



**DRAFT**

Mahere Pae Tawhiti

**LONG TERM  
PLAN**

**2024-2034**





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Mahere Pae Tawhiti

# **LONG TERM PLAN**

**2024-2034**

**TARARUA DISTRICT COUNCIL**

This document is the Draft Long Term Plan of the Tararua District Council, for the period 1 August 2024 to 30 June 2034.

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



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## **PART 01: Wāhanga 01**

# **Ko wai mātau**

# **WHO WE ARE**



## **PART 01: WHO WE ARE** Wāhanga 01: Ko wai mātau

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# He aha tā te Kaunihera, ā, ko wai rā rātau?

## WHAT AND WHO IS COUNCIL?

The purpose of Tararua District Council (Council) is to enable democratic local decision making and action by, and on behalf of, communities. Also, to meet the current and future needs of communities for good quality local infrastructure, local public services, and performance of regulatory functions in a way that is most cost-effective for households and businesses.

Tararua District Council was established in 1989 because of a review of local government with hundreds of local bodies being amalgamated into 86 local authorities. We are a territorial authority within the Horizons Regional Council or the Manawatu-Whanganui region. This includes the Whanganui District, Horowhenua District, Ruapehu District, Rangitikei District, Manawatu District, Palmerston North City Councils.

The primary legislation that mandates our responsibilities is the Local Government Act 2002. Elections are held every three years with the next elections to be held in 2025. There are also numerous other laws that mandate councils to perform and enforce certain activities, for example the Burials and Cremations Act 1964, the Dog Control Act 1996 and the Waste Minimisation Act 2008.

The 2022 elections saw our first Māori Ward councillor elected. Tararua District has two other Wards. The Northern Ward covers the area from our northern boundary with Central Hawkes Bay District Council to north of Woodville. The town of Woodville down to our southern boundary with Masterton District Council is the area of our Southern Ward.

Although Councillors are elected by Wards their principal role is to work in the interests of the whole district.

The Local Government Act 2002 also talks about governance principles, representation arrangements, members' roles and responsibilities, and decision making.

Councillors (acting as the Council) are responsible for governance, including:

- development and adoption of Council policy.
- monitoring the performance of the Council.
- prudent stewardship of Council resources.
- employment of the Chief Executive.
- representation of district residents and ratepayers' interests.

[Your Council | Tararua District Council \(tararua.govt.nz\)](https://tararua.govt.nz)

[Bylaws, Policies and Local Legislation | Tararua District Council \(tararua.govt.nz\)](https://tararua.govt.nz)

[Local Government Act 2002 | \(legislation.govt.nz\)](https://legislation.govt.nz)



# Ngā Mema i Pōtihia

## ELECTED MEMBERS



**HER WORSHIP THE MAYOR**  
**Mayor Tracey Collis**



**Erana Peeti-Webber**  
DEPUTY MAYOR  
NORTH WARD COUNCILLOR



**Councillor**  
**Naioma Chase**  
TĀMAKI-NUI-A-RUA  
MĀORI WARD



**Councillor**  
**Kerry Sutherland**  
NORTHERN WARD  
COUNCILLOR



**Councillor**  
**Steve Wallace**  
NORTHERN WARD  
COUNCILLOR



**Councillor**  
**Sharon Wards**  
NORTHERN WARD  
COUNCILLOR



**Councillor**  
**Alison Franklin**  
SOUTHERN WARD  
COUNCILLOR



**Councillor**  
**Scott Gilmore**  
SOUTHERN WARD  
COUNCILLOR



**Councillor**  
**Peter Johns**  
SOUTHERN WARD  
COUNCILLOR



**Councillor**  
**Michael Long**  
SOUTHERN WARD  
COUNCILLOR

For more information about the elected members of Tararua District Council, please visit:  
[Meet The Mayor | Tararua District Council \(tararua.govt.nz\)](#)  
[Councillors | Tararua District Council \(tararua.govt.nz\)](#)

# Ngā Komiti Kaunihera

## COUNCIL COMMITTEES

Councils can set up committees (usually a standing committee appointed for the term of the council), sub-committees and other decision-making bodies that it considers appropriate.

The Local Government Act gives mayors of territorial authorities the power to appoint the deputy mayor, establish committees and appoint the chairperson of each committee.

The Audit and Risk Committee has an independent chairperson.

See our website for information about each committee's terms of reference.

Council Committees | Tararua District Council ([tararuadc.govt.nz](http://tararuadc.govt.nz))

### Audit and Risk Committee

- **Chairperson**  
Philip Jones
- **Deputy Chairperson**  
Mayor Tracey Collis

### Chief Executive's Performance Appraisal Committee

- **Chairperson**  
Mayor Tracey Collis
- **Deputy Chairperson**  
Deputy Mayor Erana Peeti-Webber

### Community Development and Wellbeing Committee

- **Chairperson**  
Councillor Alison Franklin
- **Deputy Chairperson**  
Councillor Scott Gilmore

### Finance and Performance Committee

- **Chairperson**  
Mayor Tracey Collis
- **Deputy Chairperson**  
Councillor Michael Long

### Infrastructure Climate Change and Emergency Management Committee

- **Chairperson**  
Councillor Kerry Sutherland
- **Deputy Chairperson**  
Councillor Steve Wallace

### Strategy Growth and Planning Committee

- **Chairperson**  
Councillor Sharon Wards
- **Deputy Chairperson**  
Councillor Peter Johns

# Ngā Poari Hapori me ngā Komiti

## COMMUNITY BOARDS AND COMMITTEES

Community Boards and Community Committees play an important role in providing a link and point of contact with Council.

Community Board members are elected at the same time as the mayor and councillors. Council appoints up to two councillors to each Community Board. Community Boards exercise their roles as set out in legislation and as delegated by Council.

Community Committees follow their own electoral processes as incorporated societies. Council appoints a liaison councillor to each Community Committee. The role of a Community Committee is similar to a Community Board, but it carries out its functions under contract to the Council rather than through these being prescribed by statute.

Community Boards and Committees | Tararua District Council ([tararua.govt.nz](http://tararua.govt.nz))

### Dannevirke Community Board

Dannevirke Community Board meets at 9am on third Monday of the month.

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• <b>Chairperson</b><br/>Pat Walshe</li> <li>• <b>Deputy Chairperson</b><br/>Terry Hynes</li> </ul> | <ul style="list-style-type: none"> <li><b>Members</b><br/>Ernie Christison<br/>Ron Wallace<br/>Cr Sharon Wards<br/>Cr Erana Peeti-Webber</li> </ul> |
|--|---|

### Eketāhuna Community Board

Eketāhuna Community Board meets 10am on second Monday of each month.

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• <b>Chairperson</b><br/>Steen McGhie</li> <li>• <b>Deputy Chairperson</b><br/>Larissa Barclay</li> </ul> | <ul style="list-style-type: none"> <li><b>Members</b><br/>Everlyne Chase<br/>Terry Carew<br/>Cr Mike Long<br/>Cr Scott Gilmore</li> </ul> |
|--|---|

### Tararua District Licensing Committee

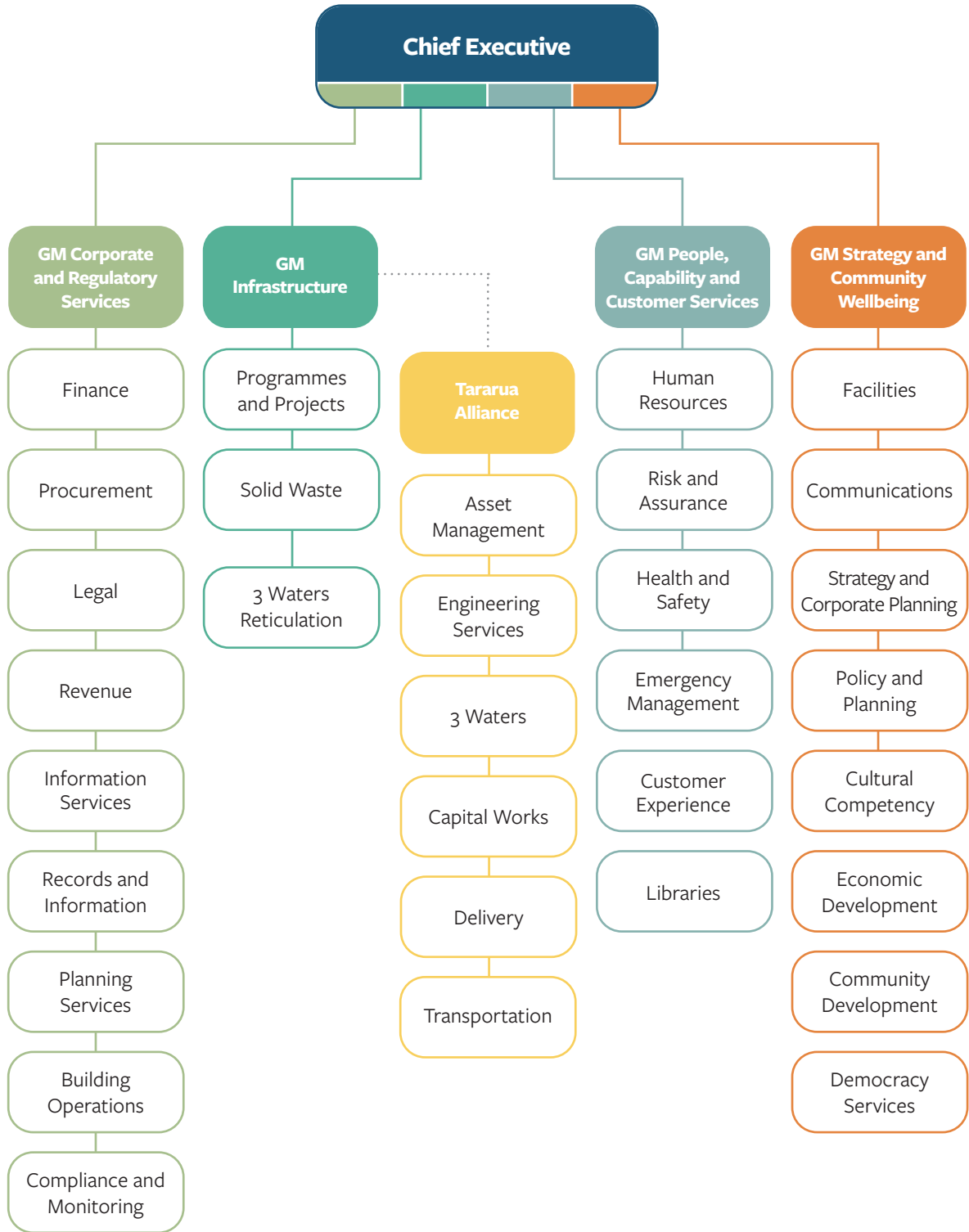
The purpose of the District Licensing Committee is to administer Council's alcohol licensing framework as determined by the Sale and Supply of Alcohol Act 2012. The Act requires councils to appoint one or more District Licensing Committee to deal with licensing matters.

The chair of the committee acts in an independent and objective role and the members are a mix of appointed councillors and suitably qualified lay persons.

- **Chairperson**  
David Lea
- **Deputy Chairperson**  
Councillor Kerry Sutherland

# Te Anga o te Rōpū Whakahaere

## ORGANISATION STRUCTURE



# Te Whai Wāhitanga a ngā Iwi me te Māori ki ngā Whakataunga a te Kaunihera

## IWI AND MĀORI PARTICIPATION IN COUNCIL DECISION MAKING

Tararua District Council acknowledges and values the role of tangata whenua within our district and we are committed to ensuring that we work with iwi to build our community together. This aspiration is amplified through the recently adopted District Strategy, Thriving Together 2050, which aims for the people of Tararua to thrive together. Central to this strategy is fostering effective partnerships with iwi and Māori across all endeavours.

As Tangata Tiriti, Council is committed to maintaining and improving opportunities for iwi and Māori to contribute to local government. The Council acknowledges its relationship with both iwi in the Tararua District, Ngāti Kahungunu ki Tāmaki-nui-a-Rua and Rangitāne o Tamaki Nui-ā-Rua and will continue to act respectfully and reasonably as a Treaty partner for iwi and Māori alike. This will be enacted through the actioning of specific principles and requirements that facilitate participation by iwi and Māori in local authority decision-making processes.

Council is committed to upholding the principles of Te Tiriti o Waitangi, the foundational agreement between Māori and the Crown. Recognising the diverse facets of Māori identity is crucial for the Council to enable effective contributions to both the broader community and specifically to Māori. The Local Government Act 2002 mandates that the Council's Long Term Plan outlines initiatives to enhance Māori involvement in Council's decision-making for the forthcoming decade. The Council's Significance and Engagement Policy details the methods for iwi and Māori engagement in decision-making. Given the partnership between local Iwi and the Crown established by Te Tiriti o Waitangi, it is crucial to prioritise Māori perspectives, especially in significant decisions concerning land or water, respecting their ties to ancestral lands and traditions. Through aligning with Te Tiriti o Waitangi, Council can pave the way for a more inclusive and just society where indigenous voices are not only heard but also respected and acted upon.

Rangitāne o Tamaki Nui-ā-Rua and Ngāti Kahungunu ki Tāmaki-nui-a-Rua, who represent their many hapū with their own whenua and awa tributaries, have both signed deeds of settlement with the New Zealand Government and have partnership agreements with Tararua District Council. These memoranda of partnership recognise the relationship and responsibility of Council to support iwi aspirations for the future of their whānau. While the Council has obligations to all Māori, it has a further responsibility to act in good faith and in a manner of mutual respect with its iwi partners.

Together with Council, Ngāti Kahungunu ki Tāmaki-nui-a-Rua and Rangitāne o Tamaki Nui-ā-Rua share a vision for a prosperous and healthy district that supports its people and their cultural values. These are the principles of kotahitanga and kaitiakitanga, where sustainability, care for the environment and appropriate management of natural and physical resources is achieved through working together.





## PART 02: Wāhanga 02

Ā mātau mahi

# WHAT WE DO



## **PART 02: WHAT WE DO** Wāhanga 02: Ā mātau mahi

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    - 27** Community Development *Whanaketanga Hapori*
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    - 139** Democracy Services *Te Manapori*

# Ā mātau ngohe

## OUR ACTIVITIES

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

We explain why we group some activities together and any significant negative effects of that group.

Each Activity is explained, covering:

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

# He rohe tōnui

# THRIVING DISTRICT

## Te Whakahāngaitanga Rautaki

## Strategic Alignment

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

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

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

## Ngā ngohe kei tēnei rōpū

## Activities in This Group

### **Economic and Community Development *Te Whanaketanga Hapori, Ohaoha hoki***

Economic Development *Te Whakawhanaketanga Ohaoha*

Community Development *Whanaketanga Hapori*





# Te Whakawhanaketanga Ohaoha hoki

## Economic and Community Development

### He Tauākī Pānga Haupū Moni

### Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	1,220	1,008	1,031	1,061
Targeted Rates	819	640	656	680
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	5	4	4	4
Local authorities fuel tax, fines, infringement fees, and other receipts	21	20	21	21
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,065</b>	<b>1,672</b>	<b>1,712</b>	<b>1,766</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	1,347	871	889	908
Finance Costs	44	49	44	46
Internal charges and overheads applied	586	656	683	715
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>1,977</b>	<b>1,577</b>	<b>1,616</b>	<b>1,669</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>88</b>	<b>95</b>	<b>95</b>	<b>97</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	41	(54)	6	(51)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>41</b>	<b>(54)</b>	<b>6</b>	<b>(51)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	96	-	58	-
- replace existing assets (Renewal)	105	-	-	-
Increase / (decrease) in reserves	(72)	41	44	45
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>129</b>	<b>41</b>	<b>102</b>	<b>45</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(88)</b>	<b>(95)</b>	<b>(95)</b>	<b>(97)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
1,083	1,105	1,124	1,142	1,164	1,182	1,202
694	709	720	730	745	754	766
-	-	-	-	-	-	-
4	4	4	4	4	4	4
21	21	22	22	22	22	23
-	-	-	-	-	-	-
<b>1,802</b>	<b>1,840</b>	<b>1,870</b>	<b>1,899</b>	<b>1,935</b>	<b>1,963</b>	<b>1,995</b>
928	947	966	985	1,003	1,022	1,042
48	49	49	49	48	46	45
729	746	759	768	787	797	811
-	-	-	-	-	-	-
<b>1,705</b>	<b>1,742</b>	<b>1,774</b>	<b>1,802</b>	<b>1,838</b>	<b>1,866</b>	<b>1,898</b>
<b>97</b>	<b>97</b>	<b>96</b>	<b>97</b>	<b>97</b>	<b>97</b>	<b>97</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15	(50)	(12)	(47)	(44)	(42)	(40)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>15</b>	<b>(50)</b>	<b>(12)</b>	<b>(47)</b>	<b>(44)</b>	<b>(42)</b>	<b>(40)</b>
-	-	-	-	-	-	-
63	-	35	-	-	-	-
-	-	-	-	-	-	-
48	48	49	50	53	55	58
-	-	-	-	-	-	-
<b>112</b>	<b>48</b>	<b>84</b>	<b>50</b>	<b>53</b>	<b>55</b>	<b>58</b>
<b>(97)</b>	<b>(97)</b>	<b>(96)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
-	-	-	-	-	-	-

## Te Whakawhanaketanga Ohaoha

# Economic and Community Development

### Whakapaunga Haupū Rawa

## Capital Expenditure

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
<b>Total Capital Expenditure for Growth</b>	-	-	-
<b>Level of Service</b>			
Village Main Street Upgrades	-	58	-
<b>Total Capital Expenditure for Level of Service</b>	-	<b>58</b>	-
<b>Renewal</b>			
<b>Total Capital Expenditure for Renewal</b>	-	-	-
<b>Total Capital Expenditure for Economic and Community Development</b>	-	<b>58</b>	-

## Ngā Pānga Kino Nui

# Significant Negative Effects

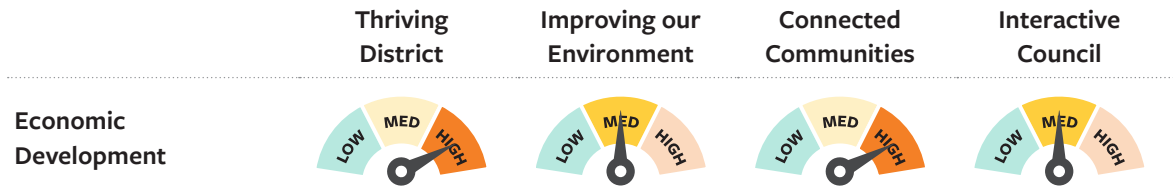
There are no significant negative effects for this group of activities.

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
-	-	-	-	-	-	-
63	-	35	-	-	-	-
<b>63</b>	-	<b>35</b>	-	-	-	-
-	-	-	-	-	-	-
<b>63</b>	-	<b>35</b>	-	-	-	-



# Te Whakawhanaketanga Ohaoha Economic Development

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

- **Growth and Partnerships:**
  - Strengthening partnerships and leadership at national, regional, and local levels.
  - Growing local skills and capability through collaboration, innovation, and creativity.
- **District Promotion:**
  - Supporting key sectors that provide the most potential to advance improvements in economic wellbeing.
  - Positioning for opportunity and facilitate growth that enhances the district opportunities.

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

Council is considering rescoping this activity and assessing the community grants support it provides.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

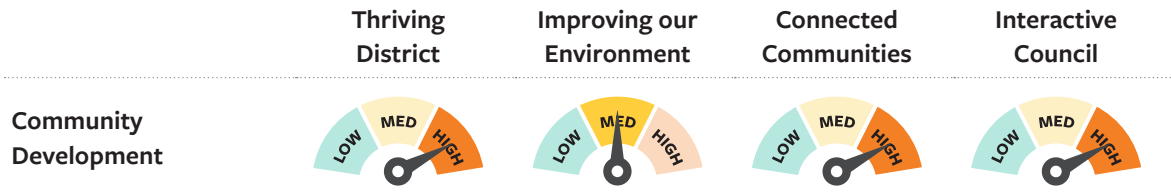
Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Growth and Partnership: Engage with local businesses and regional partnerships to grow the economy.	Development and maintenance of new business partnerships.	New Measure	Target 1	Target 1	Maintain 4	Maintain 4
	Economic development provides support to all of Council through providing data and metrics on District economic trends.	New Measure	Maintain 2	Maintain 3	4	4

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Growth and Partnership: To improve employment opportunities for the District.	An increase in the number of jobs created as a result of Economic Development collaborations, e.g. MTFJ.	New Measure	Increase from 2023 as baseline	Increase from prior year	Increase from prior year	Increase from prior year
District Promotion: Council continues to explore external funding streams.	The number of non-governmental funding applications applied for on behalf of Council.	New Measure	1	1	1	1
District Promotion: Council continues to explore external funding streams.	The number of government funding applications applied for on behalf of Council.	New Measure	3	2	2	3
District Promotion: Council promotes the Tararua District to visitors and residents.	There is an increase in visitor numbers as shown annually through retail spend.	New Measure	Increase from baseline	Increase from prior year	Increase from prior year	Increase from prior year
	We promote our attractions at key events.	New Measure	3	3	3	3



# Whanaketanga Hapori Community Development

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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



## What we do Ā mātau mahi

We focus on:

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

## Why we do it Te take o a mātau mahi

Community development was introduced as a new and growing service in the 2021-31 Long Term Plan, after the reintroduction of the Local Government (Community Wellbeing) Amendment Act in 2019. Re-introducing the promotion of social, economic, environmental, and cultural well-being of communities endorsed a focus on community development for councils.

We seek to better understand the needs and wants of our communities, and to connect these aspirations to Council decision-making and planning processes (particularly the Annual Plan and Long-Term Plan).

## How we do it Ka pēhea rā a mātau mahi

### **Community-Led Development (CLD):**

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

### **Fundraising Support:**

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

- groups and individuals to access funds.
- connecting groups and individuals to funders.
- supporting non-commercial groups and individuals with applications to funds.

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

### **Community Leadership:**

We help grow local leadership and collaboration skills, critical to the success of community-led projects and activities. We listen to what our community organisations want to achieve and then enable access to the skills and resources needed to achieve the desired outcomes.

Community leadership will likely include activities such as:

- facilitating community workshops.
- sourcing and/or delivering community governance training.
- supporting or undertaking community research and/or feasibility studies.
- supporting organisations with advocacy to key decision-makers.

### **Community Connection:**

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

Council is considering rescoping this activity and assessing the community grants support it provides.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Facilitate active community-led development	Number of communities active in community-led development activities (participation)	Target 4  Result 4	4	4	4	5
Council actively seeks external funding for projects and activities	Percentage of external funding applications submitted by Council that were successful	New Measure	50%	60%	70%	75%
Community projects are supported in gaining external funding	Percentage of funding applications made by community organisations and supported by Council that were successful	New Measure	50%	60%	70%	75%
Increase community access to funding opportunities	Number of philanthropic trusts and fund administrators that attended the annual Funders Forum event	New Measure	10	10	10	10
	Number of appointments generated between community and fund providers through the Funders Forum event	New Measure	30	45	60	100+
Community are satisfied with activities of the community development service	Percentage of surveyed community organisations satisfied or better than satisfied with Council fundraising support or CLD activities	New Measure	85%	90%	100%	100%
Develop community leadership and collaborative skills	Number of community workshops or training events council has supported or coordinated	New Measure	4	4	4	4

# Te wahakapaipai i te taiao

# IMPROVING OUR ENVIRONMENT

## Te Whakahāngaitanga Rautaki

## Strategic Alignment

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

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

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

## Ngā ngohe kei tēnei rōpū

## Activities in This Group

### Environmental Management *Manaakitanga Taiao*

District Planning *Te Whakamahere Ā-Rohe*

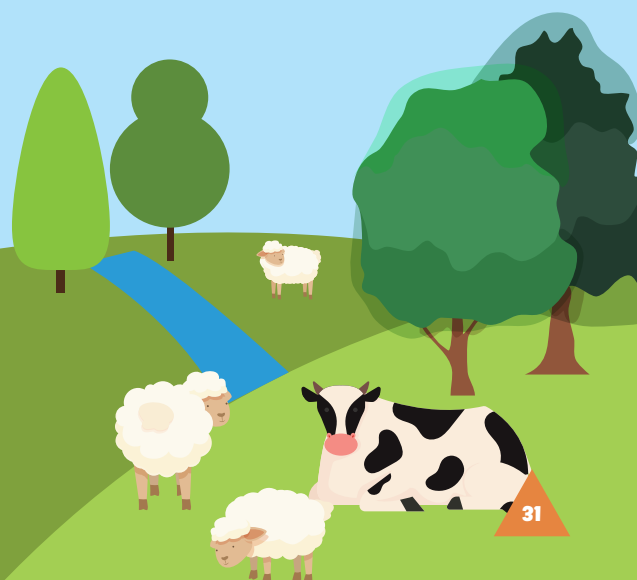
Emergency Management *Te Whakahaeretanga Ohotata*

Waste Management *Te Whakahaeretanga Para*

### Stormwater *Te Wai Ua*

### Wastewater *Te Wai Kino*

### Water *Te Wai*



# Manaakitanga Taiao

## Environmental Management

### He Tauākī Pānga Haupū Moni

### Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	1,886	1,998	2,016	2,089
Targeted Rates	1,404	1,825	1,856	1,909
Subsidies and grants for operating purposes	478	220	220	220
Fees and charges	2,357	2,168	2,213	2,262
Local authorities fuel tax, fines, infringement fees, and other receipts	22	5	5	5
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>6,147</b>	<b>6,216</b>	<b>6,310</b>	<b>6,484</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	5,542	4,888	4,877	4,974
Finance Costs	92	127	125	130
Internal charges and overheads applied	922	1,043	1,082	1,127
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>6,555</b>	<b>6,057</b>	<b>6,084</b>	<b>6,231</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>(408)</b>	<b>158</b>	<b>226</b>	<b>253</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	446	225	150	(198)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>446</b>	<b>225</b>	<b>150</b>	<b>(198)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	-	329	288	-
- improve level of service (New)	-	26	52	-
- replace existing assets (Renewal)	87	28	49	12
Increase / (decrease) in reserves	(50)	1	(14)	44
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>38</b>	<b>383</b>	<b>376</b>	<b>55</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>408</b>	<b>(158)</b>	<b>(226)</b>	<b>(253)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
2,211	2,247	2,282	2,314	2,362	2,391	2,429
3,550	3,676	3,737	3,785	3,834	3,894	3,877
220	220	220	220	220	220	220
2,309	2,356	2,400	2,446	2,490	2,535	2,580
5	6	6	7	8	9	10
-	-	-	-	-	-	-
<b>8,296</b>	<b>8,504</b>	<b>8,645</b>	<b>8,771</b>	<b>8,913</b>	<b>9,049</b>	<b>9,117</b>
6,674	6,785	6,896	7,010	7,118	7,230	7,347
137	137	128	118	108	96	86
1,153	1,182	1,206	1,227	1,258	1,279	1,305
-	-	-	-	-	-	-
<b>7,964</b>	<b>8,105</b>	<b>8,229</b>	<b>8,354</b>	<b>8,483</b>	<b>8,606</b>	<b>8,739</b>
<b>332</b>	<b>399</b>	<b>416</b>	<b>417</b>	<b>430</b>	<b>443</b>	<b>378</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
62	(270)	(256)	(243)	(231)	(220)	(209)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>62</b>	<b>(270)</b>	<b>(256)</b>	<b>(243)</b>	<b>(231)</b>	<b>(220)</b>	<b>(209)</b>
-	-	-	-	-	-	-
328	-	-	-	-	-	-
74	53	16	35	13	13	14
(9)	77	144	139	186	210	155
-	-	-	-	-	-	-
<b>394</b>	<b>129</b>	<b>160</b>	<b>173</b>	<b>199</b>	<b>224</b>	<b>169</b>
<b>(332)</b>	<b>(399)</b>	<b>(416)</b>	<b>(417)</b>	<b>(430)</b>	<b>(443)</b>	<b>(378)</b>
-	-	-	-	-	-	-

# Manaakitanga Taiao

## Environmental Management

### Whakapaunga Haupū Rawa

### Capital Expenditure

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
District Recycling Bays	308	-	-
Pahiatua Weighbridge	21	288	-
<b>Total Capital Expenditure for Growth</b>	<b>329</b>	<b>288</b>	<b>-</b>
<b>Level of Service</b>			
District Feasibility on Recovery and Organic Processing	26	-	-
Kerbside Organic Bins Rollout	-	-	-
Upgrading Fencing at RTS Sites	-	52	-
Urban Kerbside Organic Bins	-	-	-
<b>Total Capital Expenditure for Level of Service</b>	<b>26</b>	<b>52</b>	<b>-</b>
<b>Renewal</b>			
Council Chamber Civil Defence Equipment Replacement	-	-	-
District Access Road Renewals	-	35	-
District Kerbside Glass Recycling Bins Renewals	-	-	-
District Recycling Centres - Minor Capital	11	12	12
Radio Renewals	-	3	-
Resident Recycling Wheelie Bins - Renewal	16	-	-
<b>Total Capital Expenditure for Renewal</b>	<b>28</b>	<b>49</b>	<b>12</b>
<b>Total Capital Expenditure for Environmental Management</b>	<b>382</b>	<b>390</b>	<b>12</b>

	Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	55	-	-	-	-	-	-
	-	-	-	-	-	-	-
	274	-	-	-	-	-	-
	<b>328</b>	-	-	-	-	-	-
	-	40	-	-	-	-	-
	38	-	-	-	-	-	-
	2	-	-	2	-	-	-
	12	12	13	13	13	13	14
	3	-	3	-	-	-	-
	19	-	-	20	-	-	-
	<b>74</b>	<b>53</b>	<b>16</b>	<b>35</b>	<b>13</b>	<b>13</b>	<b>14</b>
	<b>403</b>	<b>53</b>	<b>16</b>	<b>35</b>	<b>13</b>	<b>13</b>	<b>14</b>



## Ngā Pānga Kino Nui

# Significant Negative Effects

### Environmental Management Manaakitanga Taiao

There are no significant effects from the activities District Planning and Emergency Management, although there may be public perception that District Planning imposes unreasonable rules for developers.

While climate change has not been caused by Council, our role in leading the process of adaptation planning will require some challenging decisions that will impact on community wellbeing through impacts on private property.

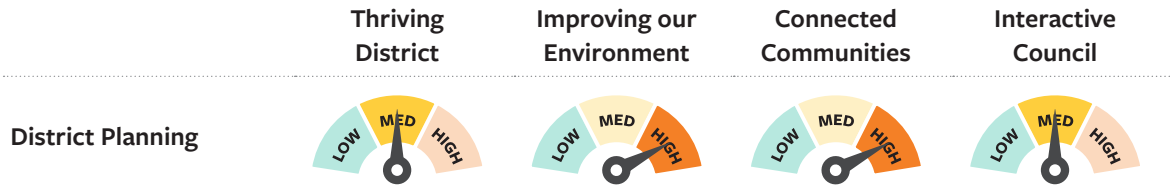
Waste management as an activity carries several significant negative effects, including:

- land use, contamination of land, and odour associated with refuse.
- loss of resources from materials ending in landfills.
- costs of handling and processing waste, including recycling and recovery, and the infrastructure to enable this to take place.



# Te Whakamahere Ā-Rohe District Planning

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

To provide regulatory certainty for economic development and community wellbeing.

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

To incorporate risk mitigations relating to climate change and natural hazards into development. To coordinate to ensure growth is done in a sustainable way.

## How we do it Ka pēhea rā a mātau mahi

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

The overarching direction for the District Plan is to sustainably manage growth, land use and development in the Tararua District. The District Plan gives effect to the recommendations of the District, Infrastructure, and Urban Growth Strategies.

The review of the second generation District Plan was initiated in 2023 and is proposed to be notified in early 2025. The RMA has been significantly amended in recent years with the production of National Environmental and Policy Standards and a significant amount of additional reporting of statistical data. The District Planning function can be expected to see significant changes through the life of the LTP. Recent changes to the resource management system include the December 2023 repeal of the Natural and Built Environment (NBA) and Spatial Planning Acts and introduction of the Fast-track Approvals Bill. The National Coalition Government have a work Programme for Reforming the resource management system and this will create subsequent future changes to the legislation framework that we adhere to.

## Performance measures and targets

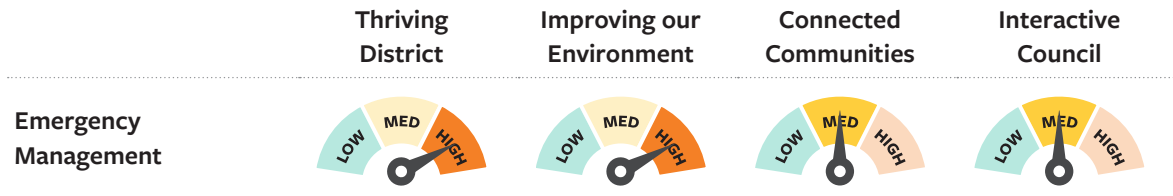
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
To promote, support and facilitate safe, caring communities	The percentage of non-notified resource consent applications processed within statutory timeframes (20 working days)	New Measure	95%	95%	95%	95%
To provide a friendly, efficient and timely service	Planning checks on Building Consents are processed within statutory timeframes (20 working days).	Target 95%  Result 100%	95%	95%	95%	95%



# Te Whakahaeretanga Ohotata Emergency Management

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

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

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

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

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

## Performance measures and targets

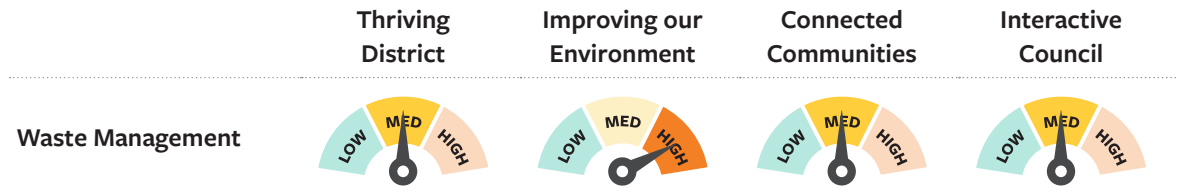
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Support communities to develop response and recovery plans for the current eight-community civil defence groups	Percentage of community response plans up to date.	New Measure	Baseline Measure	Increase from Baseline	Increase previous year	Increase previous year
A minimum of one Council officer in attendance at Regional Coordinating Executive Group and Regional Emergency Management Officers meetings	Percentage of attendances.	New Measure	Baseline Measure	Increase from Baseline	Increase previous year	Increase previous year
Residents and households are self-prepared for an emergency event.	Percentage of respondents in Residents Survey that identify they are prepared to be self-sufficient for three days or more.	New Measure	Baseline Measure	Increase from Baseline	Increase previous year	Increase previous year
Ensure an adequate number of trained staff to operate an emergency operations centre and recovery office.	Percentage of management staff are trained, as evidenced in training records, to Integrated Training Framework – Intermediate level.	Target 80% Result 95%	80%	80%	80%	80%
Lead local emergency management coordination and planning by administering the Tararua Emergency Management Committees	Percentage of annual stakeholder survey respondents are satisfied with Council's role.	Target 80% Result 100%	80%	80%	80%	80%



# Te Whakahaeretanga Para Waste Management

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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



## What we do Ā mātau mahi

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

We focus on:

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

## Why we do it Te take o a mātau mahi

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

Our role in waste management is:

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

We have reviewed our Waste Minimisation and Management Plan (WMMP) and will be consulting with our communities in 2024. The plan considers:

- where we are now (from the waste assessment).
- where we want to go (based on workshops and guidance from elected members).
- how we're going to get there (based in the summary of actions and proposed methods for achieving waste management and minimisation).

The WMMP addresses the future demands and gaps, with a focus on how we are providing the service in the District, while increasing mana whenua involvement in waste management and minimisation.

We aim to do a s17a (Local Government Act 2002) service delivery review, when we will look at ways to be more efficient in how we can deliver this service to our communities.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Refuse and recycling services meet user needs.	Percentage of residents rating recycling as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 85%	85%	85%	85%	85%
	Result 76%					
	Percentage of residents rating landfills/ transfer station management as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 75%	75%	75%	75%	75%
	Result 67%					
Reduce waste to landfill	Kilograms of waste per resident sent to landfills by the Council per annum	Target 250kgs	<250 kgs	<250 kgs	<250 kgs	<250 kgs
		Result 266kg				
Reduce waste to landfill	Tonnage of recycled materials processed by Council	Target 1,200 Tonnes	>1,200 Tonnes	>1,200 Tonnes	>1,200 Tonnes	>1,200 Tonnes
		Result 1,284 Tonnes				

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Reduce waste to landfill	% diversion of household waste placed at kerbside to dry and food waste recycling by 2030 sent to landfills by the Council per annum	New Measure	N/A	N/A	N/A	Baseline year, increase from baseline
Council's open and closed landfills are well managed	% of landfills where all Horizons resource consent conditions are met	Target 100% Result 79%	100%	100%	100%	100%



## Te Wai Ua

## Stormwater

He Tauākī Pānga Haupū Moni  
Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted Rates	677	954	1,021	1,260
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	2	2	2	2
Local authorities fuel tax, fines, infringement fees, and other receipts	18			-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>697</b>	<b>956</b>	<b>1,024</b>	<b>1,262</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	221	306	312	319
Finance Costs	66	81	82	94
Internal charges and overheads applied	226	256	263	271
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>513</b>	<b>642</b>	<b>657</b>	<b>684</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>184</b>	<b>314</b>	<b>367</b>	<b>579</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	649	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	247	176	172	169
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>896</b>	<b>176</b>	<b>172</b>	<b>169</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	784	257	262	268
- improve level of service (New)	190	-	-	-
- replace existing assets (Renewal)	67	328	333	1,134
Increase / (decrease) in reserves	40	(96)	(56)	(654)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>1,080</b>	<b>490</b>	<b>539</b>	<b>748</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(184)</b>	<b>(314)</b>	<b>(367)</b>	<b>(579)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
-	-	-	-	-	-	-
1,099	1,271	1,640	1,509	1,529	1,846	2,415
-	-	-	-	-	-	-
2	2	2	2	2	2	2
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>1,101</b>	<b>1,273</b>	<b>1,643</b>	<b>1,511</b>	<b>1,531</b>	<b>1,849</b>	<b>2,417</b>
326	332	339	346	352	359	366
102	101	99	97	95	91	88
277	283	288	293	299	304	310
-	-	-	-	-	-	-
<b>705</b>	<b>717</b>	<b>726</b>	<b>736</b>	<b>746</b>	<b>754</b>	<b>764</b>
<b>396</b>	<b>556</b>	<b>916</b>	<b>776</b>	<b>785</b>	<b>1,094</b>	<b>1,654</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(107)	(102)	(97)	(92)	(87)	(83)	(79)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>(107)</b>	<b>(102)</b>	<b>(97)</b>	<b>(92)</b>	<b>(87)</b>	<b>(83)</b>	<b>(79)</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
878	894	992	959	944	985	1,014
(589)	(440)	(173)	(276)	(246)	26	561
-	-	-	-	-	-	-
<b>289</b>	<b>454</b>	<b>819</b>	<b>684</b>	<b>698</b>	<b>1,012</b>	<b>1,575</b>
<b>(396)</b>	<b>(556)</b>	<b>(916)</b>	<b>(776)</b>	<b>(785)</b>	<b>(1,094)</b>	<b>(1,654)</b>
-	-	-	-	-	-	-

## Te Wai Ua

**Stormwater**

## Whakapaunga Haupū Rawa

**Capital Expenditure**

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
District Stormwater Network Development	257	262	268
<b>Total Capital Expenditure for Growth</b>	<b>257</b>	<b>262</b>	<b>268</b>
<b>Level of Service</b>			
<b>Total Capital Expenditure for Level of Service</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Renewal</b>			
District Stormwater Reticulation Renewals	328	333	1,134
<b>Total Capital Expenditure for Renewal</b>	<b>328</b>	<b>333</b>	<b>1,134</b>
<b>Total Capital Expenditure for Stormwater Drainage</b>	<b>585</b>	<b>595</b>	<b>1,402</b>

## Ngā Pānga Kino Nui

**Significant Negative Effects****Stormwater**

- Stormwater discharges can result in some contaminants from roads and other hard surfaces entering waterways.
- Increasing flood levels of waterways that stormwater discharges into.
- Urban development increases the contaminant load in stormwater discharges.
- Safety issues from open drains, particularly when in high flow.

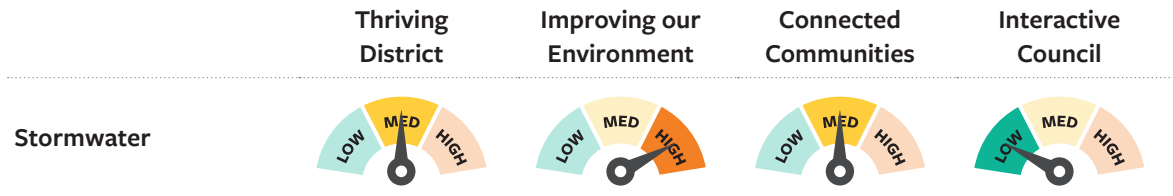
Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
878	894	992	959	944	985	1,014
<b>878</b>	<b>894</b>	<b>992</b>	<b>959</b>	<b>944</b>	<b>985</b>	<b>1,014</b>
<b>878</b>	<b>894</b>	<b>992</b>	<b>959</b>	<b>944</b>	<b>985</b>	<b>1,014</b>





# Te Wai Ua Stormwater

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment Te Whakahāngaitanga o Te Tiriti o Waitangi

### Consideration for the Treaty across the activity



#### Kāwanatanga

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

Establish regular water liaison meetings with Iwi.



#### Tino Rangatiratanga

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

Actively seek Iwi input into water related decision making.



#### Ōritetanga

*equity between Māori and tangata Tiriti*

Identify forums to engage with Iwi on water matters.



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

Our stormwater network includes:

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

### Resilience

Review of strategy regarding climate change adaptation of our core infrastructure to improve network resilience in lieu of climate change

### Options

A review of our towns, villages and schemes to identify options for stormwater scheme addition/acquisition, disposal and/or amalgamation.

Strategy to improve network form, ensuring reliable, resilient, fit for purpose and future proof systems.

### Infrastructure Investment

Extension of existing networks to accommodate increasing housing demand and development.

Overall system design will be re-assessed against future requirements which may require a complete overhaul and re-design to ensure system capacity will accommodate growth and a changing climate with predictions of greater intense rainfall events fit-for-purpose for future needs of the district. This may lead to assets being abandoned, re-purposed or diverted at which time is an ideal opportunity to eliminate critical at-risk assets or address criticality.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
An effective stormwater system that protects people and properties from flooding	The number of flooding events where an overflow of stormwater had entered a habitable floor*	Target <20  Result 1	<20	<20	<20	<20
	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system*	Target <5  Result 0.2	<5	<5	<5	<5
A reliable stormwater network	Percentage of residents rating stormwater management as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 70%  Result 65%	70%	70%	70%	70%
A reliable stormwater network	Number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system*	Target <9  Result 11	<9	<9	<9	<9
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Abatement Notices*	Target 0  Result Nil	0	0	0	0
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Infringement notices*	Target 0  Result Nil	0	0	0	0
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Enforcement orders*	Target 0  Result Nil	0	0	0	0

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Convictions*	Target 0	0	0	0	0
		Result Nil				
	Median time (hours) to attend a flooding event, measured from the time that Council receives a notification that service personnel reach the site*	Target 2 hours	2 hours	2 hours	2 hours	2 hours
		Result 0 minutes				

\*Indicates this is a Department of Internal Affairs local government non-financial performance measure. – to be included at end of Water, Wastewater & Stormwater

## Te Wai Kino

## Wastewater

## He Tauākī Pānga Haupū Moni

## Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	228	271	283	321
Targeted Rates	4,331	5,153	5,377	6,490
Subsidies and grants for operating purposes	-	337	197	-
Fees and charges	224	204	207	212
Local authorities fuel tax, fines, infringement fees, and other receipts	2	2	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>4,785</b>	<b>5,967</b>	<b>6,064</b>	<b>7,023</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	2,244	2,745	2,550	2,605
Finance Costs	541	683	760	1,002
Internal charges and overheads applied	535	609	631	655
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>3,320</b>	<b>4,037</b>	<b>3,941</b>	<b>4,263</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,465</b>	<b>1,930</b>	<b>2,123</b>	<b>2,759</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	208	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	6,314	736	5,967	3,859
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>6,522</b>	<b>736</b>	<b>5,967</b>	<b>3,859</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	1,012	281	514	532
- improve level of service (New)	6,080	1,165	6,193	4,347
- replace existing assets (Renewal)	2,202	3,034	3,830	3,808
Increase / (decrease) in reserves	(1,306)	(1,814)	(2,446)	(2,069)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>7,988</b>	<b>2,666</b>	<b>8,090</b>	<b>6,618</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,465)</b>	<b>(1,930)</b>	<b>(2,123)</b>	<b>(2,759)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
345	377	407	423	389	393	397
6,614	7,657	8,724	9,536	10,398	11,465	12,549
-	-	-	-	-	-	-
216	221	225	229	233	238	242
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>7,175</b>	<b>8,255</b>	<b>9,356</b>	<b>10,188</b>	<b>11,021</b>	<b>12,095</b>	<b>13,188</b>
2,662	2,718	2,771	2,826	2,880	2,935	2,991
1,303	1,644	1,797	1,792	1,777	1,727	1,693
670	686	700	711	729	740	755
-	-	-	-	-	-	-
<b>4,636</b>	<b>5,047</b>	<b>5,268</b>	<b>5,330</b>	<b>5,386</b>	<b>5,402</b>	<b>5,439</b>
<b>2,539</b>	<b>3,207</b>	<b>4,088</b>	<b>4,859</b>	<b>5,635</b>	<b>6,693</b>	<b>7,750</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
6,516	5,340	(680)	(697)	(1,024)	(952)	(883)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>6,516</b>	<b>5,340</b>	<b>(680)</b>	<b>(697)</b>	<b>(1,024)</b>	<b>(952)</b>	<b>(883)</b>
555	577	601	625	248	253	258
7,139	6,245	453	359	360	361	362
2,786	2,414	2,913	2,978	2,780	3,043	2,465
(1,424)	(688)	(560)	200	1,224	2,085	3,783
-	-	-	-	-	-	-
<b>9,055</b>	<b>8,547</b>	<b>3,408</b>	<b>4,161</b>	<b>4,612</b>	<b>5,742</b>	<b>6,867</b>
<b>(2,539)</b>	<b>(3,207)</b>	<b>(4,088)</b>	<b>(4,859)</b>	<b>(5,635)</b>	<b>(6,693)</b>	<b>(7,750)</b>
-	-	-	-	-	-	-

## Te Wai Kino

# Wastewater

### Whakapaunga Haupū Rawa

## Capital Expenditure

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
Dannevirke Wastewater Network Development (Extension)	-	116	118
District Wastewater Network Development (Extension)	281	295	309
Pahiatua Wastewater Network Development (Extension)	-	31	32
Woodville Wastewater Network Development (Extension)	-	72	74
<b>Total Capital Expenditure for Growth</b>	<b>281</b>	<b>514</b>	<b>532</b>
<b>Level of Service</b>			
Dannevirke Wastewater Land Irrigation Investigation	-	-	59
Dannevirke Wastewater Land Irrigation Purchase	-	-	-
District Wastewater Plant Aerators	-	-	-
District Wastewater Security Systems	86	-	-
Dannevirke Wastewater Land Irrigation Consent	-	-	-
Dannevirke Wastewater Treatment Plant Upgrade	-	-	-
Eketāhuna Wastewater Treatment Plant Upgrade	-	2,097	-
Norsewood Wastewater Treatment Plant	-	-	844
Norsewood Wastewater Treatment Plant Design	-	129	-
Norsewood Wastewater Wetland Design	-	-	31
Norsewood Wastewater Wetland Development	-	-	-
Norsewood Wastewater Wetland Land Purchase	-	61	-
Norsewood Wastewater Wetland Resource Consent	-	59	-
Ormondville Wastewater Discharge Resource Consent	-	346	-
Ormondville Wastewater Treatment Upgrade	-	-	-
Ormondville Wastewater Treatment Upgrade Design	-	-	136
Ormondville Wastewater Wetland Consent	-	-	136
Ormondville Wastewater Wetland Design	-	-	-
Ormondville Wastewater Wetland Development	-	-	-
Ormondville Wastewater Wetland Investigation	-	28	-
Ormondville Wastewater Wetland Land Purchase	-	-	72
Pahiatua Wastewater Treatment Plant Upgrade	514	1,887	-
Pahiatua Wastewater Wetland Design	46	-	-
Pahiatua Wastewater Wetland Development	-	591	-
Pahiatua Wastewater Wetland Pipeline	72	-	-
Pongaroa Wastewater Treatment Plant Design	-	-	140
Pongaroa Wastewater Treatment Plant Upgrade	-	-	-

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
121	123	126	128	131	133	136
326	343	363	382	-	-	-
33	33	34	35	35	36	37
75	77	79	80	82	83	85
<b>555</b>	<b>577</b>	<b>601</b>	<b>625</b>	<b>248</b>	<b>253</b>	<b>258</b>

-	-	-	-	-	-	-
3,679	-	-	-	-	-	-
51	53	54	55	56	57	58
-	-	96	-	-	-	-
184	129	-	-	-	-	-
274	5,311	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
261	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
332	206	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
32	-	-	-	-	-	-
-	216	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
269	-	-	-	-	-	-



	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
Pongaroa Wastewater Wetland Consent	57	-	-
Pongaroa Wastewater Wetland Design	-	-	30
Pongaroa Wastewater Wetland Development	-	-	-
Pongaroa Wastewater Wetland Investigation	28	-	-
Pongaroa Wastewater Wetland Land Purchase	-	142	-
District Wastewater Sludge Disposal Facility	-	210	804
Pahiatua Wastewater Sludge Disposal	-	-	375
District Wastewater Generators & Emergency	362	436	407
Woodville Wastewater Treatment Plant Design	-	120	-
Woodville Wastewater Treatment Plant Upgrade	-	-	954
Woodville Wastewater Weland Pipeline	-	-	59
Woodville Wastewater Wetland Design	-	87	-
Woodville Wastewater Wetland Development	-	-	300
Woodville Wastewater Wetland Resource Consent	-	-	-
<b>Total Capital Expenditure for Level of Service</b>	<b>1,165</b>	<b>6,193</b>	<b>4,347</b>

### Renewal

Dannevirke Wastewater Discharge Consent	112	471	618
District Wastewater Ponds Perimeter Safety Fencing	77	79	80
District Wastewater Network Unplanned Renewals	28	29	31
District Wastewater Manhole Replacements	48	49	50
District Wastewater Infiltration and Inflow Strategy Implementation	257	629	536
District Wastewater Pump Station Renewals	57	59	61
District Wastewater SCADA	216	142	113
District Wastewater Network Renewals	2,178	2,306	2,318
Woodville Wastewater Pond 2 Liner Renewal	62	66	-
<b>Total Capital Expenditure for Renewal</b>	<b>3,034</b>	<b>3,830</b>	<b>3,808</b>
<b>Total Capital Expenditure for Wastewater</b>	<b>4,480</b>	<b>10,536</b>	<b>8,687</b>

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
-	-	-	-	-	-	-
-	-	-	-	-	-	-
233	27	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
821	-	-	-	-	-	-
-	-	-	-	-	-	-
466	304	304	304	304	304	304
-	-	-	-	-	-	-
252	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
263	-	-	-	-	-	-
22	-	-	-	-	-	-
<b>7,139</b>	<b>6,245</b>	<b>453</b>	<b>359</b>	<b>360</b>	<b>361</b>	<b>362</b>
-	-	-	-	-	-	-
82	-	-	-	-	-	-
33	35	37	38	40	42	44
51	53	54	55	56	57	58
329	39	40	41	42	42	43
64	66	69	71	74	76	79
85	7	7	8	-	-	-
2,142	2,215	2,707	2,765	2,568	2,826	2,241
-	-	-	-	-	-	-
<b>2,786</b>	<b>2,414</b>	<b>2,913</b>	<b>2,978</b>	<b>2,780</b>	<b>3,043</b>	<b>2,465</b>
<b>10,480</b>	<b>9,235</b>	<b>3,968</b>	<b>3,961</b>	<b>3,387</b>	<b>3,657</b>	<b>3,085</b>

## Ngā Pānga Kino Nui

# Significant Negative Effects

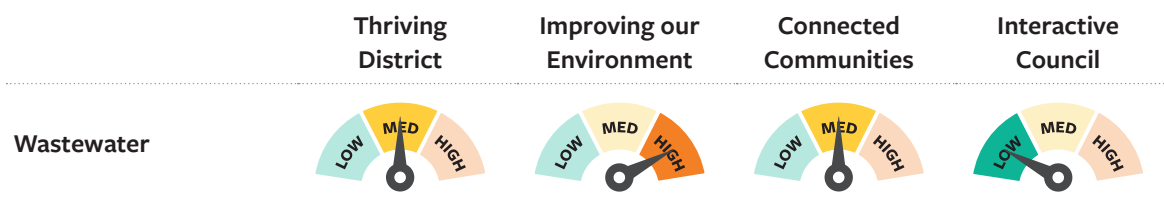
### Wastewater Te Wai Kino

- Contamination of waterways associated with wastewater.
- Leakage from system contaminates groundwater.
- Trade waste contaminants inappropriately discharged.
- Odour from poor treatment practices impacts on other landowners.
- Cultural values could be negatively impacted by low quality treated wastewater disposal, namely:
  - Wastewater discharge can lead to localised damage of river habitats .
  - Discharge to waterways impacts on “mauri”, and on traditional fishing sources and recreation sites.



# Te Wai Kino Wastewater

## Strategic Alignment Te Whakahāngaitanga Rautaki



## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

Establish regular water liaison meetings with Iwi.



#### Tino Rangatiratanga

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

Actively seek Iwi input into water related decision making.



#### Ōritetanga

*equity between Māori and tangata Tiriti*

Identify forums to engage with Iwi on water matters.



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

Our wastewater network includes:

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

### Resilience

Review of strategy regarding climate change adaptation of our core infrastructure to improve network resilience in lieu of climate change.

### Options and Optimisation

A district review of our towns, villages and schemes to identify options for wastewater scheme addition/acquisition, disposal and/or amalgamation.

Strategy for optimising wastewater treatment and disposal. Extension of existing networks to accommodate increasing housing demand and development.

### Infrastructure investment

Significant investment is required to bring these plants up to fit for purpose condition and resilient for the future needs of the community.

Strategy to improve network form, ensuring reliable, resilient, fit for purpose and future proof systems.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
A reliable wastewater service	The number of dry weather sewerage overflows from the wastewater system per 1,000 connections*	Target <5  Result 0.82	<5	<5	<5	<5
	Percentage of residents rating wastewater management as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 80%  Result 84%	80%	80%	80%	80%
Risks to public health and our natural environment are minimised	Number of schemes with consents which are current	New Measure	5	5	5	5
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Abatement Notices*	Target 0  Result Nil	0	0	0	0
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Infringement notices*	Target 0  Result Nil	0	0	0	0
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Enforcement orders*	Target 0  Result Nil	0	0	0	0
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Convictions*	Target 0  Result Nil	0	0	0	0

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council responds quickly when things go wrong	Median time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	Target 1 hour  Result 36 minutes	1 hour	1 hour	1 hour	1 hour
	Median time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault*	Target 5 hours  Result 1 hour 51 minutes	5 hours	5 hours	5 hours	5 hours
	Number of complaint received about wastewater per 1,000 connections for: Sewerage odour*	Target <4  Result 1.24	<4	<4	<4	<4
	Number of complaint received about wastewater per 1,000 connections for: Sewerage system faults*	Target <5  Result 0.21	<5	<5	<5	<5
Council responds quickly when things go wrong	Number of complaint received about wastewater per 1,000 connections for: Sewerage system blockages*	Target <7  Result 8.69	<7	<7	<7	<7
	Number of complaint received about wastewater per 1,000 connections for: Councils response to the above issues*	Target <3  Result 0.62	<3	<3	<3	<3
	Number of complaint received about wastewater per 1,000 connections for: Total Number of recorded complaints*	Target <19  Result 10.76	<19	<19	<19	<19

\*Indicates this is a Department of Internal Affairs local government non-financial performance measure. – to be included at end of Water, Wastewater & Stormwater





# Te Wai Water Supply

## He Tauākī Pānga Haupū Moni Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted Rates	4,510	5,558	5,844	6,660
Subsidies and grants for operating purposes	-	244	234	-
Fees and charges	4	4	4	4
Local authorities fuel tax, fines, infringement fees, and other receipts	232	-	-	-
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>4,746</b>	<b>5,806</b>	<b>6,083</b>	<b>6,664</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	2,354	2,841	2,894	2,668
Finance Costs	694	783	733	790
Internal charges and overheads applied	596	678	704	733
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>3,644</b>	<b>4,302</b>	<b>4,331</b>	<b>4,191</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,102</b>	<b>1,504</b>	<b>1,752</b>	<b>2,473</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	46	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	76	4,674	4,648	770
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>122</b>	<b>4,674</b>	<b>4,648</b>	<b>770</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	739	457	1,414	476
- improve level of service (New)	249	1,540	1,953	1,147
- replace existing assets (Renewal)	1,516	6,935	6,229	5,447
Increase / (decrease) in reserves	(1,280)	(2,755)	(3,196)	(3,827)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>1,224</b>	<b>6,178</b>	<b>6,400</b>	<b>3,243</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,102)</b>	<b>(1,504)</b>	<b>(1,752)</b>	<b>(2,473)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
-	-	-	-	-	-	-
6,464	7,061	7,698	8,315	9,939	11,043	12,158
-	-	-	-	-	-	-
4	4	4	5	5	5	5
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>6,468</b>	<b>7,065</b>	<b>7,703</b>	<b>8,320</b>	<b>9,944</b>	<b>11,048</b>	<b>12,163</b>
2,726	2,783	2,838	2,894	2,949	3,005	3,062
848	874	877	876	874	859	852
750	768	783	795	815	828	845
-	-	-	-	-	-	-
<b>4,323</b>	<b>4,424</b>	<b>4,498</b>	<b>4,565</b>	<b>4,638</b>	<b>4,692</b>	<b>4,759</b>
<b>2,145</b>	<b>2,641</b>	<b>3,204</b>	<b>3,755</b>	<b>5,306</b>	<b>6,356</b>	<b>7,404</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,946	1,940	1,833	944	1,918	360	324
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>2,946</b>	<b>1,940</b>	<b>1,833</b>	<b>944</b>	<b>1,918</b>	<b>360</b>	<b>324</b>
1,939	524	1,604	545	1,669	-	-
1,862	2,266	1,063	1,207	1,034	1,121	1,062
12,023	11,892	5,390	3,465	3,548	5,258	3,172
(10,732)	(10,101)	(3,019)	(519)	974	337	3,494
-	-	-	-	-	-	-
<b>5,092</b>	<b>4,581</b>	<b>5,038</b>	<b>4,699</b>	<b>7,224</b>	<b>6,716</b>	<b>7,728</b>
<b>(2,145)</b>	<b>(2,641)</b>	<b>(3,204)</b>	<b>(3,755)</b>	<b>(5,306)</b>	<b>(6,356)</b>	<b>(7,404)</b>
-	-	-	-	-	-	-

# Te Wai Water Supply

## Whakapaunga Haupū Rawa Capital Expenditure

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
Dannevirke Water Network Development (Extension)	108	329	112
Eketāhuna Water Network Development (Extension)	121	370	126
Norsewood Water Network Pressure Management	-	16	-
Pahiatua Water Network Development (Extension)	135	413	141
Woodville Water Network Development (Extension)	94	286	98
<b>Total Capital Expenditure for Growth</b>	<b>457</b>	<b>1,414</b>	<b>476</b>
<b>Level of Service</b>			
District Water Backflow Strategy and Devices	154	165	175
District Water Service Reservoirs Bulk Meters	51	52	27
Ākitio Water Concrete Tank Renewal	41	34	-
Woodville Water Dam Construction Permit	-	-	-
Dannevirke Water Backwash Resource Consent	51	-	-
District Water Generators or Battery Stores	14	15	15
District Water Security Systems	86	-	-
Dannevirke Water Treated Reservoir	-	524	-
Eketāhuna Water Backwash Resource Consent	51	-	-
Eketāhuna Water New Bore Resource Consent	41	-	-
District Water HAZNO Compliance	5	6	6
Ākitio Water Treatment Plant Subsidence Stabilisation	-	79	-
Norsewood Water Alternate Source	-	26	-
Norsewood Water Backwash Resource Consent	51	-	-
Norsewood Water Network Upgrades	10	11	-
Pahiatua Water Backwash Resource Consent	51	-	-
Pahiatua Water Bore Re-Development	-	-	-
Pahiatua Water Dam and Diversion Consent	-	-	-
Pahiatua Water Erosion Control Consent	-	-	-
Pahiatua Water Sediment Discharge Permit	-	-	-
Pongoroa Water Network Upgrades	-	79	-
Pongoroa Water 3 Day Treated Storage	-	-	107
District Water Network Pressure Mangement	21	262	268
District Water Network Leakage Strategy	154	236	-
District Water Network Universal Metering	304	325	518

	Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
	493	119	365	124	380	-	-
	386	43	131	44	136	-	-
	-	-	-	-	-	-	-
	541	208	638	217	663	-	-
	518	154	471	160	490	-	-
	<b>1,939</b>	<b>524</b>	<b>1,604</b>	<b>545</b>	<b>1,669</b>	-	-
	190	204	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	74	-	-	-	-
	-	-	-	-	-	-	-
	16	17	17	19	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	7	7	7	8	8	8	9
	-	-	-	-	-	-	-
	246	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	493	-	-	-	-	-	-
	-	-	-	29	-	-	-
	-	-	-	29	-	-	-
	-	-	-	29	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	879	920	965	1,012	1,026	1,039	1,053

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
District Water Generators and Emergency	298	29	30
Woodville Water Alternate Source Resource Consent	103	110	-
Woodville Water Backwash Resource Consent	51	-	-
<b>Total Capital Expenditure for Level of Service</b>	<b>1,540</b>	<b>1,953</b>	<b>1,147</b>
<b>Renewal</b>			
Ākitio Water Concrete Tank Renewal	-	79	-
Ākitio Water Treatment Plant Subsidence Stablisation	41	34	-
Dannevirke Water Fluoridation	-	-	-
Dannevirke Water Gregg Street Booster	-	-	375
Dannevirke Water Impounded Supply	3,495	2,097	-
Dannevirke Water Intake Flow Meter	-	210	-
Dannevirke Water Take Resource Consent	-	83	-
District Water Plant Renewals	221	206	210
District Water Health and Safety Renewals	16	18	18
District Water Network Mains Renewals	2,639	2,361	1,949
District Water Network Unplanned Renewals	57	59	62
Eketāhuna Water Reservoirs Renewals	-	-	80
Pahiatua Water Infiltration Gallery Maintenance	-	-	-
Pahiatua Water Membrane Renewals	-	-	-
Pahiatua Water Old Reservoir Remedials	-	262	-
Pahiatua Water Source Resource Consent	41	-	-
Pahiatua Water Take Bore Resource Consent	-	-	-
Pahiatua Water Weir and Infiltration Gallery Investigation	140	-	-
Pahiatua Water Treatment Plant Rising Main Renewal	-	524	536
Pongaroa Water Take Resource Consent	-	-	-
Dannevirke Water Rural Main Line Plant to Reservoir 2	-	-	1,537
Dannevirke Water Rural Main Line Reservoir 2 to Town	-	-	-
District Water SCADA	216	142	113
District Water Network Unplanned Renewals	28	29	31
Woodville Water Reservoirs Renewal	-	126	536
Woodville Water Source Consent	41	-	-
<b>Total Capital Expenditure for Renewal</b>	<b>6,935</b>	<b>6,229</b>	<b>5,447</b>
<b>Total Capital Expenditure for Water Supply</b>	<b>8,933</b>	<b>9,596</b>	<b>7,070</b>

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
31	-	-	82	-	73	-
-	1,118	-	-	-	-	-
-	-	-	-	-	-	-
<b>1,862</b>	<b>2,266</b>	<b>1,063</b>	<b>1,207</b>	<b>1,034</b>	<b>1,121</b>	<b>1,062</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	56	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
337	53	54	55	56	192	173
20	20	22	23	24	25	26
3,090	3,381	3,459	3,264	3,347	4,913	2,840
66	68	73	77	81	85	89
821	-	-	-	-	-	-
192	-	-	-	-	-	-
-	335	-	-	-	-	-
-	-	-	-	-	-	-
-	93	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	93	-	-	-	-	-
6,284	-	-	-	-	-	-
-	5,907	1,739	-	-	-	-
85	7	7	8	-	-	-
33	35	37	38	40	42	44
1,095	1,845	-	-	-	-	-
-	-	-	-	-	-	-
<b>12,023</b>	<b>11,892</b>	<b>5,390</b>	<b>3,465</b>	<b>3,548</b>	<b>5,258</b>	<b>3,172</b>
<b>15,824</b>	<b>14,682</b>	<b>8,057</b>	<b>5,218</b>	<b>6,250</b>	<b>6,379</b>	<b>4,234</b>

## Ngā Pānga Kino Nui

# Significant Negative Effects

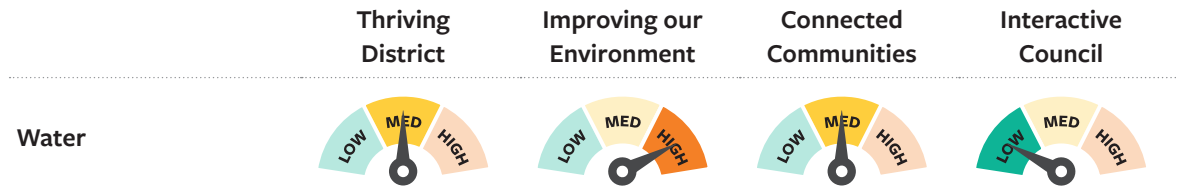
### Water Supply

- Potential depletion of the natural water resource by over-extraction of water.
- Impacts on waterways from extraction, including limiting the remaining allocation available.
- Cultural impact of groundwater abstraction and network water losses
- Chemical addition may be required (eg fluoridation) as dictated by legislation



# Te Wai Water Supply

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

Establish regular water liaison meetings with Iwi.



#### Tino Rangatiratanga

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

Actively seek Iwi input into water related decision making.



#### Ōritetanga

*equity between Māori and tangata Tiriti*

Identify forums to engage with Iwi on water matters.



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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



Over 5,000 residential properties are served via:

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

### Resilience

Review of strategy regarding climate change adaptation of our core infrastructure to improve network resilience in lieu of climate change. Climate Change is also a crucial element of the performance of critical assets requiring additional resilience built into each scheme.

There are a significant number of ageing reservoirs across the District approaching end of life and assessed at risk against resilience and natural disasters.

Explore alternate water source to improve resilience.

### Growth

Extension of existing networks to accommodate increasing housing demand and development.

Review of strategy regarding management of water supply and demand, with a focus on improving supply reliability.

### Infrastructure Investment

Replacement of reticulation infrastructure where minimal formal condition/expected life information exists.

Strategy to improve network form, ensuring reliable, resilient, fit for purpose and future proof systems.

Reticulation has a significant backlog of renewals increasing vulnerability to failure and will be addressed by a planned schedule of upgrades and renewals to manage criticality and population growth projections where a different approach may be required to increase resilience of these assets and make them fit for future purpose.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council provides a reliable water supply	Percentage of customers rating water management as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 80%  Result 71%	80%	80%	80%	80%
Council provides water at a consistent volume	Number of complaints over 1,000 connections to Council’s networked reticulation system for: Drinking water pressure or flow*	Target <4  Result 5.87	<4	<4	<4	<4
Water looks and tastes good	Number of complaints over 1,000 connections to Council’s networked reticulation system for: Drinking water taste*	Target <5  Result 12.34	<5	<5	<5	<5
Water looks and tastes good	Number of complaints over 1,000 connections to Council’s networked reticulation system for: Drinking water clarity*	Target <5  Result 11.13	<5	<5	<5	<5
	Number of complaints over 1,000 connections to Council’s networked reticulation system for: Drinking water odour*	Target <4  Result 1.42	<4	<4	<4	<4
Interruptions to supply are minimised	Number of complaints over 1,000 connections to Council’s networked reticulation system for: Continuity of supply*	Target <5  Result 17.2	<5	<5	<5	<5
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council’s networked reticulation system for: Council’s response to the issues above*	Target <2  Result 0.61	<2	<2	<2	<2

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Total number of recorded complaints*	Target <25 Result 49	<25	<25	<25	<25
Water provided is safe to drink	Number of schemes that comply with bacteria requirements of the Drinking Water Quality Assurance Rules (DWQAR)*	Target 7 Result 6	7	7	7	7
	Number of schemes that comply with Protozoa requirements of the Drinking Water Quality Assurance Rules (DWQAR)*	Target 7 Result 2	7	7	7	7
Council is responsive to issues relating to water supplies	Median response time to attend an urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	Target 1 hour Result 8 minutes	1 hour	1 hour	1 hour	1 hour
Council is responsive to issues relating to water supplies	Median time to resolve an urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	Target 5 hours Result 4 hours 14 minutes	5 hours	5 hours	5 hours	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*	Target 8 hours Result 2 hours 13 minutes	8 hours	8 hours	8 hours	8 hours
	Median time to resolve a non-urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	Target 24 hours Result 6 hours 6 minutes	24 hours	24 hours	24 hours	24 hours

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Wastage of water is minimised	The percentage of real water loss from the Council's networked reticulation schemes based on the minimum night flow (MNF) analysis*	Target 10%	10%	10%	10%	10%
		Result 24.7%				
	Average consumption of drinking water per day per resident connected to a Council scheme*	Target 300 Litres	300 Litres	300 Litres	300 Litres	300 Litres
		Result 378 Litres				

\*Indicates this is a Department of Internal Affairs local government non-financial performance measure. – to be included at end of Water, Wastewater & Stormwater

# He Hapori Tūhono

# CONNECTED COMMUNITIES

## Te Whakahāngaitanga Rautaki

## Strategic Alignment

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

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

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



## Ngā ngohe kei tēnei rōpū

# Activities in This Group

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

Animal Control *Ngā Here Kararehe*

Cemeteries *Ngā Urupā*

Community Buildings *Ngā Whare Hapori*

Libraries *Ngā Whare Pukapuka*

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

Pensioner Housing *Ngā Whare Kaumātua*

Public Conveniences *Ngā Ratonga Tūmatanui*

Swimming Pools *Ngā Puna Kaukau*

### **Regulatory Compliance *Ngā Here a te Ture***

Building Control *Ngā Here Waihanga*

Compliance and Monitoring *Te Tautuku me te Aroturuki*

### **Transportation *Ngā Waka Kawe Tangata***

Roads *Ngā Ara*

Footpaths *Ngā Ara Hīkoi*



# Ngā Whare me ngā Ratonga Hapori

## Community Facilities and Services

### He Tauākī Pānga Haupū Moni

### Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	3,589	4,036	4,624	4,849
Targeted Rates	2,486	2,836	3,259	3,357
Subsidies and grants for operating purposes	230	5	5	5
Fees and charges	1,564	1,789	1,829	1,852
Local authorities fuel tax, fines, infringement fees, and other receipts	34	7	9	11
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>7,903</b>	<b>8,672</b>	<b>9,726</b>	<b>10,074</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	5,220	5,507	5,725	5,850
Finance Costs	91	106	102	133
Internal charges and overheads applied	1,830	2,074	2,148	2,239
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>7,141</b>	<b>7,687</b>	<b>7,975</b>	<b>8,221</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>762</b>	<b>986</b>	<b>1,751</b>	<b>1,853</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	810	103	105	107
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	65	2,182	(6)	878
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	4,215	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>875</b>	<b>6,499</b>	<b>99</b>	<b>986</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	101	46	21	36
- improve level of service (New)	916	6,574	308	1,179
- replace existing assets (Renewal)	1,631	1,054	705	631
Increase / (decrease) in reserves	(1,011)	(190)	816	993
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>1,638</b>	<b>7,485</b>	<b>1,850</b>	<b>2,839</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(762)</b>	<b>(986)</b>	<b>(1,751)</b>	<b>(1,853)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
5,196	5,224	5,375	5,394	5,781	5,929	6,001
3,418	3,481	3,552	3,606	3,593	3,658	3,717
5	5	5	5	5	5	5
1,875	1,897	1,918	1,940	1,962	1,983	2,005
14	19	25	31	34	43	51
-	-	-	-	-	-	-
<b>10,509</b>	<b>10,626</b>	<b>10,876</b>	<b>10,977</b>	<b>11,375</b>	<b>11,618</b>	<b>11,779</b>
5,977	6,101	6,221	6,344	6,464	6,587	6,713
162	161	157	155	153	147	143
2,285	2,338	2,385	2,419	2,476	2,516	2,562
-	-	-	-	-	-	-
<b>8,424</b>	<b>8,599</b>	<b>8,763</b>	<b>8,918</b>	<b>9,093</b>	<b>9,251</b>	<b>9,418</b>
<b>2,085</b>	<b>2,027</b>	<b>2,112</b>	<b>2,059</b>	<b>2,282</b>	<b>2,367</b>	<b>2,361</b>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(274)	(245)	(248)	(160)	(220)	(209)	(198)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>(274)</b>	<b>(245)</b>	<b>(248)</b>	<b>(160)</b>	<b>(220)</b>	<b>(209)</b>	<b>(198)</b>
-	16	-	17	-	-	-
-	-	-	58	-	-	-
469	604	431	1,421	969	650	384
1,342	1,163	1,433	401	1,094	1,508	1,779
-	-	-	-	-	-	-
<b>1,811</b>	<b>1,783</b>	<b>1,864</b>	<b>1,898</b>	<b>2,062</b>	<b>2,158</b>	<b>2,163</b>
<b>(2,085)</b>	<b>(2,027)</b>	<b>(2,112)</b>	<b>(2,059)</b>	<b>(2,282)</b>	<b>(2,367)</b>	<b>(2,361)</b>
-	-	-	-	-	-	-



# Ngā Whare me ngā Ratonga Hapori

## Community Facilities and Services

### Whakapaunga Haupū Rawa

### Capital Expenditure

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
District New Berms	13	21	-
Mangatera Cemetery Development (new area)	33	-	-
Woodville Camp Grounds Ablution Block Renewal	-	-	36
<b>Total Capital Expenditure for Growth</b>	<b>46</b>	<b>21</b>	<b>36</b>
<b>Level of Service</b>			
Carnegie Options Assessment	185	-	-
Carnegie Re-Design and Re-Development	-	157	1,072
Dannevirke Multisport Park - Skatepark development	51	-	-
Dannevirke Dog Pound Improvements	-	46	-
Mangatainoka Cemetery Development	15	-	-
New Pahiatua Pool	6,271	-	-
The upgrading of Council owned Reserves	51	105	107
<b>Total Capital Expenditure for Level of Service</b>	<b>6,574</b>	<b>308</b>	<b>1,179</b>
<b>Renewal</b>			
Ākitio Toilet	113	-	-
Dannevirke Renewal of Older Units	-	-	89
Dannevirke Service Centre Programmed Renewals	6	6	6
Dannevirke Town Hall Renewals	21	12	3
District Camping Grounds Programmed Renewals	15	7	16
District Community Buildings Furniture	3	3	3
District Swimming Pools Plumbing and Electrical	8	13	15
District Library Books	121	127	132
District Library Furniture and Fittings	-	-	-
District Parks LED Lighting Upgrade	13	14	-
District Toilets Programmed Renewals	56	5	-
District Community Buildings Unplanned Renewals	56	58	61
District Pensioner Housing Fencing	-	14	-
District Parks and Reserves Drainage	-	-	8
District Parks and Reserves Fencing	-	-	12
District Parks and Reserves Playground Equipment	114	151	54
District Toilets Unplanned Renewals	13	16	14

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	--------------------------------	---------------------------------

-	16	-	17	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>16</b>	<b>-</b>	<b>17</b>	<b>-</b>	<b>-</b>	<b>-</b>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	58	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>-</b>	<b>-</b>	<b>-</b>	<b>58</b>	<b>-</b>	<b>-</b>	<b>-</b>

-	-	-	-	-	-	-
-	-	-	96	-	-	-
7	7	7	7	7	7	7
2	2	-	10	-	2	2
10	11	6	6	6	6	6
3	4	5	5	5	5	5
13	13	14	15	15	16	16
138	144	150	157	162	168	172
13	-	-	-	15	-	-
-	-	-	-	-	-	-
11	-	6	-	-	-	-
64	67	70	73	76	77	79
14	-	-	-	-	-	-
5	8	8	9	10	10	10
13	13	14	14	15	16	16
16	193	17	65	27	203	21
13	16	16	15	17	16	17

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
Dannevirke Camping Ground Hardstand	15	-	-
Dannevirke Library Programmed Renewals	15	6	9
Dannevirke Sports Centre Pavilion Programmed Renewals	25	3	2
Dannevirke Sports Centre Stadium Programmed Renewals	51	52	-
Dannevirke Town Hall Kitchen Renewal	8	-	-
Dannevirke Camping Grounds House Carpet	-	-	-
Eketāhuna Camping Grounds Renewals	2	1	11
Eketāhuna Community Buildings Programmed Renewals	-	41	2
Eketāhuna Library Programmed Renewals	2	2	2
Eketāhuna Library Earthquake Strengthening	-	-	-
Eketāhuna Pensioner Housing Renewal of Older Units	-	87	-
Lindauer Walkway Renewals	-	-	-
Pahiatua Community Buildings Programmed Renewals	27	28	16
Pahiatua Grandstand	2	-	-
Pahiatua Town Hall Library Earthquake strengthening	-	-	-
Pahiatua Town Hall Roof Renewal	149	-	-
Pahiatua Camping Ground Programmed Renewals	-	34	25
Pahiatua Camping Ground Carnival Park Ablution Block Accessibility Upgrade	92	-	-
Pahiatua Pensioner Housing Renewal of Older Units	85	-	-
Pahiatua Service Centre Programmed Renewals	8	2	2
Pongoroa Hall Programmed Renewals	11	2	43
Woodville Community Centre Programmed Renewals	15	-	-
Woodville Library/Service Centre Programmed Renewals	5	21	107
Woodville Pensioner Housing Renewal of Older Units	-	-	-
<b>Total Capital Expenditure for Renewal</b>	<b>1,054</b>	<b>705</b>	<b>631</b>
<b>Total Capital Expenditure for Community Facilities &amp; Services</b>	<b>7,675</b>	<b>1,034</b>	<b>1,846</b>

## Ngā Pānga Kino Nui Significant Negative Effects

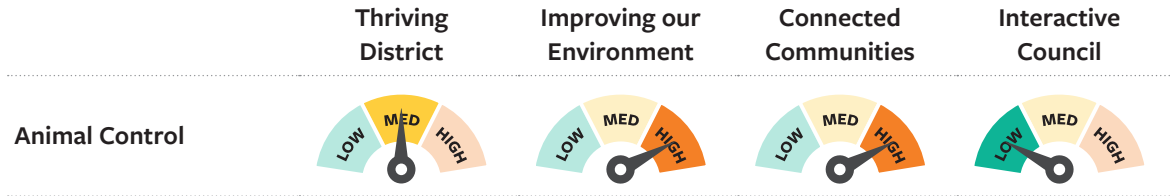
### Community Facilities & Services Ngā Whare me ngā Ratonga Hapori

There are no significant negative effects for this group of activities. However, there are perceptions that Animal Control activities impose unreasonable rules and compliance costs on dog owners.

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
-	-	-	-	-	-	-
7	-	10	-	-	-	-
2	-	2	5	-	2	2
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	16	-	-	-	-	-
1	2	2	3	2	2	2
16	-	27	-	-	-	-
2	2	2	2	2	2	2
-	-	-	58	594	-	-
-	-	-	97	-	-	-
-	7	7	7	7	7	7
2	-	2	-	2	-	2
-	-	-	3	-	5	-
-	-	57	757	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	93	-	-	-	-	-
2	2	7	2	2	2	2
15	2	2	2	2	2	2
-	-	-	3	-	-	4
7	-	-	7	-	-	6
91	-	-	-	-	100	-
<b>469</b>	<b>604</b>	<b>431</b>	<b>1,421</b>	<b>969</b>	<b>650</b>	<b>384</b>
<b>469</b>	<b>619</b>	<b>431</b>	<b>1,497</b>	<b>969</b>	<b>650</b>	<b>384</b>

# Ngā Here Kararehe Animal Control

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

## Performance measures and targets

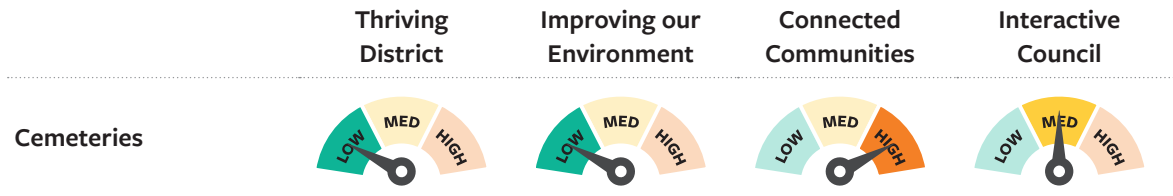
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Residents are satisfied with the Animal Control service	Percentage of residents rating Animal Control as “fairly satisfactory”, “satisfactory” or “very satisfactory” in the community survey	Target 80%	80%	80%	80%	80%
		Result 75%				
Residents are satisfied with the Animal Control service	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	Target 95%	95%	95%	95%	95%
		Result 98%				
Dog owners are complying with their registration responsibilities	The percentage of known dogs that are registered	Target 95%	95%	95%	95%	95%
		Result 99%				



# Ngā Urupā Cemeteries

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

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

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
The cemetery grounds are presented to a high standard.	Percentage of residents rating cemeteries for presentation and maintenance of the grounds as “excellent”, “very good” or “good” in the resident’s survey.	New Measure	90%	90%	90%	90%
	Quarterly surveying of funeral directors and monumentalists	New Measure	90%	90%	90%	90%
	Routine maintenance is undertaken as per contractual requirements	New Measure	90%	90%	90%	90%

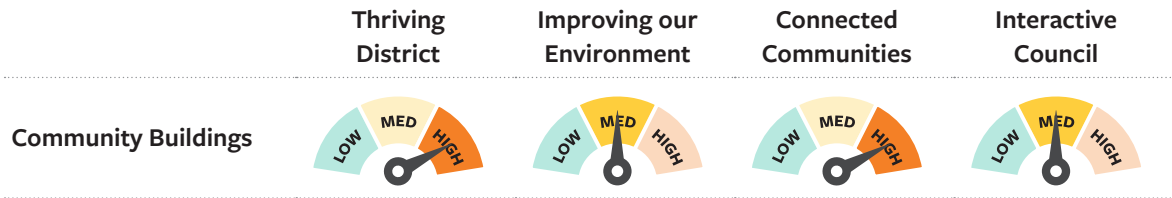


Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
The cemetery grounds are presented to a high standard.	Council reviews annually the contribution provided to the maintenance of the five urupā in the District.	New Measure	100%	100%	100%	100%
Plots are available in all local cemeteries.	Percentage of cemeteries in district with plots available for the next 12 months, based on historical burial data.	Target 100% Result 100%	100%	100%	100%	100%



# Ngā Whare Hapori Community Buildings

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do *Ā mātau mahi*

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

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

## Why we do it *Te take o a mātau mahi*

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

## How we do it *Ka pēhea rā a mātau mahi*

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

## Strategic considerations *Ngā whaiwhakaarotanga rautaki*

One of our desired outcomes in our strategic framework is to have quality community facilities and infrastructure to meet the needs of future generations and support our long-term prosperity. Management, maintenance, power bills; we handle it all. Over the next year, we're taking a close look at these spaces to understand how our communities use them. Do we need all these buildings and land parcels? Would we be wiser to consolidate? Should we also look towards creating Community Hubs?

## Performance measures and targets

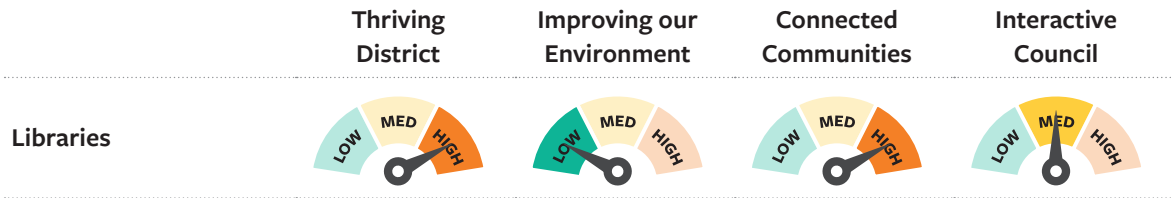
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council provides community buildings that are fit for purpose	Percentage of users rating community buildings as being suitable for their required needs as evidenced by 'suitable' or 'very suitable'	New Measure	90%	90%	90%	90%
	Percentage of residents who are aware of Council facilities available for hire	New Measure	80%	80%	80%	80%
Facilities are well utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council	Target >10% Result 11%	>10%	>10%	>10%	>10%



# Ngā Whare Pukapuka Libraries

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

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

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

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

## Why we do it Te take o a mātau mahi

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

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

## How we do it Ka pēhea rā a mātau mahi

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

We will scan the horizon and look to implement any innovations that enhance our service. The key thing is, it's got to be accessible to everyone across the district, and it must be affordable.

## Performance measures and targets

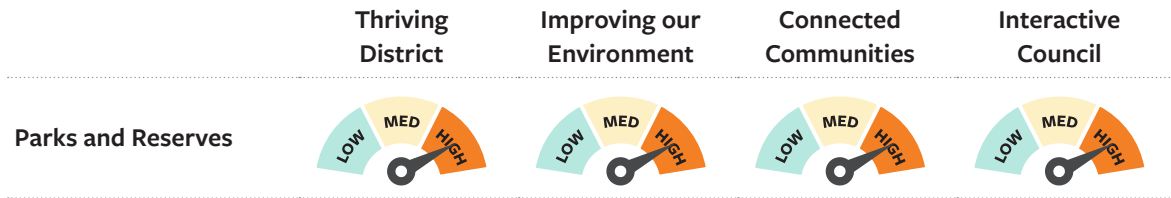
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council provides libraries that the community is satisfied with	Percentage of residents rating libraries as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 90%	90%	90%	90%	90%
		Result 90%				
To provide community and recreation facilities to our communities	Percentage of customers satisfied with children’s programmes	Target 90%	90%	90%	90%	90%
		Result 90%				
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as clean.	New Measure	90%	90%	90%	90%
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as welcoming.	New Measure	90%	90%	90%	90%
	Percentage of residents rating libraries as having suitable opening hours.	New Measure	90%	90%	90%	90%
Patrons have access to a range of current information in both print and digital format	Number of items loaned from library collections District-wide.	New Measure	Baseline Measure	Increase from Baseline	Increase from Previous Year	Increase from Previous Year
	% increase in use of online subscribed resources (Incl. PressReader, Haynes, and Britannica)	New Measure	Baseline Measure	Increase from Baseline	Increase from Previous Year	Increase from Previous Year
	Number of participants at programmes	New Measure	Baseline Measure	Increase from Baseline	Increase from Previous Year	Increase from Previous Year
	% of population who are active Libraries Taranua members	New Measure	Baseline Measure	Increase from Baseline	Increase from Previous Year	Increase from Previous Year
Residents are able to freely make use of the Libraries Taranua services.	Annual % increase in membership	New Measure	Baseline Measure	Increase from Baseline	Increase from Previous Year	Increase from Previous Year



# Ngā Papa Tākaro me ngā Papa Rāhui Parks and Reserves

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

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

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

### **Why we do it** Te take o a mātau mahi

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

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

### **How we do it** Ka pēhea rā a mātau mahi

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

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

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

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

### **Strategic considerations** Ngā whaiwhakaarotanga rautaki

We own four camping grounds, and they hosted 16,009 happy campers last year. Every camping ground is managed a little differently. The Local Government Act 2002 requires us to conduct a service level review, regularly, of all our services. We're thinking about creating a model for managing our camping grounds to create efficiency while keeping that fantastic service for our communities and visitors.

We also own many parcels of land. We're going to take a closer look at these to understand how our communities use them. Do we need all of them? How can we best use them?



## Performance measures and targets

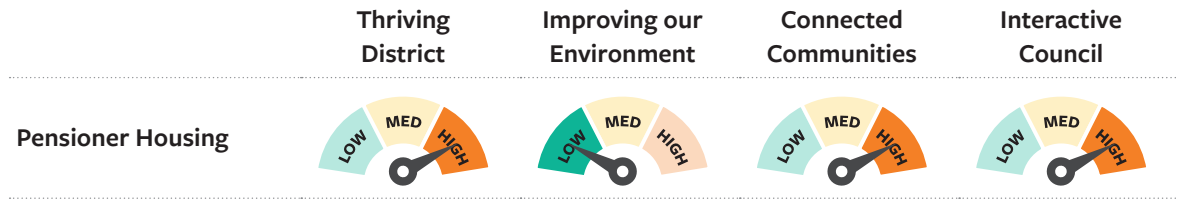
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Our parks, and park facilities are well presented.	Percentage of residents rating parks and reserves as well maintained in the community survey.	Target 90%  Result 83%	90%	90%	90%	90%
	Percentage of residents rating playgrounds as clean and tidy.	New Measure	90%	90%	90%	90%
	Percentage of residents rating parks and reserve – sports fields as “fairly satisfactory”, “satisfactory”, or “very satisfactory”	New Measure	90%	90%	90%	90%
Playing fields and associated facilities are fit for purpose.	Number of recorded incidences where parks and reserves are found to be below the agreed maintenance standard.	Target <5	<5	<5	<5	<5
		Result 2				
Playground equipment is safe to use and fit for purpose.	Percentage of playgrounds in the district that had no faults under the 2017/18 AUS/NZ playground safety standard (new)	New Measure	95%	95%	95%	95%



# Ngā Whare Kaumātua Pensioner Housing

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

We provide affordable and suitable pensioner housing.

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

We develop, manage, maintain and renew housing units that provide lower than market rental levels for low-income pensioners. There are currently 73 one-bedroom units and 12 two-bedroom units, 5 of which are provided under a tenant contribution scheme (purchase of tenancy). The one-bedroom units are located at Dannevirke (43), Eketāhuna (3), Pahiatua (15) and Woodville (12). The 12 tenant contribution units are all located in Dannevirke. We manage all pensioner housing units to be self-funding and there is no rates funding required.

## Performance measures and targets

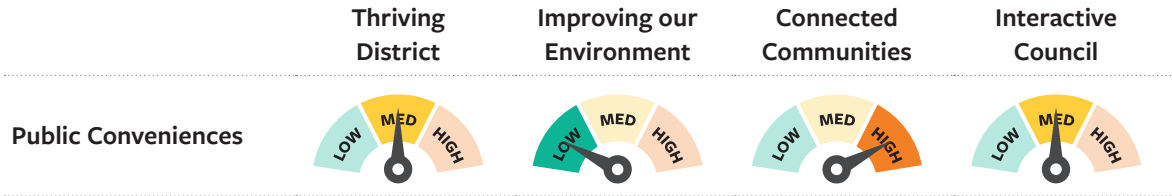
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Council acts as a good, caring landlord	Respond efficiently to all CRM's which council are responsible for." Measured through responding within at least 5 business days to all CRM's	New Measure	100%	100%	100%	100%
Housing units and grounds are maintained to a suitable standard (housing standards)	Percentage of housing units which, when inspected, are found to have maintenance issues which are more than minor	New Measure	<5%	<5%	<5%	<5%
Housing units and grounds are maintained to a suitable standard (housing standards)	All housing units adhere to housing standards, including all healthy homes standards, evidenced through quarterly checks	New Measure	100%	100%	100%	100%



# Ngā Ratonga Tūmatanui Public Conveniences

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

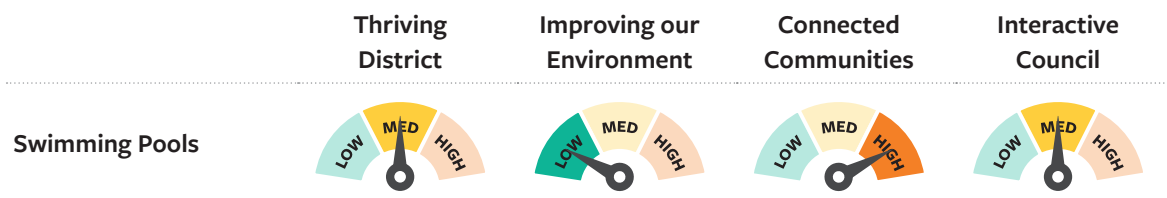
## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Public conveniences provide a quality user experience	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism).	Target <90	<90	<90	<90	<90
		Result 98				
	Percentage of customer request responded to within 48 hours	Target 85%	85%	85%	85%	85%
Result 96%						
	Percentage of residents rating public conveniences for cleanliness as "clean" or "very clean"	New Measure	80%	80%	80%	80%

# Ngā Puna Kaukau Swimming Pools

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

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

## How we do it Ka pēhea rā a mātau mahi

Our public swimming pool facilities include:

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

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

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

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

We welcomed 14,695 visitors to our 3 swimming pools in 2022/23. Each pool has a different model for delivering that service to its community.

We are consulting with the community about the Pahiatua Swimming pool, particularly the increase in service levels and the ownership and operations of a new pool.

We want to review how we're delivering this activity via a s17a review (Local Government Act 2002) in Year 1 of the LTP. We want to explore the possibility of a single or consolidated approach for all pools.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as clean and tidy in the community survey	New Measure	95%	95%	95%	95%
	Percentage of residents who agree the opening hours of the swimming pools are fit for purpose	New Measure	95%	95%	95%	95%
Public swimming pools open during summer months	The number of weeks each year indoor pools are open for public use	Target >49 weeks  Result 50 weeks	>49 weeks	>49 weeks	>49 weeks	>49 weeks
Public swimming pools open during summer months	The number of weeks each year outdoor pools is open for public use	Target >10 weeks  Result 9 weeks	>10 weeks	>10 weeks	>10 weeks	>10 weeks



# Ngā Here a te Ture Regulatory Compliance

## He Tauākī Pānga Haupū Moni Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	1,724	1,425	1,481	1,538
Targeted Rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	1,207	934	953	973
Local authorities fuel tax, fines, infringement fees, and other receipts	9	7	7	7
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>2,940</b>	<b>2,366</b>	<b>2,442</b>	<b>2,519</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	2,205	1,541	1,579	1,613
Finance Costs	1	1	1	1
Internal charges and overheads applied	735	819	857	900
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>2,940</b>	<b>2,361</b>	<b>2,437</b>	<b>2,514</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>-</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	26	(1)	(1)	(1)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>26</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	26	-	-	-
- replace existing assets (Renewal)	11	-	-	-
Increase / (decrease) in reserves	(11)	4	4	4
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>26</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>-</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
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1,571	1,608	1,632	1,656	1,697	1,723	1,757
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993	1,012	1,030	1,049	1,067	1,086	1,104
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<b>2,571</b>	<b>2,627</b>	<b>2,670</b>	<b>2,713</b>	<b>2,772</b>	<b>2,816</b>	<b>2,868</b>
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1,647	1,681	1,713	1,746	1,779	1,813	1,847
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<b>2,566</b>	<b>2,622</b>	<b>2,670</b>	<b>2,713</b>	<b>2,772</b>	<b>2,816</b>	<b>2,868</b>
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<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
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<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
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4	4	(1)	(1)	(1)	(1)	(1)
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<b>4</b>	<b>4</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>	<b>(1)</b>
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<b>(5)</b>	<b>(5)</b>	-	-	-	-	-
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## Ngā Here a te Ture

# Regulatory Compliance

## Whakapaunga Haupū Rawa

### Capital Expenditure

Year 1	Year 2	Year 3
2024/2025	2025/2026	2026/2027
\$000's	\$000's	\$000's

#### Growth

<b>Total Capital Expenditure for Growth</b>	-	-	-
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#### Level of Service

<b>Total Capital Expenditure for Level of Service</b>	-	-	-
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#### Renewal

<b>Total Capital Expenditure for Renewal</b>	-	-	-
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#### **Total Capital Expenditure for Regulatory Compliance**

## Ngā Pānga Kino Nui

# Significant Negative Effects

### Regulatory Compliance Ngā Here a te Ture

There are no significant negative effects. However, there are perceptions that these activities impose unreasonable rules and compliance costs on people and businesses.

While climate change has not been caused by Council, our role in leading the process of adaptation planning will require some challenging decisions that will impact on community wellbeing through impacts on private property.

Adaptation planning may result in decisions to increase hard protection in some parts of the district, and this may have negative environmental impacts.

Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
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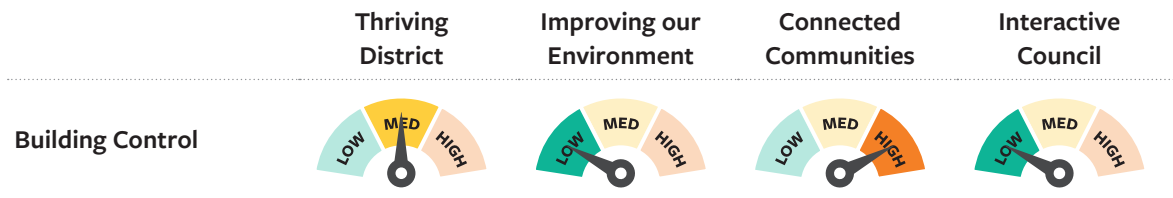
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# Ngā Here Waihangā Building Control

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

## Performance measures and targets

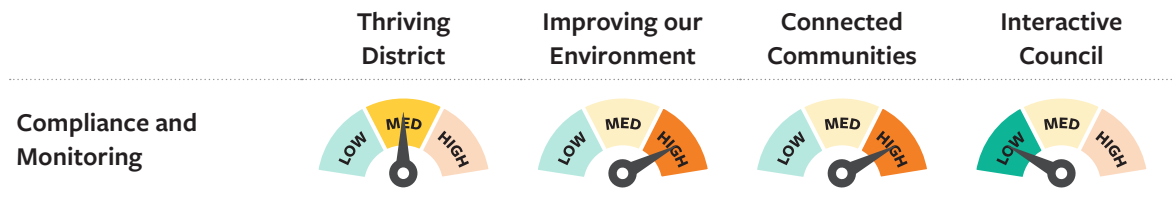
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
To provide a friendly, efficient and timely service.	Percentage of building consent applications processed within the statutory time frame specified in the Building Act (20 working days).	Target 95%	95%	95%	95%	95%
		Result 93%				
To protect the community from unsafe buildings.	Accreditation as a Building Consent Authority is maintained	Target Achieved	Achieved	Achieved	Achieved	Achieved
		Result Achieved				



# Te Tautuku me te Aroturuki Compliance and Monitoring

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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



## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
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.	Target 95%	95%	95%	95%	95%
		Result 100%				
	The percentage of registered health regulated premises inspected annually.	Target 95%	95%	95%	95%	95%
		Result 100%				
	The percentage of licensed premises selling alcohol inspected annually	Target 95%	95%	95%	95%	95%
		Result 100%				
Customer complaints about environmental nuisances are responded to in a timely manner	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	Target 85%	90%	90%	90%	90%
		Result 91%				
Protect health and amenity of district by investigating illegal rubbish dumping, abandoned vehicles and vegetation blocking pathways complaints.	The percentage of customer service request complaints related to illegal rubbish dumping, abandoned vehicles, and vegetation blocking footpaths that are responded to within 3 working days.	Target 80%	95%	95%	95%	95%
		Result 87%				
To provide a friendly, efficient and timely service	The percentage of customer complaints relating to land use are responded to within five working days	Target 85%	85%	85%	85%	85%
		Result 88%				



# Ngā Waka Kawe Tangata Transportation

## He Tauākī Pānga Haupū Moni Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
<b>Sources of Operating Funding</b>				
General rates, uniform annual general charges, rates penalties	47	20	23	26
Targeted Rates	6,713	6,339	7,683	8,385
Subsidies and grants for operating purposes	5,631	7,783	8,354	8,773
Fees and charges	-	10	10	10
Local authorities fuel tax, fines, infringement fees, and other receipts	344	155	150	150
Internal charges and overheads recovered	-	-	-	-
<b>Total Operating Funding (A)</b>	<b>12,735</b>	<b>14,307</b>	<b>16,221</b>	<b>17,345</b>
<b>Applications of Operating Funding</b>				
Payments to staff and suppliers	8,379	10,921	11,708	12,288
Finance Costs	303	329	299	315
Internal charges and overheads applied	2,117	2,362	2,437	2,521
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>10,800</b>	<b>13,612</b>	<b>14,444</b>	<b>15,124</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>1,935</b>	<b>695</b>	<b>1,776</b>	<b>2,220</b>
<b>Sources of Capital Funding</b>				
Subsidies and grants for capital expenditure	7,399	26,814	27,285	22,743
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	(173)	(262)	108	(108)
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>7,226</b>	<b>26,551</b>	<b>27,394</b>	<b>22,635</b>
<b>Applications of Capital Funding</b>				
Capital Expenditure:				
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	3,080	734	2,024	1,212
- replace existing assets (Renewal)	6,857	30,686	30,256	26,062
Increase / (decrease) in reserves	(775)	(4,173)	(3,109)	(2,419)
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>9,162</b>	<b>27,247</b>	<b>29,170</b>	<b>24,855</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(1,935)</b>	<b>(695)</b>	<b>(1,776)</b>	<b>(2,220)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
30	32	34	112	114	163	166
10,012	11,606	11,867	12,526	13,168	14,623	16,132
8,950	9,138	9,330	9,517	9,707	9,892	10,080
10	10	10	10	10	10	10
150	150	150	150	150	150	166
-	-	-	-	-	-	-
<b>19,152</b>	<b>20,936</b>	<b>21,392</b>	<b>22,314</b>	<b>23,149</b>	<b>24,839</b>	<b>26,553</b>
12,537	12,800	13,069	13,330	13,597	13,856	14,119
334	345	352	360	369	373	381
2,574	2,632	2,680	2,723	2,785	2,828	2,882
-	-	-	-	-	-	-
<b>15,445</b>	<b>15,777</b>	<b>16,101</b>	<b>16,413</b>	<b>16,750</b>	<b>17,057</b>	<b>17,382</b>
<b>3,707</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>	<b>5,160</b>
9,423	9,634	9,850	10,106	10,278	10,488	10,702
-	-	-	-	-	-	-
(86)	(65)	(46)	(29)	(13)	2	16
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>9,337</b>	<b>9,568</b>	<b>9,804</b>	<b>10,077</b>	<b>10,265</b>	<b>10,490</b>	<b>10,717</b>
-	-	-	-	-	-	-
1,246	1,280	1,315	1,350	1,385	1,421	1,457
11,771	12,028	12,293	12,610	12,813	13,067	13,327
27	1,419	1,487	2,018	2,466	3,783	5,105
-	-	-	-	-	-	-
<b>13,044</b>	<b>14,728</b>	<b>15,095</b>	<b>15,978</b>	<b>16,664</b>	<b>18,272</b>	<b>19,889</b>
<b>(3,707)</b>	<b>(5,160)</b>	<b>(5,291)</b>	<b>(5,901)</b>	<b>(6,399)</b>	<b>(7,782)</b>	<b>(9,171)</b>
-	-	-	-	-	-	-

# Ngā Waka Kawe Tangata Transportation

## Whakapaunga Haupū Rawa Capital Expenditure

Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
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### Growth

<b>Total Capital Expenditure for Growth</b>	-	-	-
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### Level of Service

Footpath Construction	225	236	248
Minor Safety Improvements	509	1,788	964
<b>Total Capital Expenditure for Level of Service</b>	<b>734</b>	<b>2,024</b>	<b>1,212</b>

### Renewal

Bridge Strengthening	225	236	248
Carpark Renewal	103	105	107
Cyclone Gabrielle Recovery Works	19,761	18,990	14,555
District Footpath Renewal	274	280	286
District Unsealed Road Metalling	968	988	1,009
Drainage Renewals	1,491	1,521	1,554
Dannevirke Town Centre Paver Renewal	-	47	-
Emergency Reinstatement	1,071	1,158	1,216
Level Crossings	36	38	40
Pavement Rehabilitation	2,234	2,278	2,328
Sealed Roads Resurfacing	3,123	3,186	3,255
Streetlights	57	59	62
Structures Component Replacements	995	1,015	1,037
Traffic Services Renewal	349	356	364
<b>Total Capital Expenditure for Renewal</b>	<b>30,686</b>	<b>30,256</b>	<b>26,062</b>

<b>Total Capital Expenditure for Transportation</b>	<b>31,420</b>	<b>32,279</b>	<b>27,274</b>
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	Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
	-	-	-	-	-	-	-
	261	274	288	302	316	332	347
	986	1,006	1,028	1,048	1,069	1,089	1,110
	<b>1,246</b>	<b>1,280</b>	<b>1,315</b>	<b>1,350</b>	<b>1,385</b>	<b>1,421</b>	<b>1,457</b>
	261	274	288	302	316	330	345
	110	112	114	116	119	121	123
	-	-	-	-	-	-	-
	292	298	304	311	317	323	329
	1,032	1,053	1,076	1,097	1,119	1,140	1,162
	1,588	1,622	1,656	1,689	1,723	1,756	1,789
	-	-	-	61	-	-	-
	1,243	1,269	1,296	1,322	1,348	1,374	1,400
	42	44	46	48	50	52	54
	2,380	2,429	2,481	2,530	2,581	2,630	2,680
	3,327	3,397	3,468	3,538	3,608	3,677	3,747
	66	68	72	76	80	82	85
	1,060	1,082	1,105	1,127	1,150	1,171	1,194
	372	380	388	395	403	411	419
	<b>11,771</b>	<b>12,028</b>	<b>12,293</b>	<b>12,610</b>	<b>12,813</b>	<b>13,067</b>	<b>13,327</b>
	<b>13,017</b>	<b>13,309</b>	<b>13,608</b>	<b>13,960</b>	<b>14,198</b>	<b>14,488</b>	<b>14,783</b>

## Ngā Pānga Kino Nui

# Significant Negative Effects

### Transportation Ngā Waka Kawe Tangata

Uneven road and footpath surfaces can result in safety issues and a poor customer experience – isolating people with mobility impairments and discouraging walking and carriageway margin cycling for health, wellbeing and community social benefits

With a large network and limited resources, including constraints on funding from government, expectations need to be managed as there is always a trade-off between demand, affordability, and level of service.

The roading network can adversely impact the environment including visual, earthworks, noise, freshwater and air quality.

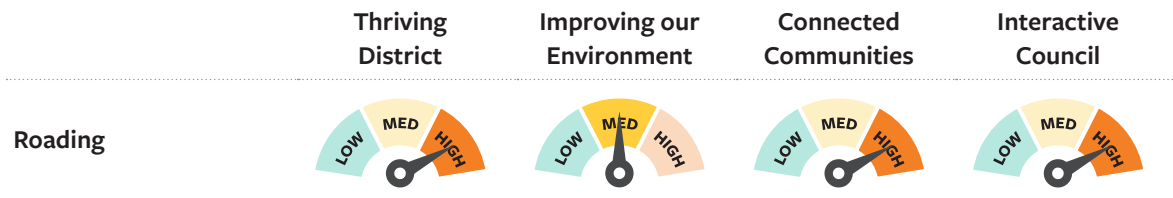
Contaminants from road vehicles via carriageway surfaces and entering natural waterways have adverse effects on water quality and aquatic life.

Roading networks have a carbon footprint and current practices do not promote improvements in this area – from material usage to stormwater runoff to diesel vehicles operating on the network.



# Ngā Ara Roding

## Strategic Alignment Te Whakahāngaitanga Rautaki



## Te Tiriti o Waitangi Alignment

Te Whakahāngaitanga o Te Tiriti o Waitangi

### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

We own and manage:

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



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

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

## Why we do it Te take o a mātau mahi

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

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

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

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

## How we do it Ka pēhea rā a mātau mahi

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

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

### Cyclone Gabrielle Recovery

Cyclone Gabrielle and the rainfall events preceding, and post have had a marked effect on the transport network. Council received \$45M for the initial response granted at 100% funding assistance rate (FAR), with a pending submission for a further \$45M for the recovery component of the event. The outcome of the FAR rate for the recovery component is yet unknown, however if this is funded at the 93% of an enhanced FAR the \$1M per annum required in council funding will have a major effect on the overall affordability of the transport programme. Applications will be made with NZTA Waka Kotahi for bespoke funding arrangements into the new LTP period.

### Climate Change

Climate change impacts are already being felt and climate forecasts are for an increase in events that bring heavy rain, strong winds, and longer dry periods. There is significant uncertainty in forecasting climate change over the period of this plan and. Council is already providing for many climate related risks within existing budgets such as installation of larger roading culverts and greater focus on drainage.

### Government Funding

In the three year funding block beginning in financial year 2024/25 Council's Financial Assistance Rate (FAR) for funding from Waka Kotahi/NZTA will increase from 69% to 73%. Council has taken the opportunity presented by this increase to up its bid while maintaining the rates component at similar levels. Our bid will be under consideration from March to June 2024, and once we know the outcome, it will guide our plans for the next three years.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

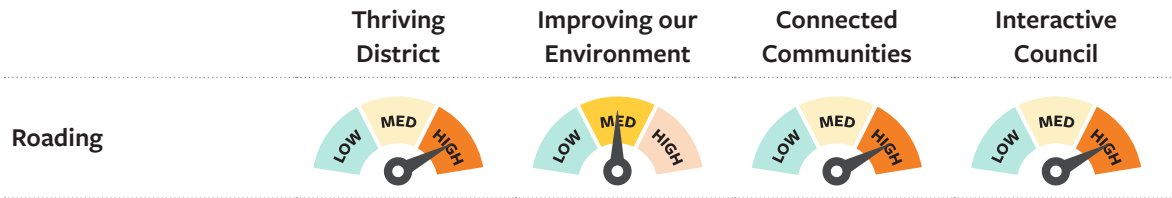
Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Our roading network is safe	The change (expressed as a number) from the previous financial year in the number of fatalities and serious injury crashes on the local road network*	Target	<0	<0	<0	<0
		Result				
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days*	Target	90%	90%	90%	90%
		Result				
Our roads are maintained to an appropriate standard	Percentage of Residents rating Urban roads as "quite satisfactory" or "very satisfactory" in community survey.	Target	75%	75%	75%	75%
		Result				

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Our roads are maintained to an appropriate standard	Percentage of Residents rating Rural roads as “quite satisfactory” or “very satisfactory” in community survey.	Target 60%  Result 43%	60%	60%	60%	60%
	The average quality of the ride on the sealed road network as measured by smooth travel exposure*	Target <95%  Result 93.90%	<95%	<95%	<95%	<95%
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced*	Target >5%  Result 3.20%	>5%	>5%	>5%	>5%
The Council ensures the Tararua Alliance provides a cost-effective and innovate solution to manage roading infrastructure across Tararua.	The Tararua Alliance passes an independent audit of its methodology, process, and transaction management.	New Measure	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years
Consent compliance	Consents with Horizons achieving environmental compliance	New Measure	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years
Achieving the base preservation renewal quantities as laid out in the AMP	Our NZTA Annual Achievement reports against forecast renewals	New Measure	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years



# Ngā Ara Hīkoi Footpaths

## Strategic Alignment Te Whakahāngaitanga Rautaki



## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

- 120km of footpaths,
- 1.1km of cycleway

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

We manage all assets, carrying out short and long term planning for the maintenance and renewals of assets, deliver the physical works to maintain and renew assets, and manage compliance obligations for operators on the network.

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

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Our footpaths are maintained to an appropriate standard	Percentage of residents rate footpaths as “fairly satisfactory” or “very satisfactory” in the community survey.	Target 75%  Result 63%	75%	75%	75%	75%
	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	Target 90%  Result 97.80%	90%	90%	90%	90%
	Complaints regarding footpaths are responded to within 3 working days*	Target 90%  Result 95%	90%	90%	90%	90%

# He Kaunihera Pāhekoheko

# INTERACTIVE COUNCIL

## Te Whakahāngaitanga Rautaki Strategic Alignment

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

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

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

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

## Ngā ngohe kei tēnei rōpū Activities in This Group

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

Customer Services *Ngā Ratonga Kiritaki*

Communications *Ngā Whakawhitiwhiti*

Democracy Services *Te Manapori*



# Te Whai Wāhitanga Kāwanatanga, Hapori hoki

## Governance and Community Engagement

### He Tauākī Pānga Haupū Moni

### Funding Impact Statement

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
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#### Sources of Operating Funding

General rates, uniform annual general charges, rates penalties	3,407	3,717	3,869	4,050
Targeted Rates	-	-	-	-
Subsidies and grants for operating purposes	250	250	63	-
Fees and charges	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	15	-
Internal charges and overheads recovered	1,103	-	-	-
<b>Total Operating Funding (A)</b>	<b>4,760</b>	<b>3,968</b>	<b>3,946</b>	<b>4,050</b>

#### Applications of Operating Funding

Payments to staff and suppliers	2,850	2,946	2,962	2,936
Finance Costs	-	-	-	-
Internal charges and overheads applied	1,879	992	1,034	1,084
Other operating funding applications	-	-	-	-
<b>Total Applications of Operating Funding (B)</b>	<b>4,730</b>	<b>3,937</b>	<b>3,996</b>	<b>4,020</b>
<b>Surplus/(Deficit) of Operating Funding (A - B)</b>	<b>30</b>	<b>30</b>	<b>(50)</b>	<b>30</b>

#### Sources of Capital Funding

Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	-	-	-	-
Gross proceeds sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total Sources of Capital Funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

#### Applications of Capital Funding

Capital Expenditure:				
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	-	-	-	-
- replace existing assets (Renewal)	-	-	-	-
Increase / (decrease) in reserves	30	30	(50)	30
Increase / (decrease) in investments	-	-	-	-
<b>Total Applications of Capital Funding (D)</b>	<b>30</b>	<b>30</b>	<b>(50)</b>	<b>30</b>
<b>Surplus/(Deficit) of Capital Funding (C - D)</b>	<b>(30)</b>	<b>(30)</b>	<b>50</b>	<b>(30)</b>
<b>Funding Balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
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4,025	4,174	4,279	4,284	4,447	4,513	4,474
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<b>4,025</b>	<b>4,190</b>	<b>4,280</b>	<b>4,284</b>	<b>4,463</b>	<b>4,513</b>	<b>4,474</b>
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2,890	3,108	3,099	3,089	3,269	3,305	3,244
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1,105	1,131	1,151	1,164	1,193	1,208	1,229
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<b>3,995</b>	<b>4,239</b>	<b>4,249</b>	<b>4,254</b>	<b>4,462</b>	<b>4,513</b>	<b>4,474</b>
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<b>30</b>	<b>(50)</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
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30	(50)	30	30	-	-	-
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<b>30</b>	<b>(50)</b>	<b>30</b>	<b>30</b>	<b>-</b>	<b>-</b>	<b>-</b>
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<b>(30)</b>	<b>50</b>	<b>(30)</b>	<b>(30)</b>	<b>-</b>	<b>-</b>	<b>-</b>
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## Te Whai Wāhitanga Kāwanatanga, Hapori hoki

**Governance and Community Engagement**

## Whakapaunga Haupū Rawa

**Capital Expenditure**

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
<b>Total Capital Expenditure for Growth</b>	-	-	-
<b>Level of Service</b>			
<b>Total Capital Expenditure for Level of Service</b>	-	-	-
<b>Renewal</b>			
<b>Total Capital Expenditure for Renewal</b>	-	-	-
<b>Total Capital Expenditure for Governance &amp; Community Engagement</b>	-	-	-

## Ngā Pānga Kino Nui

**Significant Negative Effects****Governance & Community Engagement**

## Te Whai Wāhitanga Kāwanatanga, Hapori hoki

There are no significant negative effects for this group of activities.

<b>Year 4</b>	<b>Year 5</b>	<b>Year 6</b>	<b>Year 7</b>	<b>Year 8</b>	<b>Year 9</b>	<b>Year 10</b>
<b>2027/2028</b>	<b>2028/2029</b>	<b>2029/2030</b>	<b>2030/2031</b>	<b>2031/2032</b>	<b>2032/2033</b>	<b>2033/2034</b>
<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>	<b>\$000's</b>

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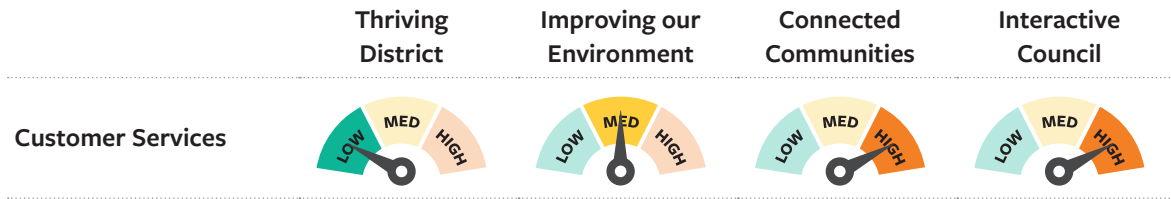
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# Ngā Ratonga Kiritaki Customer Services

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

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

Our service centers provide the following customer services:

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

## Strategic considerations Ngā whaiwhakaarotanga rautaki

While we consider our Community Buildings and look at Community Hubs, we also need to think about how our services are delivered. Do we need to change the hours we operate and use cool new tech to get things done? The key thing is, it's got to be fair for everyone across the district, and it must be affordable.

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

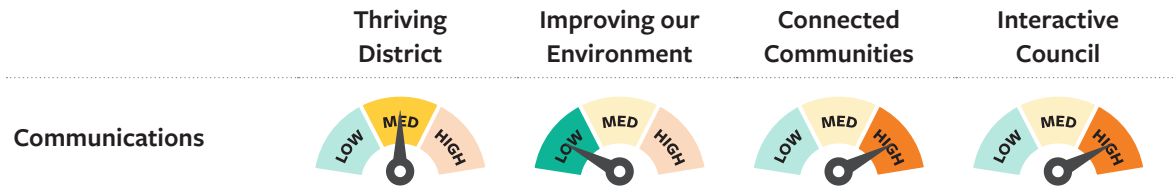
Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Customer requests are handled effectively and accurately.	Average wait time for incoming calls.	Target 20 seconds	20 seconds	20 seconds	20 seconds	20 seconds
		Achieved 19 seconds				
	Percentage of abandoned calls.	Target <5%	<5%	<5%	<5%	<5%
		Result 3%				

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
To provide a professional, efficient, and reliable customer service experience.	Percentage of walk in customers who are satisfied with service provided by front line customers' services staff.	New Measure	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years	Year 1 results will be used as a baseline for future years



# Ngā Whakawhitiwhiti Communications

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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

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

## Why we do it Te take o a mātau mahi

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

## How we do it Ka pēhea rā a mātau mahi

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

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

## Performance measures and targets

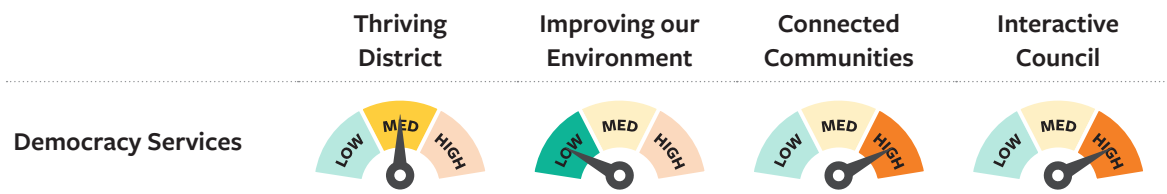
### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
Increased community contributions with Council planning activities e.g., Annual Plan/ Long-Term Plan submissions (physical and online)	An increase in the number of submission/feedback forms received	New measure	350	400	450	500
Increasing our digital presence	An increase in Council digital platforms traffic	New Measure	6000	6200	6400	6600
Number of people that participate in the annual communications survey	An increase in the number of Annual Communications Survey Respondents	New measure	200	250	300	350



# Te Manapori Democracy Services

## Strategic Alignment Te Whakahāngaitanga Rautaki



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

## Te Tiriti o Waitangi Alignment

### Te Whakahāngaitanga o Te Tiriti o Waitangi

#### Consideration for the Treaty across the activity



#### Kāwanatanga

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

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



#### Tino Rangatiratanga

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

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



#### Ōritetanga

*equity between Māori and tangata Tiriti*

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



#### Te Ritenga

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

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

## What we do Ā mātau mahi

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



## Why we do it Te take o a mātau mahi

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

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

## How we do it Ka pēhea rā a mātau mahi

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

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

## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
To provide the community with access to Council, Committee and Community Board meeting agendas and reports to enable transparency of decision-making by the elected members.	Agendas and meeting papers available via Council's website at least two clear working days ahead of the meeting day	New Measure	100%	100%	100%	100%

Level of service	Performance measure	2022/23 Results	Targets			
			Year 1	Year 2	Year 3	Years 4+
To provide the community with access to minutes from Council, Committee and Community Board meetings to enable transparency of decision-making by the elected members.	Minutes from meetings available via Council's website within five working days of the meeting.	New Measure	100%	100%	100%	100%
	Meetings held at times and places notified.	Target 100%	100%	100%	100%	100%
		Achieved 100%				
	Members Pecuniary Interests Register published on Council's website and updated annually	New Measure	Achieved	Achieved	Achieved	Achieved





## PART 03: Wāhanga 03

Te āhua o te haupūtanga

# HOW WE FUND IT

## **PART 03: HOW WE FUND IT** Wāhanga 03: Te āhua o te haupūtanga

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# Kaupapa Here Reweniu me te Ahumoni

## REVENUE AND FINANCING POLICY

The Revenue and Financing Policy explains how the Council funds each activity it is involved in, and why.

Council provides a number of distinct activities and services to its communities. It must undertake these services in a financially prudent and sustainable way for the Council as a whole. This policy explains how Council activities are funded. Revenue sources include rates, fees, charges, subsidies and investments.

Affordability and the public's ability to pay rates is a major concern as the Council has to strike a balance between the need to provide a level of service that meets customer and legislative requirements, and the need for funds to provide these levels of service in an affordable manner. Council seeks to maintain an affordable and predictable level of rates in the future.

The Financial Strategy sets out how Council is planning to do this. It sets limits on rates increases and debt levels. This Revenue and Financing Policy keeps within those limits and sets out the broad guidelines for establishing the funding of activities.

The Revenue and Financing Policy is more than rating, it also drives the policy direction for other revenue policies including Funding Impact Statements, Financial Contribution, Treasury (liability and investment) and Remission policies. The Revenue and Financing Policy will be reviewed every three years as part of the ten year planning process.

The Local Government Act 2002 requires Council to meet its funding needs from a defined list of sources. The Council determines which of these are appropriate for each activity, considering equity between generations, fairness and affordability.

The list of funding sources available to Council are:

- (a) general rates, including—
  - (i) choice of valuation system; and
  - (ii) differential rating; and
  - (iii) uniform annual general charges:
- (b) targeted rates,
- (ba) lump sum contributions,
- (c) fees and charges,
- (d) grants and subsidies,
- (e) interest and dividends from investments,
- (f) borrowing,
- (g) proceeds from asset sales,
- (h) development contributions,
- (i) financial contributions under the Resource Management Act 1991,
- (j) any other source.

Council is also required to outline the policies in respect of the funding of operating and capital expenses.

### Support for principles relating to Māori

Section 102(3A) of the Local Government Act 2002 provides that this policy must support the principles set out in the Preamble to Te Ture Whenua Maori Act 1993 (that requirement

is effective from 1 July 2024). These principles include recognition that land is a taonga tuku iho of special significance to Māori people, and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whānau, and their hapū.

Council considers that this policy supports those principles, particularly when viewed in conjunction with Council's Policy on Remission and Postponement of Rates for Māori Freehold Land.

## Description of Council expenditure

The Council has two types of expenses: operating expenditure and capital expenditure.

Operating expenditure is used to fund the ongoing day-to-day activities and services of the Council.

Capital expenditure is money spent in acquiring or upgrading an asset such as reticulation network, bridges or software. Council has three categories of capital expenditure spread across its activities:

- Renewals – defined as capital expenditure that increases the life of an existing asset with no increase in service level.
- Increased level of service – defined as capital expenditure that increases the service level delivered by the asset.
- Growth – defined as capital expenditure that is required to provide additional capacity to cater for future growth in demand.

### Operating expenditure

Council will use a mix of revenue sources to meet operating expenses, with major sources being rates, dividends, subsidies and fees and charges. Reserve funds including savings from previous years are also used as a revenue source occasionally. Operating costs do not normally utilise loans nor proceeds from asset sales.

Deviating from this policy is a Council decision. Occasionally Council is required under

accounting rules to write down or treat a cost as an operating expense that had been expected to be funded from loans.

### Capital expenditure

Capital developments (growth and levels of service capital projects) are funded from Development Contributions, Financial Contributions, subsidies, user contributions, reserves or trust funds (where appropriate), and loans.

Capital renewals are funded (in decreasing priority) from subsidies, depreciation or other reserves. Loans may also be used where subsidies and reserves are insufficient and to do so supports the principle of intergenerational equity. Rates may also be used where subsidies and reserves are insufficient.

## Funding Sources

Different funding sources are used for different types of expenditure. Council funds its expenditure using the following funding mechanisms.

The following table summarises how sources of revenue are applied to Council's activities. For example, a subsidy is the number one source of funds and this may be used first equally for any operating or capital cost.

### Key

1st – primary source of funding, if available.  
2nd – secondary source on a case by case basis.  
Possible – funding will be considered, if necessary, on a case by case basis.

Priority of source (number)	Revenue source	Operating	Capital: Renew existing assets	Capital: Develop assets - to improve services	Capital: Develop assets - to cater for growth
1	Subsidies and grants	1st	1st	1st	1st
2	Fees and charges	1st	2nd	2nd	2nd
3	Loans (borrow internally from savings or externally)	Not permitted*	Possible	1st	1st
3	Reserves	1st	1st	1st	1st
4	Prior year surpluses	Possible 2nd	2nd	Possible 2nd	Possible 2nd
4	Interest and other revenue	1st	1st	Possible 2nd	Possible 2nd
5	Financial Contribution	1st	2nd	1st	2nd
5	Development Contributions	Possible	Not permitted	Not permitted	1st
6	General rates	1st	1st	Possible 2nd	Possible 2nd
6	Targeted rates	1st	1st	2nd	2nd
6	UAGC	1st	1st	Possible	Possible

\* Rare exceptions for accounting write down of "assets"

### General rates

This is generally used for activities and includes Uniform Annual General Charge that is charged per rating unit, to provide benefit primarily to identifiable individuals or groups. Council uses land value for the application of its general rate. The Council does not set the general rate on a differential basis. The general rate is also used to recover small rounding amounts resulting from full fixed rate charges being rounded down to the nearest whole dollar (excluding GST).

### Targeted rates

These rates include Uniform Annual Charges, rates set on value (land or capital value), rates set over an area of benefit and rates for a service or for an activity. Targeted rates can be set on a uniform or differential basis, with a range of different factors of liability. This can be used where an Activity is perceived to provide benefit primarily to identifiable individuals or groups (i.e. userpays), or where the need for the activity is driven by the actions or inactions of identifiable individuals or groups (i.e. exacerbator-pays).

### Fees and charges

We typically collect fees and charges where an Activity is perceived to provide benefit primarily to identifiable individuals or groups (i.e. userpays), or where the need for the activity is driven by the actions or inactions of identifiable individuals or groups (i.e. exacerbator-pays).

However, consideration is also given to whether each fee or charge is practical and economically viable (including the extent to which fees may result in an unacceptable decrease in the use of council services).

### Interest, Dividends, & Other Revenues

Cash investments (e.g. term deposits with banks) are generally held only for liquidity purposes, as we are a net borrower.

Income from dividends, interest, and other sources (e.g. petrol taxes) are treated as corporate revenues and are assumed to accrue to general ratepayers – i.e. they are not allocated against specific activities, but reduce the amount of general rates that we need to collect to fund those activities.



### **Financial contributions under the Resource Management Act 1991**

The Council is able to require new developments to pay financial contributions which are used by the Council to fund works to mitigate or offset specified negative impacts of development.

Financial contributions requirements are in accordance with the Resource Management Act 1991, the Local Government Act 2002, the Tararua District Plan and our Development Contributions Policy.

The details of any requirement would be included in the District Plan and Development Contributions Policy and any new or altered requirements would be consulted on through changes to those documents.

### **Grants, sponsorship, subsidies and other income**

Grants, sponsorship and subsidies are used where they are available.

Many of these types of income are regular and predictable and can be budgeted for (for example Waka Kotahi NZTA roading subsidy).

Some other types are unexpected or unpredictable and may not be able to be prudently budgeted (such as civil defence response reimbursements, legal settlements and insurance claims). These are applied as they arise to the corresponding activity or project.

### **Lump sum contributions**

When undertaking a major project, there is an option to seek lump sum contributions to the capital cost of the project. Lump sum contributions are provided for in the Local Government (Rating) Act 2002 and have restrictions placed on how they are used.

Where a lump sum payment option is proposed ratepayers may choose to pay the lump sum or not. If not, the rating unit will be liable to pay any targeted rate set to recover the loan costs.

### **Development contributions under Section 106 Local Government Act**

We make significant capital investment in infrastructure specifically to service growth development in the District. We use development contributions to recover a fair and equitable portion of the cost of this investment from persons undertaking development.

Development contributions requirements are in accordance with the Local Government Act 2002 and our Development Contributions Policy.

### **Borrowing**

Borrowings can be both short term and long term. Borrowing is an appropriate funding mechanism to enable the effect of peaks in capital expenditure to be smoothed and also to enable the costs of major developments to be borne by those who benefit from the expenditure. This is known as the 'intergenerational equity principle' and means that the costs of any expenditure should be recovered from the community over the period the benefits of that expenditure accrue.

