

land of
ranges



**Pūrongo Ā-Tau,
Hukihuki**

ANNUAL REPORT 2023/24



North Island

NEW ZEALAND



Our Whenua

On one of his many journeys, Whatonga was said to be paddling inland on one of many rivers in the district. Intrigued by the towering ranges, he chose to climb the tallest one, which is today known as Te Āpiti, or the Manawatū Gorge. Upon reaching the top, a vast vista of natural beauty greeted him, which stretched unendingly in all directions.

Legend says that the forest was so vast and intricate that the only way to navigate it was with the guidance of someone familiar to the land (whenua). Those who ventured in without this knowledge risked becoming hopelessly lost. The forest was so thick that, even on the sunniest days its canopy obscured the sky.

Yet for all its challenges, the forest was a treasure trove, teeming with food sources, offering shelter, and signifying natural beauty at every turn. In honour of this stunning scenery, