

ANNUAL PLAN

2023/24

ⓉARARUA DISTRICT COUNCIL

Year Three of the 2021-2031 Long
Term Plan.

The Long Term Plan 2021-2031 was
adopted by Council on 30 June 2021.

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

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01 OVERVIEW

Guide to the Annual Plan

There are five sections to this Annual Plan.

Here is a brief guide to the information contained in each section.

The information presented meets the requirements of the Local Government Act 2002.

Part 1: Overview

This section discloses the areas of focus, challenges, and opportunities for the year ahead.

Part 2: Activities

Information is provided here for the group of activities and each activity of Council, including why Council is involved, the intended outcomes, the service levels that Council intends to deliver and how the results will be measured.

Part 3: Rates

This section contains the Funding Impact Statement, and the schedules of General and Targeted Rates.

Part 4: Financials

This section contains the prospective financial statements together with the accompanying notes.

Part 5: General information

This section provides information on the elected persons that make up the Council and Community Boards, the Management Team, contact details, and a glossary of terms.

Associated documents

A comprehensive list of fees and charges will be found in 'Fees and Charges 2023/24'.

Other associated policies include:

1. Treasury Risk Management Policy and Procedures
2. Significance and Engagement Policy
3. Infrastructure Strategy
4. Remission Policy
5. Revenue and Financing Policy
6. Accounting Policies
7. Significant Forecasting Assumptions and Risks

The above policies can be found in the 2021–2031 Long Term Plan.



Mayor and Chief Executive's message

The last twelve months have been a rollercoaster of events which have presented significant challenges to our community. Our district has experienced the wettest year since 1950 along with still feeling the impact of the pandemic, not just in the way we live our lives, but also in the cost of living, the availability of goods and the impacts of inflation and interest rates.



On top of this, Cyclone Gabrielle unleashed its fury on our district in February, causing widespread damage, flooding, slips, communications outages and power outages. Our coastal, rural residents and farmers were hardest hit. The aftermath of the cyclone brought out the best in our community and closer relationships have been formed with iwi and community groups which continue to be a source of strength and inspiration throughout our community.

The devastation witnessed and experienced during the cyclone not only showed the strength and unity of the community but also exposed vulnerabilities in our district's roading network, prompting a call to action for greater resilience and preparedness in the face of future climate-related events.

The difficulty in this year's Annual Plan round was that so many factors came into play, not least the fact that we'll have to replace or significantly upgrade our infrastructure in the coming years. Other challenges include disruptions in the supply chain, and the ongoing increase in compliance and regulations that Local Government must keep up with. At this stage, it's unclear how the Affordable Waters

(3 Waters) Reform will impact the district, but one thing's for sure: keeping our water clean and treating wastewater is getting more and more expensive. National standards and requirements keep changing, which means we have to keep upgrading our facilities and spending more on operations.

We continue to balance our small ratepayer base against the ever-increasing costs whilst recognising the squeeze on household budgets from increases in food, fuel and other costs. Within the limitations and challenges highlighted above, Council worked incredibly hard to strike a balance between affordability for ratepayers and providing the necessary resources to maintain and, where required, improve our services. We looked at every service, programme and project on our books to find areas where spending could be reduced, or where we could delay non-essential work.

Despite these efforts, a significant portion of this year's total rates amount is due to fixed cost payments that are beyond our control, such as higher power and insurance costs, increasing interest payments on our debt, and inflation pushing up the prices of goods and services.

While we would prefer to assure you that there will be no future increase in rates and everything will be smooth sailing, the reality is that keeping rates low is no longer feasible if we want to maintain our levels of service. We looked at this from every angle and came to the conclusion that if we were to reduce our rates any further than we proposed, we would not be prudent and would compromise our ability to make vital investments and improvements that we, and our mokopuna - future generations, need.

The next twelve months will be another interesting and challenging period in which we will continue to work with you to ensure the best outcomes for our district. Alongside this, there will be plenty more to discuss and more community conversations coming up on the Dannevirke Impounded Supply, the Eketāhuna Wastewater Treatment Plant, the District Strategy and more. We will be reaching out to you to ask for your thoughts and ideas on this.

We know that the economic challenges that we are all facing will impact some more than others. With this in mind, we will continue to support community organisations that provide services and assistance to our people. Knock-on effects of the cyclone were also felt by our businesses, including sole-traders and the self-employed, who have experienced a decrease in income. Remember that every dollar spent in our rural community goes around eight

times. Supporting our local businesses has never been more critical.

As the saying goes, every cloud has a silver lining. While the impact of the cyclone has been devastating, it has also presented opportunities, lessons learned, and offered new perspectives to create positive change. One of the opportunities which has arisen is building our relationship with Central Government to secure and advocate for funding to help rebuild our district. Our teams continue to work hard to get this funding and to make sure that it is channelled to the areas where it is most needed.

Another opportunity we must be ready for and seize upon is the expected completion date of the Te Ahu a Turanga: Manawatū Tararua Highway, now set for June 2025, which presents a significant opportunity to help our district's growth and economy. In addition, there are a number of external funding providers that support many community led projects that benefit our local communities through funding, advice and connections as well as community support packages related to Cyclone Gabrielle recovery.

In the Tararua district, we are facing a period of challenge and change. But rather than shying away from the tough conversations, we must embrace them with courage and foresight. For it is through facing the facts that we can create a better future for ourselves and those around us

So let us be strong – kia kaha, let us be brave – kia maia, and let us stay united – kia hononga, as we navigate the road ahead. We must remember that we are all in this together – he waka eke noa – and that by supporting one another, we can overcome any obstacle.



Tracey Collis
Mayor



Bryan Nicholson
Chief Executive

Changes from the Consultation Document and responses to submissions

136 submissions were received, with 18 submitters asked to present their views to Council in person at the Finance and Performance Committee on 7th June 2023.

Council consulted on one key area for residents to give feedback on.

Rates Increase

Council received 136 submissions and almost every submitter commented on the rates and rates increases.

Council consulted on rates increases and proposed two options, an increase of 16.72% and an increase of 13.18%.

Options/responses	No	Yes	Maybe	Blank
Option 1 (16.72%)	111	6	3	16
Option 2 (13.18%)	82	38	4	12

In this year's Annual Plan round there were so many factors that have come into play, many of which are beyond our control. The challenges include increasing interest payments on our debt, high inflation which is pushing up the price of goods and services, higher power and insurance costs, disruptions to the supply chain (eg solid waste recycling, materials) that had impacts on both cost and delivery of projects, and the ongoing increase in compliance and regulations that Local Government must keep up with.

Then there is also the fact that much of our infrastructure is ageing and under-performing, which means we'll have to replace or significantly upgrade it in the coming years.

It is also worth noting that our first run of budgeting had an increase of over 20%. Council revisited the budgets and reduced them without significantly impacting the service levels agreed in the Long Term Plan. The key reductions were in staff cost, inflationary adjustments and reducing the accelerated debt repayment from 2% to 1%. This brought the rates increase down to 16.72%.

To reduce the rates increase further (from the 16.72%), Council proposed not funding depreciation (as we normally would as part of the Long Term Plan).

By reducing the funding of depreciation by \$1.059m, the rates increase reduced, on average, to 13.18%. The reduction in depreciation funding would be rated for over the next 10 years so that future generations are not paying for the costs of today.

Council has decided to retain the rates increase based on Option 2 at 13.18% with the final rates increase being 13.17% following the below additional changes.

Other key change following the Consultation

Solid Waste Refuse Fees

The proposed 2023/24 Annual Plan included an increase to the Dannevirke and other refuse transfer station per tonne fee from \$330/tonne to \$500/tonne. The increase is just over 50%.

The changes to our other transfer stations fees were proposed to increase 20-25% in lieu of rising costs.

Based on this fee, feedback received from the community indicated that this would result in increased community dissatisfaction and reputational damage and increased fly-tipping. Feedback was also received that commercial users would start disposing of their refuse elsewhere. This would result in fixed costs of the transfer stations needing to be covered by other users.

Council agreed to reduce the per tonne rate to \$450 incl GST for non-commercial users and for commercial users that dispose of more than 250 tonnes per annum, the disposal rate will be \$387 incl of GST per tonne.

This revenue reduction, after offsetting additional savings, has increased General rates by \$250,500.

Fees and charges

There were no significant changes to the proposed fees and charges for the 2023/24 financial year other than the proposed Solid Waste fees as highlighted.











Council has a policy of setting fees and charges to reflect the user pays principal where it is both legal and efficient to do so. The details of this policy can be found in the Revenue and Financing Policy. As a result of increasing costs some fees and charges have been increased to meet the funding targets set in this policy. Regulatory planning fees and charges have been increased to reflect full cost recovery.

Quick Facts

What changed from our LTP Year 3 for 2023-24 compared to our proposed Annual Plan (AP).

	Annual Plan 2022-23	LTP Year 3 (2023-24)	Annual Plan 2023-24
Overall rates increase	11.22%	6.70%	13.17%
Fees & Charges This includes increases in Building Services, District Planning (Resource Management fees) and Animal Control fees. Solid waste fees have also been increased to take account of the increase in the costs of Carbon Credits and the Waste Minimisation Levy.	4.8m	4.2m	6m
Subsidies A significant portion of the subsidies are from Waka Kotahi (Transportation subsidies of 77%).	17.5m	11.5m	16.5m
Finance Costs Interest costs assumptions increased from 2.2% to 3.93%.	1.7m	1.5m	2.4m
Employee Benefit costs This includes staff increases to meet regulatory changes and compliance.	9.5m	7.3m	10m
Operating Expenses Significant increases in contract cost, maintenance and operational expenses to meet changes in regulation and inflation pressures.	22m	22.8m	28.8m
Depreciation expenses Reduce the funding levels as per the LTP to recognise the affordability issues for rate payers.	15.6m	16.4m	16.5m
Capital Spend This includes capital spend that has moved from Year's 1 & 2 of the LTP and additional spend in Wastewater to meet resource consent conditions.	28.7m	22.1m	26.7m
Accelerated Debt repayment Changed to reduce the overall rates impact. Intention is to catch up in the following years of the LTP.	1% of rates increase	2% of rates increase	1% of rates increase

Annual Plan at a Glance

	Where we are spending the rates increases	Expenditure What do we spend on		Funding How we fund our expenditure		
		Capital	Operational*	Rates	Subsidies	Other
 Building Communities & Leadership	-0.46%	77	3,650	3,083	649	21
 Community & Recreation Facilities	1.80%	2,643	7,436	6,839	1,040	1,102
 District Promotion & Economic Development	0.78%	124	1,360	1,365	0	26
 Regulatory Services	1.34%	78	5,681	2,713	350	2,122
 Roading and Footpaths	0.25%	9,937	10,800	6,760	13,030	344
 Solid Waste	3.09%	51	4,431	2,473	128	1,948
 Stormwater	0.32%	1,041	513	677	649	20
 Wastewater	4.16%	9,294	3,320	4,559	208	226
 Water	2.85%	2,505	3,644	4,510	46	236
 Treasury and support	-0.96%	1,214	387	898	419	22
TOTAL	13.17%	\$26,963	\$41,220	\$33,878	\$16,519	\$6,068

Note: Amounts above are in \$'000.

Other Consultation Topics in 2023

The following items have been reflected in the Annual Plan based on the information available at the time. However the details were not ready for consultation as part of the Annual Plan.

Dannevirke Impounded Water Supply

It is all too easy to take water for granted. After all, getting clean, reliable drinking water is as easy as turning on a tap, that is, until things go wrong. It is often only when failures occur that we are reminded of how much we take our access to safe drinking water for granted.

In recent years, disruptions to Dannevirke's water supply have caused increasing frustration, and rightfully so. Possible leakage of the Dannevirke Impounded Supply (often referred to as the 'dam' or 'reservoir') was detected in May 2021. Initial inspections and repairs to the liners were carried out, but loss of water from the Impounded Supply continued.

In September 2022, Council approved approximately \$1.1 million to plan for permanent repairs and functional improvements to the Impounded Supply. Council hired a program manager as part of this, to oversee planning, construction, and coordination with suppliers for Dannevirke's water supply amidst ongoing challenges.

To successfully fix the current issues with the water supply, Council needs to consider several issues including;

- installing a pre-treatment facility to minimise the risk of water quality issues and associated boil water notices when the Tamaki River is dirty.
- additional water storage, to minimise the risk of water supply issues and associated restrictions when the Tamaki River is in low flows

- additional water sources
- replacement of the dam cover
- repairs to the dam liner and underlying ground and drains
- installation of the required monitoring gear
- resolving the current hydraulic issues
- meeting additional legislative requirements, following adoption of the new Building (Dam Safety) Regulations 2022.

Council staff submitted a report to Council regarding the possible options for the course of action with initial estimates for the project between \$18m to \$20m (not included in the proposed Annual Plan). Additional information was requested by your Council, and this will assess the various options, taking into account factors such as cost, impact to water service delivery, timeframes, and cultural considerations. Consultation with the community is planned following this additional information going to Council.

Wastewater Treatment Plant Upgrades

New discharge consents for the Pahiatua and Eketāhuna Wastewater Treatment Plants (WWTP) were granted in July 2021. Under the new consents more stringent effluent quality limits will take effect in January 2023 and apply until 2033.

The consents also require that effluent from the plant be discharged to new constructed wetlands.

The National Policy Statement for Freshwater Management (NPS-FM) also sets the expectations for wastewater quality, current water quality trends at a catchment level, opportunities for land disposal and the technology that will be required to meet sustainable environmental outcomes.

The existing treatment systems do not meet these effluent quality requirements. As such upgrades to the systems are required.

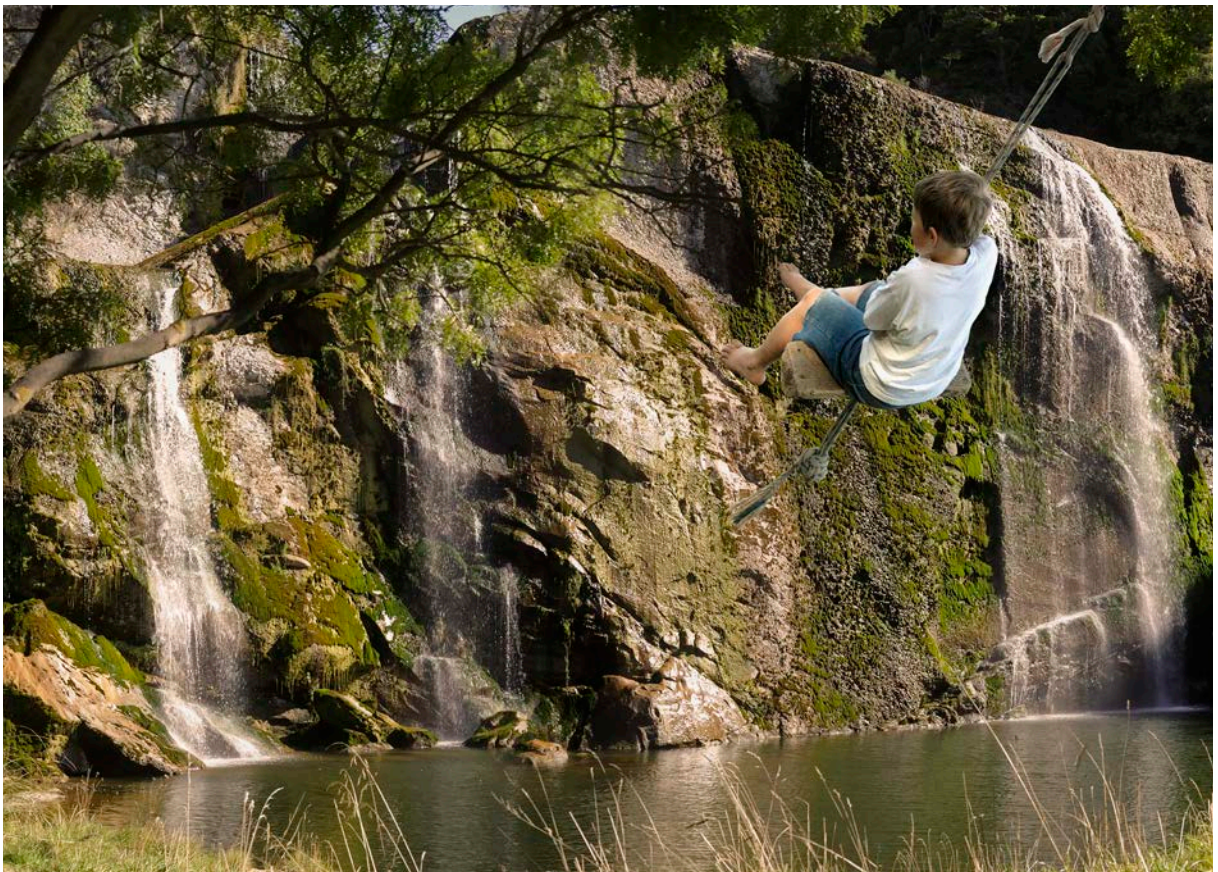
An increase over the existing capital budget of \$2.2mil. to an estimate of \$7.5mil. for the upgrade of the WWTPs is required to construct a solution that will meet the new consent conditions. There will also be an increase to annual operational costs of \$300,000 for Pahiatua and \$200,000 for Eketāhuna expected once the plants are operational.

Approval was obtained from Council to take a two-staged approach to upgrade the wastewater treatment plants, where a design of a suitable solution could be developed with more accurate costing of construction.

Work is progressing with Stage 1. External consultation with Iwi on the plant design specifics will be undertaken. Design and optioneering reports will be workshopped with Elected members.

Following that workshop, a further report will be submitted to Council to agree on the preferred options and decide on the community engagement plan.

Initial estimates indicate that Council may need to consult with the community on these projects prior to proceeding. We expect to consult with the community once we have agreed on the preferred options to achieve the desired outcomes.



Where do your rates go?

Every \$100 collected is allocated to these services.

This graphic shows the range of services that the 2023/24 rates will go towards. Some of them may not be obvious to you. In total, rates make up about 60% of the Council's annual income.



*Health and Safety activity

Major capital projects

	Description	Revised Year 3 (\$'000s)	Funding
	Transport Choices Transport Choices - Woodville footpaths	2,000	
	IAF Pahiatua Hillcrest School Wastewater IAF Pahiatua Hillcrest School Development	728	 
	IAF Pahiatua Hillcrest School Stormwater IAF Pahiatua Hillcrest School Development	635	
	IAF Pahiatua Hillcrest School Water IAF Pahiatua Hillcrest School Development	46	
	Better Off Funding Executing TDC Play and Recreation Strategy (PARS)	552	
	Better Off Funding Upgrade of Council Owned Reserves	258	
	Dannevirke Wastewater Dannevirke Wastewater Treatment Plant Upgrade	1,158	
	Eketāhuna Wastewater Eketāhuna Wastewater Treatment Plant Upgrade*	2,315	
	Pahiatua Wastewater Pahiatua Wastewater treatment plant upgrade*	2,315	
	Reticulation Network Wastewater Network Renewals	1,135	
	Reticulation Network Infiltration and Inflow Strategy Implementation	794	
	Reticulation Network Development and extension of Wastewater Network	284	
	Woodville Wastewater Woodville Wastewater Treatment Plant Upgrade	945	
	Woodville Wastewater Woodville Wetland Development	945	
	Dannevirke Water Dannevirke Alternate Water Source Infrastructure	462	
	Dannevirke Water Dannevirke Impounded Supply*	231	
	Reticulation Network Reticulation Water Mains Renewals	1,156	
	Reticulation Network Development and extension of water Reticulation Network	231	
	Community & Administration Buildings Pahiatua Town Hall Library Earthquake strengthening	57	
	Community & Administration Buildings Pahiatua Stadium (Bush) Insulation	213	
	Community & Administration Buildings Pahiatua Stadium (Bush) Insulation	206	

*projects yet to be consulted on. Amounts in the Annual Plan are placeholders




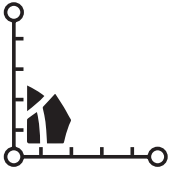


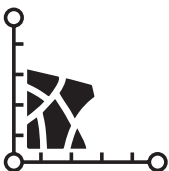


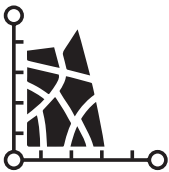


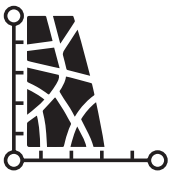





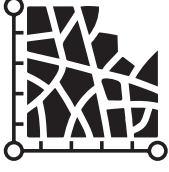


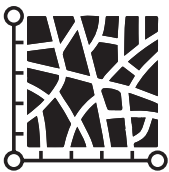

External Funding



Council Funding

Sample properties for proposed rates increase

Proposed total rates increases for rural, urban and commercial, and industrial properties of different Land Values (LVs).

Urban		Rural		Commercial & Industrial	
	\$2,972 LV: \$32,000 +18.68%		\$1,786 LV: \$95,000 +1.43%		\$3,492 LV: \$20,000 +18.57%
	\$3,234 LV: \$40,000 +17.82%		\$2,778 LV: \$ 225,000 +4.19%		\$3,462 LV: \$28,000 +18.45%
	\$3,278 LV: \$52,000 +17.86%		\$2,650 LV: \$405,000 +2.57%		\$2,060 LV: \$ 72,000 +8.21%
	\$3,109 LV: \$67,000 +18.51%		\$7,379 LV: \$ 1.89m +7.33%		\$5,464 LV: \$175,000 +18.18%
	\$3,455 LV: \$102,000 +18.21%		\$8,206 LV: \$ 2.15m +7.60%		\$20,334 LV: \$820,000 +22.54%
	\$3,707 LV: \$165,000 +18.23%		\$20,648 LV: \$6.06m +9.02%		\$18,273 LV: \$830,000 +17.08%
	\$4,007 LV: \$250,000 +18.34%		\$35,086 LV: \$10.6m +9.43%		\$14,829 LV: \$850,000 +16.28%

Annual Plan disclosure statement

for the year ending
30 June 2024

What is the purpose of this statement?

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

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

Benchmark	Quantified Maximum Limit	Planned Limit	Met
Rates affordability benchmark			
Increases	9.2%	13.17%	
Debt Affordability			
Net Debt as a percentage of total revenue	<150	100%	
Net interest as a percentage of total revenue	<7%	4.2%	
Net interest as a percentage of annual rates income (debt secured under debenture)	<10%	7.1%	
Liquidity (External term debt + committed loan facilities + available liquid investments to existing external debt)	>110%	121.9%	
Balanced Budget Benchmark	>100%	97.8%	
Essential Services Benchmark	>100%	169%	
Debt Servicing Benchmark	<10%	4.27%	

Notes

1. Rates affordability benchmark

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

2. Debt affordability benchmark

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

3. Balanced budget benchmark

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

4. Essential services benchmark

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

5. Debt servicing benchmark

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



02 ACTIVITIES

Groups of activities

What the Council does

Introduction

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

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

Explanation of activity pages

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

Activities index

- ✘ Building Communities and Leadership
- ✘ Community and Recreation Facilities
- ✘ District Promotion and Economic Development
- ✘ Regulatory Services
- ✘ Solid Waste Management
- ✘ Stormwater
- ✘ Transportation
- ✘ Wastewater
- ✘ Water Supplies

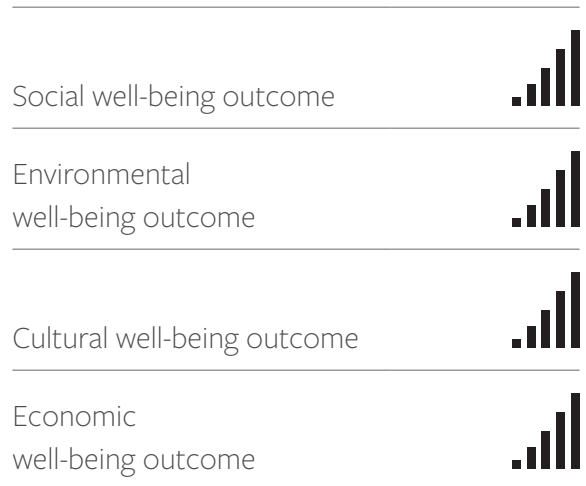
Building Communities and Leadership

Activities in this group

- Community Development
- Representation

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Community Development				
No significant Changes				
Representation				
Payment to Staff and Suppliers	Operating	1,282	1,670	Increases in non-staff remuneration Inclusion of Long Term Plan costs including audit Affordable Waters Transition costs offset by funding Better Off Funding projects offset by funding Impact of inflation

Group level funding impact statement

Building Communities and Leadership

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	3,221	2,829	3,083	254
Targeted Rates	-	-	-	-
Subsidies and grants for operating purposes	-	-	649	649
Fees and charges	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	20	21	-
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	3,221	2,849	3,753	904
Applications of Operating Funding				
Payments to staff and suppliers	1,975	1,837	2,221	384
Finance Costs	6	2	1	0
Internal charges and overheads applied	1,153	1,097	1,428	330
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	3,134	2,936	3,650	714
Surplus/(Deficit) of Operating Funding (A - B)	86	(87)	103	190
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	61	111	(2)	(113)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	61	111	(2)	(113)
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	124	-	-	-
- replace existing assets (Renewal)	115	74	77	3
Increase / (decrease) in reserves	(92)	(49)	24	73
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	147	25	101	77
Surplus/(Deficit) of Capital Funding (C - D)	(86)	87	(103)	(190)
Funding Balance ((A - B) + (C - D))				

Community Development

aim

To support our communities to achieve their desired outcomes.

Performance measures

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

Representation

aim

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

Performance measures

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

Community and Recreation Facilities

Activities in this group

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

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Cemeteries				
Payment to staff and suppliers	Operating	309	432	Increases in non-staff remuneration Inclusion of Long Term Plan costs including audit Affordable Waters Transition costs offset by funding Better Off Funding projects offset by funding Impact of inflation
Community Buildings				
General Rates	Operating	984	840	Depreciation not funded to smooth the inflation impact
Payment to staff and suppliers	Operating	466	614	Impact of inflation Increases in contract costs
Improve Levels of Service	Capital	1,079	0	Allardice Street property redesign and redevelopment delayed
Replace existing assets	Capital	565	848	Pahiatua Stadium Insulation added Increase in programmed renewals across all buildings
Libraries				
Capital Improve Levels of Service		105	0	District mobile library feasibility and development deferred to the LTP
Parks and Reserves				
Payment to staff and suppliers	Operating	1,134	1,552	Impact of inflation Increases in contract costs
Improve Levels of Services	Capital	79	894	Better Off Funding projects offset by funding
Pensioner Housing				
Payment to staff and suppliers	Operating	284	476	Impact of inflation Increases in contract costs Increase in maintenance requirements
Replace existing assets	Capital	65	372	Aften Court Flat refurbishment added Increase in allowance for flat refurbishments
Service Centres				
Payment to staff and suppliers	Operating	350	499	Impact of inflation Increases in contract costs
Swimming Pools				
No significant changes				

Group level funding impact statement

Community and Recreation Facilities

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	3,887	3,680	4,354	674
Targeted Rates	2,413	2,334	2,486	151
Subsidies and grants for operating purposes	5	5	230	225
Fees and charges	1,051	1,075	1,093	19
Local authorities fuel tax, fines, infringement fees, and other receipts	157	199	9	(190)
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	7,513	7,292	8,171	879
Applications of Operating Funding				
Payments to staff and suppliers	4,467	4,196	5,180	984
Finance Costs	43	55	76	22
Internal charges and overheads applied	1,838	1,629	2,179	550
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	6,348	5,880	7,436	1,555
Surplus/(Deficit) of Operating Funding (A - B)	1,165	1,412	736	(676)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	267	-	810	748
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	120	1,157	79	(1,078)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	386	1,157	890	(329)
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	50	47	101	54
- improve level of service (New)	466	1,279	911	(430)
- replace existing assets (Renewal)	1,173	1,017	1,631	612
Increase / (decrease) in reserves	(137)	226	(1,018)	(1,242)
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	1,551	2,569	1,625	(1,005)
Surplus/(Deficit) of Capital Funding (C - D)	(1,165)	(1,412)	(736)	676
Funding Balance ((A - B) + (C - D))				

Cemeteries

aim

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

Performance measures

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

Community Buildings

aim

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

Performance measures

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

Customer Services

aim

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

Performance measures

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

Libraries

aim

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

Performance measures

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

Parks and Reserves

aim

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

Performance measures

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

Pensioner Housing

aim

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

Performance measures

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

Public Conveniences

aim

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

Performance measures

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

Swimming Pools

aim

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

Performance measures

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

District Promotion and Economic Development

Activities in this group

Economic Development

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
District Promotion and Development				
Payment to Staff and Suppliers	Operating	921	796	Reduction in consultant and contract costs which includes district signage and Mayor's Task Force for Jobs

Group level funding impact statement

District Promotion and Economic Development

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	454	538	546	8
Targeted Rates	680	807	819	12
Subsidies and grants for operating purposes	50	53	-	(53)
Fees and charges	4	5	5	0
Local authorities fuel tax, fines, infringement fees, and other receipts	61	69	22	(48)
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	1,249	1,472	1,392	(80)
Applications of Operating Funding				
Payments to staff and suppliers	737	929	820	(109)
Finance Costs	24	40	43	3
Internal charges and overheads applied	427	381	497	115
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	1,188	1,351	1,360	9
Surplus/(Deficit) of Operating Funding (A - B)	61	121	32	(89)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt		159	43	(116)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)		159	43	(116)
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	57	250	96	(154)
- replace existing assets (Renewal)	-	47	28	(20)
Increase / (decrease) in reserves	4	(18)	(49)	(31)
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	61	280	75	(205)
Surplus/(Deficit) of Capital Funding (C - D)	(61)	(121)	(32)	89
Funding Balance ((A - B) + (C - D))				

District Promotion and Economic Development

aim

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

Performance measures

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

Regulatory Services

Activities in this group

Animal Control

District Planning

Emergency Management

Health and Safety

Council Outcomes

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

Social well-being outcome



Environmental well-being outcome



Cultural well-being outcome



Economic well-being outcome



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Animal Control				
No significant variances				
Emergency Management				
No significant changes				
Health and Safety				
Payment to Staff and Suppliers	Operating	1,299	2,205	Increase in contract cost (Solutions Team) Changes to staff cost - allocation Impact of inflation
Resource Planning				
Payment to Staff and Suppliers	Operating	647	1,574	District Plan Review moving from year 1 & 2

Group level funding impact statement

Regulatory Services

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	2,312	1,926	2,712	786
Targeted Rates	(1)		1	1
Subsidies and grants for operating purposes	-	-	350	350
Fees and charges	1,906	1,531	2,104	572
Local authorities fuel tax, fines, infringement fees, and other receipts	15	16	19	3
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	4,233	3,474	5,185	1,712
Applications of Operating Funding				
Payments to staff and suppliers	3,195	2,575	4,481	1,907
Finance Costs	22	22	29	8
Internal charges and overheads applied	1,024	902	1,170	268
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	4,240	3,499	5,681	2,182
Surplus/(Deficit) of Operating Funding (A - B)	(8)	(25)	(495)	(470)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	(8)	12	559	547
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	(8)	12	559	547
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	-	-	31	31
- replace existing assets (Renewal)	-	34	47	13
Increase / (decrease) in reserves	(16)	(47)	(14)	33
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	(16)	(13)	64	77
Surplus/(Deficit) of Capital Funding (C - D)	8	25	495	470
Funding Balance ((A - B) + (C - D))				

Animal Control

aim

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

Performance measures

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

District Planning

aim

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

Performance measures

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

Emergency Management

aim

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

Performance measures

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

Health and Safety

aim

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

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

Performance measures

Level of service	Performance measure	2023/24 Target
Applications for building consents are processed in a timely manner.	The percentage of building consent applications processed within statutory timeframes (20 working days).	95%
Council retains authority to issue building consents.	Accreditation as a Building Consent Authority is maintained.	Achieve
Protect public health by monitoring, advising and inspecting food premises, sale of liquor outlets, funeral parlours, offensive trades, hairdressing businesses, and camping grounds	The percentage of registered template food control plans verified within statutory timeframes.	95%
	The percentage of registered health regulated premises inspected annually.	95%
	The percentage of licensed premises selling alcohol inspected annually.	95%
A responsive excessive noise control service is provided 24 hours a day, 7 days a week	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	90%
Customer complaints about environmental nuisances are responded to in a timely manner	The percentage of customer service request complaints related to illegal rubbish dumping, abandoned vehicles, and vegetation blocking footpaths that are responded to within 3 working days.	85%

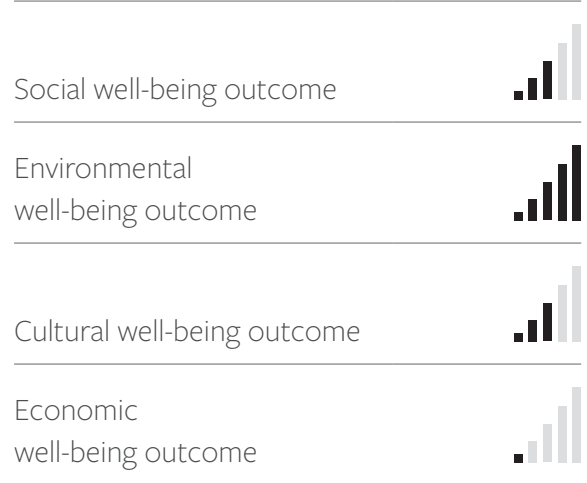
Solid Waste Management

Activities in this group

Solid Waste Management

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Solid Waste Management				
Payment to Staff and Suppliers	Operating	2,365	3,779	Increase in contract costs Impact of inflation Increase in refuse disposal costs including transportation
Improve levels of Service	Capital	168	0	Kerbside refuse deferred to the LTP

Group level funding impact statement

Solid Waste Management

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	615	699	1,070	371
Targeted Rates	933	880	1,403	523
Subsidies and grants for operating purposes	128	135	128	(7)
Fees and charges	1,243	1,221	1,932	711
Local authorities fuel tax, fines, infringement fees, and other receipts		2	17	15
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	2,919	2,936	4,549	1,613
Applications of Operating Funding				
Payments to staff and suppliers	2,268	2,365	3,779	1,415
Finance Costs	48	46	78	31
Internal charges and overheads applied	506	420	574	154
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	2,823	2,832	4,431	1,600
Surplus/(Deficit) of Operating Funding (A - B)	96	105	118	13
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	(56)	7	(101)	(108)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	(56)	7	(101)	(108)
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	110	168	-	(168)
- replace existing assets (Renewal)	20	19	51	32
Increase / (decrease) in reserves	(90)	(76)	(35)	41
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	40	112	17	(95)
Surplus/(Deficit) of Capital Funding (C - D)	(96)	(105)	(118)	(13)
Funding Balance ((A - B) + (C - D))				

Solid Waste Management

aim

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

Performance measures

Level of service	Performance measure	2023/24 Target
Refuse and recycling services meet user needs	Percentage of resident's rating recycling services as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	85%
	Percentage of resident's rating landfills/ transfer station management as "fairly satisfactory", "satisfactory" or "very satisfactory" in the community survey	80%
Council will promote and encourage recycling and reuse	Kg of waste per resident sent to landfills by the Council per annum	240kg
	Tonnage of recycled materials processed by Council	1300 tonnes
Council's open and closed landfills are well managed	Percentage of landfills where all Horizons resource consent conditions are met	100%

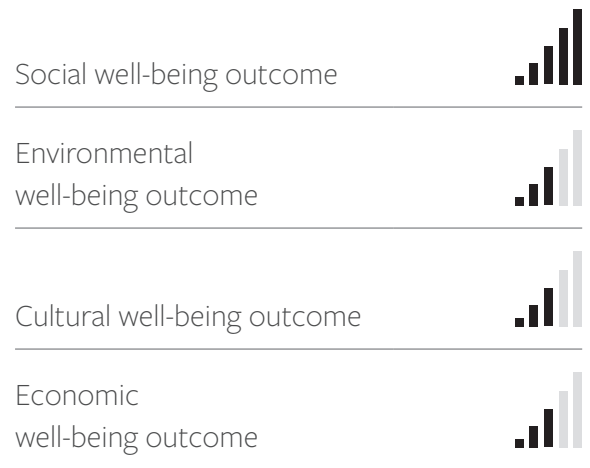
Stormwater

Activities in this group

Stormwater

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Stormwater				
Meet Additional Demand	Capital	127	784	Development of Hillcrest site with funding from Infrastructure Acceleration Fund

Group level funding impact statement

Stormwater

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	-	-	-	-
Targeted Rates	581	664	677	12
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	4	-	2	2
Local authorities fuel tax, fines, infringement fees, and other receipts	-	5	18	13
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	585	669	697	27
Applications of Operating Funding				
Payments to staff and suppliers	130	168	221	52
Finance Costs	37	40	66	26
Internal charges and overheads applied	227	209	226	18
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	395	417	513	96
Surplus/(Deficit) of Operating Funding (A - B)	191	252	184	(68)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	649	581
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	192	217	247	30
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	192	217	896	611
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	90	127	784	588
- improve level of service (New)	187	181	190	10
- replace existing assets (Renewal)	50	64	67	3
Increase / (decrease) in reserves	55	98	40	(58)
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	382	469	1,080	542
Surplus/(Deficit) of Capital Funding (C - D)	(191)	(252)	(184)	68
Funding Balance ((A - B) + (C - D))				

Stormwater

aim

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

Performance measures

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

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

Transportation

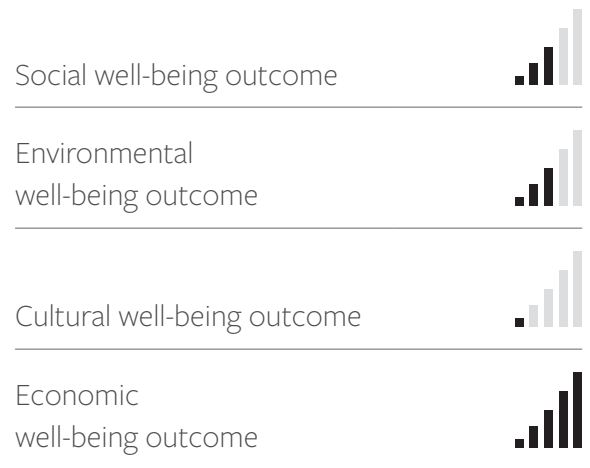
Activities in this group

Footpaths

Roading

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Transport				
Improve Levels of Service	Capital	106	2,100	Woodville Footpaths funded by Transport Choices

Group level funding impact statement

Transportation

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	60	4	47	43
Targeted Rates	6,625	7,267	6,713	(554)
Subsidies and grants for operating purposes	5,352	5,543	5,631	87
Fees and charges	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	140	61	344	282
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	12,177	12,876	12,735	(141)
Applications of Operating Funding				
Payments to staff and suppliers	8,031	8,312	8,379	67
Finance Costs	156	144	303	160
Internal charges and overheads applied	2,029	1,858	2,117	259
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	10,216	10,314	10,800	486
Surplus/(Deficit) of Operating Funding (A - B)	1,961	2,562	1,935	(627)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	11,676	5,731	7,399	1,668
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	(588)	(679)	(173)	506
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	11,087	5,052	7,226	2,174
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	-	-	-	-
- improve level of service (New)	861	1,147	3,080	1,933
- replace existing assets (Renewal)	13,914	7,265	6,857	(409)
Increase / (decrease) in reserves	(1,727)	(798)	(775)	23
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	13,048	7,614	9,162	1,547
Surplus/(Deficit) of Capital Funding (C - D)	(1,961)	(2,562)	(1,935)	627
Funding Balance ((A - B) + (C - D))				

Footpaths

aim

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

Performance measures

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

Roading

aim

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

Performance measures

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

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

Wastewater

Activities in this group

Wastewater

Council Outcomes

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

Social well-being outcome



Environmental well-being outcome



Cultural well-being outcome



Economic well-being outcome



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Wastewater				
Payment to Staff and Suppliers	Operating	1,690	2,244	Increase in contract and consultancy cost for work related to consent conditions and increased monitoring, chemicals for treatment plants and telemetry cost. Impact of inflation
Meet Additional Demands	Capital	265	1,012	Development of Hillcrest site with funding from Infrastructure Acceleration Fund
Improve Levels of Service	Capital	3,648	6,080	Requirements for meeting condition consents at Eketāhuna, Pahiatua and Dannevirke

Group level funding impact statement

Wastewater

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	175	186	228	42
Targeted Rates	3,139	3,537	4,331	793
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	205	182	224	42
Local authorities fuel tax, fines, infringement fees, and other receipts	5	5	2	(3)
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	3,524	3,910	4,785	874
Applications of Operating Funding				
Payments to staff and suppliers	1,674	1,690	2,244	554
Finance Costs	212	367	541	173
Internal charges and overheads applied	526	460	535	75
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	2,413	2,517	3,320	802
Surplus/(Deficit) of Operating Funding (A - B)	1,111	1,393	1,465	72
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	208	186
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	3,542	3,116	6,314	3,147
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	3,542	3,116	6,522	3,333
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	260	265	1,012	669
- improve level of service (New)	3,700	3,648	6,080	2,432
- replace existing assets (Renewal)	3,547	1,707	2,202	495
Increase / (decrease) in reserves	(2,853)	(1,111)	(1,306)	(191)
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	4,653	4,509	7,988	3,406
Surplus/(Deficit) of Capital Funding (C - D)	(1,111)	(1,393)	(1,465)	(72)
Funding Balance ((A - B) + (C - D))				

Wastewater

aim

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

Performance measures

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

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

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

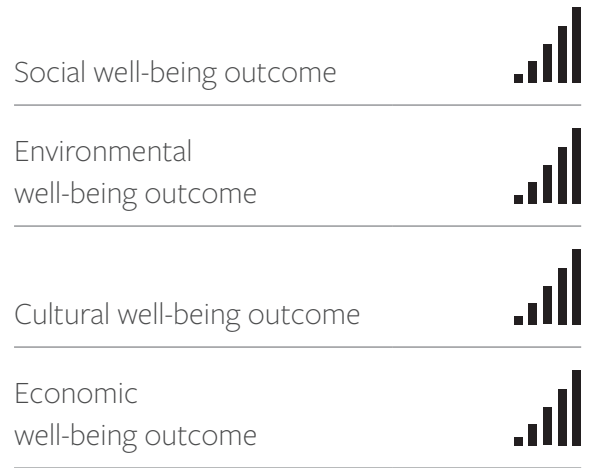
Water Supplies

Activities in this group

Water Supplies

Council Outcomes

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



Significant changes from the Long Term Plan

Description	Type	Long Term Plan (\$000s)	Annual Plan (\$000s)	Reasons
Water Supplies				
Payment to Staff and Suppliers	Operating	1,672	2,295	Increase in contract and consultancy costs and increased monitoring costs and treatment operations. Impact of inflation
Meet Additional Demand	Capital	212	739	Development of Hillcrest site with funding from Infrastructure Acceleration Fund
Improve Levels of Service	Capital	1,396	249	Projects such as the Dannevirke Intake pipeline between the Impounded Supply and & No 2 Reservoir deferred to the LTP

Group level funding impact statement

Water Supplies

	Annual Plan 2022/23 (\$000s)	LTP 2023/24 (\$000s)	Annual Plan 2023/24 (\$000s)	Variance (\$000s)
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	104	-	-	-
Targeted Rates	3,554	3,664	4,510	847
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	5	5	4	(1)
Local authorities fuel tax, fines, infringement fees, and other receipts		46	232	186
Internal charges and overheads recovered	-	-	-	-
Total Operating Funding (A)	3,663	3,714	4,746	1,032
Applications of Operating Funding				
Payments to staff and suppliers	1,663	1,732	2,354	622
Finance Costs	341	349	694	344
Internal charges and overheads applied	583	507	596	89
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	2,587	2,588	3,644	1,056
Surplus/(Deficit) of Operating Funding (A - B)	1,076	1,126	1,102	(24)
Sources of Capital Funding				
Subsidies and grants for capital expenditure	-	-	46	41
Development and financial contributions	-	-	-	-
Increase / (Decrease) in Debt	373	793	76	(717)
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	373	793	122	(676)
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	208	212	739	522
- improve level of service (New)	986	1,396	249	(1,147)
- replace existing assets (Renewal)	1,353	1,742	1,516	(226)
Increase / (decrease) in reserves	(1,098)	(1,431)	(1,280)	151
Increase / (decrease) in investments	-	-	-	-
Total Applications of Capital Funding (D)	1,449	1,919	1,224	(700)
Surplus/(Deficit) of Capital Funding (C - D)	(1,076)	(1,126)	(1,102)	24
Funding Balance ((A - B) + (C - D))				

Water Supplies

Performance measures

aim

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

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

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

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



RATES

03

Funding impact statement

Rating policy

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

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

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

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

Property valuations and rates distribution

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

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

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

Effect of new valuations on rates

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

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

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

Components of the rating system

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

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

Legislation: Local Government (Rating) Act 2002	Rate subject to 30% cap (s21)	Types of rates
S15(1)(a)	Yes	Uniform Annual General Charge
S13(2)(a) & S14(a)	No	General Rate Land Value
		Specified Services Targeted Differential Rate
S16(3)(b) & S16(4)(b)	No	Land Value Rate - Urban
S16(3)(b) & S16(4)(b)	No	Capital Value Rate - Industrial Commercial Urban
S16(3)(b) & S16(4)(b)	No	Capital Value Rate - Industrial Commercial Rural
		Libraries and Swimming Pools Rate
S16(3)(a) & S16(4)(a)	Yes	Targeted Rate - Libraries and Swimming Pools
		Refuse Targeted Differential Rate
S16(3)(b) & S16(4)(b)	No	Refuse - Rural
S16(3)(b) & S16(4)(b)	No	Refuse - Urban
S16(3)(b) & S16(4)(b)	No	Refuse - Industrial Commercial
		Recycling Targeted Differential Rate
S16(3)(b) & S16(4)(b)	No	Recycling - Rural
S16(3)(b) & S16(4)(b)	No	Recycling - Urban
S16(3)(b) & S16(4)(b)	No	Recycling - Industrial Commercial
		Kerbside Recycling Targeted Differential Uniform Rate
S16(3)(b) & S16(4)(b)	No	Kerbside Recycling - Rural
S16(3)(b) & S16(4)(b)	No	Kerbside Recycling - Urban
S16(3)(b) & S16(4)(b)	No	Kerbside Recycling - Industrial Commercial
		Roading Rate

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

Legislation: Local Government (Rating) Act 2002

Rate subject to 30% cap (s21)

Types of rates

S16(3)(a) & S16(4)(a) No Rooding Land Value Rate - District-wide

Rooding Targeted Differential Rate

S16(3)(b) & S16(4)(b) No Rural

S16(3)(b) & S16(4)(b) No Urban

S16(3)(b) & S16(4)(b) No Industrial Commercial

Town Centre Refurbishment Targeted Differential Rates

Dannevirke

S16(3)(b) & S16(4)(b) No Dannevirke Town Centre Refurbishment North Ward

S16(3)(b) & S16(4)(b) No Dannevirke Town Centre Refurbishment South Ward

Woodville

S16(3)(b) & S16(4)(b) No Woodville Town Centre Refurbishment North Ward

S16(3)(b) & S16(4)(b) No Woodville Town Centre Refurbishment South Ward

Eketāhuna

S16(3)(b) & S16(4)(b) No Eketāhuna Town Centre Refurbishment North Ward

S16(3)(b) & S16(4)(b) No Eketāhuna Town Centre Refurbishment South Ward

Pahiatua

S16(3)(b) & S16(4)(b) No Pahiatua Town Centre Refurbishment North Ward

S16(3)(b) & S16(4)(b) No Pahiatua Town Centre Refurbishment South Ward

Urban Wastewater

S16(3)(b) & S16(4)(b) No Urban Wastewater Targeted Rate - Full Charge

S16(3)(b) & S16(4)(b) No Urban Wastewater Targeted Rate - Half Charge

S16(3)(b) & S16(4)(b) No Urban Wastewater Targeted Rate - For Connected Multiple Use

Educational establishments and multi-unit residential properties

S16(3)(b) & S16(4)(b) No Urban Wastewater Targeted Rate - Full Charge

Stormwater

S16(3)(b) & S16(4)(b) Yes Urban Stormwater Targeted Rate

Water

S16(3)(b) & S16(4)(b) No Urban Water Targeted Rate - Full Charge

S16(3)(b) & S16(4)(b) No Urban Water Targeted Rate - Half Charge

S19(2)(a) No Pongaroa Water Targeted Rate

S16(3)(b), S16(4)(b), S19(2)(a) & S19(2)(b) No Water Metered Rates

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

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

Sector	Annual Plan 2022/23		
	Rates by sector	\$ change from prior year	% change from prior year
Rural	18,018,232	2,276,432	12.63%
Urban	13,390,445	1,291,852	9.65%
Industrial/Commercial	2,435,769	144,997	5.95%
Total rates requirement	33,844,446	3,713,281	10.97%

All amounts are inclusive of GST.

Excludes rates penalties and remissions

Long Term Plan Year 3 - 2023/24			Annual Plan 2023/24		
Rates by sector	\$ change from prior year	% change from prior year	Rates by sector	\$ change from prior year	% change from prior year
17,888,390	983,144	5.82%	19,418,585	1,400,353	7.77%
14,159,010	1,054,033	8.04%	16,000,701	2,610,256	19.49%
2,629,975	139,400	5.6%	2,990,088	554,319	22.76%
34,677,375	2,176,577	6.7%	38,409,374	4,564,928	13.49%

Examples of the impacts of the Council's rating proposals

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

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

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

Property type	Land value	Capital value
Urban properties		
Urban - Settlement	67,000	265,000
Urban - Settlement	32,000	125,000
Urban Low Land Value	40,000	190,000
Urban Low Land Value	52,000	185,000
Urban Medium Land Value	102,000	380,000
Urban Medium Land Value	165,000	550,000
Urban High Land Value	250,000	700,000
Rural properties		
Rural - Settlement	95,000	355,000
Rural - Settlement	405,000	415,000
Rural - Lifestyle	225,000	465,000
Rural Medium Land Value	2,150,000	2,730,000
Rural Medium Land Value	1,890,000	2,240,000
Rural High Land Value	6,060,000	7,630,000
Rural High Land Value	10,600,000	12,750,000
Industrial/commercial properties		
Ind/Com - Urban Low Land/Capital Value	20,000	104,000
Ind/Com - Urban Low Land/Capital Value	28,000	70,000
Ind/Com - Rural medium - Land/Capital Value	72,000	300,000
Ind/Com - Urban medium - Land/Capital Value	175,000	700,000
Ind/Com - Urban High - Land/Capital Value	820,000	6,520,000
Ind/Com - Rural High - Land/Capital Value	850,000	7,330,000
Ind/Com - Rural High - Land/Capital Value	830,000	10,400,000

Current	Proposed	Difference (\$)	Difference (\$/week)	Percentage (%)
2,623	3,109	486	9.34	18.51%
2,504	2,972	468	8.99	18.68%
2,745	3,234	489	9.41	17.82%
2,782	3,278	497	9.55	17.86%
2,922	3,455	532	10.24	18.21%
3,135	3,707	572	10.99	18.23%
3,386	4,007	621	11.94	18.34%
1,761	1,786	25	0.49	1.43%
2,584	2,650	66	1.28	2.57%
2,666	2,778	112	2.15	4.19%
7,627	8,206	579	11.14	7.60%
6,875	7,379	504	9.70	7.33%
18,939	20,648	1,709	32.86	9.02%
32,062	35,086	3,024	58.15	9.43%
2,945	3,492	547	10.52	18.57%
2,923	3,462	539	10.37	18.45%
1,903	2,060	156	3.00	8.21%
4,623	5,464	841	16.17	18.18%
16,594	20,334	3,740	71.93	22.54%
12,753	14,829	2,076	39.92	16.28%
15,607	18,273	2,666	51.27	17.08%

How Council rates

Explanation of rates

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

These may be charged in two ways:

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

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

General rate

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

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

Uniform annual general charge

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

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

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

Targeted rates

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

Council has targeted rates for:

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

Differential targeted rates

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

Ward rates

Differential targeted rates may be collected as a fixed amount for each differential category based on where the rating unit is situated. The following are the differential

targeted rate and Council’s objectives for using this rating mechanism.

The categories of rateable land for setting targeted rates are:

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

Sector rates

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

What are the rates

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

Refuse and recycling rates

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

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

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

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

The following are the targeted rates for these activities:

- **Refuse targeted differential uniform rate**

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

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

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

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

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

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

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

Specified services targeted differential rates

Land value rate for urban

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

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

Land value in these instances has been used because:

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

Capital value rate for industrial commercial: rural and urban

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

Rural

A share of Economic Development

Urban

A share of Economic Development plus Footpaths

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

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

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

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

Capital value in these instances has been used because:

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

Roading rates

Roading – district-wide

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

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

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

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

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

Roading rate – targeted differential

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

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

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

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

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

Town centre refurbishment rates

Town Centre Refurbishment – Dannevirke targeted differential rate

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

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

Town Centre Refurbishment – Woodville, Pahiatua, and Eketāhuna targeted differential rate

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

Water rates

Urban water rate

A targeted rate is charged as follows:

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

Water metered rates

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

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

The standardised charges for water supplied through a meter are:

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

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

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

Pongaroa water rate

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

Urban wastewater targeted rate

A targeted rate is charged as follows:

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

A remission policy applies to educational establishments.

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

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

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

Libraries and swimming pools

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

Stormwater rate

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

Fees and charges

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

Setting of rates

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

Utility charges for non-rateable properties

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

Instalments

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

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

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

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

Penalties

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

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

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

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

Due date	Water metered rates penalty date
20 October 2023	21 October 2023
20 January 2024	21 January 2024
20 April 2024	21 April 2024
20 July 2024	21 July 2024

Rates in arrears penalty date

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

Forecast Council funding impact statement

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
(SURPLUS) / DEFICIT OF OPERATING FUNDING				
Sources of Operating Funding				
General rates, uniform annual general charges, rates penalties	12,011	11,448	12,939	1,491
Targeted Rates	17,924	19,152	20,939	1,786
Subsidies and grants for operating purposes	5,534	5,736	7,407	1,671
Fees and charges	4,643	4,213	5,876	1,663
Interest and dividends from investments	10	28	11	(17)
Local authorities fuel tax, fines, infringement fees, and other receipts	372	315	181	(134)
Total Operating Funding (A)	40,495	40,892	47,352	6,459
Applications of Operating Funding				
Payments to staff and suppliers	31,477	30,146	38,811	8,665
Finance Costs	1,786	1,470	2,410	939
Other operating funding applications	-	-	-	-
Total Applications of Operating Funding (B)	33,263	31,616	41,221	9,604
Surplus/(Deficit) of Operating Funding (A - B)	7,232	9,277	6,132	(3,145)
(SURPLUS) / DEFICIT OF CAPITAL FUNDING				
Sources of Capital Funding				
Subsidies and grants for capital expenditure	11,943	5,731	9,113	3,225
Development and financial contributions	-	-	-	-
(Increase) / Decrease in Debt	9,458	9,132	12,385	3,202
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total Sources of Capital Funding (C)	21,401	14,863	21,497	6,426
Applications of Capital Funding				
Capital Expenditure:	-	-	-	-
- meet additional demand (Growth)	608	653	2,636	1,833
- improve level of service (New)	6,744	8,418	10,898	2,418
- replace existing assets (Renewal)	21,413	13,078	13,429	349
Increase / (decrease) in reserves	(6,132)	(3,009)	(4,334)	(1,319)
Increase / (decrease) in investments	6,000	5,000	5,000	-
Total Applications of Capital Funding (D)	28,633	24,140	27,629	3,282
Surplus/(Deficit) of Capital Funding (C - D)	(7,232)	(9,277)	(6,132)	3,145
Funding Balance ((A - B) + (C - D))				

Reconciliation funding impact statement to comprehensive revenue and expense

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Revenue				
Prospective Statement of Comprehensive Revenue Expenditure				
Total Operating Revenue	52,437	46,623	56,307	9,684

Summary Funding Impact Statement

Sources of operating funding				
Total sources of operating funding	40,495	40,892	47,351	6,459
Add sources of capital funding				
Subsidies and grants for capital expenditure	11,943	5,731	8,956	3,225
Development and financial contributions	-	-	-	-
Gain on disposal of assets	-	-	-	-
Gain on changes in fair value of investment property and revaluation of financial assets	-	-	-	-
Vested assets	-	-	-	-
Summary Funding Impact Statement	52,437	46,623	56,307	9,684

Expenditure

Prospective Statement of Comprehensive Revenue Expenditure				
Total Operating Expenditure	48,837	48,093	57,711	9,618
Summary Funding Impact Statement				
Application of operating fund				
Total application of operating funding	33,263	31,616	41,220	9,604
Add application of capital funding				
Loss on disposal of asset	-	-	-	-
Loss on changes in fair value of investment property and revaluation of financial assets	-	-	-	-
Increase/(decrease) in provisions	-	-	-	-
Depreciation and amortisation expense	15,574	16,461	16,491	30
Summary Funding Impact Statement	48,837	48,076	57,711	9,634

Summary of rates by charges

Amounts are gst inclusive.

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)
Limit on uniform annual general charge: 30% cap of total rates	28.36%	25.63%	24.83%
Uniform annual general charge - fixed amount	724.77	648.17	659.95
General rate land value rate in dollar	0.00166609	0.00172594	0.00201434
Libraries and swimming pools - targeted rate	302.72	292.63	307.07
Specified services targeted differential - land value rate in dollar			
- rural	-	-	-
- urban	0.00016431	0.00041399	0.00050202
Specified services targeted differential - capital value rate in dollar			
- industrial commercial rural	0.00114068	0.00134951	0.00136782
- industrial commercial urban	0.00158514	0.00195917	0.00199766
Recycling targeted differential rate			
- rural	35.20	33.11	58.44
- urban	115.03	104.66	196.94
- industrial commercial	162.16	135.09	280.01
Kerbside recycling targeted differential rate			
- rural	-	-	-
- urban	70.03	66.52	70.14
- industrial commercial	70.03	-	70.14
Refuse targeted differential rate			
- rural	-	-	-
- urban	-	-	-
- industrial commercial	-	-	-
Roading rate land value rate in dollar	0.00122455	0.00132743	0.00116599
Roading targeted differential rate			
- rural	293.23	306.27	269.62
- urban	44.92	44.71	42.58
- industrial commercial	97.82	98.86	93.58
Town centre refurbishment targeted differential rate			
Dannevirke	-	-	-
- North Ward	11.89	12.28	7.73
- South Ward	9.68	10.05	6.29
Woodville	-	-	-
- North Ward	7.93	7.88	8.18
- South Ward	9.84	9.82	10.14
Eketāhuna	-	-	-
- North Ward	6.44	6.37	6.67
- South Ward	7.99	7.94	8.27

	Annual Plan 2022/2023 (\$'000s)	LTP Year 3 2023/24 (\$'000s)	Annual Plan 2023/2024 (\$'000s)
Pahiatua	-		
- North Ward	30.73	30.31	44.40
- South Ward	38.14	37.77	55.04
Urban wastewater (95% of net cost including all loan costs)	-		-
Per connected water closet/urinal	-		-
Urban wastewater targeted differential rate	-		
- full charge	651.37	717.47	888.39
- half charge	325.68	358.73	444.19
- for connected multiple use	217.10	239.13	296.10
Urban stormwater targeted rate	134.20	150.48	154.71
Urban water targeted rate			
- full charge	522.62	587.75	700.00
- half charge	261.31	297.37	350.00
Pongaroa water targeted rate	85.47	99.74	129.87
Water metered rates / large industrial and intake line charges			
- quarterly minimum charge	150.66	166.94	195.00
- meter fee per cubic metre above 80m ³ over three months	2.50	2.15	3.50
- large industrial and line intake - per cubic metre	1.50	1.08	1.80

Summary of rates by total

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)
Uniform annual general charge	5,723,766	5,123,323	5,342,725
General land value rate in dollar	6,585,408	6,819,155	8,014,088
Libraries and swimming pools - targeted rate	2,390,694	2,313,085	2,485,658
Specified services targeted differential - land value rate			
- rural	-	-	-
- urban	72,945	182,319	224,472
Specified services targeted differential - capital value rate			
- industrial commercial rural	227,459	268,884	273,097
- industrial commercial urban	469,302	573,719	590,457
Recycling targeted differential rate			
- rural	128,962	118,412	223,121
- urban	444,918	414,441	769,767
- industrial commercial	70,929	59,206	122,716
Kerbside recycling targeted differential rate			
- rural	-	-	-
- urban	273,000	287,387	261,710
- industrial commercial	-	-	25,677
Refuse targeted differential rate			
- rural	-	-	-
- urban	-	-	-
- industrial commercial	-	-	-
Roading land value rate - district-wide	4,840,168	5,246,525	4,638,919
Roading targeted differential rate			
- rural	1,071,576	1,092,589	1,027,022
- urban	169,712	173,135	162,656
- industrial commercial	45,338	45,907	43,453
Town centre refurbishment targeted differential rate			
Dannevirke			
- North Ward	32,953	35,166	21,853
- South Ward	28,109	28,534	18,869
Woodville			
- North Ward	33,661	34,077	35,399
- South Ward	35,716	34,855	37,939
Pahiatua			
- North Ward	130,409	131,130	192,163
- South Ward	138,396	134,182	205,994
Eketāhuna			
- North Ward	27,328	27,567	28,875
- South Ward	28,995	28,202	30,947

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)
Urban wastewater targeted uniform rate			
- full charge	3,038,780	3,412,036	4,183,911
- half charge	49,278	55,838	64,118
- for connected multiple use	60,222	66,749	81,620
Urban stormwater targeted rate	581,207	663,737	676,505
Urban water targeted rate			
- full charge	2,635,036	2,678,872	3,497,562
- half charge	45,218	48,871	42,609
Pongaroa water targeted rate	50,467	58,194	75,552
Total to fund (excluding GST and water metered rates)	29,429,952	30,156,097	33,399,455
Increase in rates	10.97%	6.70%	13.49%
Water metered rates (excluding GST)	927,238	905,108	894,736
Total of all rates (excluding GST)	30,357,190	31,061,205	34,294,191
Total of all rates (including GST)	34,910,769	35,720,386	39,438,319

Rate funding requirements

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

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)	Variance (\$000s)
District-wide general activities				
District and Treasury	2,240,152	2,655,370	1,254,801	(1,400,569)
Animal Control	99,077	134,132	172,321	38,189
Cemeteries	257,996	206,521	353,457	146,936
Commercial Property	-	(12,627)	23,057	35,684
Community Buildings	952,534	995,885	816,612	(179,273)
Community Support	638,177	600,071	674,061	73,990
District Promotion & Development (40% of net cost)	454,918	537,769	546,195	8,426
Emergency Management - Civil Defence	266,861	273,469	309,808	36,339
Footpaths (15% of net cost)	15,411	38,518	47,424	8,906
Health and Safety	1,431,010	975,513	1,723,759	748,246
Housing (self funding)	-	-	-	-
Parks and Reserves	1,542,742	1,399,747	1,868,392	468,645
Public Conveniences	344,440	389,385	355,109	(34,276)
Representation	1,947,356	1,622,335	2,469,544	847,209
Resource Management	515,477	542,569	507,271	(35,298)
Service Centres	800,590	699,230	937,181	237,951
Wastewater (5% of total cost)	-	186,033	227,876	41,843
Solid Waste Management	628,729	698,558	1,069,947	371,389
Subtotal (excluding GST)	12,135,470	11,942,478	13,356,815	1,414,337
Plus GST	1,820,321	1,791,372	2,003,522	212,150
Total to fund (including GST)	13,955,791	13,733,849	15,360,337	1,626,487
Total to fund (including GST)	14,155,550	13,733,849	15,289,431	1,555,581
Uniform annual general charge - fixed amount				
Number of chargeable properties	9,088	9,096	9,316	220
Total to fund				
District-wide general activities - uniform annual general charge - subtotal	5,723,766	5,123,323	5,342,725	219,402
Plus GST	858,565	768,498	801,409	32,911
Total to fund (including GST)	6,582,331	5,891,821	6,144,134	252,313

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)	Variance (\$000s)
General rate - land value rate in dollar				
Total district rateable land value	4,547,524,000	4,545,606,000	4,577,258,000	31,652,000
Total to fund				
District-wide general activities - general land value rate in dollar - subtotal	6,585,408	6,819,155	8,014,088	1,194,933
Plus GST	987,811	1,022,873	1,202,113	179,240
Total to fund (including GST)	7,573,219	7,842,028	9,216,201	1,374,173
Libraries and swimming pools - targeted rate				
Estimated number of rateable properties	9,088	9,096	9,315	219
Total to fund				
Libraries	1,598,833	1,481,448	1,548,671	67,223
Swimming Pools	791,862	831,637	936,987	105,350
Subtotal	2,390,695	2,313,085	2,485,658	172,573
Plus GST	358,604	346,963	372,849	25,886
Total to fund (including GST)	2,749,299	2,660,048	2,858,507	198,459
Specified services targeted differential - land value rate in dollar - urban				
Total urban rateable land value	511,325,400	507,182,400	514,933,400	7,751,000
Total to fund				
Footpaths (71% of net cost)	72,945	182,319	224,472	42,153
Subtotal	72,945	182,319	224,472	42,153
Plus GST	10,942	27,348	33,671	6,323
Total to fund (including GST)	83,887	209,667	258,143	48,476
Specified services targeted differential - capital value rate in dollar - industrial commercial rural				
Total industrial commercial rateable capital value for rural	229,317,600	229,132,600	229,607,600	475,000
Total to fund				
Economic Development (20% of net cost)	227,459	268,884	273,097	4,213
Subtotal	227,459	268,884	273,097	4,213
Plus GST	34,119	40,333	40,965	632
Total to fund (including GST)	261,578	309,217	314,062	4,845

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)	Variance (\$000s)
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Specified services targeted differential - capital value rate in dollar - industrial commercial urban

Total industrial commercial rateable capital value for urban	340,472,500	336,763,500	339,910,500	3,147,000
Total to fund				-
Economic Development (40% of net cost)	454,919	537,769	546,195	8,426
Footpaths (14% of net cost)	14,384	35,950	44,262	8,312
Subtotal	469,303	573,719	590,457	16,738
Plus GST	70,395	86,058	88,569	2,511
Total to fund (including GST)	539,698	659,777	679,026	19,249

Recycling targeted differential rate - rural

Estimated number of rateable properties	4,213	4,113	4,391	278
Total to fund				
Subtotal	128,962	118,412	223,121	104,709
Plus GST	19,344	17,762	33,468	15,706
Total to fund (including GST)	148,306	136,174	256,589	120,415

Recycling targeted differential rate - urban

Estimated number of rateable properties	4,448	4,534	4,495	(39)
Total to fund				
Subtotal	444,918	414,441	769,767	355,326
Plus GST	66,738	62,166	115,465	53,299
Total to fund (including GST)	511,656	476,607	885,232	408,625

Recycling targeted differential rate - industrial commercial

Estimated number of rateable properties	503	505	504	(1)
Total to fund				
Subtotal	70,929	59,206	122,716	63,511
Plus GST	10,639	8,881	18,407	9,526
Total to fund (including GST)	81,568	68,087	141,123	73,037

Kerbside recycling targeted differential rate - urban

Estimated number of rateable properties	4,094	4,968	4,291	(677)
Total to fund				
Subtotal	249,258	287,387	261,710	(25,677)
Plus GST	37,389	43,108	39,257	(3,851)
Total to fund (including GST)	286,647	330,495	300,967	(29,528)

	Annual Plan 2022/2023 (\$'000s)	LTP Year 3 2023/24 (\$'000s)	Annual Plan 2023/2024 (\$'000s)	Variance (\$'000s)
Kerbside recycling targeted differential rate - industrial commercial				
Estimated number of rateable properties	389		421	421
Total to fund				-
Subtotal	23,742		25,677	25,677
Plus GST	3,561	-	3,852	3,852
Total to fund (including GST)	27,303	-	29,529	29,529

Refuse targeted differential rate - urban

Estimated number of rateable properties

Total to fund

Subtotal (excluding GST)

Plus GST

Total to fund (including GST)

Refuse targeted differential rate - industrial commercial

Estimated number of rateable properties

Total to fund

Subtotal (excluding GST)

Plus GST

Total to fund (including GST)

Roading rate - land value rate in dollar

Total district rateable land value	4,547,524,000	4,547,216,000	4,577,258,000	30,042,000
Total to fund				-
Roading district-wide (excludes footpaths)	6,126,795	6,558,156	5,872,050	(686,106)
Less % charged through roading fixed amount targeted rates	21.0%	20.0%	21.0%	
Less total \$ amount charged through roading fixed amount targeted rates	(1,286,627)	(1,311,631)	(1,233,130)	78,501
Subtotal	4,840,168	5,246,525	4,638,919	(607,606)
Plus GST	726,025	786,979	695,838	(91,141)
Total to fund (including GST)	5,566,193	6,033,504	5,334,757	(698,747)

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)	Variance (\$000s)
Roading targeted differential rate - rural				
Estimated number of rateable properties	4,205	4,105	4,383	278
Total to fund				
Proportion of capital value for sector	83.3%	83.3%	83.3%	
Subtotal	1,071,576	1,092,589	1,027,022	(65,567)
Plus GST	160,736	163,888	154,053	(9,835)
Total to fund (including GST)	1,232,312	1,256,477	1,181,075	(75,402)
Roading targeted differential rate - urban				
Estimated number of rateable properties	4,348	4,457	4,397	(60)
Total to fund				
Proportion of capital value for sector	13.2%	13.2%	13.2%	
Subtotal	169,712	173,135	162,656	(10,480)
Plus GST	25,457	25,970	24,398	(1,572)
Total to fund (including GST)	195,169	199,106	187,054	(12,052)
Roading targeted differential rate - industrial commercial				
Estimated number of rateable properties	533	534	534	-
Total to fund				
Proportion of capital value for sector	3.5%	3.5%	3.5%	
Subtotal	45,338	45,907	43,453	(2,454)
Plus GST	6,801	6,886	6,518	(368)
Total to fund (including GST)	52,139	52,793	49,971	(2,822)
Town centre refurbishment targeted differential rate - Dannevirke - North Ward				
Estimated number of rateable properties	3,192	3,298	3,257	(41)
Total to fund				
Subtotal	32,953	35,166	21,853	(13,313)
Plus GST	4,943	5,275	3,278	(1,997)
Total to fund (including GST)	37,896	40,441	25,131	(15,310)
Town centre refurbishment targeted differential rate - Dannevirke - South Ward				
Estimated number of rateable properties	3,340	3,266	3,454	188
Total to fund				
Subtotal	28,109	28,534	18,869	(9,665)
Plus GST	4,216	4,280	2,830	(1,450)
Total to fund (including GST)	32,325	32,814	21,699	(11,115)

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)	Variance (\$000s)
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Town centre refurbishment targeted differential rate - Woodville - North Ward

Estimated number of rateable properties	4,884	4,980	4,981	1
Total to fund				
Subtotal	33,661	34,077	35,399	1,322
Plus GST	5,049	5,112	5,310	198
Total to fund (including GST)	38,710	39,189	40,709	1,521

Town centre refurbishment targeted differential rate - Woodville - South Ward

Estimated number of rateable properties	4,174	4,085	4,305	220
Total to fund				
Subtotal	35,716	34,855	37,939	3,084
Plus GST	5,357	5,228	5,691	463
Total to fund (including GST)	41,073	40,083	43,630	3,547

Town centre refurbishment targeted differential rate - Pahiatua - North Ward

Estimated number of rateable properties	4,884	4,980	4,981	1
Total to fund				
Subtotal	130,409	131,130	192,163	61,032
Plus GST	19,561	19,670	28,824	9,154
Total to fund (including GST)	149,970	150,800	220,987	70,187

Town centre refurbishment targeted differential rate - Pahiatua - South Ward

Estimated number of rateable properties	4,175	4,087	4,306	219
Total to fund				
Subtotal	138,396	134,182	205,994	71,812
Plus GST	20,759	20,127	30,899	10,772
Total to fund (including GST)	159,155	154,309	236,893	82,584

Town centre refurbishment targeted differential rate - Eketāhuna - North Ward

Estimated number of rateable properties	4,884	4,980	4,981	1
Total to fund				
Subtotal	27,328	27,567	28,875	1,308
Plus GST	4,099	4,135	4,331	196
Total to fund (including GST)	31,427	31,702	33,206	1,504

	Annual Plan 2022/2023 (\$000s)	LTP Year 3 2023/24 (\$000s)	Annual Plan 2023/2024 (\$000s)	Variance (\$000s)
Town centre refurbishment targeted differential rate - Eketāhuna - South Ward				
Estimated number of rateable properties	4,174	4,086	4,305	219
Total to fund				
Subtotal	28,995	28,202	30,947	2,745
Plus GST	4,349	4,230	4,642	412
Total to fund (including GST)	33,344	32,432	35,589	3,157
Urban wastewater targeted rate - full charge				
Estimated number of rateable properties	5,365	5,469	5,416	(53)
Total to fund				
Subtotal	3,038,780	3,412,036	4,183,911	771,874
Plus GST	455,817	511,805	627,587	115,782
Total to fund (including GST)	3,494,597	3,923,842	4,811,498	887,656
Urban wastewater targeted rate - half charge				
Estimated number of rateable properties	174	179	166	(13)
Total to fund				
Subtotal	49,278	55,838	64,118	8,280
Plus GST	7,392	8,376	9,618	1,242
Total to fund (including GST)	56,670	64,214	73,736	9,523
Urban wastewater targeted rate - for connected multiple use				
Estimated number of rateable units	319	321	317	(4)
Total to fund				
Subtotal	60,222	66,749	81,620	14,871
Plus GST	9,033	10,012	12,243	2,231
Total to fund (including GST)	69,255	76,762	93,863	17,102
Urban stormwater targeted rate				
Estimated number of rateable properties to receive full charges	4,985	5,068	5,033	(35)
Total to fund				
Subtotal	581,207	663,737	676,505	12,768
Plus GST	87,181	99,561	101,476	1,915
Total to fund (including GST)	668,388	763,298	777,981	14,683

	Annual Plan 2022/2023 (\$'000s)	LTP Year 3 2023/24 (\$'000s)	Annual Plan 2023/2024 (\$'000s)	Variance (\$'000s)
Urban water targeted rate - full charge				
Estimated number of rateable properties to receive full charges	5,701	5,243	5,746	503
Total to fund				
Subtotal	2,635,036	2,678,872	3,497,562	818,690
Plus GST	395,255	401,831	524,634	122,803
Total to fund (including GST)	3,030,291	3,080,702	4,022,196	941,494
Urban water targeted rate - half charge				
Estimated number of rateable properties to receive half charges	199	189	140	(49)
Total to fund				
Subtotal	45,218	48,871	42,609	(6,263)
Plus GST	6,783	7,331	6,391	(940)
Total to fund (including GST)	52,001	56,202	49,000	(7,202)
Pongaroa water targeted rate				
Estimated number of rateable properties	679	671	669	(2)
Total to fund				
Subtotal	50,467	58,194	75,552	17,358
Plus GST	7,570	8,729	11,333	2,604
Total to fund (including GST)	58,037	66,923	86,885	19,962
Total rates (excluding water metered rates)				
Total to fund (excluding GST and Water Metered Rates)	29,429,953	30,156,097	33,399,455	3,243,358
Plus GST	4,414,493	4,523,415	5,009,918	486,503
Total to fund (including GST)	33,844,446	34,679,512	38,409,373	3,729,860
Water metered consumption rate				
Total to fund	927,238	905,108	894,736	(10,372)
Plus GST	139,086	135,766	134,210	(1,556)
Total to fund (including GST)	1,066,324	1,040,874	1,028,946	(11,928)
Total of All Rates	34,910,770	35,720,386	39,438,319	3,717,932
Total number of rateable units	9,806	10,823	10,245	(578)



04

FINANCIALS

Prospective financial statements

Guide to the financial statements

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

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

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

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

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

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

What the Funding Impact Statement attempts to do is:

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

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

Financial statements

Prospective statement of comprehensive revenue and expense

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

Prospective statement of changes in net assets/equity

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

Prospective statement of financial position

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

Prospective statement of cash flows

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

Statement of capital expenditure

Provides a list of all capital projects by activities.

Statement of reserves and special funds

Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. This statement discloses the specific reserves Council has established.

Forecast statement of comprehensive revenue and expense

For the Year from 1 July 2023 to 30 June 2024

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Revenue				
Rates	29,935	30,600	33,878	3,277
Grants and Subsidies	17,477	11,467	16,519	4,895
Fees and charges	4,783	4,213	6,016	1,803
Finance Revenue	10	28	11	(17)
Other Revenue	232	315	41	(274)
Forestry Revenue	-	-	-	-
Total operating revenue	52,437	46,623	56,465	9,684
Expenditure				
Operating Expenses	22,016	22,832	28,806	5,974
Depreciation and Amortisation	15,574	16,461	16,491	30
Personnel Costs	9,461	7,330	10,005	2,674
Finance Costs	1,786	1,470	2,410	939
Total operating expenditure	48,837	48,093	57,712	9,618
Other asset gains/(losses)				
Other asset gains/(losses)	-	90	-	(90)
Total other asset gains/(losses)	-	90	-	(90)
Operating Surplus/(Deficit)	3,601	(1,380)	(1,246)	(24)
Other Comprehensive Revenue and Expenses				
Gains on assets revaluations	31,198	28,900	28,789	(112)
Other Comprehensive Revenue and Expenses Subtotal	31,198	28,900	28,789	(112)
Total comprehensive revenue and expenses	34,798	27,520	27,542	(135)

Forecast Statement of Changes in Equity

As at 30 June 2023

	Annual Plan 2022/23 (\$'000)	Long Term Plan 2023/24 (\$'000)	Annual Plan 2023/24 (\$'000)	Variance (\$'000)
Equity balance at 30 June				
Equity balance at 1 July	1,014,560	1,013,156	1,022,485	9,329
Total comprehensive revenue & expense for the year	34,798	27,520	27,542	(135)
Equity balance at 30 June	1,049,358	1,040,676	1,050,027	9,194
Components of Equity				
Accumulated Funds				
Retained Earnings at 1 July	368,368	374,675	362,862	(11,813)
Net Surplus/(Deficit)	3,601	(1,380)	(1,246)	(24)
Net transfers between equity and reserves	6,063	2,851	3,671	814
Accumulated Funds	378,031	376,146	365,286	(11,023)
Asset Revaluation Reserves				
Revaluation Reserves at 1 July	615,626	607,158	626,042	18,884
Increase/(Decrease) in revaluation reserves	31,198	28,900	28,789	(112)
Asset Revaluation Reserves	646,824	636,059	654,830	18,772
Special Funded Reserves				
Special Reserves at 1 July	30,516	31,277	33,500	2,223
Transfers to / (from) reserves	(6,063)	(2,851)	(3,671)	(814)
Special Funded Reserves	24,453	28,426	29,829	1,409
Trust Funds				
Trust Funds at 1 July	51	46	81	35
Increase/(Decrease) in Trust Funds	-	-	-	-
Trust Funds	51	46	81	35
Components of Equity	1,049,358	1,040,677	1,050,027	9,194

Forecast statement of financial position

As at 30 June 2023

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Assets				
Current assets				
Cash & Cash Equivalents	9,669	2,213	6,209	3,996
Debtors & Other Receivables	4,521	6,927	5,372	(1,555)
Other Financial Assets	3,533	7,639	3,264	(4,369)
Non-current assets held for sale	-	-	-	-
Inventories	132	110	105	(5)
Total Current Assets	17,854	16,889	14,950	(1,933)
Non-current assets				
Investment Property	1,943	1,196	3,890	2,695
Forestry Assets	2,269	2,444	-	(2,444)
Other Financial Assets	-	650	-	(650)
Investment held in New Zealand Local Government Insurance Corporation Ltd	-	-	-	-
Debtors and other receivables	-	-	-	-
Property, plant & equipment – operational	57,401	54,218	57,411	3,129
Property, plant & equipment – infrastructure	1,031,400	1,039,230	1,040,168	788
Property, plant & equipment – restricted	5,402	4,437	5,349	912
Intangible Assets	1,998	1,627	2,314	687
Total Non-current assets	1,100,413	1,103,801	1,109,131	5,116
Total Assets	1,118,267	1,120,691	1,124,082	3,183
Liabilities				
Current liabilities				
Payables and deferred revenue	5,642	7,123	6,277	(845)
Borrowings - current	11,000	7,000	4,000	(3,000)
Employee Benefit Liabilities	848	607	882	275
Provision for landfill aftercare	-	-	-	-
Other Financial Liabilities	-	-	-	-
Total Current Liabilities	17,491	14,730	11,160	(3,570)

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Non-current liabilities				
Borrowings - non-current	50,495	64,365	61,962	(2,454)
Employee Benefit Liabilities	19	37	19	(19)
Provision for landfill aftercare	550	528	560	32
Tenant Contributions	354	354	354	
Total Non-Current Liabilities	51,418	65,285	62,895	(2,441)
Total Liabilities	68,909	80,014	74,054	(6,011)
Equity				
Accumulated Funds	378,031	376,146	365,286	(11,023)
Asset Revaluation Reserves	646,824	636,059	654,830	18,772
Special Funded Reserves	24,453	28,426	29,829	1,409
Trust Funds	51	46	81	35
Total Equity	1,049,358	1,040,677	1,050,027	9,194
Total Assets less Liabilities	1,049,358	1,040,676	1,050,027	9,194

Forecast statement of cashflow

For the Year from 1 July 2023 to 30 June 2024

	Annual Plan 2022/23 (\$'000)	Long Term Plan 2023/24 (\$'000)	Annual Plan 2023/24 (\$'000)	Variance (\$'000)
Net Cashflow Operating Activities				
Cash was provided from:				
Rates Revenue	29,935	30,389	33,878	3,488
Grants and Subsidies	17,477	11,467	16,519	4,895
Fees, charges, and other receipts (including donations)	4,783	4,213	6,016	1,803
Interest Received	10	28	11	(17)
Other Revenue	232	315	41	(274)
Income tax refunds	-	-	-	-
GST refunds	-	-	-	-
Cash was provided from:	52,437	46,412	56,465	9,895
Cash was applied to:				
Payment Staff & Suppliers	(31,477)	(29,873)	(38,811)	(8,938)
Interest Paid	(1,786)	(1,470)	(2,410)	(939)
Income tax payments	-	-	-	-
GST payments	-	-	-	-
Cash was applied to:	(33,263)	(31,343)	(41,221)	(9,877)
Net Cashflow Operating Activities	19,174	15,070	15,244	17
Net Cashflow Investment Activities				
Cash was provided from:				
Proceeds from Investments realised	(6,000)	(5,000)	(5,000)	-
Proceeds from sale of property, plant and equipment	-	-	-	-
Proceeds from investment property	-	-	-	-
Cash was provided from:	(6,000)	(5,000)	(5,000)	-
Cash was applied to:				
Purchase of property, plant and equipment	(28,764)	(22,148)	(26,963)	(4,601)
Purchase of intangibles	-	-	-	-
Purchase of Investments	6,132	3,009	4,334	1,319
Cash was applied to:	(22,633)	(19,140)	(22,629)	(3,282)
Net Cashflow Investment Activities	(28,633)	(24,140)	(27,629)	(3,282)

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Net Cashflow Finance Activities				
Cash was provided from:				
Proceeds from borrowings	14,458	18,132	18,385	202
Tenant contributions received	-	-	-	-
Cash was provided from:	14,458	18,132	18,385	202
Cash was applied to:				
Tenant contributions received	-	-	-	-
Repayment of borrowings	(5,000)	(9,000)	(6,000)	3,000
Cash was applied to:	(5,000)	(9,000)	(6,000)	3,000
Net Cashflow Finance Activities	9,458	9,132	12,385	3,202

Cash Balance

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

Note 1: Forecast Capital Expenditure

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Better Off Funding			810	0	810
Executing TDC Play and Recreation Strategy (PARS)	Community & Recreation Facilities	Subsidies-Grants	552	0	552
Upgrade of Council Owned Reserves	Community & Recreation Facilities	Subsidies-Grants	258	0	258
Camping			37	35	2
EKE camping ground hardstands/power	Community & Recreation Facilities	Loans	17	16	1
EKE camping ground renewals	Community & Recreation Facilities	Reserves-Depreciation	2	2	0
District - camping grounds - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	18	17	1
Cemeteries			63	32	31
Mangatainoka Cemetery Extension	Community & Recreation Facilities	Loans	51	32	20
Mangatera Cemetery Development (new area)	Community & Recreation Facilities	Loans	11	0	11
Community & Administration Buildings			778	1,509	(730)
District Admin Buildings - Solar Power	District	Loans	13	13	1
DVK Service Centre - programmed renewals	District	Reserves-Depreciation	0	7	(7)
WDV library/service centre - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	6	0	6
DVK Library - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	98	84	14
PAH Town Hall Library Earthquake strengthening	Community & Recreation Facilities	Reserves-Depreciation	57	0	57
District Unplanned Renewals	Community & Recreation Facilities	Reserves-Depreciation	56	53	3
EKE Comm. Buildings - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
PAH Comm. Buildings - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	30	15	15
Pongoroa Hall programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	2	2	0
District - Community Buildings - furniture	Community & Recreation Facilities	Reserves-Depreciation	3	3	0
WDV Comm. Centre programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
Carnegie Re-Design and Re-Development	Community & Recreation Facilities	Loans	0	1,053	(1,053)

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
PAH Town Hall Kitchen Refurbishment	Community & Recreation Facilities	Reserves-Depreciation	0	16	(16)
District Mobile Library Feasibility and Development	Community & Recreation Facilities	Loans	0	105	(105)
District Library Books	Community & Recreation Facilities	Reserves-Depreciation	110	105	5
District Library Furniture & Fittings	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
EKE Library - Programmed Renewals	Community & Recreation Facilities	Reserves-Depreciation	22	21	1
Pahiatua Stadium (Bush) Insulation	Community & Recreation Facilities	Reserves-Depreciation	213	0	213
Dannevirke IT Complex LED Lighting Upgrade	District	Reserves-Depreciation	11	0	11
Dannevirke Sports Centre: Spouting replacement	Community & Recreation Facilities	Reserves-Depreciation	9	0	9
Dannevirke Sports Centre: Plan for Heat Pumps in Pavilion (Smallbore Room)	Community & Recreation Facilities	Reserves-Depreciation	11	0	11
Eketahuna Grandstand	Community & Recreation Facilities	Reserves-Depreciation	73	0	73
District Libraries 3D Printers	Community & Recreation Facilities	Loans	22	0	22
Dannevirke Service Centre Programmed Renewals (CODE: W827.398)	Community & Recreation Facilities	Reserves-Depreciation	8	0	8
Conveniences			186	147	39
Waihi Falls Toilet Replacement	Community & Recreation Facilities	Reserves-Depreciation	170	137	33
District Wide Unplanned Renewals	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
District Toilets Programmed Renewals	Community & Recreation Facilities	Reserves-Depreciation	6	0	6
Dannevirke Sports Centre			97	349	(253)
DVK Sports Centre Stadium - Earthquake Strengthening	Community & Recreation Facilities	Reserves-Depreciation	0	189	(189)
Dannevirke Sports Centre - Heating Upgrade	Community & Recreation Facilities	Reserves-Depreciation	61	56	5
DVK Sports Centre redevelopment - extension	Community & Recreation Facilities	Loans	0	26	(26)
DVK Sports Centre Stadium - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	22	0	22
Dannevirke Sports Centre - Curtains/Blinds	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
DVK Sports Centre Pavilion - programmed renewals	Community & Recreation Facilities	Reserves-Depreciation	2	2	0
DVK Netball Tennis Court Green Plexi Pave Surface	Community & Recreation Facilities	Reserves-Depreciation	0	65	(65)

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Dannevirke Town Hall			22	21	1
Dannevirke Town Hall - External Doors	Community & Recreation Facilities	Reserves-Depreciation	22	21	1
District Wide Walkway			45	47	(3)
Lindauer Walkway Renewals	Community & Recreation Facilities	Reserves-Depreciation	0	5	(5)
District Wide cycleway Development	Community & Recreation Facilities	Loans	22	21	1
District Wide Walkway Development	Community & Recreation Facilities	Loans	22	21	1
Lighting Upgrades			132	124	8
Pongaroa Community Hall LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation	9	8	1
Dannevirke Sports Centre - LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation	42	40	2
EKE Community Centre LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation	27	25	2
District Parks LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation	13	13	1
Woodville Community Hall LED Lighting Upgrade	Community & Recreation Facilities	Reserves-Depreciation	40	38	2
Parks and Recreation			101	95	6
District Wide Minor Renewals	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
District Wide fencing	Community & Recreation Facilities	Reserves-Depreciation	11	11	1
District Wide drainage	Community & Recreation Facilities	Reserves-Depreciation	6	5	0
District Parks/Playground Facilities Investigation & Development	Community & Recreation Facilities	Loans	39	37	2
Dannevirke Domain Programmed Renewals	Community & Recreation Facilities	Reserves-Depreciation	34	32	2
Pensioner Housing			389	81	308
Aften Court New Parking Pads	Community & Recreation Facilities	Reserves-General	17	16	1
Aften Court Aluminium Windows	Community & Recreation Facilities	Reserves-General	28	37	(9)
Pensioner flats minor refurb	Community & Recreation Facilities	Reserves-General	114	16	98
District Wide - Fencing & Scooter Sheds	Community & Recreation Facilities	Reserves-General	13	13	1
Woodville Centennial Flats - Dish Channel w/ a nib (23-24 AP)	Community & Recreation Facilities	Reserves-Depreciation	7	0	7

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Aften Court Re-Pipe	Community & Recreation Facilities	Reserves-Depreciation	64	0	64
Pensioner Housing Unplanned Renewals	Community & Recreation Facilities	Reserves-Depreciation	8	0	8
Aften Court Flat 6 Full Refurbishment	Community & Recreation Facilities	Reserves-Depreciation	138	0	138
Swimming Pools			8	7	0
District - Swimming Pools - plumbing & electrical	Community & Recreation Facilities	Reserves-Depreciation	8	7	0
District Promotion			124	118	5
District Computer Wifi Hardware	District Promotion & Economic Development	Loans	8	7	0
Re-do District Entry Signs	District Promotion & Economic Development	Reserves-Depreciation	28	26	1
Village Main Street Upgrades	District Promotion & Economic Development	Loans	55	53	2
Electric Vehicles - Electricity Ducting	District Promotion & Economic Development	Loans	22	21	1
Fibre Ducting	District Promotion & Economic Development	Loans	11	11	0
Connectivity			33	192	(159)
Council Chamber CD equipment replacement	Regulatory Services	Reserves-Depreciation	33	32	1
Wireless-Blackspot extensions	District Promotion & Economic Development	Loans	0	158	(158)
Health and Safety			22	0	22
GoGet and Simpli Upgrades	Regulatory Services	Reserves-Depreciation	11	0	11
Swimming Pool Module	Regulatory Services	Loans	6	0	6
Compliance Schedule Software	Regulatory Services	Loans	6	0	6
Regulatory Compliance			20	5	15
Feild Tablets	Regulatory Services	Loans	15	0	15
Field tablets etc	Regulatory Services	Loans	5	0	5
Roading			7,090	7,513	(423)
Carpark Renewal	Roading & Footpaths	Reserves-Depreciation	112	106	6
Sealed Roads Resurfacing	Roading & Footpaths	Subsidies-NZTA	2,008	2,129	(121)
Pavement Rehabilitation	Roading & Footpaths	Reserves-Depreciation	1,700	1,806	(105)
Minor Safety Improvements	Roading & Footpaths	Loans	980	1,041	(61)
Unsealed Road Metalling	Roading & Footpaths	Subsidies-NZTA	579	615	(36)

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Emergency Reinstatement	Roading & Footpaths	Subsidies-NZTA	900	956	(56)
Drainage Renewals	Roading & Footpaths	Reserves-Depreciation	599	636	(37)
Traffic Services Renewal	Roading & Footpaths	Subsidies-NZTA	180	191	(11)
Level Crossings	Roading & Footpaths	Subsidies-NZTA	32	34	(2)
Roading Capacity & Compliance			491	522	(30)
Bridge Renewals	Roading & Footpaths	Subsidies-NZTA	198	210	(12)
Structures Component Replacements	Roading & Footpaths	Subsidies-NZTA	294	312	(18)
Transport Choices			2,000	0	2,000
Transport Choices - Woodville footpaths	Roading & Footpaths	Subsidies-Grants	2,000	0	2,000
Footpaths			355	377	(22)
Footpath Renewal	Roading & Footpaths	Subsidies-NZTA	255	271	(16)
Footpath Construction	Roading & Footpaths	Subsidies-NZTA	100	106	(6)
Solid Waste			51	187	(136)
Resident Recycling Wheelie Bins - Renewal	Solid Waste Management	Reserves-Depreciation	11	7	4
District Kerbside Glass Recycling Bins Renewals	Solid Waste Management	Reserves-Depreciation	1	1	0
District Recycling Centres - Minor Capital	Solid Waste Management	Reserves-Depreciation	11	11	1
Woodville Transfer Station - Minor Cap	Solid Waste Management	Loans	0	11	(11)
District Kerbside Refuse	Solid Waste Management	Loans	0	158	(158)
District Transfer Station Renewals	Solid Waste Management	Reserves-Depreciation	28	0	28
IAF Pahiatua Hillcrest School			1,423	0	1,423
Stormwater IAF Pahiatua Hillcrest School Development	Stormwater Drainage	Subsidies-Grants	649	0	649
Wastewater IAF Pahiatua Hillcrest School Development	Wastewater	Loans	728	0	728
Water IAF Pahiatua Hillcrest School Development	Water Supplies	Subsidies-Grants	46	0	46
Stormwater			391	372	20
District Stormwater Development	Stormwater Drainage	Loans	190	181	10
Development and extension of Reticulation Network	Stormwater Drainage	Loans	134	127	7
Reticulation Stormwater Renewals	Stormwater Drainage	Reserves-Depreciation	67	64	3

			Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Dannevirke Water			705	892	(187)
Dannevirke Gregg St Booster Pump Stn	Water Supplies	Reserves-Depreciation	11	11	1
Dvke Intake pipeline between impounded supply & No2 Res	Water Supplies	Reserves-Depreciation	0	881	(881)
Dannevirke Alternate Water Source Infrastructure	Water Supplies	Loans	462	0	462
Dannevirke Impounded Supply	Water Supplies	Reserves-Depreciation	231	0	231
District Water			151	80	72
District Water Unplanned Renewals	Water Supplies	Reserves-Depreciation	56	53	3
District Water General Renewals - Health and Safety	Water Supplies	Reserves-Depreciation	17	16	1
District Water Telemetry	Water Supplies	Reserves-Depreciation	17	11	6
HAZNO Compliance	Water Supplies	Loans	6	5	0
Water District IoT Devices Smart City Systems	Water Supplies	Loans	56	0	56
Eketahuna Water			0	64	(64)
Eketahuna New Bore Resource Consent	Water Supplies	Loans	0	64	(64)
Norsewood Water			0	1,168	(1,168)
Norsewood New Water treatment plant	Water Supplies	Loans	0	1,168	(1,168)
Pahiatua Water			173	159	14
Pah Old Reservoir Assessment	Water Supplies	Loans	173	159	14
Reticulation Network			3,807	2,809	998
Wastewater Network Renewals	Wastewater	Reserves-Depreciation	1,135	743	392
Development and extension of Wastewater Network	Wastewater	Loans	284	265	18
District Wide Manhole Replacements	Wastewater	Reserves-Depreciation	112	21	91
Infiltration and Inflow Strategy Implementation	Wastewater	Reserves-Depreciation	794	743	51
Pump Station Renewals	Wastewater	Reserves-Depreciation	67	53	14
Reticulation Water Mains Renewals	Water Supplies	Reserves-Depreciation	1,156	743	412
Development and extension of water Reticulation Network	Water Supplies	Loans	231	212	19
Unplanned Renewals - Reticulation	Water Supplies	Reserves-Depreciation	28	27	1

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Dannevirke Wastewater			1,158	593	565
DVK STP Dose pumps (2) for Tephra	Wastewater	Reserves-Depreciation	0	9	(9)
Dannevirke Land Irrigation investigation	Wastewater	Loans	0	53	(53)
DVK Wastewater Treatment Plant Upgrade	Wastewater	Loans	1,158	531	627
District Wastewater			202	186	16
District STP Perimeter Safety Fencing around ponds	Wastewater	Reserves-Depreciation	0	53	(53)
Unplanned Renewals - Treatment Plant	Wastewater	Reserves-Depreciation	56	53	3
District Wastewater General Renewals - Health and Safety	Wastewater	Reserves-Depreciation	17	16	1
District Wastewater Shower & Toilet Development	Wastewater	Loans	56	53	3
District Wastewater Telemetry	Wastewater	Reserves-Depreciation	17	11	6
Wastewater District IoT Devices Smart City Systems	Wastewater	Loans	56	0	56
Eketahuna Wastewater			2,315	0	2,315
Eketahuna Wastewater Treatment Plant Upgrade	Wastewater	Loans	2,315	0	2,315
Pahiatua Wastewater			2,499	1,077	1,423
Pahiatua wastewater Aerators (replacement blowers)	Wastewater	Reserves-Depreciation	4	4	0
Pahiatua WW treatment plant upgrade	Wastewater	Loans	2,315	1,062	1,254
Pahiatua Wetland Development	Wastewater	Loans	179	11	169
Woodville Wastewater			0	1,938	(1,938)
WDV Wastewater Treatment Plant Upgrade	Wastewater	Loans	0	945	(945)
Woodville Wetland Development	Wastewater	Loans	0	945	(945)
Woodville Bio Diversity Wetland	Wastewater	Loans	0	48	(48)
District Support			536	622	(86)
District iSite Computer Hardware	District	Loans	0	21	(21)
Copiers Development 3D	District	Loans	11	10	1
District IoT devices - Smart City Systems	District Promotion & Economic Development	Loans	0	104	(104)
District Plant - UAV Renewal	District	Reserves-Depreciation	22	21	1
Council CCTV Renewals	District	Reserves-Depreciation	17	16	1
Council CCTV Developments	District	Loans	15	0	15
District Business Continuity - Generators or Battery Stores - D/Wide	Water Supplies	Loans	15	14	1

	Group of Activities	Funding Source	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Vehicle Renewals	District	Reserves-Depreciation	379	363	17
Community Support Town CCTV Renewals	Building Communities & Leadership	Reserves-Depreciation	77	74	3
Information Technology			748	827	(79)
Hardware Renewal	District	Reserves-Depreciation	452	426	26
Software Renewal	District	Reserves-Depreciation	50	47	3
District BI Project	District	Reserves-Depreciation	0	125	(125)
Software Development/New	District	Loans	143	135	8
Hardware Development	District	Loans	56	53	3
Computer Network Developments	District	Loans	22	21	1
Computer Network Renewal	District	Reserves-Depreciation	22	21	1
Radio Renewals	Regulatory Services	Reserves-Depreciation	3	3	0
Total Forecast Capital Projects			26,963	22,148	2,421

Summary of Capital Projects	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Growth	2,124	653	1,471
Levels of Service	11,597	8,418	3,179
Renewal	13,242	13,077	165
Total	26,963	22,148	4,815

Summary of Capital Projects by Group of Activities	Annual Plan 2023/24	Long Term Plan 2023/24	Variance
Building Communities & Leadership	77	74	3
Community & Recreation Facilities	2,643	2,428	215
District	1,214	1,277	(63)
District & Promotion	124	380	(256)
Regulatory	78	34	44
Transportation	9,937	8,412	1,525
Solid Waste	51	187	(136)
Stormwater	1,041	372	669
Wastewater	9,294	5,620	3,674
Water	2,505	3,364	(859)
Total	26,963	22,148	4,815

Note 2: Statement of reserves and special funds

Reserves

The Council has an obligation to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community; and to act in the best interest of its ratepayers.

The management of reserves forms an integral component of meeting these obligations.

Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest.

Council has 24 reserves of which 23 are Council created discretionary reserves which the council has established for the fair and transparent use of monies. Reserves are not separately held in cash and the funds are managed as part of the council's treasury management.

These discretionary reserves are disaggregated into the following categories:

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

Depreciation Reserves

The Council's assets are depreciated as they are consumed. As such, the cost of this depreciation is passed on to the consumer through either rates or fees and charges. There will normally be a timing difference between the collection of this depreciation charge and the utilisation of it to fund renewal capital works. This will create movements in these reserves.

Description	Purpose of Fund	Opening balance 2023 (000s)	Transfers in (000s)	Transfers out (000s)	Closing balance 2024 (000s)
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.	24,136	4,831	(8,441)	20,526
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.	244	6	-	250
Tararua Aquatic Community Trust (Wai Splash)	To establish a depreciation reserve to fund the renewal of major assets.	329	63	-	392
Bush Multisport	To establish a depreciation reserve to fund the renewal of major assets.	68	-	-	68
Total		24,790	4,900	(8,441)	21,249

Special Funded Reserves

The value of these reserves funds is that they allow projects to precede without distortion in the revenue patterns particularly rates. The reserves also provide a useful source of funds for an unforeseen requirement.

Council authorises the establishment of special funds and process for accumulating and utilising special funds. Approvals of specific uses are set out in the Long Term Plan, or in Council decisions.

Description	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
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> <ul style="list-style-type: none"> • Proceeds from sale or disposal of assets where a particular function is discontinued, and for property sales. • Insurance monies received when buildings or property are damaged and not reinstated. • 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. 	2,107	-	-	2,107
Tararua Emergency Roading	To provide funds to re-establish the district's infrastructural assets following a disaster, together with funds received from Central Government. There is no plan to use this reserve other than if a disaster occurs.	4,167	106	-	4,273
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.	65	72	(389)	(252)
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.	140	25	-	165

Description	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
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.	23	11	-	34
Biodiversity Protection	To support: <ul style="list-style-type: none"> sustainable management of the district's natural and physical environment; protection and enhancement of the community's environment values. <p>The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 3: Schedule of Natural Features (significant trees, vegetation and habitats landscapes).</p>	48	10	-	58
Election	To account for elections funds, rate funded each year to spread out election cost in the year of election.	(31)	30	-	(1)
Waste Management Fund	To account for the waste management levies received. This reserve will be solely used to fund specific projects for this activity.	380	10	-	389
Forestry	Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest.	825	(4)	-	821
Domain Boards Bank Balances	To account for the bank balances of the Domain Boards in trust.	506	-	-	506
Total		8,710	260	(389)	8,580

Trust Funds

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

Description	Purpose of Fund	Opening balance 2023 (\$000s)	Transfers in (\$000s)	Transfers out (\$000s)	Closing balance 2024 (\$000s)
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.	35	-	-	35
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
Total		81	-	-	81

Note 3: Depreciation expense by group of activity

	Annual Plan 2022/23 (\$000)	Long Term Plan 2023/24 (\$000)	Annual Plan 2023/24 (\$000)	Variance (\$000)
Building Communities & Leadership	13	6	51	45
Community & Recreation Facilities	1,391	1,436	1,505	70
District	1,230	1,362	1,244	(118)
District Promotion & Economic Development	21	62	36	(26)
Regulatory Services	48	48	71	22
Roading & Footpaths	10,009	10,380	10,064	(316)
Solid Waste Management	49	54	109	55
Stormwater Drainage	320	336	341	4
Wastewater	1,038	1,246	1,299	53
Water Supplies	1,455	1,530	1,770	241
Total	15,574	16,461	16,491	30



05

GENERAL INFORMATION

Council

HER WORSHIP THE MAYOR



Mayor Tracey Collis
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TĀMAKI-NUI-Ā-RUA MĀORI WARD



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Councillor Sharon Wards
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Councillor Steve Wallace
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Councillor Peter Johns
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Councillor Michael Long
 027 428 1552
 michael.long@tararua.govt.nz

Community Boards

Dannevirke Community Board

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

- **Chairperson**
Pat Walshe
Phone: 06 374 5702
Mobile: 027 450 0187
Email: patrickw11@hotmail.com
 - **Deputy Chairperson**
Terry Hynes
Phone: 06 374 5761
Mobile: 027 241 5113
Email: kinvara281@gmail.com
 - **Members**
Erana Peeti-Webber
Phone: 06 374 7404
Mobile: 021 216 2421
Email: erana.peeti-webber@tararua.govt.nz
- Ron Wallace
Phone: 06 374 7203
Mobile: 027 460 3007
Email: sharonandron.wallace@gmail.com
- Sharon Wards
Mobile: 021 062 5762
Email: sharon.wards@tararua.govt.nz
- Ernie Christison
Mobile: 027 442 8099
Email: ernie.eccl@xtra.co.nz

Eketāhuna Community Board

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

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

Community Committees

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

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

Council Committees

Audit and Risk Committee

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

Community Development and Wellbeing Committee

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

Chief Executive's Performance Appraisal Committee

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

Finance and Performance Committee

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

Infrastructure Climate Change and Emergency Management Committee

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

Tararua District Licensing Committee

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

Strategy Growth and Planning Committee

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

Executive leadership team



Bryan Nicholson
Chief Executive



Chris Chapman
Group Manager – Infrastructure



Sandy Lowe
Group Manager – People
and Capability



Adele Small
Group Manager – Strategy
& Community Wellbeing



Raj Suppiah CA
Group Manager – Corporate

Directory

Head Office and Council Chamber

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

Service Centre Locations

Dannevirke

26 Gordon Street, Dannevirke
(06) 374 4080

Eketāhuna

31 Main Street, Eketāhuna
(06) 376 0219

Pahiatua

136 Main Street, Pahiatua
(06) 376 0110

Woodville

45 Vogel Street, Woodville
(06) 376 0200

Other

Bankers

Westpac New Zealand Ltd
Dannevirke

Bank of New Zealand
Dannevirke

Auditors

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

Insurance Brokers

Aon New Zealand Ltd
Wellington

Glossary of terms

- Activity** The operation of a facility or the provision of a service.
- Asset Management Plan** A plan, which identifies the current status of an asset, future renewal programme and options to meet growth due to demand/expansion.
- Capital Development** The creation of new assets or the addition of new components to existing assets that extend any asset's service potential.
- Capital Renewal** The replacement of existing assets when they have reached the end of their useful life.
- Community Outcomes** The community's priorities for the future of the district, identified through a community consultation process.
- Cost of Service** The true cost of performing an activity. Calculated as the total of direct costs, support costs, depreciation, interest and debt servicing.
- Depreciation** The cost or value of the economic benefit of an asset used during a financial year.
- Groups of Activities** The Council's services are divided into nine groups of activities based on their relationship and the rationale for providing them.
- Indicator** Flag or signal that represent an issue of concern or which measure change or progress toward a desired outcome.
- Infrastructural Assets** Systems and networks that provide a continued service to the community that are not generally regarded as tradeable. These assets include roads, footpaths, water and sewerage services, and stormwater systems.
- IPSAS** International Public Sector Accounting Standards.
- Long Term Plan (LTP)** A plan which outlines the Council's programme for the next 10 years and how it will contribute to achieving the community outcomes.
- Measure** The actual piece of information or data used to gauge an indicator.
- Operational Expenditure** All funding for providing services on a day to day basis, excluding renewal and capital expenditure.
- Operating Revenue** Revenue received as part of day-to-day activities. Includes user charges and rates but not capital revenue (such as new loans).
- PBE** Public benefit entity.
- Performance Measure** Measure by which organisational performance may be judged in relation to objectives.
- Policy** A course of action or set of parameters adopted by the Council or by management within which decisions can be made and action can be taken.
- Revenue and Financing Policy** The Revenue and Financing Policy sets out who should pay for Council's activity and how they should pay for the activity.
- Service Delivery Plan** Outlines each of the Council's activities including service levels, performance measures, issues, and future demand.
- Targeted Rate** A rate levied over a particular group of properties that receive or are capable of receiving a specific service or benefit additional to that provided by general rate funding.
- Toby** A valve situated at the property boundary for the purpose of controlling the flow of water to the property.
- User fees and charges** Fees charged to the community for use of specific services and facilities provided by the Council.
- Vision** Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.