The overriding limits on borrowing are set out in the Financial Strategy.

Borrowing is undertaken corporately (i.e. as a single debt portfolio) for efficient debt management.

### **Proceeds from asset sales**

Proceeds from asset sales will be used to reduce debt or any current borrowing requirement or placed in the General Reserves, unless limited by a specific trust deed, bequest or legislation.

### **Council created reserves**

The use of reserves will require a specific resolution of Council before expenditure is committed.

Savings, operational surpluses, carry forward

budgets specific to each activity, or rates charged for specific projects are placed in reserves. These reserves may be used to fund activities where appropriate to the purpose of the reserves.

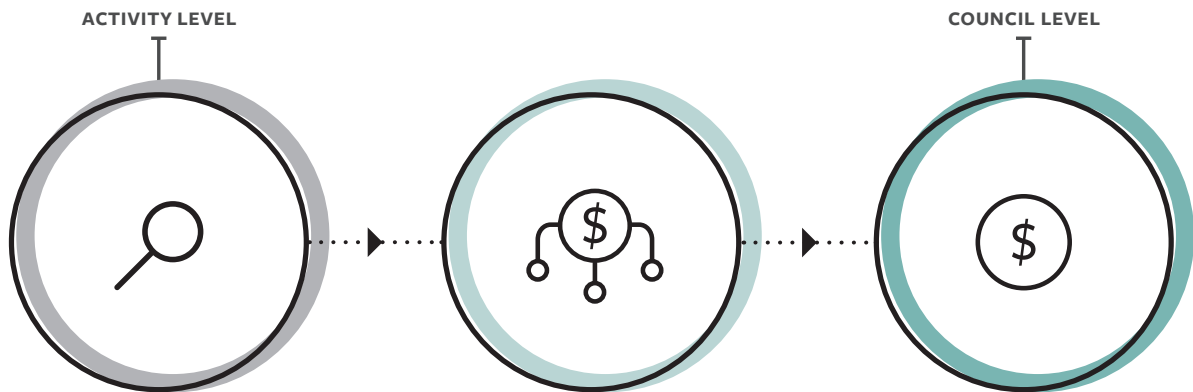
The use of reserves will require a specific resolution of Council before expenditure is committed. The exception to this is depreciation reserves used to renew existing assets and for internal loans. The use of the depreciation reserves are approved by Council as part of the Long Term Plan and Annual Plan budgets.

### Activity funding targets

Council’s funding sources set the level of revenue that is appropriately funded by each funding source for each Council activity identified. Council has reviewed these sources as required by the Local Government Act 2002 Section 101 as part of this Revenue and Financing Policy. The sources are shown in the summary tables and more detail is included in each activity section.

### Trust funds

Trust funds are normally bequeathed to Council “in trust”. Reserves and trust funds (savings) may be used to fund activities where appropriate to the purpose of the reserves or trusts (operating or capital).



#### Identifying activities

What services and levels of service should be provided?

#### Funding sources for each activity

Consideration of:

- Community outcomes
- Beneficiary pays
- Exacerbator pays
- Intergenerational equity
- Costs/benefits of separate funding of the activity

#### Funding required

- Rates
- Fees and charges
- Debt
- Reserves
- Grants
- Etc

## Process for determining funding sources

In determining the appropriate funding sources, the council has adopted a two-stage process in accordance with section 101 (3) of the Local Government Act 2002.

### Step 1

The first step is to determine the most appropriate source of funding for each activity by considering the following:

- Community outcomes to which the activity primarily contributes.
- Distribution of benefits between the community as a whole, any identifiable part of the community and individuals.
- The period in, or over which, the benefits are expected to occur. Generally, benefits derived from operating costs are received in the year the expenditure is incurred. In contrast, capital expenditures relate to investments in assets that generate benefits over their useful lives that extend beyond the current year.
- The extent of the actions or inaction of individuals or a group contributing to the activity undertaken.
- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities.

### Step 2

Once the most appropriate funding method for each activity is identified based on the considerations stated above, the council needs to consider the overall impact of its funding mix on the community.

For example, the principle of paying for benefits received may call for a high degree of user pays for an activity, but this must be balanced against the principle of affordability.

## Selecting the appropriate funding source – Council’s application of the funding principles

The general principles used in the process are:

- The user/beneficiary pays principle:
  - An activity should be funded on a user pays basis if an individual or group of individuals directly receive benefits of the activity exclusively and that costs of the activity can easily be attributed to that individual or group of individuals;
  - The service “consumed” is excludable and creates rivalry (using this service reduces the availability for someone else);
- The intergenerational equity principle:
  - Most operational expenditure provides a benefit only during the year that it is spent, so is best funded from current revenues. However, expenditure providing benefits over many years is more appropriately funded through borrowing (which is repaid over multiple years).
- The exacerbator/polluter pays principle:
  - the extent to which the actions or inaction of particular individuals or a group contribute to the need to undertake the activity; and
- The costs and benefits, including consequences for transparency and accountability, of funding the activity distinctly from other activities:
  - considers the efficiency or ability to separate and identify costs and then collect revenue, and the impact on demand for services
  - particularly where the cost is significant or where it is considered desirable to demonstrate that funding is being spent on a specific project.

- the potential benefit of such improved transparency and accountability are weighed against the cost of having to administer the specifically identified funding.

### **Funding sources for Council activities**

Our choice of funding for each activity is also guided by the overall impact that any allocation of charges and costs may have on the community. In particular, although some Activities should arguably be funded by user fees and charges due to the level of private benefit they provide, we may consider such user-charging inappropriate – for example, full user-funding of swimming pools may result in these services no longer being provided.

The following policy positions have been set by Council and are used with the principles above:

- Where the benefit accrues to the whole district, general rates will be used (these include UAGC).
  - Where benefits accrue to certain groups within the district, user charges, differentials or targeted rates will be used if efficient to do so.
  - User pays is also recognised as a tool to achieve Council’s goals e.g. charging for refuse collection to encourage waste minimisation. Where a fee or charge is not practical, targeted rates may be set in accordance with Council’s rating policies.
  - Where it is practical to recover the designated portion of the net operating cost of an activity from a private user or exacerbator, fees and charges are set at levels designed to achieve this provided there are no legislative constraints on doing this.
  - In some cases, targeted rates (e.g. water and wastewater) are used as a surrogate for user charges as Council considers this to be a more efficient and effective method of funding than individual user charges.
- Rates are at least partly a tax. While effort is made to link payment of rates to benefits received or costs generated it is not possible to do this on an individual ratepayer basis.
  - Subsidy from central government recognises that some services, e.g. roading, form part of a national infrastructure and only central government can levy user charges.
  - Uniform Annual General Charge (UAGC) recognises that most services are available to all properties regardless of value and that all properties should contribute a reasonable amount to the running of the district.

Very few activities deliver entirely public benefits or private benefits. Most activities contain aspects of both and fall somewhere between the two ends of the continuum. The characteristics of an activity determine what type of funding mechanism is used to fund a particular service. In the end, it comes down to “reasonable” judgement by elected members having considered the legal factors, funding principles, and Council policies.

In this document we use the words “public” or “private” to reflect who benefits from the services Council provides. When the word “public” is used it means the community at large will receive benefits and generally it is more efficient to charge for those through a rate. When the word “private” is used it means that either an individual or an identifiable group of individuals will receive benefits and generally this group can be charged either directly through user charges because it is efficient to do so or by using a targeted rate.

The following pages set out our funding decision for each activity. The analysis of each Activity is supported by:

**Benefit** - shows our broad benefits assessment for the activity (i.e. how much benefit is received by individuals / groups, and how much by the community as a whole)

**Community Outcome** - identifies the community outcomes to which the activity primarily contributes

**Analysis** - shows how we have considered the other funding considerations set out in section 101(3)(a)(ii) to (v) of the Local Government Act 2002 in relation to funding of the activity.

This evaluation uses a simple high / medium / low scale for each of the following considerations:

- User/Beneficiary pays – the degree to which the Activity can be attributed to individuals or identifiable groups (High) rather than the community as a whole (Low) – refer to section 101(3)(a)(ii);
- Inter-generational equity – the degree to which benefits can be attributed to future periods (High) and benefits attributed to a shorter term (low); – refer to section 101(3)(a)(iii)
- Exacerbator pays – the degree to which the activity is required as a result of the action (or inaction) of individuals or identifiable groups (High) and not attributable (low) – refer to section 101(3)(a)(iv);
- Cost and benefits - degree to which the costs and benefits justify funding for the activity including consequences for transparency and accountability, of funding the activity distinctly from other activities (high) and where no particular advantage to funding the activity distinctly (low). For example, pricing is a tool that can impact on people’s behaviour to achieve an activities outcome– refer to section 101(3)(a)(v)

**Rationale** – the analysis to determine the most appropriate source of funding for this activity.

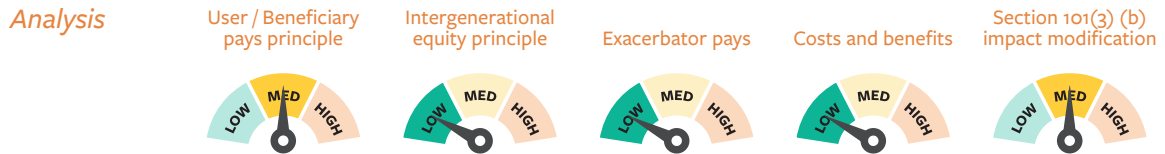
**Funding sources** – the most appropriate funding sources for each activity identified based on the considerations stated above and after any Step 2 adjustments.

## Thriving District He rohe tōnui

### Economic Development Te Whakawhanaketanga Ohaoha



**Community Outcome** The people are thriving, happy, safe and well.



**Rationale** Private beneficiaries are the individuals who gain employment, retailers, tourist operators, motels, and other businesses.

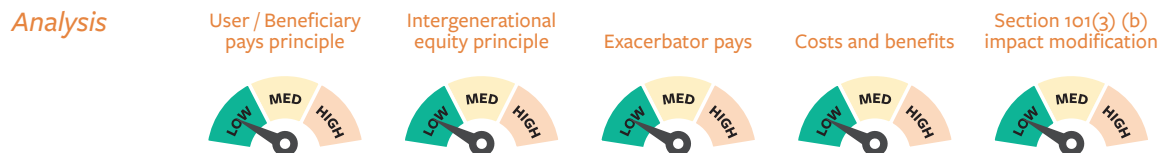
As a result of applying the Step 2 consideration, the modification applied considered that the whole district benefits from an increased population, wealth and larger rating base.

**Funding Sources** Operational: General Rate, Targeted Rate, Fees & Charges  
Capital: General Rate, Targeted Rate, Reserves

### Community Development Whanaketanga Hapori



**Community Outcome** The people are thriving, happy, safe and well.



**Rationale** The provision of funding and support for community organisations, individuals and community development initiatives is of significant public benefit to the whole district and a greater number of people in the wider community will benefit from the expenditure.

User pays is inconsistent with the idea of strengthening community initiatives.

**Funding Sources** Operational: General Rate, Reserves

## Improving our Environment Te wahakapaipai i te taiao

### District Planning Te Whakamahere Ā-Rohe

**Benefit**



**Community Outcome**

We are nimble; ensuring we have the capacity, innovation, and adaptability to improve community well-being, while promoting balanced and sustainable growth.

**Analysis**



**Rationale**

There are two distinct beneficiaries of this activity, the first being the applicant and the second being the whole community by providing sufficient land with suitable zoning, infrastructure and services supports the expansion of economic activity. As a result of applying the Step 2 consideration, the modification applied considered that the wider benefits to the whole community, specific groups and their well being.

**Funding Sources**

Operational: Fees & Charges, General Rate  
 Capital: Loans, General Rate, Reserves

## Emergency Management Te Whakahaeretanga Ohotata

**Benefit**



**Community Outcome**

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

**Analysis**



**Rationale**

The primary purpose of civil defence is emergency preparedness with an initial response capability, providing a system for recovery following a natural disaster and Helping minimise the effects of a natural disaster on people and property.

This activity cannot be attributed to any individuals and therefore it is the community as a whole that benefits from this activity giving peace of mind for residents.

**Funding Sources**

**Operational:** General Rate, Subsidies  
**Capital:** Loans, General Rate, Reserves



## Waste Management - Transfer Station

**Benefit**



**Community Outcome**

The natural environment is improved while still producing a diverse range of primary industry and food products.

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

**Analysis**



**Rationale**

The private benefits of refuse and recycling include removal of solid waste and reducing potential health risks from stock-piling of solid waste.

As a result of applying the Step 2 consideration, the modification applied considered that the public benefits of waste collection include preventing and avoiding health hazards, keeping the district tidy and attractive, creating a cleaner environment for current and future generations, helping to reduce congestion at the landfill, and Council delivering on the objectives outlined in the Waste Minimisation Plan.

**Funding Sources**

**Operational:** General Rate, Fees & Charges, Grants  
**Capital:** Loans, General Rate, Reserves

## Waste Management - Refuse

**Benefit**



**Community Outcome**

The natural environment is improved while still producing a diverse range of primary industry and food products.

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

**Analysis**



**Rationale**

The private benefits of refuse collection include removal of household solid waste and reducing potential health risks from stock-piling of solid waste.

As a result of applying the Step 2 consideration , the modification applied considered that pricing is used as a tool to influence people’s behaviour to achieve the reduction, reuse and recycling of waste.

**Funding Sources**

**Operational:** Fees & Charges, Grants  
**Capital:** Loans, Fees & Charges, Reserves

## Waste Management - Recycling

**Benefit**



**Community Outcome**

The natural environment is improved while still producing a diverse range of primary industry and food products.

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

**Analysis**



**Rationale**

Urban households and many commercial properties receive a kerbside recycling collection service and all properties have access to recycling bulk bins for glass and other materials at the transfer stations.

Rural residents that drop off recycling at bulk bins and recycling centres also use the services.

As a result of applying the Step 2 consideration, the modification applied considered that the public benefits from transfer station recycling include preserving the environment, saving landfill space, meeting community expectations for waste minimisation, and Council delivering on the objectives outlined in the Waste Minimisation Plan.

**Funding Sources**

**Operational:** Targeted Rate, Grants  
**Capital:** Loans, Targeted Rate, Reserves

## Stormwater Te Wai Ua

**Benefit**



**Public: 90–100%**

**Private: 0%**

**Community Outcome**

The natural environment is improved while still producing a diverse range of primary industry and food products.

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

**Analysis**

User / Beneficiary pays principle

Intergenerational equity principle

Exacerbator pays

Costs and benefits

Section 101(3) (b) impact modification



**Rationale**

Properties within the stormwater network areas benefit from collecting and disposing stormwater to limit flood damage. Property owners downstream from these areas also benefit.

As a result of applying the Step 2 consideration, the modification applied considered that there is also a public benefit of health and safety to the urban populations generally, and a lesser benefit to people outside the urban areas who may visit the urban areas.

**Funding Sources**

**Operational:** Targeted Rate

**Capital:** Loans, Targeted Rate, Reserves

## Wastewater Te Wai Kino

### Benefit



### Community Outcome

The natural environment is improved while still producing a diverse range of primary industry and food products.

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

### Analysis



### Rationale

Wastewater services provide public benefits, including a clean and healthy environment for present and future generations, prevention of disease, maintenance of public health standards, enabling economic growth.

A good quality and effective wastewater disposal system is a key service to attract people and businesses to the district and to help sustain economic growth.

Scheme users receive significant private benefits from provision of a collective wastewater disposal scheme, including the removal of human waste and protection against disease.

Many rural and lifestyle properties have onsite wastewater disposal so do not directly benefit from Council’s reticulated wastewater network.

There is a public health benefit particularly to people who live in urban areas, and also with the downstream effects of clean rivers benefiting the whole district.

Trade waste should pay fees and charges for inclusion in wastewater scheme.

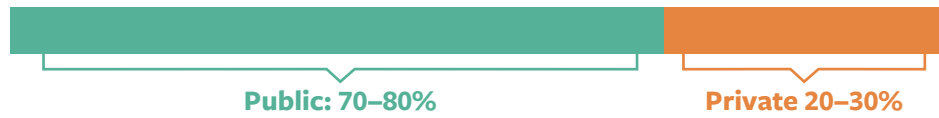
As a result of applying the Step 2 consideration, the modification applied considered that the benefits from the wider community from a clean and healthy natural environment.

### Funding Sources

**Operational:** Targeted Rate, General Rate, Fees & Charges, Reserves  
**Capital:** Targeted Rate, Loans, Reserves, Subsidies

## Water Supply Te Wai

**Benefit**



**Community Outcome**

The natural environment is improved while still producing a diverse range of primary industry and food products.

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

**Analysis**



**Rationale**

The public benefits from being connected to the available potable water supply for public health and services, recreational facilities, and enhancing well-being and economic development.

Private users benefit in the same way as the public, but also benefit in terms of personal health and wellbeing.

Farmers tapping into some schemes also benefit and contribute greatly to costs.

As a result of applying the Step 2 consideration, the modification applied considered that Water Supply also provides public benefits, including availability of water for public health and services (e.g. fire-fighting) and recreational facilities (e.g. gardens, swimming pools), enhancing community well-being and economic development.

**Funding Sources**

**Operational:** Targeted rates, Fee & Charges, Reserves  
**Capital:** Targeted Rate, Loans, Reserves, Subsidies

## Connected Communities He Hapori Tūhono

### Animal Control Ngā Here Kararehe

**Benefit**



**Community Outcome**

The people are thriving, happy, safe and well.

**Analysis**



**Rationale**

The majority of the costs for this activity should be borne by dog owners, as it is the existence of dogs in the community that gives rise to the need to carry out this activity. There is a small public benefit from animal education programmes.

**Funding Sources**

**Operational:** General Rate, Fees & Charges  
**Capital:** Loans, Reserves, General Rate

## Cemeteries Ngā Urupā

### Benefit



### Community Outcome

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

### Analysis



### Rationale

While the Burial and Cremation Act 1964 requires local authorities to provide cemeteries it is appropriate that the individual or family meet the costs of burial.

The private benefit is received by the families of the deceased, and to those researching family history.

The garden maintenance has a component of private and public benefit.

As a result of applying the Step 2 consideration , the modification applied considered that there is also a public benefit with communities benefiting from being able to have family members buried in their community.

### Funding Sources

**Operational:** General Rate, Fees & Charges  
**Capital:** Loans, General Rate, Reserves



## Community Buildings Ngā Whare Hapori

**Benefit**



**Community Outcome**

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

**Analysis**



**Rationale**

Council-owned buildings and land provide significant public benefit and support a range of services and facilities for social and recreational use, to the entire district.

Rural and community halls and recreation complexes provide significant public benefit through provision of multiuse venues for local communities and a hub for the community in the event of a natural disaster. Halls contribute to enhancing the community’s sense of social connectedness, cultural wellbeing and civic pride.

As a result of applying the Step 2 consideration, the modification applied considered that while individuals and local communities benefit from the use of the facilities the entire community benefits from the use of halls and recreational complexes for events such as training programmes, leisure, sporting activities and performing arts.

**Funding Sources**

**Operational:** Fees & Charges, General Rate  
**Capital:** Fees & Charges, General Rate, Reserves

## Libraries Ngā Whare Pukapuka

### Benefit



### Community Outcome

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

### Analysis



### Rationale

Libraries provide services and spaces for the community which promote lifelong learning and connectedness, as well as being repositories for important historical and community information.

Libraries also provide private benefit through individual access to written and online educational resources, research materials and leisure time reading.

It is fair for individuals to pay for some of the services users use in the library such as learning and personal development, printing services, etc

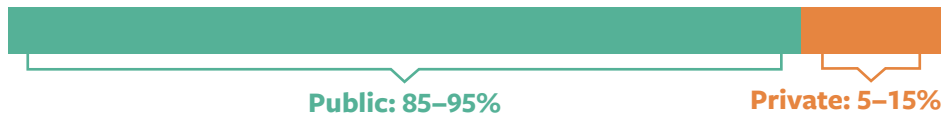
As a result of applying the Step 2 consideration, the modification applied considered that the acquisition of knowledge does have a high public benefit through contributing value to the community by people having access to knowledge, being well informed and by encouraging literacy.

### Funding Sources

**Operational:** Targeted Rate, Fees & Charges  
**Capital:** Loans, Targeted Rate, Reserves

## Parks and Reserves (excluding domain boards)

**Benefit**



**Community Outcome**

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

**Analysis**



**Rationale**

Parks and Reserves beneficiaries are the users, both local and visitors to the district, and in particular user groups such as sports clubs. It is not feasible to charge for many Council facilities as you cannot restrict access to reserves and playgrounds. All residents have access to reserves. Camping grounds benefit the users with low-cost holiday accommodation, and businesses by attracting visitors. The Domain Board is a self-funding function of Council, other than for depreciation and support costs, and is not included in the requirement for rates.

**Funding Sources**

**Operational:** General Rate, Fees & Charges  
**Capital:** Loans, General Rate, Reserves

## Pensioner Housing Ngā Whare Kaumātua

**Benefit**



**Community Outcome**

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

**Analysis**



**Rationale**

The main beneficiaries are the pensioner flat tenants, who receive housing at rentals well below market rates.

**Funding Sources**

**Operational:** Fees & Charges  
**Capital:** Asset Sales, Reserves

## Public Conveniences Ngā Ratonga Tūmatanui

*Benefit*



*Community Outcome*

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

*Analysis*



*Rationale*

Public conveniences are an essential service for the community and provide significant public benefit such as maintaining appropriate standards in public health and meeting the expectations of residents and visitors.

The wider community benefits from the provision of clean and safe toilets for travellers, shoppers, parents and children in commercial areas in particular, and for users of recreational facilities.

Businesses located near to public toilets also benefit indirectly, and the public generally benefit from reduced environmental degradation.

As a result of applying the Step 2 consideration, the modification applied considered that the benefits from the wider community.

*Funding Sources*

Operational: General Rate  
 Capital: Loans, General Rate, Reserves

## Swimming Pools Ngā Puna Kaukau

**Benefit**



**Community Outcome**

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

**Analysis**



**Rationale**

Users of the pools are private beneficiaries and user fees reflect this. Council charges rates and some fees. The main fees are not collected by Council. They are set and collected by a trust or by management committees.

The Council funds a grant that represents only the public good proportion of costs. The fees collected by the Trust / local management reflect a high private benefit to individual users.

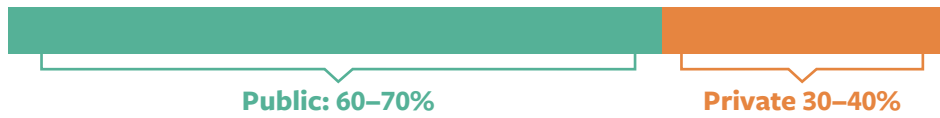
As a result of applying the Step 2 consideration, the modification applied considered that swimming pools are recreational facilities, and provide social benefits such as swimming coaching, and leisure opportunities for elderly people with health issues, and children and parents.

**Funding Sources**

**Operational:** Targeted Rate, Fees & Charges  
**Capital:** Loans, Targeted Rate, Reserves

## Building Control Ngā Here Waihanga

**Benefit**



**Community Outcome**

We are nimble; ensuring we have the capacity, innovation, and adaptability to improve community well-being, while promoting balanced and sustainable growth.

**Analysis**



**Rationale**

The building control activity is mainly funded by the beneficiaries of the service, as they can be easily identified.

Some public benefit exists from auditing Building Warrants of Fitness, inspection of swimming pool fencing, earthquake prone building administration and responding to complaints,.

Applicants for consents receive significant private benefit through meeting legislative requirements and community expectations.

Private benefit may include an increase in property values over time.

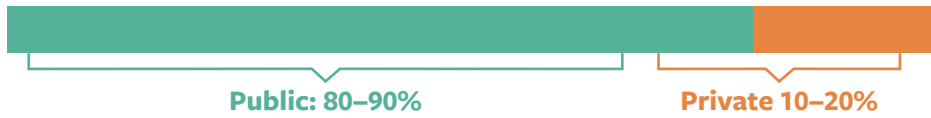
As a result of applying the Step 2 consideration, the modification applied considered that public benefit of Building Control include planned development of the district, protection of the public and consistency in building standards.

**Funding Sources**

**Operational:** Fees & Charges, General Rate  
**Capital:** Loans, General Rate, Reserves

## Compliance and Monitoring Te Tautuku me te Aroturuki

**Benefit**



**Community Outcome**

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

**Analysis**



**Rationale**

Consent applicants receive significant private benefits through meeting legislative requirements and community expectations.

The consent also provides a signal that food and licensed premises are of an acceptable standard of food and beverage hygiene to the consumer.

However most fees are set by government legislation and therefore full cost recovery is not always possible.

In the general inspection area it is often impossible to identify offenders or impractical to recover enforcement costs. The whole community benefits from these activities.

As a result of applying the Step 2 consideration, the modification applied considered that the public benefits from environmental health compliance and monitoring include enhancing public health and meeting the community's expectation for safe food and alcohol premises.

**Funding Sources**

**Operational:** Fees & Charges, General Rate  
**Capital:** Loans, General Rate, Reserves

# Roading

**Benefit**



**Community Outcome**

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

**Analysis**



**Rationale**

The beneficiaries are the users of the roads, the owners of properties served by roads, the local community within the district and the wider community.

The roading network provides significant public benefit to the community, e.g. connections to other transportation networks, access and mobility for people, goods and service, locality and property identification and contributions to the social and economic well-being of the district

Substantial private benefit also exists through use of roads, and footpaths, access to locations, mobility and maintenance of property values.

The private benefit is collected via fuel taxes and road user charges by the government and allocated by a grant through NZ Transport Agency.

**Funding Sources**

**Operational:** Targeted Rate, Subsidies, Fees & Charges, Reserves  
**Capital:** Targeted Rate, Subsidies, Reserves



## Footpaths Ngā Ara Hīkoi

**Benefit**



**Community Outcome**

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

**Analysis**



**Rationale**

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.

**Funding Sources**

**Operational:** General Rate, Targeted Rate  
**Capital:** General Rate, Targeted Rate, Reserves

## Interactive Council He Kaunihera Pāhekoheko

### Customer Services Ngā Ratonga Kiritaki

*Benefit*



*Community Outcome*

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

*Analysis*



*Rationale*

Service Centres primary function is about providing customer support and public information, however much of the time spent on private benefit work is of a very small duration and is therefore not directly recoverable.

As a result of applying the Step 2 consideration, the modification applied considered that the benefits from the wider community fro providing public information.

*Funding Sources*

**Operational:** General Rate  
**Capital:** Loans, General Rate, Reserves

## Communications Ngā Whakawhitiwhiti

**Benefit**



**Community Outcome**

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

**Analysis**



**Rationale**

Communications primary function is to increase community engagement and active participation in our district’s development with communications that are clear, meaningful, transparent and timely.

This is achieved by providing public information to strengthen the relationship between Council and the communities we serve and seek to establish Council as a trusted and reputable organisation within the community.

The benefit of communications expands to all residents and ratepayers of the district.

**Funding Sources**

Operational: General Rate  
 Capital: Loans, General Rate, Reserves

## Democracy Services

**Benefit**



**Community Outcome**

We work collaboratively, gaining strength from each other as challenges and opportunities arise, to make great things happen.

**Analysis**



**Rationale**

Elected members represent the residents of the district. The benefit of representation is available to all residents and ratepayers of the district.

**Funding Sources**

Operational: General Rate, Reserves  
 Capital: Loans, General Rate, Reserves

# Pūnaha Whakaine

# RATING SYSTEM

## Overview

Council provides local public services and infrastructure that the community needs. Providing these services comes at a cost and a large portion is collected from the rates that Council charge property owners.

The law that enables Councils to collect rates is the Local Government (Rating) Act 2002.

The Rating system forms a part of the Funding Impact Statement and should be read in conjunction with the Council's Revenue and Financing Policy and applies for the 10 years of this plan

It 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 activity pages.

## How Council calculates your rates

Rates are a property tax that is charged each year by the Council. Council decides what services it will provide in the future and how much it will cost. The cost is then allocated over the properties in the district.

Rates can change because of improvements to buildings or land values, Council costs, and changes in the services Council provides.

## 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.

## Inspection of Rating Information Database

In accordance with the Local Government (Rating) Act 2002, the District Valuation Roll and Rates Records are available for public inspection at the Council Offices, 26 Gordon Street Dannevirke 4942, between the hours of 8am and 5pm on all business days of the week.

## 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.

## Lump Sum Contribution

Lump sum contributions are not invited in respect of any targeted rate.

# The Categories of rateable land for setting rates are:

## Main Categories as defined in Tararua District Plan for setting all rates except for Roading Land Value Differential Rate

Category	Description
Urban	<p>All Rating units in the district situated in the residential and settlement areas as defined in the District Plan other than:</p> <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	<p>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.</p>
Industrial/Commercial	<p>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 the District Plan. It does not include residential flats or farms.</p> <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>

## Definitions of rating categories for setting Roding Land Value Differential Rate

Subcategories	Description
Residential	Residential land of a domestic type, including investment flats.
Other	Land that is used for assembly halls, educational type uses, health and other medical uses including hospitals, Māori sites including marae and other meeting houses and including Māori burial sites, passive reserves, religious uses including places of worship, sports grounds including racecourses, golf courses and squash courts, vacant land without an obvious use, other uses or where there are multiple uses.
Dairy	All land suitable for all types of supply and stud.
Farming (non-dairy)	All land that is used exclusively, or almost exclusively for horticulture, forest nurseries, pastoral and specialist purposes other than dairy farming. It includes land suitable for uses such as cropping, orchards, market gardening or glasshouses, grazing, or fattening of livestock, land used for aquaculture, deer farming, horse studs, poultry and pigs.
Lifestyle	Land that is used for lifestyle purposes will generally be located in a rural area but the predominant use is for a residence, and if vacant there is the right to build a dwelling. The principal use of the land may be non-economic in the traditional farming sense.
Forestry	All land that is used for forestry, including land either in production or currently available for planting and protected forest areas. It does include Carbon forests however it does not include forest nurseries.
Industrial	All land that is used exclusively, or almost exclusively, for industrial uses including associated retailing, food processing or storage, light and large-scale manufacturing, tank farms and other noxious or dangerous industrial uses, excluding utility assets.
Commercial	All land that is principally used for commercial purposes, it includes accommodation services, entertainment, rest homes, retail and office-type use, parking buildings, service stations and tourist-type attractions.
Mining	All land used for mining and other mineral extraction sites.
Utilities	All Utility infrastructure assets that provide services for such areas as electricity generation or transmission, gas or oil, telecommunications, rail, water, wastewater and stormwater.

## Definition of Separately Used or Inhabited Part of a Rating Unit

A separately used or inhabited part of a rating unit includes any part of a rating unit that can be used separately or inhabited by either the owner or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

As a minimum, the land or premises intended to form the separately used or inhabited part of the rating unit must be capable of actual habitation, or separate use.

Not rated as separately used parts of a rating unit:

- A residential sleep-out or granny flat without independent kitchen facilities
- A hotel/motel/hostel room with or without kitchen facilities
- Individual storage garages/sheds/partitioned areas of a warehouse
- Individual offices/premises of partners in a partnership

## Rating Parts of a Rating Unit

A rating unit can be split due to the uses such as part commercial and residential, rural land and covenanted land becoming rateable part and non-rateable part.

## Property valuations

### Property Valuation and Rates allocation

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 2023 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 and may have differentials).

## Goods and Services Tax (GST)

All amounts stated in this rating system document are GST inclusive.

## 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.



# How Council Rates

## Types of rates

- General Rates - generally used by the Council to fund activities that are of public benefit and cannot be charged to specific users
- Targeted Rates - a rate set for one or more Council activities. Some targeted rates may have differentials applied.

## General rate

The Council sets a general rate with no differentials, based on the land value of each rating unit. All rateable land within the Tararua District is liable for the general rates. Utilities are not liable for this rate as they do not have a land value.

All activities that are not funded by fees and charges, targeted rates, borrowings or any other income are funded out of the general rates.

Please refer to the Revenue and Financing Policy for further details on the activities funded out of the general rates including the UAGC.

Activities	Total Revenue
Animal Control	
Building Services	
Cemeteries	
Compliance and Monitoring	
Community Buildings	
Community Development	
Communications	
Customer Services	
District Planning	
District & Treasury	
Economic Development (40% of net cost)	
Emergency Management	
Footpaths (15% of net cost)	
Parks and Reserves	

Activities	Total Revenue
Representation	
Public Conveniences	
Waste Management	
Wastewater (5% of total cost excluding loan costs)	

Rate in the \$ of Land value is 0.00190387

Total revenue collected General Rates for 2024/2025 is \$11,226,083

## 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.

UAGC Rate per rating unit is \$645.12

Total revenue collected from Uniform General Charge for 2024/2025 is \$6,040,943

## Libraries Targeted Rate

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

Rate rating unit is \$221.38

Total revenue collected from Libraries Targeted Rate for 2024/2025 is \$2,074,096

## Swimming Pools Targeted Rate

A targeted rate of the Swimming Pools net cost will be charged on every rating unit in the district as a fixed amount per rating unit.

