water Metered Rates

Properties to be charged (known as "rating units")	Schedule 2 category (category rated)	Schedule 3 – how it is rated
Rateable properties	n/a	Land value
Rateable properties	Situation & use of land	Per rating unit
Rateable properties	Situation & use of land	Per rating unit
Rateable properties	Situation & use of land	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable properties	Situation of rating unit	Per rating unit
Rateable and non-rateable properties	Provision of service	Separately used or inhabitable parts of a rating unit
Rateable and non-rateable properties	Availability of service	Per rating unit
Rateable and non-rateable properties	Provision of service	The number of water closets or urinals within the rating unit
Rateable and non-rateable properties	Provision of service	The number of water closets or urinals within the rating unit
Rateable properties	Situation of land	Per rating unit
Rateable and non-rateable properties	Provision of service	Separately used or inhabitable parts of a rating unit
Rateable and non-rateable properties	Availability of service	Per rating unit
Rateable and non-rateable properties	Situation and provision of service	Per x unit of water
Rateable and non-rateable properties	Situation and provision of service	Per rating unit and per x unit of water

The rates requirement for the sectors in the first three years of the Long Term Plan compared to the 2023/24 Annual Plan is as follows:

Sector	Annual Plan 2022/23		
	Rates by sector	\$ change from prior year	% change from prior year
Rural	17,685,470	1,943,670	12.35%
Urban	13,340,529	1,241,936	10.27%
Industrial/Commercial	2,435,769	144,997	6.33%
<b>Total rates requirement</b>	<b>33,461,768</b>	<b>3,330,603</b>	<b>11.05%</b>

*All amounts are inclusive of GST.*

*Excludes rates penalties and remissions*

Long Term Plan Year 3 - 2023/24			Annual Plan 2023/24		
Rates by sector	\$ change from prior year	% change from prior year	Rates by sector	\$ change from prior year	% change from prior year
17,888,390	983,144	5.82%	19,299,273	1,097,703	6.03%
14,159,010	1,054,033	8.04%	16,063,536	2,653,158	19.78%
2,629,975	139,400	5.6%	3,050,742	540,605	21.54%
<b>34,677,375</b>	<b>2,176,577</b>	<b>6.7%</b>	<b>38,413,551</b>	<b>4,291,466</b>	<b>12.58%</b>

## Examples of the impacts of the Council's rating proposals

These examples are from the sample set of ratepayers used by Council in modelling impacts of rating scenarios.

Four properties in each sector with high, medium and low land or capital values is extracted to show the impact on rates as required by Clause 15(5) Schedule 10, Local Government Act 2002.

Council sent out sample rates invoices to each ratepayer to indicate the proposed rates for Year 1 of the Long Term Plan compared to current rates.

Property type	Land value	Capital value
<b>Urban properties</b>		
Urban - Settlement	67,000	265,000
Urban - Settlement	32,000	125,000
Urban Low Land Value	40,000	190,000
Urban Low Land Value	52,000	185,000
Urban Medium Land Value	102,000	380,000
Urban Medium Land Value	165,000	550,000
Urban High Land Value	250,000	700,000
<b>Rural properties</b>		
Rural - Settlement	95,000	355,000
Rural - Settlement	405,000	415,000
Rural - Lifestyle	225,000	465,000
Rural Medium Land Value	2,150,000	2,730,000
Rural Medium Land Value	1,890,000	2,240,000
Rural High Land Value	6,060,000	7,630,000
Rural High Land Value	10,600,000	12,950,000
<b>Industrial/commercial properties</b>		
Ind/Com - Urban Low Land/Capital Value	20,000	104,000
Ind/Com - Urban Low Land/Capital Value	28,000	70,000
Ind/Com Rural - medium - Land/Capital Value	72,000	300,000
Ind/Com Urban - medium - Land/Capital Value	175,000	700,000
Ind/Com - Urban High - Land/Capital Value	820,000	6,520,000
Ind/Com - Rural High - Land/Capital Value	850,000	7,330,000
Ind/Com - Rural High - Land/Capital Value	580,000	10,150,000

Current	Proposed	Difference (\$)	Difference (\$/week)	Percentage (%)
2,623	3,139	516	9.92	19.66%
2,504	3,002	498	9.58	19.89%
2,745	3,264	520	9.99	18.93%
2,782	3,309	527	10.14	18.95%
2,922	3,484	562	10.81	19.24%
3,135	3,737	601	11.56	19.18%
3,386	4,036	650	12.49	19.18%
1,761	1,776	15	0.28	0.83%
2,584	2,639	56	1.07	2.16%
2,666	2,812	146	2.80	5.47%
7,627	8,190	564	10.84	7.39%
6,875	7,364	489	9.41	7.11%
18,939	20,620	1,681	32.33	8.88%
32,062	35,045	2,982	57.35	9.30%
2,945	3,511	566	10.89	19.22%
2,923	3,478	555	10.66	18.97%
1,903	2,012	108	2.08	5.68%
4,623	5,565	942	18.11	20.37%
16,594	21,164	4,570	87.89	27.54%
12,753	15,450	2,696	51.85	21.14%
14,599	17,964	3,365	64.72	23.05%

## How Council rates

### Explanation of rates

There are two types of rates – general rates and targeted rates.

These may be charged in two ways:

- on a uniform basis – to all rateable land for which the rate is set; or
- differentially – on a different basis for different categories of land.

They may be charged on as a fixed amount, including as a fixed amount per rating unit, per separately used or inhabitable part of a rating unit, or number of services used such as number of water closets, or using a factor – such as land or capital value. These categories are set out below.

#### General rate

The Council sets a general rate with no differentials, based on the land value of each rating unit.

Function/service	How it operates
General rate (various functions/services)	A district-wide rate charged on land values

### Uniform annual general charge

Uniform annual general charge (UAGC) is a specific levy of an equal amount on each rating unit. The UAGC is applied as a fixed amount to every rating unit within the district and does not vary with the value of the rating unit.

It is used as a mechanism to ensure each rating unit contributes a minimum amount of the general rate. Individuals benefit as each has an equal opportunity to access and use the assets and services, and to an extent, many within the community make similar use of the assets and services.

Council considers a range from 25% to 29.5% of the rates requirement should be recovered by way of a UAGC charged to every rating unit in the district, which reflects the equal opportunity to access and use the assets and services.

### Targeted rates

Council sets targeted rates for different functions of council where the benefit of having access to particular function(s) or service(s) exist to particular groups of ratepayers.

Council has targeted rates for:

Function/service	How it operates
Economic Development and Footpaths	By sector – charged on land value or capital value
Refuse and Recycling	By sector – fixed amounts
Roading	A district-wide rate – charged on land value
Roading	By sector – fixed amounts
Town Centre Refurbishment	By wards – North or South – fixed amounts
Wastewater	Three rates by provision (100% rate) or availability (50% rate) for wastewater or for some ratepayers as a per pan charge – all as fixed amounts
Water	Four rates by provision (100% rate) or availability (50% rate) for water – fixed amounts; and on consumption basis for metered supply; Pongaroa Rural Supply – by number of units of supply per volume of water supplied
Libraries and Swimming Pools	A district-wide rate based on the rating unit – a fixed amount per rating unit
Stormwater	A district-wide rate based on location of rating unit to stormwater zone – a fixed amount per rating unit

### Differential targeted rates

A differential targeted rate in the dollar on the following categories of rateable land, within the meaning of Section 16 of the Local Government (Rating) Act 2002, is used when assessing and setting the differential targeted rate.

#### Ward rates

Differential targeted rates may be collected as a fixed amount for each differential category based on where the



rating unit is situated. The following are the differential targeted rate and Council's objectives for using this rating mechanism.

The categories of rateable land for setting targeted rates are:

Category	Description
Ward	North Ward (area defined for election purposes).
Ward	South Ward (area defined for election purposes).

**Sector rates**

Category	Description
Urban	All rating units in the district situated in the urban areas as defined in the District Plan other than: <ul style="list-style-type: none"> <li>(i) properties included in the Industrial/Commercial category;</li> <li>(ii) properties used for Industrial/Commercial purposes; or</li> <li>(iii) farmland (these are rated as rural).</li> </ul>
Rural	All rating units in the district situated in the rural areas as defined in the District Plan other than those in the Industrial/Commercial or Urban categories.
Industrial/Commercial	All rating units in the district used exclusively or principally for industrial or commercial purposes. This category may be identified as Urban or Rural, as defined in District Plan. It does not include residential flats or farms. <p>For the avoidance of doubt, it does include postal services and utility operators (being companies, public entities and/or commercial operators) that provide services for such areas as electricity generation or transmission, gas or oil, telecommunications, rail, water, wastewater, and stormwater.</p>

## What are the rates

The following are the activities, or groups of activities, for which rates are set.

### Refuse and recycling rates

Funding for recycling and the public benefit costs of refuse are best funded on a uniform rating unit basis differentiated between rural, urban, and industrial/ commercial.

The fixed component of refuse will be charged differentially as a fixed amount targeted rate on a basis of approximately 20% rural, 70% urban, and 10% industrial/commercial.

The majority of costs will be allocated to the urban sector to reflect the higher use and service levels in urban areas. The balance of costs will be allocated between rural and industrial/commercial to reflect the waste generated by businesses, and the access to recycling services provided to the rural sector.

Land transfer stations and landfills continue to be principally funded from user charges and general rates.

The following are the targeted rates for these activities:

- **Refuse targeted differential uniform rate**

All the rates required to fund the refuse services are funded from this rate on a differential basis to all rating units.

- **Recycling targeted differential uniform rate**

All the rates required to fund the recycling services are funded from this rate on a differential basis to all rating units.

- **Kerbside recycling targeted differential uniform rate**

This rate is assessed on all rating units that have the kerbside recycling service available (excluding vacant land).

The targeted rate for kerbside recycling will be set on the basis of:

- a fixed amount per separately used or inhabitable part of a rating unit for urban properties receiving the Council's kerbside collection service.
- a fixed amount per separately used or inhabitable part of a rating unit for rural properties receiving the Council's kerbside collection service.

- a fixed amount per separately used or inhabitable part of a rating unit for industrial commercial properties receiving the Council's kerbside collection service.

Where ratepayers elect, and the Council agrees, additional levels of service may be provided. These additional services could be providing more recycling bins or more frequent service.

## Specified services targeted differential rates

### Land value rate for urban

Footpaths have distinctly uneven sector benefits compared to other general activities of Council and certain proportions of these costs would be charged by land value. Hence, included in the urban differential targeted rate is 71% of Footpaths cost.

Occupiers of urban residential and commercial properties which are served with footpaths benefit from easier access and the added value to the properties. While the primary benefit is for the people who use the footpaths, these users generally cannot be identified or be restricted from using footpaths from a public safety factor.

Land value in these instances has been used because:

- it better reflects Council created wealth – e.g. access to services and is better related to the infrastructure provided by Council;
- it is more related to the land area;
- it is not proportional to owners total investment.

### Capital value rate for industrial commercial: rural and urban

Economic Development and Footpaths have distinctly uneven sector benefits to other general activities of Council and certain proportions of these costs will be charged by capital value. Ratepayers are further defined according to two subcategories (rural and urban) and two uses of land, wind farms and utilities (excluding wind farms). In essence, rates are being set differentially as follows:

#### Rural

A share of Economic Development

#### Urban

A share of Economic Development plus Footpaths

Included in the industrial/commercial differential rates is 60% of Economic Development cost allocated based on the

Industrial Commercial capital value and 14% of Footpaths cost to Industrial Commercial Urban.

The Industrial Commercial section gains specific benefits from Economic Development activities to attract and retain residents, the support for business and business development, and tourism. Retailers, tourist operators, motels, and businesses benefit from this activity. The whole district benefits as well from an increased population, wealth and larger rating base.

Occupiers of urban residential and commercial properties which are served with footpaths benefit from easier access and the added value to the properties. While the primary benefit is for the people who use the footpaths, these users generally cannot be identified or be restricted from using footpaths from a public safety factor. Urban industrial commercial ratepayers generally benefit from access and use of footpaths or may affect the footpaths in access to underground services.

Capital value in these instances has been used because:

- Council determined that the Industrial/Commercial sector benefits generally closely reflect the total value of ratepayers investment.
- Insofar as property values indicate ability to pay, capital values more fairly reflect ability to pay.
- The spread between high and low rates are generally less extreme.
- Rating base expands as development expands.
- Industrial/commercial businesses with high capital values will pay more for this service, and those with low capital value less.

## Roading rates

### Roading – district-wide

A targeted uniform rate in the dollar on the rateable land value of every rating unit in the district ranging from 75% to 80% of the Roothing cost, which broadly represents the variable cost of the road network e.g. generally allowing for the use, wear and tear, and ageing of the roads.

For these costs, ratepayers of the roading network will be charged for the whole network as there is no way to separate and prevent one group of ratepayers from accessing and using a part of the network funded from another group of ratepayers.

This is a district-wide rate in the dollar because Roothing needs to be managed as a roading network and, on a district-wide basis, progressively throughout the funding year. This is consistent with the policy approach to funding

taken by NZ Transport Agency (Council's primary Road funding source) to fund Road as a network.

District-wide rating spreads the cost of Road amongst all ratepayers. An advantage of this is that it makes larger expenditure commitments more affordable than annually uneven cost recoveries targeted to specific ratepayer categories. It therefore provides regularity to funding to appropriately manage the district asset.

### **Roading rate – targeted differential**

A targeted differential rate in the dollar on every rating unit in the district for different rate categories.

This cost broadly represents the fixed cost of providing Road, a cost that may be shared by all ratepayers. This essentially treats the differentiated fixed amount targeted rate funding for Road as a network access charge.

The fixed component of cost ranging from 20% to 25% will be charged differentially as fixed amount targeted rates on a basis of approximately 83% Rural, 13% Urban and 4% Industrial/Commercial.

These proportions closely match the assessed benefits received by each sector from the Road activity expenditure and reflect the relative land values by sector.

There are further targeted rates for special development loan related costs. These rates ensure that the work is completed when necessary for economic, efficiency, effectiveness and safety reasons.

## **Town centre refurbishment rates**

### **Town Centre Refurbishment – Dannevirke targeted differential rate**

Council is funding the Dannevirke town centre refurbishment by way of two fixed amount targeted rates per rating unit set differentially for the North and South Wards. Funding for the Dannevirke High Street refurbishment has its loan repayments and interest costs funded through these rates. The North Ward, as the main area of benefit, is allocated 10% of the total costs with the remaining cost allocated equally. Overall, the North Ward pays 55% of the costs and the South Ward 45%. This ensures that the local community (as defined by North and South Wards) pay a higher proportion of the cost than the balance of the district.

A lump sum payment option was made available in 2008. Rating units on which the lump sum was paid in full in 2008/09 do not pay this rate. This option is no longer available for current and new ratepayers.

### **Town Centre Refurbishment – Woodville, Pahiatua, and Eket huna targeted differential rate**

Council is funding separately the Woodville town centre refurbishment, and the Pahiatua and Eket huna town centre refurbishments, by way of two fixed amount targeted rates per rating unit set differentially for the North and South Wards. Funding for Woodville, Pahiatua, and Eket huna town centre refurbishments will have its loan repayments and interest costs funded through these rates. The South Ward, as the main area of benefit, is allocated 10% of the total costs with the remaining cost allocated equally. Overall, the South Ward pays 55% of the costs and the North Ward 45%. This ensures that the local communities (as defined by North and South Wards) pay a higher proportion of the cost than the balance of the district.

## **Water rates**

### **Urban water rate**

A targeted rate is charged as follows:

- full charge for separately used or inhabitable part of the rating unit which receives an ordinary supply of water from an urban water supply;
- 50% of the fixed amount for every rating unit to which an ordinary supply of water is available but is not connected. By "water is available", it means a rating unit is within 100 metres of Council's water system and could be effectively connected to the water system.

### **Water metered rates**

This is collected under Section 16 and 19 of the Local Government (Rating) Act 2002.

Rural properties supplied from town water supplies are charged a rate as a fixed amount under Section 16, plus a charge for all water consumed above a certain quantity under Section 19 of the Local Government (Rating) Act 2002.

The standardised charges for water supplied through a meter are:

- A targeted rate per rating unit.
- Plus a charge in excess of 80 cubic metres supplied during each consecutive three-month period per separately used or inhabitable part of a rating unit.

The unit rate per cubic metre in excess of 80 cubic metres per quarter will be set by the Council annually based on the percentage change in the urban water targeted rate compared to the previous year.

Large volume users depicted as consumers using more than 2,000 cubic metres per quarter may be charged at a different rate for water supplied in excess of 80 cubic metres per quarter to other users and such rate will be set by the Council annually.

### **Pongaroa water rate**

A separate targeted rate applies for each unit of water from the Pongaroa rural water supply. One unit is for a maximum of one cubic metre of water (by volume) per day through a 20mm pipe at a gravity fed pressure.

### **Urban wastewater targeted rate**

A targeted rate is charged as follows:

- A targeted rate of the full charge on each separately used or inhabitable part of the rating unit connected to the wastewater system.
- Then a fixed amount, 33% of the full charge, on each water closet/urinal between 4 and 12.
- There is no charge for the 13th and subsequent water closets/urinals.
- 50% of the fixed amount on every rating unit to which wastewater is available but not connected. By "wastewater is available", it means a rating unit is within 100 metres of Council's wastewater system and could be effectively connected to the wastewater system.

A remission policy applies to educational establishments.

Note: a rating unity used primarily as a residence for one household will be treated as having only one water closet/urinal.

Educational establishments will be charged a targeted rate on each water closet/urinal connected to the urban wastewater system.

Educational establishments are as defined under Schedule 1, Clause 6 of the Local Government (Rating) Act 2002.

### **Libraries and swimming pools**

A targeted rate will be charged on every rating unit in the district as a fixed amount per rating unit.

### **Stormwater rate**

A targeted rate will be charged on every rating unit in the district's stormwater drainage area as a fixed amount per rating unit.

## **Fees and charges**

Council sets its fees and charges in accordance with the Schedule of Fees and Charges. Any request for additional services not covered in the schedule will be considered based on a recovery of associated cost.

## **Setting of rates**

Rates are set by Council by way of resolution for each financial year, referred to as the Rating Year. These rates will remain in effect for the rating year and will not be affected by a change in the rateable value or factors of a rating unit during the financial year in which the rates are set.

## **Utility charges for non-rateable properties**

Non-rateable properties are liable for targeted rates and charges for the provision of utility services, such as water, wastewater, and refuse collection.

## Instalments

Rates and charges for the year ending on 30 June 2023 will be assessed in four instalments, which will become due and payable on the following dates:

	<b>Due date</b>	<b>Instalment period</b>
Instalment 1	31 August 2023	1 July 2023 to 30 September 2023
Instalment 2	30 November 2023	1 October 2023 to 31 December 2023
Instalment 3	29 February 2023	1 January 2024 to 31 March 2024
Instalment 4	31 May 2024	1 April 2024 to 30 June 2024

**Charges for Water Metered Rates for the year ending on 30 June 2023 will be assessed in four instalments, which will become due and payable on the following dates:**

	<b>Meters read</b>	<b>Due date</b>
Instalment 1	1 September 2023	20 October 2023
Instalment 2	1 December 2023	20 January 2024
Instalment 3	1 March 2024	20 April 2024
Instalment 4	1 June 2024	20 July 2024

## Penalties

In accordance with Section 57 and 58 of the Local Government (Rating) Act 2002:

A penalty of 10% will be added to each instalment or part thereof "current rates" that are unpaid after the due date for payment on the following dates:

<b>Due date</b>	<b>Current rates penalty date</b>
31 August 2023	1 September 2023
30 November 2023	1 December 2023
28 February 2024	1 March 2024
31 May 2024	1 June 2024

For Water Metered Rates, a penalty of 10% is added to all amounts of rates remaining unpaid a day after the due date, as listed below:

<b>Due date</b>	<b>Water metered rates penalty date</b>
20 October 2023	21 October 2023
20 January 2024	21 January 2024
20 April 2024	21 April 2024
20 July 2024	21 July 2024

## Rates in arrears penalty date

A penalty of 10% will be applied to previous years' rates assessed before 1 July 2022 that remain unpaid on 10 July 2023, and again on 10 January 2024.

## Forecast Council funding impact statement

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>				
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	12,011	11,448	12,943	1,495
Targeted Rates	17,924	19,152	20,938	1,786
Subsidies and grants for operating purposes	5,534	5,736	7,956	2,220
Fees and charges	4,643	4,213	6,602	2,389
Interest and dividends from investments	10	28	11	(17)
Local authorities fuel tax, fines, infringement fees, and other receipts	372	315	181	(134)
<b>Total Operating Funding (A)</b>	<b>40,495</b>	<b>40,892</b>	<b>48,631</b>	<b>7,738</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	31,477	30,146	39,570	9,424
Finance Costs	1,786	1,470	2,549	1,079
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>33,263</b>	<b>31,616</b>	<b>42,119</b>	<b>10,503</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>7,232</b>	<b>9,277</b>	<b>6,512</b>	<b>(2,765)</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>				
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	11,943	5,731	8,804	3,073
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	9,458	9,132	19,462	10,330
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>21,401</b>	<b>14,863</b>	<b>28,266</b>	<b>13,403</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	608	653	2,565	1,912
- improve level of service (New)	6,744	8,418	17,737	9,319
- replace existing assets (Renewal)	21,413	13,078	15,344	2,267
Increase / (decrease) in reserves	(6,132)	(3,009)	(5,868)	(2,859)
Increase / (decrease) in investments	6,000	5,000	5,000	-
<b>Total Applications of Capital Funding (D)</b>	<b>28,633</b>	<b>24,140</b>	<b>34,778</b>	<b>10,638</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(7,232)</b>	<b>(9,277)</b>	<b>(6,512)</b>	<b>2,765</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Reconciliation funding impact statement to comprehensive revenue and expense

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Revenue</b>				
<b>Prospective Statement of Comprehensive Revenue Expenditure</b>				
Total Operating Revenue	52,437	46,623	57,435	10,811

### Summary Funding Impact Statement

#### Sources of operating funding

Total sources of operating funding	40,495	40,892	48,631	7,738
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#### Add sources of capital funding

Subsidies and grants for capital expenditure	11,943	5,731	8,804	3,073
Development and financial contributions	-	-	-	-
Gain disposal of assets	-	-	-	-
Gain on changes in fair value of investment property and revaluation of financial assets	-	-	-	-
Vested assets	-	-	-	-

<b>Summary Funding Impact Statement</b>	<b>52,437</b>	<b>46,623</b>	<b>57,435</b>	<b>10,811</b>
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### Expenditure

#### Prospective Statement of Comprehensive Revenue Expenditure

Total Operating Expenditure	48,837	48,093	58,610	10,517
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### Summary Funding Impact Statement

#### Application of operating fund

Total application of operating funding	33,263	31,616	42,119	10,503
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#### Add application of capital funding

Loss on disposal of asset	-	-	-	-
Loss on changes in fair value of investment property and revaluation of financial assets	-	-	-	-
Increase/(decrease) in provisions	-	-	-	-
Depreciation and amortisation expense	15,574	16,461	16,491	30

<b>Summary Funding Impact Statement</b>	<b>48,837</b>	<b>48,076</b>	<b>58,610</b>	<b>10,534</b>
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## Summary of rates by charges

Amounts are GST inclusive.

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024
<b>Limit on uniform annual general charge: 30% cap of total rates</b>	<b>27.12%</b>	<b>25.66%</b>	<b>28.68%</b>
Limit on uniform annual general charge: 30% cap of total rates	28.36%	25.63%	24.68%
Uniform annual general charge - fixed amount	724.77	648.17	662.74
General rate land value rate in dollar	0.00166609	0.00172594	0.00200961
Libraries and swimming pools - targeted rate	302.72	292.63	306.80
<b>Specified services targeted differential - land value rate in dollar</b>			
-rural	-	-	-
-urban	0.00016431	0.00041399	0.00049687
<b>Specified services targeted differential - capital value rate in dollar</b>			
-industrial commercial rural	0.00114068	0.00134951	0.00145701
-industrial commercial urban	0.00158514	0.00195917	0.00211459
<b>Recycling targeted differential rate</b>			
-rural	35.20	33.11	42.62
-urban	115.03	104.66	142.51
-industrial commercial	162.16	135.09	201.99
<b>Kerbside recycling targeted differential rate</b>			
-rural	-	-	-
-urban	70.03	66.52	70.47
-industrial commercial	70.03	-	70.47
<b>Refuse targeted differential rate</b>			
-rural	-	-	-
-urban	-	-	-
-industrial commercial	-	-	-
<b>Roading rate land value rate in dollar</b>	<b>0.00122455</b>	<b>0.00132743</b>	<b>0.00116767</b>
<b>Roading targeted differential rate</b>			
-rural	293.23	306.27	272.95
-urban	44.92	44.71	42.76
-industrial commercial	97.82	98.86	93.68
<b>Town centre refurbishment targeted differential rate</b>			
Dannevirke	-	-	-
-North Ward	11.89	12.28	7.80
-South Ward	9.68	10.05	6.34
Woodville	-	-	-
-North Ward	7.93	7.88	8.25
-South Ward	9.84	9.82	10.23
Eketāhuna	-	-	-
-North Ward	6.44	6.37	6.73
-South Ward	7.99	7.94	8.34



	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024
Pahiatua	-		-
-North Ward	30.73	30.31	44.79
-South Ward	38.14	37.77	55.52
<b>Urban wastewater (95% of net cost including all loan costs)</b>			
Per connected water closet/urinal	-		-
<b>Urban wastewater targeted differential rate</b>			
-full charge	651.37	717.47	926.06
-half charge	325.68	358.73	463.03
-for connected multiple use	217.10	239.13	308.66
<b>Urban stormwater targeted rate</b>	134.20	150.48	154.42
<b>Urban water targeted rate</b>			
-full charge	522.62	587.75	744.18
-half charge	261.31	297.37	372.09
<b>Pongaroa water targeted rate</b>	85.47	99.74	128.94
<b>Water metered rates / large industrial and intake line charges</b>			
-quarterly minimum charge	150.66	166.94	206.05
-meter fee per cubic metre above 80m <sup>3</sup> over three months	2.50	2.15	3.50
-large industrial and line intake -per cubic metre	1.50	1.08	1.80

## Summary of rates by total

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024
Uniform annual general charge	5,723,766	5,123,323	5,318,062
General land value rate in dollar	6,585,408	6,819,155	7,977,094
Libraries and swimming pools - targeted rate	2,390,694	2,313,085	2,461,841
<b>Specified services targeted differential - land value rate</b>			
-rural	-	-	-
-urban	72,945	182,319	221,134
<b>Specified services targeted differential - capital value rate</b>			
- industrial commercial rural	227,459	268,884	290,537
- industrial commercial urban	469,302	573,719	624,678
<b>Recycling targeted differential rate</b>			
-rural	128,962	118,412	160,631
-urban	444,918	414,441	554,176
-industrial commercial	70,929	59,206	88,347
<b>Kerbside recycling targeted differential rate</b>			
-rural	-	-	-
-urban	273,000	287,387	261,712
-industrial commercial	-	-	25,675
<b>Refuse targeted differential rate</b>			
-rural	-	-	-
-urban	-	-	-
-industrial commercial	-	-	-
<b>Roading land value rate - district-wide</b>	4,840,168	5,246,525	4,635,042
<b>Roading targeted differential rate</b>			
-rural	1,071,576	1,092,589	1,026,163
-urban	169,712	173,135	162,520
-industrial commercial	45,338	45,907	43,417
<b>Town centre refurbishment targeted differential rate</b>			
Dannevirke	-	-	-
-North Ward	32,953	35,166	21,870
-South Ward	28,109	28,534	18,852
Woodville	-	-	-
-North Ward	33,661	34,077	35,395
-South Ward	35,716	34,855	37,943
Pahiatua			
- North Ward	130,409	131,130	192,141
- South Ward	138,396	134,182	206,016
Eketahuna			
- North Ward	27,328	27,567	28,871
- South Ward	28,995	28,202	30,952

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024
Urban wastewater targeted uniform rate	-	-	-
- full charge	3,038,780	3,412,036	4,333,154
- half charge	49,278	55,838	68,851
- for connected multiple use	60,222	66,749	84,813
Urban stormwater targeted rate	581,207	663,737	673,333
Urban water targeted rate			
-full charge	2,635,036	2,678,872	3,701,501
-half charge	45,218	48,871	43,357
Pongaroa water targeted rate	50,467	58,194	75,011
<b>Total to fund (excluding GST and water metered rates)</b>	<b>29,429,952</b>	<b>30,156,097</b>	<b>33,403,087</b>
<b>Increase in rates</b>	<b>11.05%</b>	<b>6.70%</b>	<b>12.83%</b>
Water metered consumption rate (excluding GST)	927,238	905,108	894,736
<b>Total of all rates (excluding GST)</b>	<b>30,357,190</b>	<b>31,061,205</b>	<b>34,297,823</b>
<b>Total of all rates (including GST)</b>	<b>34,910,769</b>	<b>35,720,386</b>	<b>39,442,497</b>

## Rate funding requirements

All the "number of chargeable properties" are before remissions – remissions are treated as a district-wide expense.

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>District-wide general activities</b>				
Charged through the uniform annual general charge + general differential land value rate in dollar				
District and Treasury	2,260,152	2,655,370	1,254,899	(1,400,471)
Animal Control	99,077	134,132	179,664	45,532
Cemeteries	257,996	206,521	343,065	136,544
Commercial Property	(11,995)	(12,627)	14,425	27,052
Community Buildings	952,534	995,885	1,024,020	28,135
Community Support	638,177	600,071	737,182	137,111
District Promotion & Development (40% of net cost)	454,918	537,769	581,074	43,305
Emergency Management - Civil Defence	266,861	273,469	308,304	34,835
Footpaths (15% of net cost)	15,411	38,518	46,718	8,200
Health and Safety	1,431,010	975,513	1,708,878	733,365
Housing (self funding)		-		-
Parks and Reserves	1,542,742	1,399,747	1,857,948	458,201
Public Conveniences	344,440	389,385	351,317	(38,068)
Representation	1,947,356	1,622,335	2,451,184	828,849
Resource Management	515,477	542,569	512,587	(29,982)
Service Centres	800,590	699,230	930,422	231,192
Wastewater (5% of total cost)	165,699	186,033	236,148	50,115
Solid Waste Management	628,729	698,558	757,322	58,764
<b>Subtotal (excluding GST)</b>	<b>12,309,174</b>	<b>11,942,478</b>	<b>13,295,157</b>	<b>1,352,679</b>
Plus GST	1,846,376	1,791,372	1,994,274	202,902
<b>Total to fund (including GST)</b>	<b>14,155,550</b>	<b>13,733,849</b>	<b>15,289,431</b>	<b>1,555,581</b>
<b>Uniform annual general charge - fixed amount</b>				
<b>Number of chargeable properties</b>	<b>9,088</b>	<b>9,096</b>	<b>9,234</b>	<b>138</b>
<b>Total to fund</b>				
District-wide general activities - uniform annual general charge - subtotal	5,723,766	5,123,323	5,318,062	194,740
Plus GST	858,565	768,498	797,709	29,211
<b>Total to fund (including GST)</b>	<b>6,582,331</b>	<b>5,891,821</b>	<b>6,115,771</b>	<b>223,950</b>

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>General rate - land value rate in dollar</b>				
Total district rateable land value	4,547,524,000	4,545,606,000	4,566,859,000	21,253,000
<b>Total to fund</b>				
District-wide general activities - general land value rate in dollar - subtotal	6,585,408	6,819,155	7,977,094	1,157,939
Plus GST	987,811	1,022,873	1,196,564	173,691
<b>Total to fund (including GST)</b>	<b>7,573,219</b>	<b>7,842,028</b>	<b>9,173,658</b>	<b>1,331,630</b>
<b>Libraries and swimming pools - targeted rate</b>				
Estimated number of rateable properties	9,088	9,096	9,234	138
<b>Total to fund</b>				
Libraries	1,598,833	1,481,448	1,543,566	62,118
Swimming Pools	791,862	831,637	918,275	86,638
<b>Subtotal</b>	<b>2,390,695</b>	<b>2,313,085</b>	<b>2,461,841</b>	<b>148,756</b>
Plus GST	358,604	346,963	369,276	22,313
<b>Total to fund (including GST)</b>	<b>2,749,299</b>	<b>2,660,048</b>	<b>2,831,117</b>	<b>171,069</b>
<b>Specified services targeted differential - land value rate in dollar - urban</b>				
Total urban rateable land value	511,325,400	507,182,400	512,538,400	5,356,000
<b>Total to fund</b>				
Footpaths (71% of net cost)	72,945	182,319	221,134	38,815
<b>Subtotal</b>	<b>72,945</b>	<b>182,319</b>	<b>221,134</b>	<b>38,815</b>
Plus GST	10,942	27,348	33,170	5,822
<b>Total to fund (including GST)</b>	<b>83,887</b>	<b>209,667</b>	<b>254,304</b>	<b>44,637</b>
<b>Specified services targeted differential - capital value rate in dollar - industrial commercial rural</b>				
Total urban rateable land value	229,317,600	229,132,600	229,317,600	185,000
<b>Total to fund</b>				
Economic Development (20% of net cost)	227,459	268,884	290,537	21,653
<b>Subtotal</b>	<b>227,459</b>	<b>268,884</b>	<b>290,537</b>	<b>21,653</b>
Plus GST	34,119	40,333	43,581	3,248
<b>Total to fund (including GST)</b>	<b>261,578</b>	<b>309,217</b>	<b>334,118</b>	<b>24,901</b>

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
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### Specified services targeted differential - capital value rate in dollar - industrial commercial urban

Total industrial commercial rateable capital value for rural	340,472,500	336,763,500	339,725,500	2,962,000
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#### Total to fund

Economic Development (40% of net cost)	454,919	537,769	581,074	43,305
Footpaths (14% of net cost)	14,384	35,950	43,604	7,654
<b>Subtotal (excluding GST)</b>	<b>469,303</b>	<b>573,719</b>	<b>624,678</b>	<b>50,959</b>
Plus GST	70,395	86,058	93,702	7,644
<b>Total to fund (including GST)</b>	<b>539,698</b>	<b>659,777</b>	<b>718,380</b>	<b>58,603</b>

### Recycling targeted differential rate - rural

Estimated number of rateable properties	4,213	4,113	4,334	221
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#### Total to fund

<b>Subtotal (excluding GST)</b>	<b>128,962</b>	<b>118,412</b>	<b>160,631</b>	<b>42,219</b>
Plus GST	19,344	17,762	24,095	6,333
<b>Total to fund (including GST)</b>	<b>148,306</b>	<b>136,174</b>	<b>184,726</b>	<b>48,552</b>

### Recycling targeted differential rate - urban

Estimated number of rateable properties	4,448	4,534	4,472	(62)
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#### Total to fund

<b>Subtotal (excluding GST)</b>	<b>444,918</b>	<b>414,441</b>	<b>554,176</b>	<b>139,735</b>
Plus GST	66,738	62,166	83,126	20,960
<b>Total to fund (including GST)</b>	<b>511,656</b>	<b>476,607</b>	<b>637,302</b>	<b>160,695</b>

### Recycling targeted differential rate - industrial commercial

Estimated number of rateable properties	503	505	503	(2)
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#### Total to fund

<b>Subtotal (excluding GST)</b>	<b>70,929</b>	<b>59,206</b>	<b>88,347</b>	<b>29,141</b>
Plus GST	10,639	8,881	13,252	4,371
<b>Total to fund (including GST)</b>	<b>81,568</b>	<b>68,087</b>	<b>101,599</b>	<b>33,512</b>

### Kerbside recycling targeted differential rate - urban

Estimated number of rateable properties	4,094	4,968	4,271	(697)
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#### Total to fund

<b>Subtotal (excluding GST)</b>	<b>249,258</b>	<b>287,387</b>	<b>261,712</b>	<b>(25,675)</b>
Plus GST	37,389	43,108	39,257	(3,851)
<b>Total to fund (including GST)</b>	<b>286,647</b>	<b>330,495</b>	<b>300,969</b>	<b>(29,526)</b>

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>Kerbside recycling targeted differential rate - industrial commercial</b>				
Estimated number of rateable properties	389		419	419
<b>Total to fund</b>				-
<b>Subtotal (excluding GST)</b>	<b>23,742</b>		<b>25,675</b>	<b>25,675</b>
Plus GST	3,561	-	3,851	3,851
<b>Total to fund (including GST)</b>	<b>27,303</b>	-	<b>29,526</b>	<b>29,526</b>

### Refuse targeted differential rate - urban

Estimated number of rateable properties

**Total to fund**

**Subtotal (excluding GST)**

Plus GST

**Total to fund (including GST)**

### Refuse targeted differential rate - industrial commercial

Estimated number of rateable properties

**Total to fund**

**Subtotal (excluding GST)**

Plus GST

**Total to fund (including GST)**

### Roading rate - land value rate in dollar

Total district rateable land value 4,547,524,000 4,547,216,000 4,566,859,000 19,643,000

**Total to fund**

Roading district-wide (excludes footpaths) 6,126,795 6,558,156 5,867,141 (691,015)

Less % charged through roading fixed amount targeted rates 21.0% 20.0% 21.0%

Less total \$ amount charged through roading fixed amount targeted rates (1,286,627) (1,311,631) (1,232,100) 79,532

**Subtotal (excluding GST) 4,840,168 5,246,525 4,635,042 (611,483)**

Plus GST 726,025 786,979 695,256 (91,723)

**Total to fund (including GST) 5,566,193 6,033,504 5,330,298 (703,206)**

### Roading targeted differential rate - rural

Estimated number of rateable properties 4,205 4,105 4,326 221

**Total to fund**

Proportion of capital value for sector 83.3% 83.3% 83.3%

**Subtotal (excluding GST) 1,071,576 1,092,589 1,026,163 (66,426)**

Plus GST 160,736 163,888 153,924 (9,964)

**Total to fund (including GST) 1,232,312 1,256,477 1,180,087 (76,390)**

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>Roading targeted differential rate - urban</b>				
Estimated number of rateable properties	4,348	4,457	4,374	(83)
<b>Total to fund</b>				
Proportion of capital value for sector	13.2%	13.2%	13.2%	
<b>Subtotal (excluding GST)</b>	<b>169,712</b>	<b>173,135</b>	<b>162,520</b>	<b>(10,616)</b>
Plus GST	25,457	25,970	24,378	(1,592)
<b>Total to fund (including GST)</b>	<b>195,169</b>	<b>199,106</b>	<b>186,898</b>	<b>(12,208)</b>
<b>Roading targeted differential rate - industrial commercial</b>				
Estimated number of rateable properties	533	534	533	(1)
<b>Total to fund</b>				
Proportion of capital value for sector	3.5%	3.5%	3.5%	
<b>Subtotal (excluding GST)</b>	<b>45,338</b>	<b>45,907</b>	<b>43,417</b>	<b>(2,490)</b>
Plus GST	6,801	6,886	6,513	(373)
<b>Total to fund (including GST)</b>	<b>52,139</b>	<b>52,793</b>	<b>49,930</b>	<b>(2,863)</b>
<b>Town centre refurbishment targeted differential rate - Dannevirke - North Ward</b>				
Estimated number of rateable properties	3,192	3,298	3,230	(68)
<b>Total to fund</b>				
Subtotal	32,953	35,166	21,870	(13,296)
Plus GST	4,943	5,275	3,281	(1,994)
<b>Total to fund (including GST)</b>	<b>37,896</b>	<b>40,441</b>	<b>25,151</b>	<b>(15,290)</b>
<b>Town centre refurbishment targeted differential rate - Dannevirke - South Ward</b>				
Estimated number of rateable properties	3,340	3,266	3,419	153
<b>Total to fund</b>				
Subtotal	28,109	28,534	18,852	(9,682)
Plus GST	4,216	4,280	2,828	(1,452)
<b>Total to fund (including GST)</b>	<b>32,325</b>	<b>32,814</b>	<b>21,680</b>	<b>(11,134)</b>
<b>Town centre refurbishment targeted differential rate - Woodville - North Ward</b>				
Estimated number of rateable properties	4,884	4,980	4,937	(43)
<b>Total to fund</b>				
Subtotal	33,661	34,077	35,395	1,318
Plus GST	5,049	5,112	5,309	197
<b>Total to fund (including GST)</b>	<b>38,710</b>	<b>39,189</b>	<b>40,704</b>	<b>1,516</b>



	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>Town centre refurbishment targeted differential rate - Woodville - South Ward</b>				
Estimated number of rateable properties	4,174	4,085	4,268	183
<b>Total to fund</b>				
Subtotal	35,716	34,855	37,943	3,088
Plus GST	5,357	5,228	5,691	463
<b>Total to fund (including GST)</b>	<b>41,073</b>	<b>40,083</b>	<b>43,634</b>	<b>3,551</b>
<b>Town centre refurbishment targeted differential rate - Pahiatua - North Ward</b>				
Estimated number of rateable properties	4,884	4,980	4,937	(43)
<b>Total to fund</b>				
Subtotal	130,409	131,130	192,141	61,010
Plus GST	19,561	19,670	28,821	9,151
<b>Total to fund (including GST)</b>	<b>149,970</b>	<b>150,800</b>	<b>220,962</b>	<b>70,162</b>
<b>Town centre refurbishment targeted differential rate - Pahiatua - South Ward</b>				
Estimated number of rateable properties	4,175	4,087	4,269	182
<b>Total to fund</b>				
Subtotal	138,396	134,182	206,016	71,834
Plus GST	20,759	20,127	30,902	10,775
<b>Total to fund (including GST)</b>	<b>159,155</b>	<b>154,309</b>	<b>236,918</b>	<b>82,609</b>
<b>Town centre refurbishment targeted differential rate - Eketāhuna - North Ward</b>				
Estimated number of rateable properties	4,884	4,980	4,936	(44)
<b>Total to fund</b>				
Subtotal	27,328	27,567	28,871	1,304
Plus GST	4,099	4,135	4,331	196
<b>Total to fund (including GST)</b>	<b>31,427</b>	<b>31,702</b>	<b>33,202</b>	<b>1,500</b>
<b>Town centre refurbishment targeted differential rate - Eketāhuna - South Ward</b>				
Estimated number of rateable properties	4,174	4,086	4,268	182
<b>Total to fund</b>				
Subtotal	28,995	28,202	30,952	2,750
Plus GST	4,349	4,230	4,643	413
<b>Total to fund (including GST)</b>	<b>33,344</b>	<b>32,432</b>	<b>35,595</b>	<b>3,162</b>

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>Urban wastewater targeted rate - full charge</b>				
Estimated number of rateable properties	5,365	5,469	5,381	(88)
<b>Total to fund</b>				
Subtotal	3,038,780	3,412,036	4,333,154	921,118
Plus GST	455,817	511,805	649,973	138,168
<b>Total to fund (including GST)</b>	<b>3,494,597</b>	<b>3,923,842</b>	<b>4,983,127</b>	<b>1,059,285</b>
<b>Urban wastewater targeted rate - half charge</b>				
Estimated number of rateable properties	174	179	171	(8)
<b>Total to fund</b>				
Subtotal	49,278	55,838	68,851	13,013
Plus GST	7,392	8,376	10,328	1,952
<b>Total to fund (including GST)</b>	<b>56,670</b>	<b>64,214</b>	<b>79,179</b>	<b>14,965</b>
<b>Urban wastewater targeted rate - for connected multiple use</b>				
Estimated number of rateable units	319	321	316	(5)
<b>Total to fund</b>				
Subtotal	60,222	66,749	84,813	18,064
Plus GST	9,033	10,012	12,722	2,710
<b>Total to fund (including GST)</b>	<b>69,255</b>	<b>76,762</b>	<b>97,535</b>	<b>20,774</b>
<b>Urban stormwater targeted rate</b>				
Estimated number of rateable properties to receive full charges	4,985	5,068	5,019	(49)
<b>Total to fund</b>				
Subtotal	581,207	663,737	673,333	9,596
Plus GST	87,181	99,561	101,000	1,439
<b>Total to fund (including GST)</b>	<b>668,388</b>	<b>763,298</b>	<b>774,333</b>	<b>11,035</b>
<b>Urban water targeted rate - full charge</b>				
Estimated number of rateable properties to receive full charges	5,701	5,243	5,720	477
<b>Total to fund</b>				
Subtotal	2,635,036	2,678,872	3,701,501	1,022,630
Plus GST	395,255	401,831	555,225	153,394
<b>Total to fund (including GST)</b>	<b>3,030,291</b>	<b>3,080,702</b>	<b>4,256,726</b>	<b>1,176,024</b>

	Annual Plan 2022/2023	LTP Year 3 2023/24	Annual Plan 2023/2024	Variance
<b>Urban water targeted rate - half charge</b>				
Estimated number of rateable properties to receive half charges	199	189	134	(55)
<b>Total to fund</b>				
Subtotal	45,218	48,871	43,357	(5,515)
Plus GST	6,783	7,331	6,504	(827)
<b>Total to fund (including GST)</b>	<b>52,001</b>	<b>56,202</b>	<b>49,861</b>	<b>(6,341)</b>
<b>Pongaroa water targeted rate</b>				
Estimated number of rateable properties	679	671	669	(2)
<b>Total to fund</b>				
Subtotal	50,467	58,194	75,011	16,817
Plus GST	7,570	8,729	11,252	2,523
<b>Total to fund (including GST)</b>	<b>58,037</b>	<b>66,923</b>	<b>86,263</b>	<b>19,340</b>
<b>Total rates (excluding water metered rates)</b>				
Total to fund (excluding GST and Water Metered Rates)	29,429,953	30,156,097	33,403,087	3,246,990
Plus GST	4,414,493	4,523,415	5,010,464	487,049
<b>Total to fund (including GST)</b>	<b>33,844,446</b>	<b>34,679,512</b>	<b>38,413,551</b>	<b>3,734,039</b>
<b>Water metered consumption rate</b>				
Total to fund	927,238	905,108	894,736	(10,372)
Plus GST	139,086	135,766	134,210	(1,556)
<b>Total to fund (including GST)</b>	<b>1,066,324</b>	<b>1,040,874</b>	<b>1,028,946</b>	<b>(11,928)</b>
<b>Total of All Rates</b>	<b>34,910,769</b>	<b>35,720,386</b>	<b>39,442,497</b>	<b>3,722,111</b>
<b>Total number of rateable units</b>	<b>9,806</b>	<b>10,823</b>	<b>10,162</b>	<b>(656)</b>





04

FINANCIALS

# Prospective financial statements

## Guide to the financial statements

Within this section, you will find the financial detail of the Annual Plan. This has been used throughout the document to provide the dollar values from individual activities, to activity groups and finally the overall position of the Council.

In the interests of transparency we provide two sets of financial information:

- The usual Generally Accepted Accounting Principles (GAAP) regulated statements of financial position, comprehensive revenue and expenses and the like; and
- A funding impact statement.

Key differences between these two sets of information are that GAAP regulated financial statements, as the name suggests, must adhere to GAAP requirements.

The Funding Impact Statement (FIS) is intended to make the sources and applications of Council funds more transparent to its stakeholders than might be the case if only the usual GAAP financial statements were provided.

As such the Funding Impact Statement is meant to show only flows of funding and therefore exclude vested assets, revaluations and depreciation. It is therefore, by necessity, exempt from the GAAP requirements but it must follow a prescribed format.

What the Funding Impact Statement attempts to do is:

- link the Council's Revenue and Financing Policy, the setting of rates, fees, and the borrowing requirement;
- set out the revenue and financing mechanisms that will be used along with an indicative level or amount of funds to come from each mechanism; and
- show the planned application of funds.

This section of the Annual Plan specifically contains the following information:

## Financial statements

### **Prospective statement of comprehensive revenue and expense**

This provides information on the surplus or deficit arising throughout the Plan impacting on the past and future Comprehensive Revenue and Expense. This aids the reader to differentiate between components of financial performance according to frequency, potential for gain and loss and predictability.

### **Prospective statement of changes in net assets/equity**

Also known as net worth, equity is measured as the difference between the total value of assets and total liabilities. This statement presents a comprehensive measure of income. Accumulated equity represents the communities' investment in publicly owned assets resulting from past surpluses.

### **Prospective statement of financial position**

This presents information about the economic resources controlled by the Council. This information is useful in assessing the Council's ability to generate cash, provide services and for assessing future borrowing needs.

### **Prospective statement of cash flows**

Cash means cash balances on hand, held in bank accounts, demand deposits and other highly liquid investments in which the Council invests as part of its day to day cash management. It provides information about cash generation through Council activities to repay debt or to reinvest to maintain operating capacity.

### **Statement of capital expenditure**

Provides a list of all capital projects by activities.

### **Statement of reserves and special funds**

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. This statement discloses the specific reserves Council has established.

## Forecast statement of comprehensive revenue and expense

For the Year from 1 July 2023 to 30 June 2024

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Revenue</b>				
Rates	29,935	30,600	33,881	3,281
Grants and Subsidies	17,477	11,467	16,760	5,293
Fees and charges	4,783	4,213	6,742	2,529
Finance Revenue	10	28	11	(17)
Other Revenue	232	315	41	(274)
Forestry Revenue	-	-	-	-
<b>Total operating revenue</b>	<b>52,437</b>	<b>46,623</b>	<b>57,435</b>	<b>10,811</b>
<b>Expenditure</b>				
Operating Expenses	22,016	22,832	29,467	6,635
Depreciation and Amortisation	15,574	16,461	16,491	30
Personnel Costs	9,461	7,330	10,103	2,773
Finance Costs	1,786	1,470	2,549	1,079
<b>Total operating expenditure</b>	<b>48,837</b>	<b>48,093</b>	<b>58,610</b>	<b>10,517</b>
<b>Other asset gains/(losses)</b>				
Other asset gains/(losses)	-	90	-	(90)
<b>Total other asset gains/(losses)</b>	<b>-</b>	<b>90</b>	<b>-</b>	<b>(90)</b>
<b>Operating Surplus/(Deficit)</b>	<b>3,601</b>	<b>(1,380)</b>	<b>(1,175)</b>	<b>205</b>
<b>Other Comprehensive Revenue and Expenses</b>				
Gains on assets revaluations	31,198	28,900	28,789	(112)
<b>Other Comprehensive Revenue and Expenses Subtotal</b>	<b>31,198</b>	<b>28,900</b>	<b>28,789</b>	<b>(112)</b>
<b>Total comprehensive revenue and expenses</b>	<b>34,798</b>	<b>27,520</b>	<b>27,614</b>	<b>93</b>



## Forecast Statement of Changes in Equity

As at 30 June 2023

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Equity balance at 30 June</b>				
Equity balance at 1 July	1,014,560	1,013,156	1,022,485	9,329
Total comprehensive revenue & expense for the year	34,798	27,520	27,614	93
<b>Equity balance at 30 June</b>	<b>1,049,358</b>	<b>1,040,676</b>	<b>1,050,099</b>	<b>9,422</b>
<b>Components of Equity</b>				
<b>Accumulated Funds</b>				
Retained Earnings at 1 July	368,368	374,675	362,862	(11,813)
Net Surplus/(Deficit)	3,601	(1,380)	(1,175)	205
Net transfers between equity and reserves	6,063	2,851	5,205	2,354
<b>Accumulated Funds</b>	<b>378,031</b>	<b>376,146</b>	<b>366,892</b>	<b>(9,254)</b>
<b>Asset Revaluation Reserves</b>				
Revaluation Reserves at 1 July	615,626	607,158	626,042	18,884
Increase/(Decrease) in revaluation reserves	31,198	28,900	28,789	(112)
<b>Asset Revaluation Reserves</b>	<b>646,824</b>	<b>636,059</b>	<b>654,830</b>	<b>18,772</b>
<b>Special Funded Reserves</b>				
Special Reserves at 1 July	30,516	31,277	33,500	2,223
Transfers to / (from) reserves	(6,063)	(2,851)	(5,205)	(2,354)
<b>Special Funded Reserves</b>	<b>24,453</b>	<b>28,426</b>	<b>28,295</b>	<b>(131)</b>
<b>Trust Funds</b>				
Trust Funds at 1 July	51	46	81	35
Increase/(Decrease) in Trust Funds	-	-	-	-
<b>Trust Funds</b>	<b>51</b>	<b>46</b>	<b>81</b>	<b>35</b>
<b>Components of Equity</b>	<b>1,049,358</b>	<b>1,040,677</b>	<b>1,050,099</b>	<b>9,422</b>

## Forecast statement of financial position

As at 30 June 2023

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Assets</b>				
<b>Current assets</b>				
Cash & Cash Equivalents	9,669	2,213	6,209	3,996
Debtors & Other Receivables	4,521	6,927	5,372	(1,555)
Other Financial Assets	3,533	7,639	1,730	(5,909)
Non-current assets held for sale	-	-	-	-
Inventories	132	110	105	(5)
<b>Total Current Assets</b>	<b>17,854</b>	<b>16,889</b>	<b>13,416</b>	<b>(3,473)</b>
<b>Non-current assets</b>				
Investment Property	1,943	1,196	3,890	2,695
Forestry Assets	2,269	2,444	-	(2,444)
Other Financial Assets	-	650	-	(650)
Investment held in New Zealand Local Government Insurance Corporation Ltd	-	-	-	-
Debtors and other receivables	-	-	-	-
Property, plant & equipment – operational	57,401	54,218	57,422	3,204
Property, plant & equipment – infrastructure	1,031,400	1,039,230	1,048,839	9,609
Property, plant & equipment – restricted	5,402	4,437	5,349	912
Intangible Assets	1,998	1,627	2,314	687
<b>Total Non-current assets</b>	<b>1,100,413</b>	<b>1,103,801</b>	<b>1,117,814</b>	<b>14,013</b>
<b>Total Assets</b>	<b>1,118,267</b>	<b>1,120,691</b>	<b>1,131,230</b>	<b>10,540</b>
<b>Liabilities</b>				
<b>Current liabilities</b>				
Payables and deferred revenue	5,642	7,123	6,277	(845)
Borrowings - current	11,000	7,000	4,000	(3,000)
Employee Benefit Liabilities	848	607	882	275
Provision for landfill aftercare	-	-	-	-
Other Financial Liabilities	-	-	-	-
<b>Total Current Liabilities</b>	<b>17,491</b>	<b>14,730</b>	<b>11,160</b>	<b>(3,570)</b>

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Non-current liabilities</b>				
Borrowings - non-current	50,495	64,365	69,039	4,674
Employee Benefit Liabilities	19	37	19	(19)
Provision for landfill aftercare	550	528	560	32
Tenant Contributions	354	354	354	
<b>Total Non-Current Liabilities</b>	<b>51,418</b>	<b>65,285</b>	<b>69,972</b>	<b>4,687</b>
<b>Total Liabilities</b>	<b>68,909</b>	<b>80,014</b>	<b>81,132</b>	<b>1,117</b>
<b>Equity</b>				
Accumulated Funds	378,031	376,146	366,892	(9,254)
Asset Revaluation Reserves	646,824	636,059	654,830	18,772
Special Funded Reserves	24,453	28,426	28,295	(131)
Trust Funds	51	46	81	35
<b>Total Equity</b>	<b>1,049,358</b>	<b>1,040,677</b>	<b>1,050,099</b>	<b>9,422</b>
<b>Total Assets less Liabilities</b>	<b>1,049,358</b>	<b>1,040,676</b>	<b>1,050,099</b>	<b>9,422</b>

## Forecast statement of cashflow

### For the Year from 1 July 2023 to 30 June 2024

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Net Cashflow Operating Activities</b>				
<b>Cash was provided from:</b>				
Rates Revenue	29,935	30,389	33,881	3,492
Grants and Subsidies	17,477	11,467	16,760	5,293
Fees, charges, and other receipts (including donations)	4,783	4,213	6,742	2,529
Interest Received	10	28	11	(17)
Other Revenue	232	315	41	(274)
Income tax refunds	-	-	-	-
GST refunds	-	-	-	-
<b>Cash was provided from:</b>	<b>52,437</b>	<b>46,412</b>	<b>57,435</b>	<b>11,022</b>
<b>Cash was applied to:</b>				
Payment Staff & Suppliers	(31,477)	(29,873)	(39,570)	(9,697)
Interest Paid	(1,786)	(1,470)	(2,549)	(1,079)
Income tax payments	-	-	-	-
GST payments	-	-	-	-
<b>Cash was applied to:</b>	<b>(33,263)</b>	<b>(31,343)</b>	<b>(42,119)</b>	<b>(10,776)</b>
<b>Net Cashflow Operating Activities</b>	<b>19,174</b>	<b>15,070</b>	<b>15,316</b>	<b>246</b>
<b>Net Cashflow Investment Activities</b>				
<b>Cash was provided from:</b>				
Proceeds from Investments realised	(6,000)	(5,000)	(5,000)	-
Proceeds from sale of property, plant and equipment	-	-	-	-
Proceeds from investment property	-	-	-	-
<b>Cash was provided from:</b>	<b>(6,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>-</b>
<b>Cash was applied to:</b>				
Purchase of property, plant and equipment	(28,764)	(22,148)	(35,646)	(13,497)
Purchase of intangibles	-	-	-	-
Purchase of Investments	6,132	3,009	5,868	2,859
<b>Cash was applied to:</b>	<b>(22,633)</b>	<b>(19,140)</b>	<b>(29,778)</b>	<b>(10,638)</b>
<b>Net Cashflow Investment Activities</b>	<b>(28,633)</b>	<b>(24,140)</b>	<b>(34,778)</b>	<b>(10,638)</b>

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
<b>Net Cashflow Finance Activities</b>				
<b>Cash was provided from:</b>				
Proceeds from borrowings	14,458	18,132	25,462	7,330
Tenant contributions received	-	-	-	-
<b>Cash was provided from:</b>	<b>14,458</b>	<b>18,132</b>	<b>25,462</b>	<b>7,330</b>
<b>Cash was applied to:</b>				
Tenant contributions received	-	-	-	-
Repayment of borrowings	(5,000)	(9,000)	(6,000)	3,000
<b>Cash was applied to:</b>	<b>(5,000)</b>	<b>(9,000)</b>	<b>(6,000)</b>	<b>3,000</b>
<b>Net Cashflow Finance Activities</b>	<b>9,458</b>	<b>9,132</b>	<b>19,462</b>	<b>10,330</b>
<b>Net increase/(decrease) in cash held</b>	<b>0</b>	<b>133</b>	<b>(0)</b>	<b>(133)</b>

### Cash Balance

<b>Cash Balance</b>				
<b>Net increase/(decrease) in cash held</b>	-	<b>62</b>	-	<b>(62)</b>
Total cash resources at start of the year	9,669	2,151	6,209	4,058
<b>Cash Balance</b>	<b>9,669</b>	<b>2,213</b>	<b>6,209</b>	<b>3,996</b>

## Note 1: Forecast Capital Expenditure

Group of Activities		Funding Source	Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
<b>Better Off Funding</b>			<b>525</b>	<b>-</b>	<b>525</b>
Executing TDC Play and Recreation Strategy (PARS)	Community & Recreation Facilities	Subsidies-Grants	525	-	525
<b>Camping</b>			<b>37</b>	<b>35</b>	<b>2</b>
EKE camping ground hardstands/power	Community & Recreation Facilities	Loans	17	16	1
EKE camping ground renewals	Community & Recreation Facilities	Reserves-Depreciation	2	2	
District - camping grounds - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	18	17	1
<b>Cemeteries</b>			<b>61</b>	<b>32</b>	<b>30</b>
Mangatainoka Cemetery Extension	Community & Recreation Facilities	Loans	50	32	19
Mangatera Cemetery Development (new area)	Community & Recreation Facilities	Loans	11	-	11
<b>Community &amp; Administration Buildings</b>			<b>1,210</b>	<b>1,509</b>	<b>(299)</b>
Admin Buildings - Solar Power	District	Loans	13	13	1
DVK Service Centre - programmed renewals	District	Reserves-Depreciation	-	7	(7)
WDV library/service centre - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	6	-	6
DVK Library - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	95	84	11
PAH Town Hall roof renewal	Community & Recreation Facilities	Reserves-Depreciation	162	-	162
PAH Town Hall Library Earthquake strengthening	Community & Recreation Facilities	Reserves-Depreciation	389	-	389
District Unplanned Renewals	Community & Recreation Facilities	Reserves-Depreciation	56	53	3
EKE Comm. Buildings - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
PAH Comm. Buildings - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	30	15	15
Pongoroa Hall programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	2	2	
District - Community Buildings - furniture	Community & Recreation Facilities	Reserves-Depreciation	3	3	
WDV Comm. Centre programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
Carnegie Re-Design and Re-Development	Community & Recreation Facilities	Loans	-	1,053	(1,053)

			Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
	Group of Activities	Funding Source			
PAH Town Hall Kitchen Refurbishment	Community & Recreation Facilities	Reserves- Depreciation	22	16	7
District Mobile Library Feasibility and Development	Community & Recreation Facilities	Loans	-	105	(105)
District Library Books	Community & Recreation Facilities	Reserves- Depreciation	110	105	5
District Library Furniture & Fittings	Community & Recreation Facilities	Reserves- Depreciation	11	11	1
Eke Library - Programmed Renewals	Community & Recreation Facilities	Reserves- Depreciation	22	21	1
Pahiatua Stadium (Bush) Insulation	Community & Recreation Facilities	Reserves- Depreciation	206	-	206
Dannevirke Sports Centre: Spouting replacement	Community & Recreation Facilities	Reserves- Depreciation	9	-	9
Dannevirke Sports Centre: Plan for Heat Pumps in Pavilion (Smallbore Room)	Community & Recreation Facilities	Reserves- Depreciation	11	-	11
Eketahuna Grandstand	Community & Recreation Facilities	Reserves- Depreciation	9	-	9
District Libraries 3D Printers	Community & Recreation Facilities	Loans	22	-	22
Dannevirke Service Centre Programmed Renewals (CODE: W827.398)	Community & Recreation Facilities	Reserves- Depreciation	8	-	8
<b>Conveniences</b>			<b>181</b>	<b>147</b>	<b>34</b>
Waihi Falls Toilet Replacement	Community & Recreation Facilities	Reserves- Depreciation	164	137	27
District Wide Unplanned Renewals	Community & Recreation Facilities	Reserves- Depreciation	11	11	1
District Toilets Programmed Renewals (CODE: W1414)	Community & Recreation Facilities	Reserves- Depreciation	6	-	6
<b>Dannevirke Sports Centre</b>			<b>123</b>	<b>349</b>	<b>(227)</b>
DVK Sports Centre Stadium - Earthquake Strengthening	Community & Recreation Facilities	Reserves- Depreciation	-	189	(189)
Dannevirke Sports Centre - Heating Upgrade	Community & Recreation Facilities	Reserves- Depreciation	59	56	3
DVK Sports Centre redevelopment - extension	Community & Recreation Facilities	Loans	28	26	2
DVK Sports Centre Stadium - programmed renewals	Community & Recreation Facilities	Reserves- Depreciation	22	-	22
Dannevirke Sports Centre - Curtains/Blinds	Community & Recreation Facilities	Reserves- Depreciation	11	11	1
DVK Sports Centre Pavilion - programmed renewals	Community & Recreation Facilities	Reserves- Depreciation	2	2	
DVK Netball Tennis Court Green Plexi Pave Surface	Community & Recreation Facilities	Reserves- Depreciation	-	65	(65)

Group of Activities			Funding Source	Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
<b>Dannevirke Town Hall</b>				<b>22</b>	<b>21</b>	<b>1</b>
Dannevirke Town Hall - External Doors	Community & Recreation Facilities	Reserves-Depreciation		22	21	1
<b>District Wide Walkway</b>				<b>45</b>	<b>47</b>	<b>(3)</b>
Lindauer Walkway Renewals	Community & Recreation Facilities	Reserves-Depreciation		-	5	(5)
District Wide cycleway Development	Community & Recreation Facilities	Loans		22	21	1
District Wide Walkway Development	Community & Recreation Facilities	Loans		22	21	1
<b>Lighting Upgrades</b>				<b>143</b>	<b>124</b>	<b>19</b>
Pongaroa Community Hall LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation		9	8	1
Dannevirke Sports Centre - LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation		42	40	2
Eke Community Centre LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation		27	25	2
District Parks LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation		13	13	1
Woodville Community Hall Led Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation		40	38	2
Dannevirke IT Complex LED Lighting Upgrade	District	Reserves-Depreciation		11	-	11
<b>Parks and Recreation</b>				<b>101</b>	<b>95</b>	<b>6</b>
District Wide Minor Renewals	Community & Recreation Facilities	Reserves-Depreciation		11	11	1
District Wide Fencing	Community & Recreation Facilities	Reserves-Depreciation		11	11	1
District Wide drainage	Community & Recreation Facilities	Reserves-Depreciation		6	5	
District Parks/Playground Facilities Investigation & Development	Community & Recreation Facilities	Loans		39	37	2
Dannevirke Domain Programmed Renewals	Community & Recreation Facilities	Reserves-Depreciation		34	32	2
<b>Pensioner Housing</b>				<b>223</b>	<b>81</b>	<b>142</b>
Aften Court New Parking Pads	Community & Recreation Facilities	Reserves-General		17	16	1
Aften Court Aluminium Windows	Community & Recreation Facilities	Reserves-General		56	37	19
Pensioner flats minor refurb	Community & Recreation Facilities	Reserves-General		60	16	45



			Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
District Wide - Fencing & Scooter Sheds	Community & Recreation Facilities	Reserves- General	13	13	1
Woodville Centennial Flats - Dish Channel w/ a nib (23-24 AP)	Community & Recreation Facilities	Reserves- Depreciation	7	-	7
Aften Court Re-Pipe	Community & Recreation Facilities	Reserves- Depreciation	62	-	62
Pensioner Housing Unplanned Renewals	Community & Recreation Facilities	Reserves- Depreciation	8	-	8
<b>Swimming Pools</b>			<b>8</b>	<b>7</b>	
District - Swimming Pools - plumbing & electrical	Community & Recreation Facilities	Reserves- Depreciation	8	7	
<b>District Promotion</b>			<b>124</b>	<b>118</b>	<b>5</b>
District Computer Wifi Hardware	District Promotion & Economic Development	Loans	8	7	
Re-do District Entry Signs	District Promotion & Economic Development	Reserves- Depreciation	28	26	1
Village Main Street Upgrades	District Promotion & Economic Development	Loans	55	53	2
Electric Vehicles - Electricity Ducting	District Promotion & Economic Development	Loans	22	21	1
Fibre Ducting	District Promotion & Economic Development	Loans	11	11	
<b>Connectivity</b>			<b>36</b>	<b>192</b>	<b>(157)</b>
Council Chamber CD equipment replacement	Regulatory Services	Reserves- Depreciation	33	32	1
Radio Renewals	Regulatory Services	Reserves- Depreciation	3	3	
Wireless-Blackspot extensions	District Promotion & Economic Development	Loans	-	158	(158)
<b>Health and Safety</b>			<b>37</b>	<b>-</b>	<b>37</b>
Feild Tablets	Regulatory Services	Loans	15	-	15
GoGet and Simpli Upgrades	Regulatory Services	Reserves- Depreciation	11	-	11
Swimming Pool Module	Regulatory Services	Loans	6	-	6
Compliance Schedule Software	Regulatory Services	Loans	6	-	6

Group of Activities			Funding Source	Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
<b>Roading</b>				<b>7,090</b>	<b>7,513</b>	<b>(423)</b>
Carpark Renewal	Roading & Footpaths	Reserves-Depreciation		112	106	6
Sealed Roads Resurfacing	Roading & Footpaths	Subsidies-NZTA		2,008	2,129	(121)
Pavement Rehabilitation	Roading & Footpaths	Reserves-Depreciation		1,700	1,806	(105)
Minor Safety Improvements	Roading & Footpaths	Loans		980	1,041	(61)
Unsealed Road Metalling	Roading & Footpaths	Subsidies-NZTA		579	615	(36)
Emergency Reinstatement	Roading & Footpaths	Reserves-Depreciation		900	956	(56)
Drainage Renewals	Roading & Footpaths	Reserves-Depreciation		599	636	(37)
Traffic Services Renewal	Roading & Footpaths	Reserves-Depreciation		180	191	(11)
Level Crossings	Roading & Footpaths	Reserves-Depreciation		32	34	(2)
<b>Roading Capacity &amp; Compliance</b>				<b>491</b>	<b>522</b>	<b>(30)</b>
Bridge Renewals	Roading & Footpaths	Subsidies-NZTA		198	210	(12)
Structures Component Replacements	Roading & Footpaths	Subsidies-NZTA		294	312	(18)
<b>Transport Choices</b>				<b>2,000</b>	<b>-</b>	<b>2,000</b>
Transport Choices - Woodville footpaths	Roading & Footpaths	Subsidies-Grants		2,000	-	2,000
<b>Footpaths</b>				<b>355</b>	<b>377</b>	<b>(22)</b>
Footpath Renewal	Roading & Footpaths	Reserves-Depreciation		255	271	(16)
Footpath Construction	Roading & Footpaths	Subsidies-NZTA		100	106	(6)
<b>Solid Waste</b>				<b>51</b>	<b>187</b>	<b>(136)</b>
Resident Recycling Wheelie Bins - Renewal	Solid Waste Management	Reserves-Depreciation		11	7	4
District Kerbside Glass Recycling Bins Renewals	Solid Waste Management	Reserves-Depreciation		1	1	
District Recycling Centres - Minor Capital	Solid Waste Management	Reserves-Depreciation		11	11	1
Woodville Transfer Station - Minor Cap	Solid Waste Management	Loans		-	11	(11)
District Kerbside Refuse	Solid Waste Management	Loans		-	158	(158)
District Transfer Station Renewals	Solid Waste Management	Reserves-Depreciation		28	-	28

Group of Activities		Funding Source	Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
<b>IAF Pahiatua Hillcrest School</b>			<b>1,380</b>	<b>-</b>	<b>1,380</b>
Stormwater IAF Pahiatua Hillcrest School Development	Stormwater Drainage	Subsidies-Grants	635	-	635
Wastewater IAF Pahiatua Hillcrest School Development	Waste Water	Reserves-General	700	-	700
Water IAF Pahiatua Hillcrest School Development	Water Supplies	Subsidies-Grants	45	-	45
<b>Stormwater</b>			<b>391</b>	<b>372</b>	<b>20</b>
District Stormwater Development	Stormwater Drainage	Loans	190	181	10
Development and extension of Reticulation Network	Stormwater Drainage	Loans	134	127	7
Reticulation Stormwater Renewals	Stormwater Drainage	Reserves-Depreciation	67	64	3
<b>Dannevirke Water</b>			<b>2,403</b>	<b>892</b>	<b>1,511</b>
Dannevirke Gregg St Booster Pump Stn	Water Supplies	Reserves-Depreciation	11	11	1
Dvke Intake pipeline between impounded supply & No2 Res	Water Supplies	Reserves-Depreciation	1,721	881	839
Dannevirke Alternate Water Source Infrastructure	Water Supplies	Loans	447	-	447
Dannevirke Impounded Supply	Water Supplies	Reserves-Depreciation	224	-	224
<b>District Water</b>			<b>145</b>	<b>80</b>	<b>66</b>
District Water Unplanned Renewals	Water Supplies	Reserves-Depreciation	56	53	3
District Water General Renewals - Health and Safety	Water Supplies	Reserves-Depreciation	17	16	1
District Water Telemetry	Water Supplies	Reserves-Depreciation	17	11	6
Water District IoT Devices Smart City Systems	Water Supplies	Loans	56	-	56
Water District IoT Devices Smart City Systems	Loans	55,900	55,900	-	55,900
<b>Eketahuna Water</b>			<b>67</b>	<b>64</b>	<b>3</b>
Eketahuna New Bore Resource Consent	Water Supplies	Loans	67	64	3
<b>Pahiatua Water</b>			<b>168</b>	<b>159</b>	<b>8</b>
Pah Old Reservoir Assessment	Water Supplies	Loans	168	159	8

Group of Activities		Funding Source	Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
<b>Norsewood Water</b>			<b>1,230</b>	<b>1,168</b>	<b>62</b>
Norsewood New Water treatment plant	Water Supplies	Loans	1,230	1,168	62
<b>Regulatory Compliance</b>			<b>6</b>	<b>5</b>	
HAZNO Compliance	Water Supplies	Loans	6	5	
<b>Reticulation Network</b>			<b>3,729</b>	<b>2,809</b>	<b>920</b>
Wastewater Network Renewals	Waste Water	Reserves-Depreciation	1,118	743	375
Development and extension of Wastewater Network	Waste Water	Loans	280	265	14
District Wide Manhole Replacements	Waste Water	Reserves-Depreciation	112	21	91
Infiltration and Inflow Strategy Implementation	Waste Water	Reserves-Depreciation	783	743	39
Pump Station Renewals	Waste Water	Reserves-Depreciation	67	53	14
Reticulation Water Mains Renewals	Water Supplies	Reserves-Depreciation	1,118	743	375
Development and extension of water Reticulation Network	Water Supplies	Loans	224	212	11
Unplanned Renewals - Reticulation	Water Supplies	Reserves-Depreciation	28	27	1
<b>Dannevirke Waste Water</b>			<b>1,174</b>	<b>593</b>	<b>581</b>
DVK STP Dose pumps (2) for Tephra	Waste Water	Reserves-Depreciation	-	9	(9)
Dannevirke Land Irrigation investigation	Waste Water	Loans	56	53	3
DVK Waste Water Treatment Plant Upgrade	Waste Water	Loans	1,118	531	587
<b>Eketahuna Waste Water</b>			<b>6,149</b>	<b>-</b>	<b>6,149</b>
Eketahuna Waste Water Treatment Plant Upgrade	Waste Water	Loans	6,149	-	6,149
<b>District Waste Water</b>			<b>201</b>	<b>186</b>	<b>15</b>
District STP Perimeter Safety Fencing around ponds	Waste Water	Reserves-Depreciation	-	53	(53)
Unplanned Renewals - Treatment Plant	Waste Water	Reserves-Depreciation	56	53	3
District Waste Water General Renewals - Health and Safety	Waste Water	Reserves-Depreciation	17	16	1

			Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
	Group of Activities	Funding Source			
District Waste Water Shower & Toilet Development	Waste Water	Loans	56	53	3
District Wastewater Telemetry	Waste Water	Reserves- Depreciation	17	11	6
Wastewater District IoT Devices Smart City Systems	Waste Water	Loans	56	-	56
Wastewater District IoT Devices Smart City Systems	Loans		55,900	-	55,900
<b>Pahiatua Waste Water</b>			<b>2,414</b>	<b>1,077</b>	<b>1,337</b>
Pahiatua wastewater Aerators (replacement blowers)	Waste Water	Reserves- Depreciation	4	4	
Pahiatua WW treatment plant upgrade	Waste Water	Loans	2,236	1,062	1,174
Pahiatua Wetland Development	Waste Water	Loans	173	11	163
<b>Woodville Waste Water</b>			<b>2,040</b>	<b>1,938</b>	<b>102</b>
WDV Waste Water Treatment Plant Upgrade	Waste Water	Loans	995	945	50
Woodville Wetland Development	Waste Water	Loans	995	945	50
Woodville Bio Diversity Wetland	Waste Water	Loans	50	48	3
<b>District Support</b>			<b>536</b>	<b>622</b>	<b>(86)</b>
District iSite Computer Hardware	District	Loans	-	21	(21)
Copiers Development 3D	District	Loans	11	10	1
District IoT devices - Smart City Systems	District Promotion & Economic Development	Loans	-	104	(104)
District Plant - UAV Renewal	District	Reserves- Depreciation	22	21	1
Council CCTV Renewals	District	Reserves- Depreciation	17	16	1
Council CCTV Developments	District	Loans	15	-	15
District Business Continuity - Generators or Battery Stores - D/Wide	Water Supplies	Loans	15	14	1
Vehicle Renewals	District	Reserves- Depreciation	379	363	17
Community Support Town CCTV Renewals	Building Communities & Leadership	Reserves- Depreciation	77	74	3
<b>Information Technology</b>			<b>750</b>	<b>827</b>	<b>(77)</b>
Hardware Renewal	District	Reserves- Depreciation	452	426	26
Software Renewal	District	Reserves- Depreciation	50	47	3

	Group of Activities	Funding Source	Annual Plan 2022/23 (\$000)	Long Term Plan 2022/23 (\$000)	Variance (\$000)
District BI Project	District	Reserves-Depreciation	-	125	(125)
Software Development/New	District	Loans	143	135	8
Hardware Development	District	Loans	56	53	3
Computer Network Developments	District	Loans	22	21	1
Computer Network Renewal	District	Reserves-Depreciation	22	21	1
Field tablets etc	Regulatory Services	Loans	5	-	5
<b>Total Forecast Capital Projects</b>			<b>35,646</b>	<b>22,148</b>	<b>11,104</b>

#### Summary of Capital Projects

Growth	2,565	653	1,912
Levels of Service	17,737	8,418	9,319
Renewal	15,344	13,078	2,267
<b>Total</b>	<b>35,646</b>	<b>22,148</b>	<b>13,497</b>

#### Summary of Capital Projects by Group of Activities

Building Communities & Leadership	77	74	3
Community & Recreation Facilities	2,655	2,428	227
District	1,214	1,277	(63)
District Promotion & Economic Development	124	380	(257)
Regulatory Services	78	34	43
Roading & Footpaths	9,937	8,412	1,524
Solid Waste Management	51	187	(136)
Stormwater Drainage	1,026	372	655
Waste Water	15,037	5,620	9,417
Water Supplies	5,447	3,364	2,083
<b>Total</b>	<b>35,646</b>	<b>22,148</b>	<b>13,497</b>

## Note 2: statement of reserves and special funds

### 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 ratepayers.

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 24 reserves of which 23 are Council created discretionary reserves which 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 discretionary reserves are disaggregated into the following categories:

- Depreciation reserves.
- Special reserves (which is broken down into other special reserves).
- Trust Funds.

## Depreciation Reserves

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. This will create movements in these reserves.

Description	Purpose of Fund	Opening balance 2023 (000s)	Transfers in (000s)	Transfers out (000s)	Closing balance 2024 (000s)
<b>Council</b>	To receive depreciation funded each financial year, less any outgoings to pay for capital renewal of assets or debt prepayment for amount borrowed to fund capital development.  This reserve can be used to fund internal borrowing.	24,136	5,201	(10,521)	18,816
<b>Makuri Water Scheme</b>	To establish a depreciation reserve to fund the renewal of assets for this scheme.	13	-	-	13
<b>Pongaroa Water Supply</b>	To establish a depreciation reserve to fund the renewal of assets for this scheme.	250	6	-	250
<b>Tararua Aquatic Community Trust Wai Splash</b>	To establish a depreciation reserve to fund the renewal of major assets.	329	63	-	392
<b>Bush Multisport</b>	To establish a depreciation reserve to fund the renewal of major assets.	68	20	-	68
<b>Total</b>		<b>24,136</b>	<b>5,201</b>	<b>(10,521)</b>	<b>18,816</b>



## Special Funded Reserves

The value of these reserves funds is that they allow projects to precede without distortion in the revenue patterns particularly rates. The reserves 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	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
<b>Tararua General Purpose</b>	<p>Created for financing specific projects which shall be determined at Council's discretion.</p> <p>This reserve is also to receive:</p> <ul style="list-style-type: none"> <li>• Proceeds from sale or disposal of assets where a particular function is discontinued, and for property sales.</li> <li>• Insurance monies received when buildings or property are damaged and not reinstated.</li> <li>• 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.</li> </ul>	2,107	-	-	2,107
<b>Tararua Emergency Roading</b>	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.	4,167	106	-	4,273
<b>Tararua Gratuity</b>	This reserve is for staff who have qualified or qualify for gratuities.	70	-	-	70
<b>Infrastructure Protection Reserve</b>	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.	52	-	-	52
<b>Tararua Housing</b>	To account for any surplus from the housing activity and proceeds from sales/disposal of housing assets. These reserves will be used solely for the Housing activity.	65	82	(223)	(77)
<b>Dannevirke Airport Authority</b>	To account for any surplus from the Dannevirke Aerodrome and proceeds from sales/disposal of Dannevirke Aerodrome assets. This reserve will be solely for operation and capital expenditure for Dannevirke Aerodrome.	4	-	-	4

Description	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
<b>Recreation Grant</b>	To accumulate funds to support recreational projects in the district.	140	25	-	165
<b>Tenant Contribution (Debt Repayment)</b>	To account for and refund tenant contributions for leasing of Council's housing properties.	355	-	-	355
<b>Heritage Reserve</b>	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.	23	11	-	34
<b>Biodiversity Protection</b>	To support: <ul style="list-style-type: none"> <li>sustainable management of the district's natural and physical environment;</li> <li>protection and enhancement of the community's environment values.</li> </ul> <p>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).</p>	48	10	-	58
<b>Election</b>	To account for elections funds, rate funded each year to spread out election cost in the year of election.	31	30	-	(1)
<b>Waste Management Fund</b>	To account for the waste management levies received. This reserve will be solely used to fund specific projects for this activity.	380	10	-	389

Description	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
<b>Forestry</b>	Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest.	825	(4)	-	821
<b>Domain Boards Bank Balances</b>	To account for the bank balances of the Domain Board in trust.	506	-	-	506
<b>Total</b>		<b>9,364</b>	<b>339</b>	<b>(223)</b>	<b>9,480</b>

## Trust Funds

These special reserves are set up to receive bequests received from communities in the district for specific purpose. These funds are held in trust for these specific purposes.

Description	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
<b>Arts Council of New Zealand</b>	To account for the annual grant that we receive from Creative New Zealand for allocation to support arts and cultural projects.	35	-	-	35
<b>Mayoral Storm Relief Fund</b>	To account for government assistance that Council receives to provide support (mainly for the welfare of farmers and businesses) following any major storm disruption in the Manawatu-Wanganui region.	10	-	-	10
<b>Ormondville Playground</b>	Funds held on behalf of the Ormondville community to purchase playground equipment in the town.	1	-	-	1
<b>Pahiatua Heritage Trust</b>	Funds left over from the old Pahiatua Arts Council that has since been wound up. Will be used towards Heritage assets in the district.	25	-	-	25
<b>Dannevirke Fairbrother Trust</b>	Funds bequest by the Trust for projects that benefit the Dannevirke community.	9	-	-	9
<b>Dannevirke Urban Campsite</b>	Funds held on behalf of the Dannevirke community to purchase equipment for the campsite.	1	-	-	1
<b>Total</b>		<b>81</b>	<b>-</b>	<b>-</b>	<b>81</b>

## Note 3: depreciation expense by group of activity

	Annual Plan 2022/23 (\$000)	LTP 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Building Communities & Leadership	13	6	51	45
Community & Recreation Facilities	1,391	2,790	1,505	70
District	1,230	-	1,244	(118)
District Promotion & Economic Development	21	62	36	(26)
Regulatory Services	48	48	71	22
Roading & Footpaths	10,009	10,379	10,064	(316)
Solid Waste Management	49	54	109	55
Stormwater Drainage	320	336	341	4
Waste Water	1,038	1,244	1,299	53
Water Supplies	1,455	1,529	1,770	241
<b>Total</b>	<b>15,574</b>	<b>16,449</b>	<b>16,491</b>	<b>30</b>



# 05 GENERAL INFORMATION

# Council

## HER WORSHIP THE MAYOR



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## TĀMAKI-NUI-A-RUA MĀORI WARD



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**Councillor Michael Long**  
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# Community Boards

## Dannevirke Community Board

Generally meets on the first Monday of the month at 1:00pm.

- **Chairperson**  
Pat Walshe  
Phone: 06 374 5702  
Mobile: 027 450 0187  
Email: patrickw11@hotmail.com
  - **Deputy Chairperson**  
Terry Hynes  
Phone: 06 374 5761  
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  - **Members**  
Erana Peeti-Webber  
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Mobile: 021 062 5762  
Email: sharon.wards@tararua.govt.nz
- Ernie Christison  
Mobile: 027 442 8099  
Email: ernie.eccl@xtra.co.nz

## Eketāhuna Community Board

Generally meets on the first Friday of the month at 10:00am.

- **Chairperson**  
Steen McGhie  
Phone: 06 375 8676  
Email: steenautoglas@gmail.com
  - **Deputy Chairperson**  
Larissa Barclay  
Mobile: 027 323 5698  
Email: girlnative@hotmail.com
  - **Members**  
Terry Carew  
Phone: 06 375 8686  
Email: newmancarew@outlook.com
- Michael Long  
Mobile: 027 428 1552  
Email: michael.long@tararua.govt.nz
- Everlyne Chase  
Mobile: 022 364 2577  
Email: everlynewarren.chase@gmail.com
- Scott Gilmore  
Mobile: 022 474 7656  
Email: scott.gilmore@tararua.govt.nz

## Community Committees

Woodville operates its own autonomous community committee, Woodville Community Committee.

Pahiatua operates its own autonomous community committee, Explore Pahiatua (Inc).



# Council Committees

## Audit and Risk Committee

- **Chairperson**  
Kevin Ross
- **Deputy Chairperson**  
Mayor Tracey Collis
- **Members**  
Mayor Tracey Collis  
Deputy Mayor Erana Peeti-Webber  
Councillor Alison Franklin  
Councillor Kerry Sutherland  
Councillor Michael Long  
Councillor Naioma Chase  
Councillor Peter Johns  
Councillor Scott Gilmore  
Councillor Sharon Wards  
Councillor Steve Wallace

## Community Development and Wellbeing Committee

- **Chairperson**  
Councillor Alison Franklin
- **Deputy Chairperson**  
Councillor Scott Gilmore
- **Members**  
Mayor Tracey Collis  
Deputy Mayor Erana Peeti-Webber  
Councillor Alison Franklin  
Councillor Kerry Sutherland  
Councillor Michael Long  
Councillor Naioma Chase  
Councillor Peter Johns  
Councillor Scott Gilmore  
Councillor Sharon Wards  
Councillor Steve Wallace

## Chief Executive's Performance Appraisal Committee

- **Chairperson**  
Mayor Tracey Collis
- **Deputy Chairperson**  
Deputy Mayor Erana Peeti-Webber
- **Members**  
Deputy Mayor Erana Peeti-Webber  
Councillor Alison Franklin  
Councillor Kerry Sutherland  
Councillor Michael Long  
Councillor Naioma Chase  
Councillor Peter Johns  
Councillor Scott Gilmore  
Councillor Sharon Wards  
Councillor Steve Wallace

## Finance and Performance Committee

- **Chairperson**  
Mayor Tracey Collis
- **Deputy Chairperson**  
Councillor Michael Long
- **Members**  
Deputy Mayor Erana Peeti-Webber  
Councillor Alison Franklin  
Councillor Kerry Sutherland  
Councillor Michael Long  
Councillor Naioma Chase  
Councillor Peter Johns  
Councillor Scott Gilmore  
Councillor Sharon Wards  
Councillor Steve Wallace

## Infrastructure Climate Change and Emergency Management Committee

- **Chairperson**  
Councillor Kerry Sutherland
- **Deputy Chairperson**  
Councillor Steve Wallace
- **Members**  
Mayor Tracey Collis  
Deputy Mayor Erana Peeti-Webber  
Councillor Alison Franklin  
Councillor Michael Long  
Councillor Naioma Chase  
Councillor Peter Johns  
Councillor Scott Gilmore  
Councillor Sharon Wards  
Councillor Steve Wallace

## Tararua District Licensing Committee

- **Chairperson**  
David Lea
- **Deputy Chairperson**  
Councillor Kerry Sutherland
- **Members**  
Councillor Kerry Sutherland  
Nick Perry

## Strategy Growth and Planning Committee

- **Chairperson**  
Councillor Sharon Wards
- **Deputy Chairperson**  
Councillor Peter Johns
- **Members**  
Mayor Tracey Collis  
Deputy Mayor Erana Peeti-Webber  
Councillor Alison Franklin  
Councillor Kerry Sutherland  
Councillor Michael Long  
Councillor Naioma Chase  
Councillor Peter Johns  
Councillor Scott Gilmore  
Councillor Steve Wallace

# Executive leadership team



**Bryan Nicholson**  
Chief Executive



**Chris Chapman**  
Group Manager –  
Infrastructure



**Vacant**  
Group Manager – Operations



**Adele Small**  
Group Manager – Strategy  
& Community Wellbeing



**Sandy Lowe**  
Group Manager – People  
and Capability



**Raj Suppiah CA**  
Group Manager – Corporate

# Directory

## Head Office and Council Chamber

PO Box 115 Dannevirke 4942	26 Gordon Street Dannevirke
Telephone:	(06) 374 4080
General email:	info@tararua.govt.nz
Council website:	www.tararua.govt.nz
District website:	www.tararua.com
Facebook:	TararuaDC

## Service Centre Locations

### Dannevirke

26 Gordon Street, Dannevirke  
(06) 374 4080

### Eketāhuna

31 Main Street, Eketāhuna  
(06) 376 0219

### Pahiatua

136 Main Street, Pahiatua  
(06) 376 0110

### Woodville

45 Vogel Street, Woodville  
(06) 376 0200

## Other

### Bankers

Westpac New Zealand Ltd  
Dannevirke

Bank of New Zealand  
Dannevirke

### Auditors

Audit New Zealand  
PO Box 149  
Palmerston North  
On behalf of the Auditor-General

### Insurance Brokers

Aon New Zealand Ltd  
Wellington

# Glossary of terms

- 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.
- Capital Development** The creation of new assets or the addition of new components to existing assets that extend any asset's service potential.
- Capital Renewal** The replacement of existing assets when they have reached the end of their useful life.
- 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.
- 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** Systems and networks that provide a continued service to the community that are not generally regarded as tradeable. These assets include roads, footpaths, water and sewerage services, and stormwater systems.
- IPSAS** International Public Sector Accounting Standards.
- Long Term Plan (LTP)** A plan which outlines the Council's programme for the next 10 years and how it will contribute to achieving the community outcomes.
- Measure** The actual piece of information or data used to gauge an indicator.
- 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).
- PBE** Public benefit entity.
- 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.
- Revenue and Financing Policy** The Revenue and Financing Policy sets out who should pay for Council's activity and how they should pay for the activity.
- Service Delivery Plan** Outlines each of the Council's activities including service levels, performance measures, issues, and future demand.
- Targeted 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.
- 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.







**Dannevirke Service Centre**  
26 Gordon St, Dannevirke  
PO Box 115, Dannevirke 4942  
Ph: 06 374 4080 (24 hours)

**Woodville Service Centre  
& Library**  
45 Vogel St, Woodville  
Ph: 06 376 0200 (24 hours)

**Pahiatua Service Centre**  
136 Main Street, Pahiatua  
Ph: 06 376 0110 (24 hours)

**Eketāhuna Service Centre  
& Library**  
31 Main Street, Eketāhuna  
Ph: 06 376 0219 (24 hours)

[info@tararua.govt.nz](mailto:info@tararua.govt.nz) [www.tararua.govt.nz](http://www.tararua.govt.nz)