Rate per rating unit is \$130.99

Total revenue collected from Swimming Pools Targeted Rate for 2024/2025 is \$1,227,215

## Specified Services Targeted Rate - Urban

A targeted rate for 71% of the Footpath net cost. This rate is assessed on all rating units in the urban category.

Rate in the \$ of Land Value is 0.00016307

Total revenue collected from Specified services targeted urban rate for 2024/2025 is \$125,657

## Specified Services Targeted Rate - Industrial Commercial - Rural

A targeted rate for 20% of Economic Development net cost.

This rate is assessed on all rating units in the industrial/commercial rural categories.

Rate in the \$ of Land Value is 0.00103103

Total revenue collected from Specified services targeted Industrial Commercial - Rural rate for 2024/2025 is \$246,466

## Specified Services Targeted Rate - Industrial Commercial - Urban

A targeted rate for 40% of Economic Development and 14% of Footpath net cost. This rate is assessed on all rating units in the industrial/commercial urban categories.

Rate in the \$ of Capital Value is 0.00119772

Total revenue collected from Specified services targeted Industrial Commercial - Urban rate for 2024/2025 is \$517,747

## Recycling Rates

Funding for recycling and the public benefit costs are best funded on a basis differentiated between rural, urban, and 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.

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

## Recycling targeted differential rate

The revenue required to fund the recycling services, less the amount collected from the kerbside recycling targeted differential rate, are collected from this rate on a differential basis to all rating units.

Differential Category	Basis	Differential	Rates per rating unit	Total Revenue
Rural	Rating Unit	20%	\$74.64	\$331,417
Urban	Rating Unit	70%	\$253.86	\$1,138,312
Industrial/Commercial	Rating Unit	10%	\$ 360.95	\$182,279

Total revenue collected from Recycling targeted Differential Rate for 2024/2025 is \$1,657,085

## Kerbside recycling targeted differential rate

This rate funds the cost of the kerbside recycling collection service. 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 inhabited part of a rating unit for urban properties where the Council’s kerbside collection service is available.
- a fixed amount per separately used or inhabited part of a rating unit for industrial commercial properties where the Council’s kerbside collection service is available.

For this rate, available means where ratepayers elect, and the Council agrees, additional levels of service may be provided. For example, these additional services could be providing more recycling bins or more frequent service.

Category	Rates per SUIP	Total Revenue
Urban	\$107.95	\$464,720
Industrial/Commercial	\$107.95	\$45,662

Total revenue collected from Kerbside Recycling targeted Differential Uniform Rate for 2024/2025 is \$510,383

## Roading rates

### Roading – District-wide

A targeted rate in the dollar on the rateable land value of every rating unit in the district to fund the costs of the roading activity, less the amount collected from the fixed rate differential and Land value differential rates. Utilities are not liable for this rate as they do not have a land value.

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 Roothing funding source) to fund Roothing as a network.

Rate in the \$ Land Value is 0.00072443

Total revenue collected from Roothing – District Wide Rates for 2024/2025 is \$4,286,769

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

Total revenue collected from Roothing – Fixed Rate Differential for 2024/2025 is \$1,071,693

### Roothing rate – fixed rate differential

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

Category	Basis	Fixed Differential	Total Revenue
Urban	Rating Unit	\$31.64	\$139,320
Rural	Rating Unit	\$200.77	\$889,505
Industrial/commercial	Rating Unit	\$80.13	\$42,868

## Roading rate – Land Value Differential rate

Heavy vehicles create more wear and tear than light vehicles per trip, with the wear and tear increasing sharply as the average load on an axle increases. The relative effect is measured by the Equivalent Standard Axle (ESA) of a vehicle configuration.

This rate links the extra costs incurred by Council with the tonnage shifted across local roads, and in turn attribute this tonnage to local properties.

Category	Differential	per \$1000 land value	Total Revenue
Dairy	1.6	0.40194951	\$469,352
Forestry	2.7	1.42666315	\$201,151
Farming (non-dairy)	1.3	0.14683573	\$455,436
Industrial	2.7	1.17891890	\$61,990
Commercial	1.4	0.32414919	\$18,977
Residential	1.0	0.02055296	\$18,977
Lifestyle	1.2	0.04901697	\$18,977
Other	1.5	0.64364660	\$18,977
Mining	2.8	1.52421723	\$1,265
Utilities with LV=0	0.1	-	-

Total revenue collected from Roding - Land value differential rate for 2024/2025 is \$1,265,100

## Town centre refurbishment rates

Council is funding the town centre refurbishments through two targeted fixed rates.

A lump sum payment option was made available in 2008 for Dannevirke town centre refurbishment. 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.

Because a number of ratepayers had taken up the lump sum paying option the town centre refurbishment rates will be set as follows:

### Dannevirke town centre refurbishments

This rate is for the cost of Dannevirke town centre refurbishment and is assessed on all rating units in the District except those where the ratepayer at the time took up the lump sum paying option in 2008 and paid the rate in full.

Rate per rating unit is \$4.86

Total revenue collected from Dannevirke Town Centre Refurbishments rate for 2024/2025 is \$32,923

### District town centre refurbishments

This rate is for the cost of other town centre refurbishment and is assessed on all rating units in the District.

Rate per rating unit is \$66.20

Total revenue collected from District Town Centre Refurbishments rate for 2024/2025 is \$618,729

## Water rates

### Water Supply Targeted Rate

Water Targeted Rate fund the costs of the water supply in the district and is assessed on all rating units either connected, or capable of connection, to the Council's water system.

### Connected

A charge for each separately used or inhabited part of a rating unit that is connected to a Council operated water supply, excluding those that have are metered and charged on a volumetric basis.

### Serviceable

50% of the connected rate per rating unit that an ordinary supply of water is available but is not connected to Council operated water supply, excluding those that have are metered and charged on a volumetric basis..

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 Supply – connected \$788.28

Water Supply – serviceable \$394.14

Total revenue collected from Water Supply Targeted rate for 2024/2025 is \$4,087,998

### Volumetric Water Charges (water by metre)

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

Rating units 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 inhabited 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.

Rate per rating unit is \$888.28

Total revenue collected Rate for 2024/2025 is \$500,555

Water Supply –Volumetric

- Extraordinary Users \$3.95
- Large Volume users \$2.05

Total revenue collected from Volumetric Water Charges (water by meter) for 2024/2025 is \$1,370,800

## Pongaroa water rate

The rate funds the Pongaroa Rural Water Supply Scheme. Rating units liable for this rate are those that are connected to Pongaroa Rural Water Supply Scheme. A separate targeted rate applies to each unit of water that is connected to the Pongaroa Rural Supply supplied from this Scheme. 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.

Rate per each unit of water on every 20mm pipe connection is \$141.95

Total revenue collected from Pongaroa Water Rate for 2024/2025 is \$95,109

## Wastewater rates

### Wastewater Targeted Rate

The Wastewater Targeted rates fund the wastewater supply through the district and is assessed on all rating units either connected, or capable of connection, to the Council’s wastewater system.

### Connected

A charge for each separately used or inhabited part of a rating unit that is connected to a Council operated wastewater supply.

### Serviceable

50% of the connected rate per rating unit where wastewater is available but is 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.

### Multiple Use (Pan charge)

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.

Wastewater Supply – connected 1,010.40

Wastewater Supply – serviceable 505.20

Wastewater Supply – Multiple Use 336.77

Total revenue collected from Wastewater Targeted Rate for 2024/2025 is \$5,669,023

A remission policy applies to educational establishments.

Note: a rating unit 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 defined under Schedule 1, Clause 6 of the Local Government (Rating) Act 2002.

## Urban Stormwater Targeted 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.

Rate per rating unit is 218.95

Total revenue collected from Urban Stormwater Rate for 2024/2025 is \$1,103,171



## Instalments

Rates and charges for the year ending on 30 June 2025 will be assessed in four instalments, which will become due and payable on the following dates:

	Due date	Instalment period
Instalment 1	31 August 2024	1 July 2024 to 30 September 2024
Instalment 2	30 November 2024	1 October 2024 to 31 December 2024
Instalment 3	28 February 2025	1 January 2025 to 31 March 2025
Instalment 4	31 May 2025	1 April 2025 to 30 June 2025

Charges for Water Metered Rates for the year ending on 30 June 2025 will be assessed in four instalments, which will become due and payable on the following dates:

	Meters read	Due date
Instalment 1	1 September 2024	20 October 2024
Instalment 2	1 December 2024	20 January 2025
Instalment 3	1 March 2025	20 April 2025
Instalment 4	1 June 2025	20 July 2025

## Rates in arrears penalty date

A penalty of 10% will be applied to previous years' rates assessed before 1 July 2024 that remain unpaid on 7 August 2024, and again on 7 February 2025.

## 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:


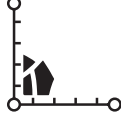


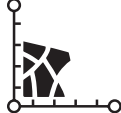
















Due date	Current rates penalty date
31 August 2024	3 September 2024
30 November 2024	3 December 2024
28 February 2025	3 March 2025
31 May 2025	3 June 2025

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:

Due date	Water metered rates penalty date
20 October 2024	24 October 2024
20 January 2025	24 January 2025
20 April 2025	24 April 2025
20 July 2025	24 July 2025

# Sample properties for proposed rates increase

Proposed rates increases for rural, urban and commercial & industrial properties of different Land Values (LVs).

Urban	Rural	Commercial & Industrial
 Old LV: \$32,000 <b>LV: \$77,000</b> Difference from this year \$395 p/a (13.30%)	 Old LV: \$95,000 <b>LV: \$149,000</b> Difference from this year \$97 p/a (5.41%)	 Old LV: \$ 20,000 <b>LV: \$ 30,000</b> Difference from this year \$362 p/a (10.35%)
 Old LV: \$67,000 <b>LV: \$117,000</b> Difference from this year \$376 p/a (12.10%)	 Old LV: \$405,000 <b>LV: \$510,000</b> Difference from this year \$62 p/a (2.35%)	 Old LV: \$ 28,000 <b>LV: \$ 45,000</b> Difference from this year \$404 p/a (11.68%)
 Old LV: \$52,000 <b>LV: \$110,000</b> Difference from this year \$514 p/a (15.67%)	 Old LV: \$ 225,000 <b>LV: \$300,000</b> Difference from this year \$81 p/a (2.83%)	 Old LV: \$ 72,000 <b>LV: \$ 123,000</b> Difference from this year \$69 p/a (4.30%)
 Old LV: \$40,000 <b>LV: \$90,000</b> Difference from this year \$502 p/a (15.51%)	 Old LV: \$2,150,000 <b>LV: \$ 2,920,000</b> Difference from this year \$1,239 p/a (15.10%)	 Old LV: \$ 175,000 <b>LV: \$ 230,000</b> Difference from this year \$27 p/a (0.49%)
 Old LV: \$102,000 <b>LV: \$165,000</b> Difference from this year \$487 p/a (14.10%)	 Old LV: \$1,890,000 <b>LV: \$ 2,360,000</b> Difference from this year \$512 p/a (6.94%)	 Old LV: \$ 820,000 <b>LV: \$ 1,070,000</b> Difference from this year \$-3,752 p/a (-18.38%)
 Old LV: \$ 165,000 <b>LV: \$300,000</b> Difference from this year \$619 p/a (16.70%)	 Old LV: \$6,060,000 <b>LV: \$ 6,190,000</b> Difference from this year \$-543 p/a (-2.63%)	 Old LV: \$ 850,000 <b>LV: \$ 1,060,000</b> Difference from this year \$-639 p/a (-4.28%)
 Old LV: \$250,000 <b>LV: \$700,000</b> Difference from this year \$572 p/a (14.27%)	 Old LV: \$ 10,600,000 <b>LV: \$10,600,000</b> Difference from this year \$-4,323 p/a (-12.32%)	 Old LV: \$ 830,000 <b>LV: \$ 910,000</b> Difference from this year \$-1,078 p/a (-5.90%)

Refer to Council’s website to search and view the detailed rates for individual rating assessments.

# Te Kaupapa Here Whakamimiti Reti

## RATES REMISSION POLICY

### 1. Delegated authority

Authority to consider and approve remissions under this Rating Remission Policy is delegated to the Group Manager Corporate and Regulatory Services, Revenue Manager, and Finance Manager.

### 2. Policy on rates remissions

#### Remission of penalty charges

- 2.1 Objectives of the Policy:
- 2.1.1 To enable Council to remit penalties in certain circumstances that it considers to be fair and reasonable to do so.
- 2.2 Conditions and criteria:
- 2.2.1 The Council grants to the Group Manager Corporate and Regulatory Services, Revenue Manager, and Finance Manager delegated authority in the following circumstances to approve on receipt of an application the remission of such penalty charges which have been incurred by any ratepayer as a consequence of their payment being received after the due date:
- 2.2.2 Where the ratepayer has entered into a direct debit arrangement with the Council.
- 2.2.3 Where there exists a history of regular punctual payment and payment is made within reasonable time of the ratepayer being expected to be aware of the non-payment.
- 2.2.4 Where a property changes hands (sale or lease) and the new owner/lessee is responsible for an instalment when the original account was issued in the name of the previous owner/lessee.
- 2.2.5 On compassionate grounds, i.e. where a ratepayer has been ill or in hospital or suffered a family bereavement or tragedy of some type, and has been unable to attend to payment (elderly persons living on their own etc).
- 2.2.6 Rate account not received where it can be proved a genuine cause exists.
- 2.2.7 In situations where there are arrears from previous years, negotiation may be entered into over the amount of penalty that is ultimately to be paid on such accounts subject to the proviso that dispensations subsequently granted shall be conditional upon settlement being made of the total account due.
- 2.2.8 Where the first instalment has been penalised and the ratepayer agrees to pay the total balance of the year's rates at the second instalment.
- 2.2.9 In such instances where an error has been made on the part of Council staff or arising through error in the general processing which has subsequently resulted in a penalty charge being imposed.
- 2.2.10 Where ratepayer has entered into arrears repayment agreement, penalties will be remitted from start of agreement to expiry date of agreement not exceeding three years and providing agreement conditions are adhered to.

- 2.3 And that in implementing this policy the circumstances of each case be taken into consideration on their individual merits and it be conditional upon the full amount of such rates due having been paid.

### 3. Remissions – QEII covenants

#### Objectives of the policy

- 3.1 To recognise and support the environmental value of such protected areas.
- 3.2 To acknowledge the non-commercial use of such protected land.

#### Conditions and criteria

- 3.3 The extent of the rates remission if approved is to be 100%.
- 3.4 Applications are to be received in writing requesting rates relief be given to areas protected by the registration of a QEII Open Space Covenant.
- 3.5 No buildings, dwellings, or batches of any type are to exist or allowed to be erected.
- 3.6 Pest eradication shall be primarily the responsibility of the owner.
- 3.7 No portion of the covenanted area is to be developed or utilised in any way for commercial purposes. This includes generating income for maintenance of the covenanted area.

### 4. Remissions – school wastewater charges

**This remission will be removed effective from 1 July 2025**

#### Objectives

- 4.1 In recognition that schools may be disproportionately disadvantaged by Council's present "pan charge system" and to ensure schools are more fairly charged for wastewater services based on their staff and student numbers rather than number of connections.

#### Conditions and criteria

- 4.2 Schools must meet the definition of an "Educational Establishment" as defined under Schedule 1 para 6 of the Local Government (Rating) Act 2002.
- 4.3 Council will remit wastewater rates, upon submission of application, the amount of which will be arrived at by subtracting the sum of calculation (b) from the sum of calculation (a).
- 4.4 Calculation (a): Council's standard wastewater charge (based on the number of water closets/urinals).
- 4.5 Calculation (b): the number of full time equivalent on-site students and staff divided by 20 and multiplied by the Uniform Annual Charge for Wastewater.
- 4.6 If the sum of calculation (b) is greater than (a) then no remission will accrue.
- 4.7 The Council calculation, for practical reasons will be assessed as at 1 March each year.
- 4.8 Annual reapplication is required.

## 5. Remissions – rating of community, sporting, and other non-profit organisations

This remission applies to owners where they meet the following objectives and operate as non-commercial/non-profit/non-business operations. The criteria are assessed as at 1 July for the new rating year.

### Objectives of the policy

- 5.1 To facilitate the ongoing provision of community services that meets the needs of Tararua District residents.
- 5.2 To facilitate the ongoing provision of recreational opportunities for Tararua District residents.
- 5.3 Assist the organisation’s survival; and
- 5.4 Make membership of the organisation more accessible to the general public, particularly disadvantaged groups. These include children, youth, young families, aged people, and economically disadvantaged people.

### Conditions and criteria

- 5.5 The extent of any remission to any qualifying organisation shall be 100% of the amount of the uniform charges (UAGC, swimming pools and libraries rates, town centre refurbishment rates, stormwater rate, solid waste refuse and recycling targeted differential rates, and targeted differential roading rates) component of its rates.
- 5.6 The policy will apply to land owned by the Council or owned or leased and occupied by a charitable organisation, which is used exclusively or principally for sporting, recreation, or community purposes, where the charitable organisation is liable for rates.
- 5.7 The policy will not apply to organisations operated for private pecuniary profit, or which charge commercial tuition fees.

- 5.8 The policy will not apply to groups or organisations whose primary purpose is to address the needs of adult members (over 18 years) for entertainment or social interaction, or who engage in recreational, sporting, or community services as a secondary purpose only.
- 5.9 The application for rate remission must be made to the Council prior to the commencement of the rating year; applications received during a rating year will be applicable from the commencement of the following rating year. No applications will be backdated.
- 5.10 Annual re-application is required.
- 5.11 Organisations making application should include the following documents in support of their application:
  - Statement of objectives;
  - Full financial accounts at the most recent balance date;
  - Other information as may be requested.

## 6. Remission for non-contiguous rating units owned by the same owner

**This remission is removed and no longer applicable**

## 7. Rates remission for leases

### Objectives

- 7.1 To apply a remission of the uniform charges (UAGC, swimming pools and libraries rates, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate, and targeted differential roading rate) for rural land on a fair and equitable basis to ratepayers where they are paying these charges on another property.
- 7.2 Section 20 of the Local Government (Rating) Act 2002 provides for two or more rating units to be treated as one unit for setting a rate if the units are:
1. In the same ownership; and
  2. Used jointly as a single operation; and
  3. Contiguous or separated by a road, railway, drain, water race, river or stream.
- 7.3 This Policy provides for the possibility of a rates remission where 1 & 3 of the above three conditions are not all met on land classified as rural, but where it is nevertheless considered the rating units would not be treated as separate.
- 7.4 In particular, this policy would provide a remission for the following ratepayers:
- Where land is leased land from other ratepayers where Section 11 of the Local Government (Rating) Act 2002 is met and is used jointly as a single unit.
  - Where land is leased from Māori Trustees where the term of the lease is more than three years but less than 10 years thus not meeting Section 11 and is used jointly as a single unit.
  - Where a ratepayer is maintaining and paying rates on land where the owner is untraceable, i.e. abandoned land, and is used jointly as a single unit.

### Conditions and criteria

- 7.5 Rate remission to the extent of the uniform charges (UAGC, swimming pools and libraries rates, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate, and targeted differential roading rate) and will be given on contiguous and non-contiguous rating units. The ratepayer will remain liable for at least one uniform charges (UAGC, swimming pools and libraries rate, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate, and targeted differential roading rate) on rating units they own.
- 7.6 The land must be classified as “rural” for differential purposes.
- 7.7 Only one dwelling may exist among all the rating units.
- 7.8 Application must be submitted on the required form and the lease agreement provided to Council.
- 7.9 The remission of the UAGC shall begin to apply in the following financial quarter in which the application is received.
- 7.10 Where the land is considered abandoned the lessee must keep their own rates current – the remission will cease at 30 June if rates are still owing by the lessee at this date.
- 7.11 The remission will cease at 30 June if the following occurs:
- The rating unit the remission is made in conjunction with is sold or the leased rating unit is sold.
  - The lease on the rating unit is cancelled.
- 7.12 Each application will be considered in line with the general guidelines, however, individual circumstances may vary and could reflect on the final decision.

- 7.13 The lessee(s) of the rating units will be entered into the Council's rating database and the rates issued to the lessee to enable justification of remissions to the other rating units applied in conjunction with the leased rating units.

## 8. Rates remission for subdivisions

### Objectives

- 8.1 To support the development and holding of subdivision land for residential and rural lots by remitting uniform charges (UAGC, swimming pools and libraries rates, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate, targeted differential roading rate) on unsold development land where each separate lot or title is treated as a separate Rating Unit.

### Conditions and criteria

- 8.2 This remission applies to unsold subdivided land, where as a result of the High Court decision of 20 November 2000 "Neil Construction and others verses North Shore City Council and others", each separate lot or title is treated as a separate Rating Unit, and such land is implied to be not used as a single unit.
- 8.3 The rating units must have been created in accordance with Council's subdivision development requirements.
- 8.4 The rating units on which remission is applied must be owned by the same ratepayer.
- 8.5 The rating units must be vacant land.
- 8.6 Rate remission to the extent of uniform charges (UAGC, swimming pools and libraries rate, town centre refurbishment rate, stormwater rate, solid waste refuse

and recycling targeted differential rate, targeted differential roading rate) for unsold subdivided land.

- 8.7 Remission shall cease for any allotment if any interest in the land is passed by the developer to another party. Remission ceases from the end of the quarter in which the change in title occurs.
- 8.8 Application must be submitted on the required form and submitted to Council before 30 June.
- 8.9 The ratepayer will remain liable for at least one UAGC, swimming pools and libraries rates, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate, targeted differential roading rate.
- 8.10 Remissions will not apply to water and wastewater targeted rates.
- 8.11 Each application will be considered in line with the general guidelines, however, individual circumstances may vary and could reflect on the final decision.

## 9. Remission of rates on land affected by natural calamity

### Objectives of the policy

- 9.1 To assist ratepayers experiencing financial hardship due to a natural calamity.

### Conditions and criteria

Remissions approved under this policy do not set a precedent and will be applied only for each specific event and only to properties affected by the event.

The Council may remit all or part of any rate on any rating unit where the application meets the following criteria:



- 9.2 Where erosion, subsidence, submersion or other natural calamity has affected the use or occupation of any rating unit; and
- 9.3 It is applicable for each single event and does not apply to erosion, subsidence etc that may have occurred without a recognised major event; and
- 9.4 Where the Government has established a reimbursement scheme for rates relief in respect of such properties; or
- 9.5 The Council can set additional criteria for each event. This is because the criteria may change depending on the nature and severity of the event and available funding at the time. The Council may require financial or other records to be provided as part of the remission approval process.

## 10. Remission of rates for abandoned land

### Objectives of the policy

- 10.1 To enable the Council to avoid administration costs where it is unlikely that rates assessed on an abandoned rating unit will ever be collected.

### Conditions and criteria

- 10.2 Where any rating unit meets the definition of abandoned land as prescribed in section 77(1) of the Local Government (Rating) Act 2002 and that land has not been sold using the authority provided in sections 77–83. That all rates owing and future annual rates applied will be remitted on an annual basis until sold or leased.

## 11. Remission of excess water charges

Property owners are liable for water supplied through the water meter and are responsible for the maintenance of the supply system on their property. However, they may experience a leak or damage to the supply of which they are unaware. Council considers it is reasonable to allow a reduction in charges in these circumstances.

### Objectives of the policy

- 11.1 To standardise procedures to assist ratepayers who have excessive water rates due to a fault (leak) in the internal reticulation serving their rating unit, having acted promptly in remedying the fault.

### Conditions and criteria

Council may remit the excess water rates where the application meets the following criteria:

- 11.2 A remission application must be submitted on the required form; and
- 11.3 Council is satisfied a leak on the property has caused excessive consumption and is recorded on the water meter; and
- 11.4 The property owner has taken proactive measures to identify leaks on the property.
- 11.5 The leak has been repaired within two weeks of being identified (unless evidence is provided that the services of an appropriate repairer could not be obtained within this period); and
- 11.6 Proof of the leak being repaired has been provided to Council promptly after repair of the leak.



- 11.7 Remission of up to 100% of the difference between the estimated consumption of the property prior to the leak, as deemed reasonable by Council, and the consumption over and above that estimate.
- 11.8 Remission is limited to the period where the leak was identified and fixed.
- 11.9 Each request for remission will be looked at on a case-by-case basis along with any previous request.
- 12.4 Application must be submitted on the required form.
- 12.5 The remission amount will be only of that portion of the relevant remitted rates that has yet to have been invoiced. The remission shall begin to apply from the Instalment period following that in which the application is received (and will not be back-dated to the beginning of the financial year).

- 12.6 If the application is received in the Instalment 4 period (between 1 April to 30 June in any year), the remission will not be available (but the Council will take the information contained in it into account in respect of the following year).

## 12. Remission for rating units merged during the rating year that meets Section 20 of the Local Government (Rating) Act 2002

### Objectives

- 12.1 To provide rates relief to ratepayers of rating units that meet the conditions in (a), (b) and (c) of section 20 of the Local Government (Rating) Act 2002 partway through the financial year.

### Conditions and criteria

- 12.2 The Council will remit all except one of each of the Uniform Annual General Charge (UAGC) and other rates set on a “per rating unit” basis (being the swimming pools and libraries rate, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate, targeted differential roading rate) in respect of the relevant contiguous rating units so that the relevant contiguous rating units are effectively treated as one rating unit for the purposes of those rates.
- 12.3 The rating units must meet the conditions specified under section 20 of the Local Government (Rating) Act 2002.

## 13. Remission of targeted rates on property classified as earthquake-prone buildings

### Objectives

To provide

1. Rates relief for property temporarily not fit for purpose due to the property undergoing development or earthquake strengthening and therefore not receiving the benefits derived by contributing to the commercial targeted rates.
2. Incentives for strengthening earthquake-prone buildings to increase safety and vibrancy of the District’s town centres by:
  - Supporting occupancy of buildings in town centres.
  - Supporting businesses where there is a loss of income while completing strengthening works.
  - Incentivising strengthening works to occur in compliance with legislative timeframes.

## Conditions and criteria

1. Where a property is 'deemed' as earthquake-prone, Council will provide rates remissions to the extent of the following uniform charges - UAGC, swimming pools and libraries rate, town centre refurbishment rate, stormwater rate, solid waste refuse and recycling targeted differential rate.
2. To qualify for a remission:
  - a) The building must have been 'deemed' as earthquake-prone in accordance with the Building (Earthquake-prone Buildings) Amendment Act 2016.
  - b) The building must be in the Commercial or Industrial Zone as identified in the operative Tararua District Plan.
  - c) The building must be strengthened to at least 67% of the New Building Standard.
  - d) Strengthening work or a new building must receive a code compliance certificate (CCC) prior to 1 July 2030.
  - e) This policy does not apply to any earthquake-prone building for which the Council has provided other grants and/or waiver of fees equivalent to (or exceeding) financial assistance available within this policy. Where that assistance is less, the policy will be applied on a pro rata basis.
3. A remission of rates may be granted for up to 12 months ( 4 rates instalment) during the period when:
  - a) the building is strengthened; or
  - b) the building is demolished, and a new commercial building is being erected on the site.
4. Applications for this remission must be made no later than three months before the intended strengthening and/ or demolition of an earthquake-prone building. The application must include documentation which gives evidence of:
  - a) either the proposed strengthening work and the time envisaged for that work to be completed;
  - b) or the proposed demolition and rebuilding and the time envisaged for that work to be completed
  - c) and evidence of an approved building consent (if required).
5. To be eligible for a remission during building work, the building must be unoccupied during the building work. If the proposed strengthening or demolition/ rebuilding is not achieved within the time noted in the application, or as otherwise mutually agreed, Council will reverse the remission.
6. Applications for a remission of rates made under this policy can be made at any time to the Council's Chief Executive. All application will be assessed and approved by officers delegated in this policy.

## 14. Policy on rates postponements

Council does not provide rates postponements.

## 15. Policy on remission of rates on Māori freehold land

Māori freehold land is defined in the Local Government (Rating) Act 2002 Sec 5 as land whose beneficial ownership has

been determined by Māori Land Court by freehold order. Only land that is subject to such an order may qualify for remission under this policy.

This policy aims to ensure the fair and equitable collection of rates from all sectors of the community recognising that certain Māori owned lands have particular conditions, features, ownership structures, or other circumstances which make it appropriate to provide relief from rates.

### **Objectives of the policy – refer section 108 (1) (3) (4) (4A) (5) Local Government Act 2002 (LGA 2002)**

#### **Schedule 11 LGA 2002 102(4)**

- 15.1 The objectives of this policy is to provide rates relief to Māori Freehold land to recognise, support and take account of:
- The use of the land by the owners for traditional purposes;
  - The relationship of Māori and their culture and traditions with their ancestral lands;
  - Avoiding further alienation of Māori freehold land;
  - Facilitating any wish of the owners to develop the land for economic use;
  - The presence of Wāhi Tapu (sacred place, sacred site – a place subject to long-term ritual restrictions on access or use, e.g. a burial ground, a battle site or a place where tapu objects were placed) that may affect the use of the land for other purposes;
  - The importance of the land in providing economic and infrastructure support for marae and associated papakainga housing (whether on the land or elsewhere)

- The importance of the land for community goals relating to:
  - The preservation of the natural character of the coastal environment;
  - The protection of outstanding natural features; and
  - The protection of significant indigenous vegetation and significant habitats of indigenous fauna.
- Matters related to the legal, physical and practical accessibility of the land;
- Land that is in and will continue to be in a natural and undeveloped state.

#### **Conditions and Criteria**

- 15.2 Māori freehold land which is unoccupied qualifies for a 100% rates remission if at least one of the following criteria is met:
- 15.2.1 Wāhi Tapu is present that may affect the use of the land for other purposes. (A rates remission will be considered on a property, or part of a property, where the use of that property is affected by the presence of Wāhi Tapu).
- 15.2.2 The site is used for preservation/ protection of character or coastline, has outstanding natural features, significant indigenous vegetation, and habitats of indigenous fauna. Applications under this criterion need to be supported by an existing Department of Conservation or Regional Council Management Plan, or other supporting evidence (e.g. in the Department of Conservation Coastal Management Plan for the area).
- 15.2.3 The site has accessibility issues – if it is difficult to legally, physically, or practically access a property.

Examples of accessibility issues are:

- The property is landlocked by properties owned by other people/entities.
- Access is legally available by paper road or easement but the road does not exist.
- A road ends or passes a property but a river, ravine, cliff or other impediment prevents practical access.

15.2.4 The site is in a natural and undeveloped state and will continue to remain in such state.

15.2.5 The land is placed under Ngā Whenua Rāhui (conservation covenant).

15.2.6 Where land is in multiple ownership (defined as two or more owners) and the owners cannot be located after reasonable effort, the land has no dwelling and is unoccupied, the rates and penalties may be remitted, if it is considered reasonable in the circumstances to do so.

15.2.7 In some circumstances, i.e. where a deal can be brokered with a third party to bring into production land which was previously unused, the delegated authority may approve a full or partial remission for a specified period (this may be a remission of past rates and penalties to secure the payment of future rates).

15.2.8 Application must be submitted on the required form and submitted to Council before 30 June.

15.2.9 Each application will be considered in line with the general guidelines, however, individual circumstances

may vary and could reflect on the final decision.

15.2.10 Where a rating unit for which Council has granted a rates remission is sold, leased, occupied or otherwise disposed of, the rates remission shall be terminated at the 30 June following disposal. If the new ratepayer qualifies for a rates remission under this policy, it will be up to that ratepayer to apply for a rates remission.

15.2.11 Application of this policy can be delegated to Council officers to complete in instances where the owner cannot be found.

### 15.3 Exclusions

15.3.1 As a general principle, rates will be payable on Māori freehold land where:

- a) the land contains a habitable dwelling and is occupied as a permanent residence;
- b) the land is leased to an external party;
- c) the land is used for the personal use of one of the owners;
- d) the land does not have a formal lease, however, the land is occupied.

## 16. Policy on postponement of rates on Māori freehold land

Council does not provide postponement of rates on Māori freehold land.

# He Pārongo Ahumoni

# FINANCIAL STATEMENTS

## He tauākī whāki LTP ahumoni mātau

## LTP prudence financial benchmarks disclosure statement

### 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.

Overall, Council's rates increases over the 10 years of the Long Term Plan show that we are within our quantified limits.

	2024/25	2025/26	2026/27
Quantified Limit on rates increase	11.00%	11.00%	11.00%
Actual rates increase	11.00%	10.04%	10.41%
Proposed rates increase (at or within limit)	11.00%	10.04%	10.41%
Proposed rates increase (exceeds limit)			
Headroom	0.00%	0.96%	0.59%

## Rates affordability benchmark

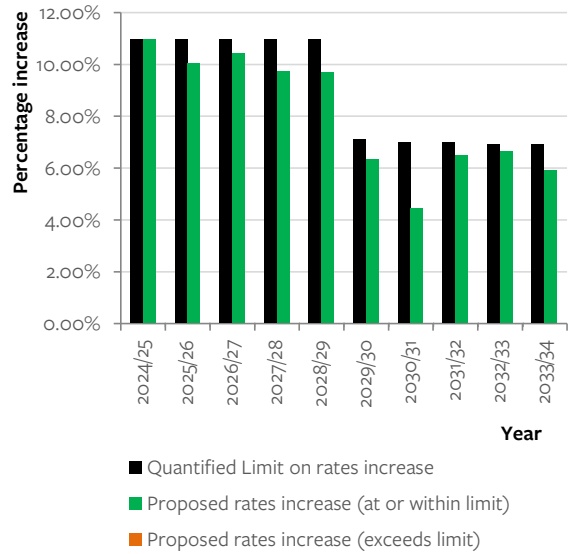
The council meets the rates affordability benchmark if:

- its planned rates increases equal or are less than each quantified limit on rates increases.

### Rates (increases) affordability

The following graph compares the Council’s planned rates increases with a quantified limit on rates increases contained in the Financial Strategy included in this Long Term Plan. The quantified limit Years 1 - 5 being less than 11% and Years 6–10 being BERL Local Government Cost Index, plus 3%, plus 2% dedicated for additional principal debt repayment.

**RATES (INCREASES) AFFORDABILITY**



2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
11.00%	11.00%	7.10%	7.00%	7.00%	6.90%	6.90%
9.75%	9.68%	6.35%	4.44%	6.50%	6.64%	5.93%
9.75%	9.68%	6.35%	4.44%	6.50%	6.64%	5.93%
1.25%	1.32%	0.75%	2.56%	0.50%	0.26%	0.97%

## Debt affordability benchmark

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

We have four limits on borrowing in the Financial Strategy included in this Long Term Plan. Council plans to meet all of its debt limits in 9 of the 10 years of this plan. In year 5 of this plan Council will breach its net debt against total revenue by \$949,000. In the financial strategy Council addresses this with the provision to become a credit rated Council which will allow this debt limit to be revisited.

Council plans to begin this work in years two and three in preparation for the next Long Term Plan and in advance of year 5.

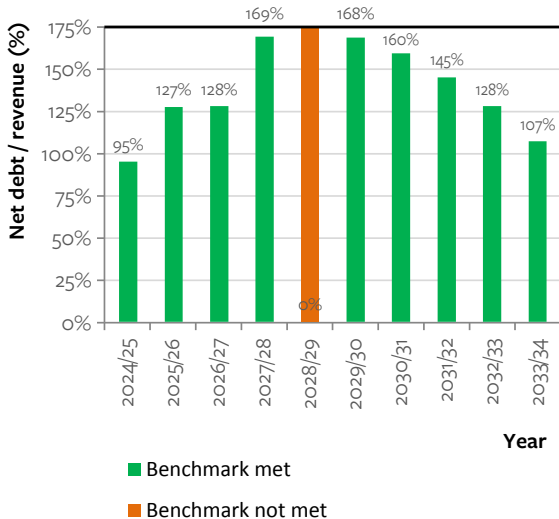
We will reach a peak debt level of \$149.3 million in 2029/30. The impact of Council’s debt repayment strategy and additional depreciation funding shows a significant reduction to \$112.8 million by the end of this Long Term Plan.

The following graphs compare the Council’s planned debt with its quantified limits on borrowing contained in the Financial Strategy included in this Long Term Plan.

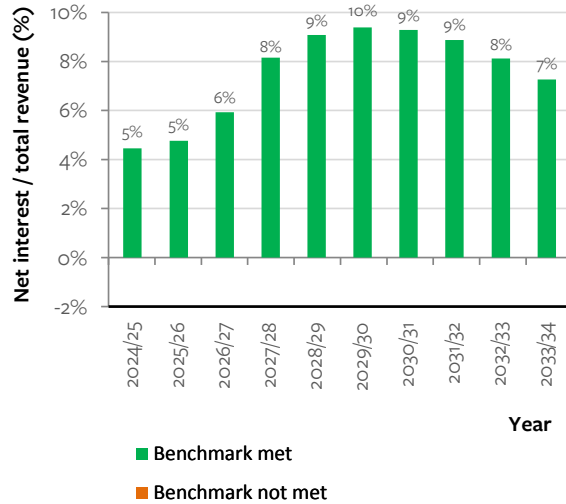
The quantified limits are as follows:

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

**DEBT AFFORDABILITY**  
(net debt against total revenue)



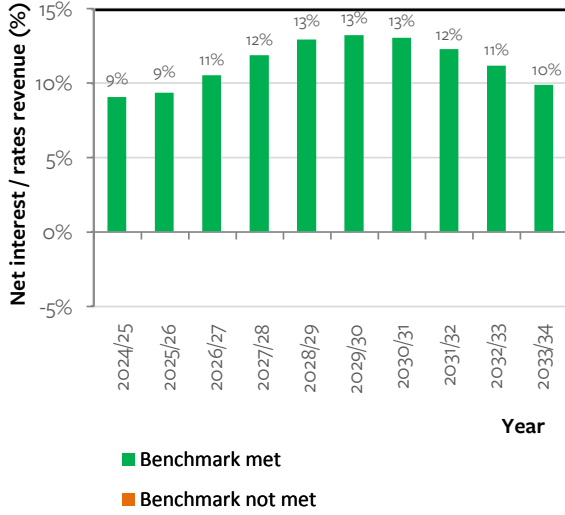
**DEBT AFFORDABILITY**  
(net interest against total revenue)



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

**DEBT AFFORDABILITY**

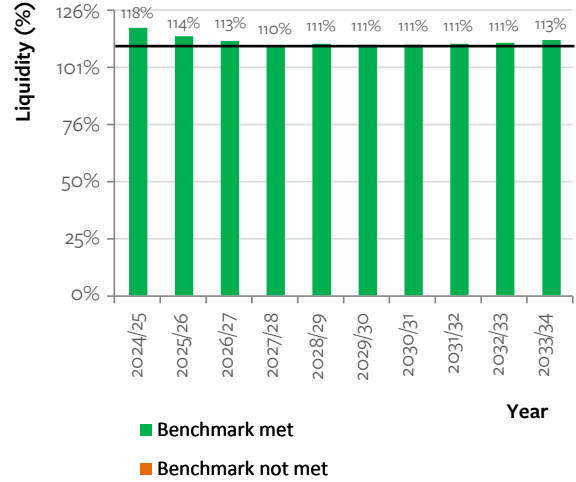
(net interest against rates revenue)



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

**DEBT AFFORDABILITY**

(liquidity)





## Balanced budget benchmark

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

The Council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.

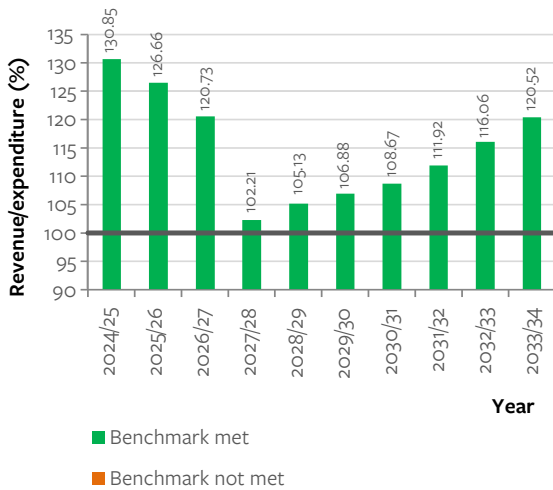
The Council is required under the Local Government Act 2002 to ensure that each year’s projected operating revenues are set at a level sufficient to meet that year’s projected operating expenses.

The Council may set projected operating revenues at a different level from that required, if the Council resolves that it is financially prudent to do so.

In addition to ensuring Council meets the balanced budget requirement, it has to consider the resulting financial position for future years. In particular, that it has maintained the level of borrowings and investments at a sustainable level to leave capacity for future generations.

Council meets the balanced benchmark for each of the 10 years of this Long Term Plan. This is driven from funding a debt repayment programme, and increased subsidies relating to the Cyclong Gaberille Recovery project. Offsetting this is Council’s decision to not fully fund depreciation where it is prudent not to do so, but recovering this unfunding and additional funding in the later years of this plan.

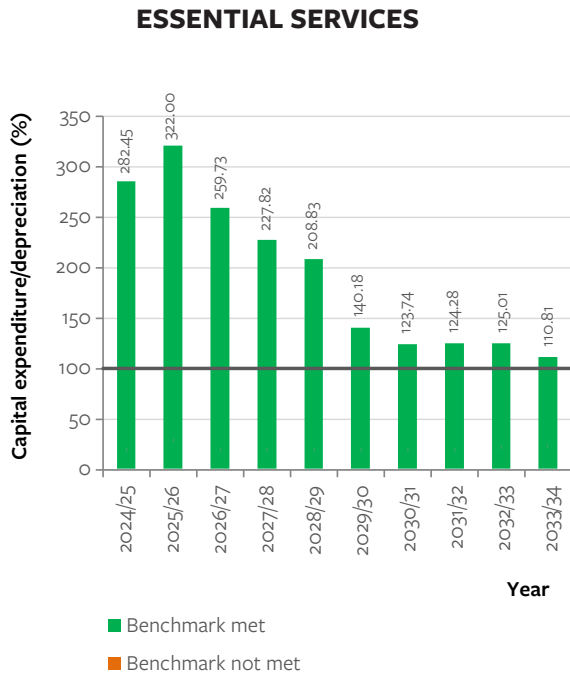
**BALANCED BUDGET**



## Essential services benchmark

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

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.



Most assets lose their value over time as they wear out (in other words, they depreciate), and must be replaced once the end of their useful life is reached. Depreciation is a method of allocating the cost of an asset over its useful life.

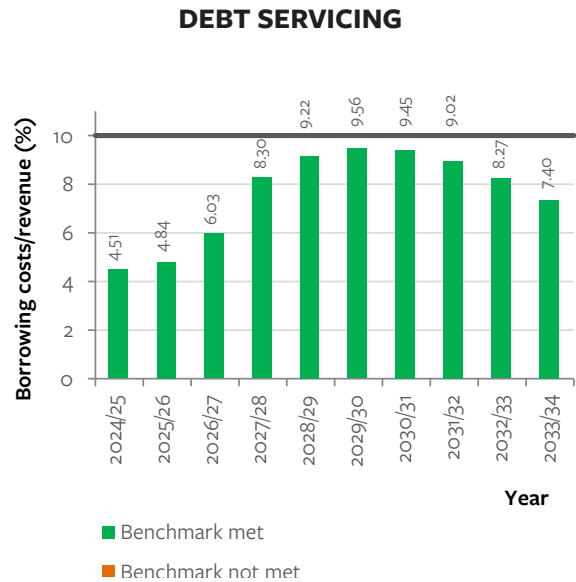
Hence, depreciation represents the charge to the current ratepayers for the use of the asset. This means that today’s generation does not pay for future generation’s use of Council’s assets.

Council’s infrastructure renewal expenditure exceeds depreciation expense in each of the 10 years of the Long Term Plan.

## Debt servicing benchmark

The following graph displays the Council’s planned borrowing costs 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).

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



# He tauākī whakapae pūrangiaho rēweniu, utu anō hoki

## Forecast statement of comprehensive revenue and expense

For the 10 Years from 1 July 2024 to 30 June 2034

After allowance for inflation

	Plan 2024 (000's)	Year 1 2025 (000's)	Year 2 2026 (000's)	Year 3 2027 (000's)
<b>Revenue</b>				
Rates	33,878	38,693	42,515	46,841
Grants and Subsidies	16,519	35,961	36,778	31,848
Fees and charges	6,016	5,388	5,499	5,597
Finance Revenue	11	-	-	-
Dividend & Subvention	-	-	-	-
Other Revenue	41	39	52	37
Forestry Revenue	-	-	-	-
Development and Financial Contributions	-	-	-	-
<b>Total operating revenue</b>	<b>56,465</b>	<b>80,082</b>	<b>84,844</b>	<b>84,324</b>
<b>Expenditure</b>				
Operating Expenses	28,806	30,158	31,063	31,731
Depreciation and Amortisation	16,491	19,227	20,126	21,086
Personnel Costs	10,005	11,423	11,688	11,948
Finance Costs	2,410	3,612	4,107	5,081
<b>Total operating expenditure</b>	<b>57,712</b>	<b>64,420</b>	<b>66,983</b>	<b>69,847</b>
<b>Other asset gains/(losses)</b>				
Other asset gains/(losses)	-	4,215	-	-
Share of associate surplus/(deficit)	-	-	-	-
<b>Total other asset gains/(losses)</b>	<b>-</b>	<b>4,215</b>	<b>-</b>	<b>-</b>
<b>Operating Surplus/(Deficit)</b>	<b>(1,246)</b>	<b>19,876</b>	<b>17,860</b>	<b>14,478</b>
<b>Other Comprehensive Revenue and Expenses</b>				
Financial assets at fair value through other comprehensive revenue & expense	-	-	-	-
Tax on equity items	-	-	-	-
Gains on assets revaluations	28,789	286	728	1,527
<b>Other Comprehensive Revenue and Expenses Subtotal</b>	<b>28,789</b>	<b>286</b>	<b>728</b>	<b>1,527</b>
<b>Less taxation expense/plus refund</b>				
Less taxation expense/plus refund	-	-	-	-
<b>Surplus/(deficit) after tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive revenue and expenses</b>	<b>27,542</b>	<b>20,162</b>	<b>18,589</b>	<b>16,004</b>

	Year 4 2028 (000's)	Year 5 2029 (000's)	Year 6 2030 (000's)	Year 7 2031 (000's)	Year 8 2032 (000's)	Year 9 2033 (000's)	Year 10 2034 (000's)
	51,321	56,117	59,511	62,026	65,972	70,263	74,352
	18,598	18,997	19,406	19,847	20,210	20,605	21,007
	5,693	5,786	5,877	5,969	6,058	6,149	6,241
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	37	52	37	37	52	37	37
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>75,650</b>	<b>80,953</b>	<b>84,831</b>	<b>87,880</b>	<b>92,292</b>	<b>97,054</b>	<b>101,636</b>
	33,903	34,762	35,345	35,964	36,806	37,385	37,963
	21,617	22,305	23,198	23,624	24,095	24,708	25,086
	12,213	12,470	12,720	12,975	13,234	13,499	13,768
	6,281	7,464	8,107	8,307	8,327	8,029	7,517
	<b>74,014</b>	<b>77,002</b>	<b>79,370</b>	<b>80,871</b>	<b>82,463</b>	<b>83,621</b>	<b>84,333</b>
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>1,636</b>	<b>3,951</b>	<b>5,461</b>	<b>7,009</b>	<b>9,828</b>	<b>13,433</b>	<b>17,304</b>
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	2,115	2,322	2,709	2,818	2,424	2,887	2,964
	<b>2,115</b>	<b>2,322</b>	<b>2,709</b>	<b>2,818</b>	<b>2,424</b>	<b>2,887</b>	<b>2,964</b>
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>3,751</b>	<b>6,273</b>	<b>8,170</b>	<b>9,827</b>	<b>12,253</b>	<b>16,320</b>	<b>20,267</b>

# He tauākī whakapae panonitanga o ngā toenga hua

## Forecast statement of changes in net assets/equity

For the 10 Years from 1 July 2024 to 30 June 2034

After allowance for inflation

	Plan 2024 (000's)	Year 1 2025 (000's)	Year 2 2026 (000's)	Year 3 2027 (000's)
<b>Equity balance at 30 June</b>				
Equity balance at 1 July	1,022,485	1,094,336	1,114,498	1,133,087
Total comprehensive revenue & expense for the year	27,542	20,162	18,589	16,004
Dividends paid	-	-	-	-
<b>Equity balance at 30 June</b>	<b>1,050,027</b>	<b>1,114,498</b>	<b>1,133,087</b>	<b>1,149,091</b>
<b>Components of Equity</b>				
<b>Accumulated Funds</b>				
Retained Earnings at 1 July	362,862	344,982	372,881	398,564
Net Surplus/(Deficit)	(1,246)	19,876	17,860	14,478
Net transfers between equity and reserves	3,671	8,022	7,823	7,370
Fair value through equity	-	-	-	-
Dividends paid	-	-	-	-
<b>Accumulated Funds</b>	<b>365,286</b>	<b>372,881</b>	<b>398,564</b>	<b>420,412</b>
<b>Asset Revaluation Reserves</b>				
Revaluation Reserves at 1 July	626,042	709,482	709,768	710,497
Increase/(Decrease) in revaluation reserves	28,789	286	728	1,527
<b>Asset Revaluation Reserves</b>	<b>654,830</b>	<b>709,768</b>	<b>710,497</b>	<b>712,023</b>
<b>Special Funded Reserves</b>				
Special Reserves at 1 July	33,500	39,808	31,786	23,963
Transfers to / (from) reserves	(3,671)	(8,022)	(7,823)	(7,370)
<b>Special Funded Reserves</b>	<b>29,829</b>	<b>31,786</b>	<b>23,963</b>	<b>16,593</b>
<b>Trust Funds</b>				
Trust Funds at 1 July	81	64	64	64
Increase/(Decrease) in Trust Funds	-	-	-	-
<b>Trust Funds</b>	<b>81</b>	<b>64</b>	<b>64</b>	<b>64</b>
<b>Components of Equity</b>	<b>1,050,027</b>	<b>1,114,498</b>	<b>1,133,087</b>	<b>1,149,091</b>

	Year 4 2028 (000's)	Year 5 2029 (000's)	Year 6 2030 (000's)	Year 7 2031 (000's)	Year 8 2032 (000's)	Year 9 2033 (000's)	Year 10 2034 (000's)
	1,149,091	1,152,843	1,159,115	1,167,285	1,177,113	1,189,365	1,205,685
	3,751	6,273	8,170	9,827	12,253	16,320	20,267
	-	-	-	-	-	-	-
	<b>1,152,843</b>	<b>1,159,115</b>	<b>1,167,285</b>	<b>1,177,113</b>	<b>1,189,365</b>	<b>1,205,685</b>	<b>1,225,952</b>
	420,412	433,166	445,658	451,390	457,628	461,340	466,984
	1,636	3,951	5,461	7,009	9,828	13,433	17,304
	11,118	8,542	270	(772)	(6,116)	(7,789)	(14,332)
	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<b>433,166</b>	<b>445,658</b>	<b>451,390</b>	<b>457,628</b>	<b>461,340</b>	<b>466,984</b>	<b>469,956</b>
	712,023	714,139	716,460	719,169	721,987	724,411	727,298
	2,115	2,322	2,709	2,818	2,424	2,887	2,964
	<b>714,139</b>	<b>716,460</b>	<b>719,169</b>	<b>721,987</b>	<b>724,411</b>	<b>727,298</b>	<b>730,261</b>
	16,593	5,474	(3,067)	(3,337)	(2,565)	3,551	11,340
	(11,118)	(8,542)	(270)	772	6,116	7,789	14,332
	<b>5,474</b>	<b>(3,067)</b>	<b>(3,337)</b>	<b>(2,565)</b>	<b>3,551</b>	<b>11,340</b>	<b>25,671</b>
	64	64	64	64	64	64	64
	-	-	-	-	-	-	-
	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>	<b>64</b>
	<b>1,152,843</b>	<b>1,159,115</b>	<b>1,167,285</b>	<b>1,177,113</b>	<b>1,189,365</b>	<b>1,205,685</b>	<b>1,225,952</b>

# He tauākī whakapae tūnga ahumoni

## Forecast statement of financial position

For the 10 Years from 1 July 2024 to 30 June 2034

After allowance for inflation

	Plan 2024 (000's)	Year 1 2025 (000's)	Year 2 2026 (000's)	Year 3 2027 (000's)
<b>Assets</b>				
<b>Current assets</b>				
Cash & Cash Equivalents	6,209	7,504	7,026	6,561
Debtors & Other Receivables	5,372	8,210	9,057	9,899
Derivative Financial Instrument	-	1,366	1,366	1,366
Other Financial Assets	3,264	904	904	904
Non-current assets held for sale	-	-	-	-
Inventories	105	137	137	137
<b>Total Current Assets</b>	<b>14,950</b>	<b>18,122</b>	<b>18,490</b>	<b>18,867</b>
<b>Non-current assets</b>				
Investment in CCOs and similar entities	-	2,188	2,188	2,188
Derivative Financial Instrument	-	2,909	2,909	2,909
Other Financial Assets	-	4,000	4,000	4,000
Investment held in New Zealand Local Government Insurance Corporation Ltd	-	-	-	-
Investment accounted for using the equity method	-	52	52	52
Investment Property	3,890	2,150	2,150	2,150
Debtors and other receivables	-	-	-	-
Forestry Assets	-	1,265	1,265	1,265
Intangible Assets	2,314	1,573	2,010	1,836
Property, plant & equipment – operational	57,411	65,172	64,995	64,380
Property, plant & equipment – infrastructure	1,040,168	1,111,640	1,148,933	1,177,835
Property, plant & equipment – restricted	5,349	6,118	6,117	6,117
<b>Total Non-current assets</b>	<b>1,109,131</b>	<b>1,197,065</b>	<b>1,234,617</b>	<b>1,262,731</b>
<b>Total Assets</b>	<b>1,124,082</b>	<b>1,215,187</b>	<b>1,253,108</b>	<b>1,281,599</b>

Year 4 2028 (000's)	Year 5 2029 (000's)	Year 6 2030 (000's)	Year 7 2031 (000's)	Year 8 2032 (000's)	Year 9 2033 (000's)	Year 10 2034 (000's)
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6,205	5,806	5,376	4,922	4,435	3,906	3,339
10,655	11,463	12,310	13,188	14,109	15,079	16,094
1,366	1,366	1,366	1,366	1,366	1,366	1,366
904	904	904	904	904	904	904
-	-	-	-	-	-	-
137	137	137	137	137	137	137
<b>19,267</b>	<b>19,676</b>	<b>20,093</b>	<b>20,517</b>	<b>20,951</b>	<b>21,392</b>	<b>21,840</b>

2,188	2,188	2,188	2,188	2,188	2,188	2,188
2,909	2,909	2,909	2,909	2,909	2,909	2,909
4,000	4,000	4,000	4,000	4,000	4,000	4,000
-	-	-	-	-	-	-
52	52	52	52	52	52	52
2,150	2,150	2,150	2,150	2,150	2,150	2,150
-	-	-	-	-	-	-
1,265	1,265	1,265	1,265	1,265	1,265	1,265
1,764	1,662	1,497	1,474	1,350	1,192	1,148
63,091	61,288	58,812	57,866	55,468	53,680	52,054
1,202,547	1,224,929	1,235,523	1,243,217	1,251,194	1,259,457	1,264,947
6,117	6,117	6,117	6,117	6,116	6,116	6,116
<b>1,286,082</b>	<b>1,306,559</b>	<b>1,314,512</b>	<b>1,321,237</b>	<b>1,326,691</b>	<b>1,333,007</b>	<b>1,336,827</b>
<b>1,305,349</b>	<b>1,326,235</b>	<b>1,334,605</b>	<b>1,341,754</b>	<b>1,347,642</b>	<b>1,354,400</b>	<b>1,358,667</b>



	Plan 2024 (000's)	Year 1 2025 (000's)	Year 2 2026 (000's)	Year 3 2027 (000's)
<b>Liabilities</b>				
<b>Current liabilities</b>				
Payables and deferred revenue	6,277	12,367	12,678	12,995
Borrowings - current	4,000	4,000	4,000	4,000
Employee Benefit Liabilities	882	623	681	740
Provision for landfill aftercare	-	456	456	456
Derivative Financial Instrument	-	477	477	477
<b>Total Current Liabilities</b>	<b>11,160</b>	<b>17,923</b>	<b>18,292</b>	<b>18,669</b>
<b>Non-current liabilities</b>				
Borrowings - non-current	61,962	80,450	99,414	111,523
Derivative Financial Instrument	19	1,960	1,960	1,960
Employee Benefit Liabilities	-	-	-	-
Tenant Contributions	354	354	354	354
Provision for landfill aftercare	560	-	-	-
<b>Total Non-Current Liabilities</b>	<b>62,895</b>	<b>82,765</b>	<b>101,728</b>	<b>113,838</b>
<b>Total Liabilities</b>	<b>74,054</b>	<b>100,689</b>	<b>120,021</b>	<b>132,507</b>
<b>Equity</b>				
Accumulated Funds	365,286	372,881	398,564	420,412
Asset Revaluation Reserves	654,830	709,768	710,497	712,023
Special Funded Reserves	29,829	31,786	23,963	16,593
Trust Funds	81	64	64	64
<b>Total Equity</b>	<b>1,050,027</b>	<b>1,114,498</b>	<b>1,133,087</b>	<b>1,149,091</b>
<b>Total Assets less Liabilities</b>	<b>1,050,027</b>	<b>1,114,498</b>	<b>1,133,087</b>	<b>1,149,091</b>

Year 4 2028 (000's)	Year 5 2029 (000's)	Year 6 2030 (000's)	Year 7 2031 (000's)	Year 8 2032 (000's)	Year 9 2033 (000's)	Year 10 2034 (000's)
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13,334	13,682	14,036	14,395	14,764	15,138	15,517
4,000	4,000	4,000	4,000	4,000	4,000	4,000
801	863	926	990	1,056	1,123	1,192
456	456	456	456	456	456	456
477	477	477	477	477	477	477
<b>19,069</b>	<b>19,478</b>	<b>19,895</b>	<b>20,319</b>	<b>20,753</b>	<b>21,194</b>	<b>21,642</b>

131,123	145,327	145,110	142,008	135,209	125,206	108,758
1,960	1,960	1,960	1,960	1,960	1,960	1,960
-	-	-	-	-	-	-
354	354	354	354	354	354	354
-	-	-	-	-	-	-
<b>133,437</b>	<b>147,642</b>	<b>147,425</b>	<b>144,323</b>	<b>137,524</b>	<b>127,521</b>	<b>111,073</b>
<b>152,506</b>	<b>167,120</b>	<b>167,320</b>	<b>164,642</b>	<b>158,277</b>	<b>148,715</b>	<b>132,715</b>

433,166	445,658	451,390	457,628	461,340	466,984	469,956
714,139	716,460	719,169	721,987	724,411	727,298	730,261
5,474	(3,067)	(3,337)	(2,565)	3,551	11,340	25,671
64	64	64	64	64	64	64
<b>1,152,843</b>	<b>1,159,115</b>	<b>1,167,285</b>	<b>1,177,113</b>	<b>1,189,365</b>	<b>1,205,685</b>	<b>1,225,952</b>
<b>1,152,843</b>	<b>1,159,115</b>	<b>1,167,285</b>	<b>1,177,113</b>	<b>1,189,365</b>	<b>1,205,685</b>	<b>1,225,952</b>

## He tauākī whakapae o ngā moni mai

# Forecast statement of cash flows

For the 10 Years from 1 July 2024 to 30 June 2034

After allowance for inflation

	Plan 2024 (000's)	Year 1 2025 (000's)	Year 2 2026 (000's)	Year 3 2027 (000's)
<b>Net Cashflow Operating Activities</b>				
<b>Cash was provided from:</b>				
Rates Revenue	33,878	37,813	41,588	45,919
Grants and Subsidies	16,519	35,961	36,778	31,848
Fees, charges, and other receipts (including donations)	6,016	5,388	5,499	5,597
Interest Received	11	-	-	-
Dividend & Subvention Revenue	-	-	-	-
Other Revenue	41	39	52	37
Income tax refunds	-	-	-	-
GST refunds	-	-	-	-
<b>Cash was provided from:</b>	<b>56,465</b>	<b>79,202</b>	<b>83,917</b>	<b>83,402</b>
<b>Cash was applied to:</b>				
Payment Staff & Suppliers	(38,811)	(41,199)	(42,360)	(43,282)
Interest Paid	(2,410)	(3,612)	(4,107)	(5,081)
Income tax payments	-	-	-	-
GST payments	-	-	-	-
<b>Cash was applied to:</b>	<b>(41,221)</b>	<b>(44,811)</b>	<b>(46,467)</b>	<b>(48,363)</b>
<b>Net Cashflow Operating Activities</b>	<b>15,244</b>	<b>34,391</b>	<b>37,449</b>	<b>35,039</b>

Year 4 2028 (000's)	Year 5 2029 (000's)	Year 6 2030 (000's)	Year 7 2031 (000's)	Year 8 2032 (000's)	Year 9 2033 (000's)	Year 10 2034 (000's)
50,486	55,229	58,584	61,069	64,970	69,214	73,257
18,598	18,997	19,406	19,847	20,210	20,605	21,007
5,693	5,786	5,877	5,969	6,058	6,149	6,241
-	-	-	-	-	-	-
-	-	-	-	-	-	-
37	52	37	37	52	37	37
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>74,814</b>	<b>80,065</b>	<b>83,904</b>	<b>86,923</b>	<b>91,290</b>	<b>96,005</b>	<b>100,541</b>
(45,696)	(46,805)	(47,631)	(48,499)	(49,592)	(50,430)	(51,271)
(6,281)	(7,464)	(8,107)	(8,307)	(8,327)	(8,029)	(7,517)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>(51,978)</b>	<b>(54,269)</b>	<b>(55,738)</b>	<b>(56,807)</b>	<b>(57,920)</b>	<b>(58,459)</b>	<b>(58,787)</b>
<b>22,837</b>	<b>25,795</b>	<b>28,166</b>	<b>30,116</b>	<b>33,371</b>	<b>37,545</b>	<b>41,754</b>

	Plan 2024 (000's)	Year 1 2025 (000's)	Year 2 2026 (000's)	Year 3 2027 (000's)
<b>Net Cashflow Investment Activities</b>				
<b>Cash was provided from:</b>				
Proceeds from Investments realised	(5,000)	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-	-
Proceeds from investment property	-	-	-	-
<b>Cash was provided from:</b>	<b>(5,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash was applied to:</b>				
Purchase of property, plant and equipment	(26,963)	(54,609)	(56,214)	(46,938)
Purchase of intangibles	-	-	-	-
Purchase of Investments	4,334	-	-	-
<b>Cash was applied to:</b>	<b>(22,629)</b>	<b>(54,609)</b>	<b>(56,214)</b>	<b>(46,938)</b>
<b>Net Cashflow Investment Activities</b>	<b>(27,629)</b>	<b>(54,609)</b>	<b>(56,214)</b>	<b>(46,938)</b>
<b>Net Cashflow Finance Activities</b>				
<b>Cash was provided from:</b>				
Proceeds from borrowings	18,385	44,464	47,187	40,334
Tenant contributions received	-	-	-	-
<b>Cash was provided from:</b>	<b>18,385</b>	<b>44,464</b>	<b>47,187</b>	<b>40,334</b>
<b>Cash was applied to:</b>				
Tenant contributions received	-	-	-	-
Repayment of borrowings	(6,000)	(28,224)	(28,224)	(28,224)
Dividends paid	-	-	-	-
<b>Cash was applied to:</b>	<b>(6,000)</b>	<b>(28,224)</b>	<b>(28,224)</b>	<b>(28,224)</b>
<b>Net Cashflow Finance Activities</b>	<b>12,385</b>	<b>16,241</b>	<b>18,963</b>	<b>12,110</b>
<b>Cash Balance</b>				
Net increase/(decrease) in cash held	-	(441)	(478)	(465)
Total cash resources at start of the year	6,209	7,946	7,504	7,026
<b>Cash Balance</b>	<b>6,209</b>	<b>7,504</b>	<b>7,026</b>	<b>6,561</b>

Year 4 2028 (000's)	Year 5 2029 (000's)	Year 6 2030 (000's)	Year 7 2031 (000's)	Year 8 2032 (000's)	Year 9 2033 (000's)	Year 10 2034 (000's)
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-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-

(42,117)	(39,725)	(27,708)	(26,796)	(26,390)	(27,402)	(25,207)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<b>(42,117)</b>	<b>(39,725)</b>	<b>(27,708)</b>	<b>(26,796)</b>	<b>(26,390)</b>	<b>(27,402)</b>	<b>(25,207)</b>
<b>(42,117)</b>	<b>(39,725)</b>	<b>(27,708)</b>	<b>(26,796)</b>	<b>(26,390)</b>	<b>(27,402)</b>	<b>(25,207)</b>

47,823	42,428	28,007	25,121	21,425	18,220	11,776
-	-	-	-	-	-	-
<b>47,823</b>	<b>42,428</b>	<b>28,007</b>	<b>25,121</b>	<b>21,425</b>	<b>18,220</b>	<b>11,776</b>

-	-	-	-	-	-	-
(28,224)	(28,224)	(28,224)	(28,224)	(28,224)	(28,224)	(28,224)
-	-	-	-	-	-	-
<b>(28,224)</b>	<b>(28,224)</b>	<b>(28,224)</b>	<b>(28,224)</b>	<b>(28,224)</b>	<b>(28,224)</b>	<b>(28,224)</b>
<b>19,599</b>	<b>14,204</b>	<b>(216)</b>	<b>(3,102)</b>	<b>(6,799)</b>	<b>(10,003)</b>	<b>(16,448)</b>

(356)	(399)	(430)	(453)	(488)	(528)	(567)
6,561	6,205	5,806	5,376	4,922	4,435	3,906
<b>6,205</b>	<b>5,806</b>	<b>5,376</b>	<b>4,922</b>	<b>4,435</b>	<b>3,906</b>	<b>3,339</b>



## He tauākī o ngā kaupapa here kaute

# STATEMENT OF ACCOUNTING POLICIES

## Prospective notes to the financial statements for 10 years to 30 June 2024

### Reporting entity

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

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

Tararua District Council has an associate, Manawatū-Wanganui LASS Limited, a 14% owned associate – Public Benefit Entity. They are domiciled and incorporated in New Zealand.

### Basis of preparation

The financial information contained within these policies and financial statements is prospective information in terms of FRS-42 Prospective Financial Statements. The purpose for which the information has been prepared is to enable the public to participate in the decision-making processes as to the services to be provided by Council and to provide a broad accountability mechanism of the Council to the community. The prospective information may not be appropriate for purposes other than those described.

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

The information in the prospective financial statements is uncertain and its preparation requires the exercise of judgement. Actual financial results achieved are likely to vary from the information presented and the variations may be material. Events and circumstances may not occur as expected and may or may not have been predicted or the Council may subsequently take actions that differ from the proposed course of action on which the prospective financial statements are based.

### Statement of compliance

The financial statements of Council have been prepared in accordance with the requirements of the Local Government Act 2002 which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP), and the Long Term Plan requirements of section 93 of the LGA. It is audited under section 94 of LGA. The primary purpose of Tararua District Council is to provide goods or services to the community or social benefit rather than making a financial return. Accordingly, for reporting purposes, the Council is a public benefit entity.

These prospective financial statements have been prepared to comply with Public Benefit



Entity Standards (PBE Standards) for a Tier 1 entity.

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

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

## Measurement base

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

## Functional and presentation currency

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

## Authorisation for issue

The Council authorised the prospective financial statements on 31 July 2024. Council and management accept responsibility for

the preparation of the prospective financial statements, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual results have been incorporated within the prospective financial statements.

## Changes in accounting policies

There have been no changes in accounting policies. The accounting policies set out below have been applied consistently to all periods presented in these financial statements.

## Associates

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

## Equity method of accounting in group financial statements

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

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

If the share of deficits of the entity equals or exceeds the interest in the entity, the group discontinues recognising its share of further

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

## Significant accounting policies

### Revenue

Revenue is measured at fair value. Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

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

### Exchange and non-exchange transactions

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

### Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced quarterly within the financial year to which the rates have been set. General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the

financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.

Rates arising from late payment penalties are recognised on as revenue when rates become overdue.

Revenue from water-by-meter rates is recognised on an accrual basis based on usage.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

### Contribution revenue

Development contributions and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

### Government subsidies

Government grants, for example from NZ Transport Agency, Ministry of Health and Ministry of Environment, are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

### Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

## Sale of goods

Sales of goods are recognised when a product is sold to the customer. Sales are usually in cash.

## Vested assets

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue, unless there is a return condition attached to the asset. Assets vested in Council are recognised as revenue when control over the asset is obtained.

The fair value of vested assets is determined by reference to the cost of constructing the asset.

## Dividends

Dividends are recognised when the right to receive payment has been established.

## Interest revenue

Interest revenue is recognised using the effective interest method.

## Borrowing costs

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

## Grant expenditure

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

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

## Foreign currency

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

## Leases

### Finance leases

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

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

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

### Operating leases

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

## Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 90 days or less, and bank overdrafts.

Bank overdrafts where applicable are shown

within borrowings in current liabilities in the statement of financial position.

## Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for Expected Credit Losses (ECL).

The Council applies the simplified ECL model of recognising lifetime ECL or short-term receivables. In measuring ECLs, receivables have been grouped into rates and metered water rates receivables, and other general receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written off”:

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

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

## Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the lower of cost adjusted for any loss on service potential.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the first in/first out method.

The write down from loss of service potential or net realisable value is recognised in the Surplus or Deficit in the year of the write down.

## Financial assets

Financial assets are initially recognised at fair value plus transaction costs unless they are carried at fair value through profit or loss in which case the transaction costs are recognised in the Surplus or Deficit.

Purchases and sales of financial assets are recognised on trade-date, the date on which Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Council classifies its financial assets into the following categories: fair value through surplus or deficit, held-to-maturity investments, loans and receivables and fair value through equity. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition.

### Financial assets at fair value through surplus or deficit

Financial assets at fair value through surplus or deficit include financial assets held for trading. A financial asset is classified in this category if acquired principally for selling in the short-term or it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of short-term profit-taking.

Derivatives are also categorised as held for trading unless they are designated into hedge

accounting relationship for which hedge accounting is applied.

Financial assets acquired principally for the purpose of selling in the short-term or part of a portfolio classified as held for trading are classified as a current asset.

After initial recognition, financial assets in this category are measured at their fair values with gains or losses recognised in the surplus or deficit.

### **Derivative financial instruments**

Derivative financial instruments are used to manage exposure to foreign exchange and interest rate risks arising from financing activities. In accordance with its Treasury Policy, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently measured at their fair value at each balance date. The resulting gain or loss is recognised in the surplus or deficit as part of finance costs.

### **Loans and receivables**

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets. Council's loans and receivables comprise cash and cash equivalents, trade and other receivables, term deposits, community and related party loans.

After initial recognition, they are measured at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the Surplus or Deficit.

Loans to community organisations made by Council at nil, or below-market interest rates

are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the Surplus or Deficit as a grant.

### **Held to maturity investments**

Held to maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council has the positive intention and ability to hold to maturity. They are included in current assets, except for maturities greater than 12 months after the balance date, which are included in non-current assets.

After initial recognition, they are measured at amortised cost using the effective interest method less impairment. Gains and losses when the asset is impaired or derecognised are recognised in the Surplus or Deficit.

### **Financial assets at fair value through other comprehensive revenue and expenditure**

Financial assets at fair value through equity are those that are designated as fair value through equity or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Council's financial assets at fair value through equity comprise local authority stock and investments in quoted and unquoted shares.

Council includes in this category:

- investments that it intends to hold long-term but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

After initial recognition, these investments are

measured at their fair value, with gains and losses recognised directly in equity except for impairment losses, which are recognised in the Surplus or Deficit. On derecognition the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

### **Fair value**

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price used is the current bid price.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held.

Other techniques, such as discounted expected cash flows, are used to determine fair value for the remaining financial instruments.

### **Impairment of financial assets**

At each balance sheet date Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the Surplus or Deficit.

### **Loans and other receivables**

Impairment of a loan or a receivable is established when there is objective evidence that Council will not be able to collect amounts due according to the original terms. Significant financial difficulties of the debtor/issuer,

probability that the debtor/issuer will enter into bankruptcy, and default in payments are considered indicators that the asset is impaired. The amount of the impairment is the difference between the asset's carrying amount and the present value of estimated future cash flows.

For debtors and other receivables, the carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the Surplus or Deficit. When the receivable is uncollectable, it is written off against the allowance account.

Overdue receivables that have been renegotiated are reclassified as current (i.e. not past due).

For term deposits, local authority stock, government stock and community loans, impairment losses are recognised directly against the instruments carrying amount.

Impairment of term deposits, local authority, government stock, and related party and community loans is established when there is objective evidence that the Council will not be able to collect amounts due to the original terms of the instrument. Significant financial difficulties of the issuer, probability the issuer will enter into bankruptcy, and default in payments are considered indicators that the instrument is impaired.

### **Quoted and Unquoted Equity Investments**

For equity investments classified as fair value through equity, a significant or prolonged decline in the fair value of the investment below its cost is considered an indicator of impairment. If such evidence exists for investments at fair value through equity, the cumulative loss (measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in the Surplus or Deficit) is removed from equity and recognised in the Surplus or Deficit.

Impairment losses recognised in the Surplus or Deficit on equity investments are not reversed through the Surplus or Deficit.



## Non-current assets held for sale

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the Surplus or Deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

## Property plant and equipment

### Operational assets

These include land, buildings, library books, plant and equipment, motor vehicles, fibre cabling and conduits, furniture and fittings, and swimming pools.

### Infrastructure assets

Infrastructure assets includes the roading corridor network, footpaths and fixed utility systems owned by Council.

Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

### Restricted assets

Restricted assets are parks and reserves owned by Council which provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

### Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

### Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset.

Gains and losses on disposals are included in the Surplus or Deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

### Subsequent costs

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

### Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Land, land under roads, restricted assets, assets under construction, investment properties and biological assets are not depreciated.

Depreciation is not charged on additions in the year of construction.

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

Asset category	Useful life	Depreciation rate
<b>Operational and Restricted Assets</b>		
Buildings	9-100	(1.0%-11%)
Computer equipment	2-4.5	(22%-50%)
Furniture and fittings	20-30	(3%-5%)
Landfill post closure	2-45	(2.2%-50%)
Leasehold Development	1-10	(10%-100%)
Library Books	5-20	(5%-20%)
Motor vehicles	2-33	(3%-50%)
Plant and equipment	15-50	(2%-6.7%)
Swimming pools	15-50	(2%-6.7%)

### Infrastructural Assets

<b>Roading</b>		
Top surface (seal)	12-18	(5.6%-8.3%)
Top Surface (Unsealed)	1	(100%)
Pavement (seal base course)	30-90	(1.1%-3.33%)
Pavement (unsealed base course)	Not depreciated	
Sub-base (Rural)	Not depreciated	
Sub-base (Urban)	40	(2.5%)
Formation	Not depreciated	
Culverts	50-100	(1%-2%)
Kerbing	25-100	(1%-4%)
Footpaths	10-100	(1%-10%)
Signs	12	(8.3%)
Streetlights	20-60	(1.7%-5%)
Bridges	50-140	(0.7%-2%)
Signs and road markings	5-12	(8.3%-20%)
Streetlights	25-60	(1.7%-4%)
<b>Stormwater</b>		
Pipes	50-140	(0.7%-2%)
Manholes	90-140	(0.7%-1.1%)

Asset category	Useful life	Depreciation rate
<b>Wastewater Network</b>		
Pipes & manholes	50-120	(0.8%-2%)
Treatment ponds	55-60	(1.6%-1.8%)
Pumps	10-40	(2.5%-10%)
Flow monitoring equipment	20	(5%)
<b>Water Network</b>		
Monitoring equipment (hardware)	5-30	(3.3%-20%)
Pipes, hydrants, valves	40-150	(0.7%-2.5%)
Treatment plants	10-100	(1%-10%)
Pumps	15-30	(3.3%-6.7%)
Tanks	40-200	(0.5%-2.5%)
<b>Waste Management</b>		
Items under construction	Non-depreciable	

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

## Revaluations

Council accounts for revaluations of property, plant and equipment on a class of asset basis.

Annually	Every 3 years
Infrastructural Assets	Land
Roads (except land under roads)	Restricted Assets
Bridges	Buildings
<b>Sewerage</b>	
<b>Stormwater</b>	
<b>Water</b>	
Land	Restricted Assets Buildings
<b>Water</b>	
Land	Restricted assets
<b>Buildings</b>	



Land, buildings (operational and restricted), and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value. All other asset classes are carried at depreciated historical cost.

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

The results of revaluing are credited or debited to other comprehensive revenue and expense and held in an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Surplus or Deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the Surplus or Deficit will be recognised first in the Surplus or Deficit up to the amount previously expensed, and then credited to other comprehensive revenue and expense and held in the revaluation reserve for that class of asset.

### **Infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems**

Infrastructure assets are revalued at fair value determined on a depreciated replacement cost basis and reviewed by an independent valuer. These assets are revalued annually as at 1 July.

### **Operational and restricted land and buildings**

These are revalued at fair value as determined from market-based evidence by an independent valuer on a three yearly cycle.

### **Land under roads**

Land under roads was valued based on fair value of adjacent land as determined by reference to the Council rating data. Subsequently, this has not been revalued.

## **Unformed or paper roads**

An unformed or paper road is a term for a road that is legally established and recorded in survey plans, but has not been formed and that ownership of the land associated with the paper road resides with Council.

Council does not recognise land under unformed paper roads in the statement of financial position because there is no service potential from the majority of paper roads. The public good of having access routes is very difficult to value. In addition there is a very limited market for sale to the surrounding or adjacent property owner, and cannot be measured reliably because of the small individual area of many paper roads to those adjacent or surrounding properties, and the high cost of sale.

## **Intangible assets**

### **Software acquisition and development**

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

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

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

### **Carbon credits**

Carbon credits are initially recognised at cost, or fair value on free carbon credits. After initial recognition, all carbon credits are revalued annually at fair value.

The net revaluation result is credited or debited

to other comprehensive revenue and expense and is accumulated through revaluation reserve. Where this results in a debit balance in the reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase in revaluation that reverses a previous decrease in value recognised in the Surplus or Deficit will be recognised first in the Surplus or Deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Carbon credits are not amortised.

### Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life.

Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in Surplus or Deficit.

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

	Useful life	Depreciation rate
Computer software	3-5 years	20-33%

### Forestry assets

Forestry assets are revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the Surplus or Deficit.

The costs to maintain the forestry assets are included in the Surplus or Deficit.

### Investment property

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

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, Council measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the Surplus or Deficit. Investment properties are not depreciated.

### Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in

circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

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

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the assets ability to generate

net cash inflows and where the entity would, if deprived of the asset, replace it's remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

## Livestock

A small number of deer are kept for recreational purposes, hence are not revalued but recognised at cost. These are held as inventory.

## Payables and deferred revenue

Payables and deferred revenue are initially measured at face value.

## Employee benefits

### Short-term benefits

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

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

Council recognises a liability for sick leave to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that Council anticipates it will be used by staff to cover those future absences. Council recognises a liability and an expense for bonuses where contractually obliged or where there is a past practice that has created a constructive obligation.

## Long-term entitlements

### LONG SERVICE LEAVE AND RETIREMENT LEAVE

These are long-term employee benefits that are assessed on an accrued entitlement basis at current rates of pay.

### SUPERANNUATION SCHEMES

#### *Defined contribution schemes*

Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the Surplus or Deficit as incurred.

#### *Defined benefit schemes*

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

## Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are

discounted using a current pre-tax rate that reflects the time value of money and the risks specific to the liability.

The increase in the provision resulting from the passage of time is recognised as a finance cost.

## Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value even if payment under guarantee is not considered probable. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received, a provision is recognised based on the probability Council will be required to reimburse a holder for a loss incurred and is disclosed as a contingent liability.

## Borrowing

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

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

## Equity

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves.

The components of equity are:

- Accumulated funds
- Revaluation reserves
- Special funded reserves
- trust funds

### Asset revaluation reserve

This reserve relates to the revaluation of infrastructure assets, carbon credits, land, and buildings to fair value.

### Special funded and council created reserves

Special funded reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Council's Treasury Policies and Long Term Plan allow internal borrowing against these reserves on the basis they will be reimbursed over time or at time of need.

### Trust funds

Trust funds are those subject to specific conditions accepted as binding by Council. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

## Goods and services tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

## Cost allocation

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

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

Direct costs are charged directly to significant activities. Indirect costs are charged to significant activities using specific cost drivers, like expenditure, floor area, employees and assets.

## Statement of cash flows

Cash means cash and cash equivalent balances on hand, held in bank accounts, demand deposits and other highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. The Council invests such assets as part of its day to day cash management.

Operating activities are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. They include cash received from all revenue sources (such as rates, taxes and government grants) and record the cash payments made for the supply of goods and services (including payments to other public benefit entities to finance their operations, but not loans). Agency transactions are not recognised as receipts and payments in the

Statement of Cash Flows as they do not represent transactions that Council can control.

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

Financing activities comprise activities that change the equity and debt capital structure of the Council.

## Rounding

There will be rounding of numbers in the Long Term Plan as the financial reporting model used calculates to the dollar but the Annual Report is rounded to the nearest thousand.

## Critical accounting estimates and assumptions

In preparing these financial statements Council has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

### Infrastructural assets

There are a number of assumptions and estimates used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the Council could be

carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets that are not visible – for example stormwater, wastewater, and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;

- estimating any obsolescence or surplus capacity of an asset; and
- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the Surplus or Deficit.

To minimise this risk, Council's infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers are used in performing or reviewing the Council's infrastructural asset revaluations.

### **Property, plant and equipment useful lives and residual values**

At each balance date the Council reviews the useful lives and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires Council to consider a number of

factors such as the physical condition of the asset, expected period of use of the asset by Council, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the statement of revenue and expense, and carrying amount of the asset in the statement of financial position. Council minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second hand market prices for similar assets; and
- analysis of prior asset sales.

Council has made changes to past assumptions concerning useful lives and residual values, and will continue to update these assumptions as new information comes to light.

## **Accounting standards issued but not yet effective**

The standards and interpretations that are issued, but not yet effective, up to the date of issuance of the prospective financial statements are as follow:

### **2022 Omnibus Amendment to PBE Standards**

This Standard has been issued in June 2022 to amend the relevant Tier 1 and Tier 2 PBE Standards as a result of:

- **PBE IPSAS 16 Investment Property:**  
The amendments clarify that fair value measurement of self-constructed investment property could begin before the construction is completed.
- **PBE IPSAS 17 Property, Plant and Equipment:**  
The amendments change the accounting for



any net proceeds earned while bringing an asset into use by requiring the proceeds and relevant costs to be recognised in surplus or deficit rather than being deducted from the asset cost recognised.

- **PBE IPSAS 30 Financial Instruments:** Disclosures: The amendment specifically refers to disclosing the circumstances that result in fair value of financial guarantee contracts not being determinable.
- **PBE IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets:** The amendments clarify the costs of fulfilling a contract that an entity includes when assessing whether a contract will be loss making or onerous (and therefore whether a provision needs to be recognised).

The changes are for financial statements covering periods beginning on or after 1 January 2023.

Council has not yet assessed in detail the impact of these amendments and the new standard.

### **PBE IFRS 17 Insurance Contracts**

In June 2023, the XRB issued PBE IFRS 17 Insurance Contracts for public sectors. This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for reporting periods beginning on or after 1 January 2026 with early adoption permitted. Council has not assessed in detail the effect of the new standard,

## **Critical judgements in applying Council's accounting policies**

Management has exercised the following critical judgements in applying the Council's accounting policies for the periods ending 30 June 2024-2034.

### **Classification of property**

Council owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's housing policy. These properties are accounted for as property, plant and equipment.

### **Cautionary note**

The forecast financial statements are prepared based on best estimates available at the time of preparing the

accounts. Actual results are likely to vary from information presented and the variations may be material.

The purpose of this plan is to consult with the community on the spending priorities outlined within the plan, and may not be appropriate for any other purpose.

## 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 (\$'000) 2024	Transfers In (\$'000)	Transfers Out (\$'000)	Closing Balance (\$'000) 2024
Council	To receive depreciation funded each financial year, less any outgoings to pay for capital renewal of assets or debt repayment for amount borrowed to fund capital development.  This reserve can be used to fund internal borrowing.	29,835	167,737	(182,000)	15,572
Makuri Water Scheme	To establish a depreciation reserve to fund the renewal of assets for this scheme.	13	-	-	13
Pongaroa Water Supply	To establish a depreciation reserve to fund the renewal of assets for this scheme.	254	-	-	254
Tararua Aquatic Community Trust (Wai Splash)	To establish a depreciation reserve to fund the renewal of major assets.	394	491	-	884
Bush Multisport	To establish a depreciation reserve to fund the renewal of major assets.	88	200	-	288
<b>Total</b>		<b>30,584</b>	<b>168,428</b>	<b>(182,000)</b>	<b>17,011</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 (\$000) 2024	Transfers In (\$000)	Transfers Out (\$000)	Closing Balance (\$000) 2024
Tararua General Purpose	<p>Created for financing specific projects which shall be determined at Council's discretion.</p> <p>This reserve is also to receive:</p> <p>Proceeds from sale or disposal of assets where a particular function is discontinued, and for property sales.</p> <p>Insurance monies received when buildings or property are damaged and not reinstated.</p> <p>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.</p>	2,107	-	-	2,107
Tararua Emergency Rooding	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.	4,768	-	-	4,768
Tararua Gratuity	This reserve is for staff who have qualified or qualify for gratuities.	70	-	-	70
Infrastructure Protection Reserve	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
Tararua Housing	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.	(291)	478	(766)	(579)

<b>Description</b>	<b>Purpose of Fund</b>	<b>Opening Balance (\$000) 2024</b>	<b>Transfers In (\$000)</b>	<b>Transfers Out (\$000)</b>	<b>Closing Balance (\$000) 2024</b>
Dannevirke Airport Authority	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
Recreation Grant	To accumulate funds to support recreational projects in the district.	139	-	-	139
Tenant Contribution (Debt Repayment)	To account for and refund tenant contributions for leasing of Council's housing properties.	355	-	-	355
Heritage Reserve	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.	24	-	-	24
Biodiversity Protection	To support:  sustainable management of the district's natural and physical environment;  protection and enhancement of the community's environment values.  The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 3: Schedule of Natural Features (significant trees, vegetation and habitats landscapes).	43	-	-	43
Election	To account for elections funds, rate funded each year to spread out election cost in the year of election.	11	153	(100)	63
Waste Management Fund	To account for the waste management levies received. This reserve will be solely used to fund specific projects for this activity.	519	-	-	519
Forestry	Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest.	790	-	(329)	462
Domain Boards Bank Balances	To account for the bank balances of the Domain Boards in trust.	634	-	-	634
<b>Total</b>		<b>9,224</b>	<b>630</b>	<b>(1,195)</b>	<b>8,660</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.

<b>Description</b>	<b>Purpose of Fund</b>	<b>Opening Balance (\$000) 2024</b>	<b>Transfers In (\$000)</b>	<b>Transfers Out (\$000)</b>	<b>Closing Balance (\$000) 2024</b>
Arts Council of New Zealand	To account for the annual grant that we receive from Creative New Zealand for allocation to support arts and cultural projects.	18	-	-	18
Mayoral Storm Relief Fund	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 Manawatū-Wanganui region.	10	-	-	10
Ormondville Playground	Funds held on behalf of the Ormondville community to purchase playground equipment in the town.	1	-	-	1
Pahiatua Heritage Trust	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
Dannevirke Fairbrother Trust	Funds bequest by the Trust for projects that benefit the Dannevirke community.	9	-	-	9
Dannevirke Urban Campsite	Funds held on behalf of the Dannevirke community to purchase equipment for the campsite.	1	-	-	1
<b>Total</b>		<b>-</b>	<b>64</b>	<b>-</b>	<b>64</b>

## Note 3: Depreciation expense by group of activity

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)
Community & Economic Development	88	95	95	96
Community Facilities & Services	1,536	1,777	1,935	2,081
District	1,244	1,327	1,444	1,582
Environmental Management	149	-	-	-
Governance & Community Engagement	-	168	185	215
Regulatory Compliance	-	5	5	5
Stormwater Drainage	341	347	362	374
Transportation	10,064	12,015	12,379	12,668
Wastewater	1,299	1,710	1,793	1,992
Water Supplies	1,770	1,783	1,927	2,073
<b>Total Council Depreciation</b>	<b>16,491</b>	<b>19,227</b>	<b>20,126</b>	<b>21,086</b>

Year 4 2028 (\$000s)	Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)
96	96	94	95	95	95	95
2,095	2,095	2,212	2,213	2,219	2,322	2,322
1,562	1,574	1,601	1,542	1,545	1,575	1,563
-	-	-	-	-	-	-
215	282	299	299	299	311	244
5	5					
387	397	407	416	426	435	444
12,984	13,309	13,628	13,941	14,247	14,561	14,881
2,117	2,271	2,551	2,628	2,696	2,759	2,821
2,157	2,278	2,408	2,491	2,569	2,650	2,715
<b>21,617</b>	<b>22,305</b>	<b>23,198</b>	<b>23,624</b>	<b>24,095</b>	<b>24,708</b>	<b>25,086</b>

## Note 4: Other Capital Expenditure

### Total Capital Expenditure – Support Activity

	Year 1 2024/2025 \$000's	Year 2 2025/2026 \$000's	Year 3 2026/2027 \$000's
<b>Growth</b>			
<b>Total Capital Expenditure for Growth</b>	-	-	-
<b>Level of Service</b>			
Computer Network Developments	22	23	24
Digitisation of Council records and Introduction of E-Services	205	314	-
District Admin Buildings Solar Power	-	23	-
District eServices and Web Platform	33	-	11
Electric Vehicles - Electricity Ducting	23	23	25
Fibre Ducting	11	12	12
Hardware Development	98	89	102
Software Development/New	383	234	100
Working Alone Solutions	-	-	24
<b>Total Capital Expenditure for Level of Service</b>	<b>774</b>	<b>718</b>	<b>295</b>
<b>Renewal</b>			
Authority (ERP) Replacement/Upgrade	-	445	-
Community Support Town CCTV Renewals	78	69	73
Council CCTV Renewals	16	17	18
District BI Project	26	26	27
District IoT devices - Renewals	11	-	12
District Plant - UAV Renewal	33	23	24
District Software Renewals	15	47	16
Hardware Renewal	531	727	523
Vehicle Renewals	257	262	268
<b>Total Capital Expenditure for Renewal</b>	<b>968</b>	<b>1,616</b>	<b>960</b>
<b>Total Capital Expenditure for District</b>	<b>1,742</b>	<b>2,334</b>	<b>1,255</b>

	Year 4 2027/2028 \$000's	Year 5 2028/2029 \$000's	Year 6 2029/2030 \$000's	Year 7 2030/2031 \$000's	Year 8 2031/2032 \$000's	Year 9 2032/2033 \$000's	Year 10 2033/2034 \$000's
	-	-	-	-	-	-	-
	25	26	27	28	30	30	32
	-	-	-	-	-	-	-
	13	-	-	-	-	-	-
	-	11	-	12	-	12	-
	25	27	28	29	30	31	32
	13	13	14	15	15	16	16
	93	106	97	110	101	115	105
	200	137	106	213	146	112	225
	-	-	-	-	-	-	-
	<b>370</b>	<b>321</b>	<b>272</b>	<b>407</b>	<b>321</b>	<b>316</b>	<b>410</b>
	-	-	-	-	-	-	-
	90	94	98	95	97	101	106
	19	19	21	21	21	22	22
	27	28	28	29	30	30	31
	-	13	-	14	-	-	-
	25	39	27	28	31	46	32
	16	50	17	52	18	18	18
	770	698	460	837	423	1,002	1,374
	274	279	285	291	296	302	307
	<b>1,221</b>	<b>1,220</b>	<b>936</b>	<b>1,367</b>	<b>916</b>	<b>1,521</b>	<b>1,891</b>
	<b>1,591</b>	<b>1,541</b>	<b>1,208</b>	<b>1,773</b>	<b>1,237</b>	<b>1,837</b>	<b>2,300</b>



## Summary of Capital Projects

	Plan 2024 (\$000s)	Year 1 2025 (\$000s)	Year 2 2026 (\$000s)	Year 3 2027 (\$000s)	Year 4 2028 (\$000s)
Growth	2,124	1,369	2,499	1,313	2,494
Level of Service	11,597	10,941	11,433	8,307	11,136
Renewal	13,242	43,034	43,017	38,053	29,223
<b>Grand Total</b>	<b>26,963</b>	<b>55,344</b>	<b>56,949</b>	<b>47,673</b>	<b>42,852</b>

Year 5 2029 (\$000s)	Year 6 2030 (\$000s)	Year 7 2031 (\$000s)	Year 8 2032 (\$000s)	Year 9 2033 (\$000s)	Year 10 2034 (\$000s)	TOTAL (\$000s)
1,116	2,205	1,188	1,917	253	258	14,611
10,239	3,266	3,508	3,227	3,346	3,417	68,821
29,105	22,972	22,836	21,982	24,539	22,267	297,026
<b>40,460</b>	<b>28,443</b>	<b>27,531</b>	<b>27,125</b>	<b>28,137</b>	<b>25,942</b>	<b>380,458</b>

# Kuputaka

## GLOSSARY

**Activity** The operation of a facility or the provision of a service.

**Asset Management Plan** A plan, which identifies the current status of an asset, future renewal programme and options to meet growth due to demand/expansion.

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

**Capital Development** Is the creation of new assets or the addition of new components to existing assets that extend any assets service potential.

**Capital Expenditure** This is spending on new Council assets or replacing existing assets.

**Capital Renewal** Is the replacement of existing assets when they have reached the end of their useful life.

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

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

**Community Outcomes** The community's priorities for the future of the district, identified through a community consultation process.

**Cost of Service** The true cost of performing an activity. Calculated as the total of direct costs, support costs, depreciation, interest and debt servicing.

**Council-Controlled Organisation (CCO)** means a council organisation that is:

- a) a company—
  - i) in which equity securities carrying 50% or more of the voting rights at the meeting of the shareholders of the company are—
    - A) held by one or more local authorities; or
    - B) controlled, directly or indirectly, by one or more local authorities; or
  - ii) in which one or more local authorities have the right, directly or indirectly, to appoint 50% or more of the directors of the company; or

- b) an organisation in respect of which one or more local authorities have, whether or not jointly with other local authorities or persons,—

- i) control, directly or indirectly, of 50% or more of the votes at any meeting of the members or controlling body of the organisation; or

- ii) the right, directly or indirectly, to appoint 50% or more of the trustees, directors, or managers (however described) of the organisation.

### Council-Controlled Trading Organisation

**(CCTO)** A council-controlled organisation that operates a trading undertaking for the purpose of making a profit, formerly known as a Local Authority Trading Enterprise (LATE).

**Depreciation** The cost or value of the economic benefit of an asset used during a financial year.

**Groups of Activities** The Council's services are divided into nine groups of activities based on their relationship and the rationale for providing them.

**Indicator** Flag or signal that represent an issue of concern or which measure change or progress toward a desired outcome.

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

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

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

**Long Term Plan** A plan which outlines the Council's programme for the next 10 years and how it will contribute to achieving the community outcomes. Formerly referred to as the Long Term Council Community Plan (or Community Plan).

**Measure** The actual piece of information or data used to gauge an indicator.

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

**Operational Expenditure** All funding for providing services on a day to day basis, excluding renewal and capital expenditure.

**Operating Revenue** Revenue received as part of day-to-day activities. Includes user charges and rates but not capital revenue (such as new loans).

**Performance Measure** Measure by which organisational performance may be judged in relation to objectives.

**Policy** A course of action or set of parameters adopted by the Council or by management within which decisions can be made and action can be taken.

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

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

**Renewal Expenditure** Funding for works that replace the existing assets over their projected lifetime. Generally funded from the depreciation reserve fund.

**Reserve Funds** Money set aside for a specific purpose. (See also Special Funds.)

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

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

**Revenue** Money received by Council.

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

**Separate Rate** A rate levied over a particular group of properties that receive or are capable of receiving a specific service or benefit additional to that provided by general rate funding.

**Service Delivery Plan** Outlines each of the Council's activities including service levels, performance measures, issues and future demand.

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

**Special Funds** Money set aside for a specific purpose. (See also Reserve Funds.)

**Strategy** Outlines how the district is going to undertake particular actions to deliver the community outcomes.

**Submission** Your opportunity to tell the Council your views on the Ten Year Plan. Submissions need to be made in writing.

**Ten Year Plan** A plan, adopted every three years, that sets the strategic direction for the Council over the next 10 years and outlines Council's contribution towards achieving the community outcomes. The Ten Year Plan is the same as the Long Term Plan. The term "Ten Year Plan" is used for ease of understanding.

**Three waters** Refers to drinking water, wastewater, and stormwater.

**Toby** A valve situated at the property boundary for the purpose of controlling the flow of water to the property.

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

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

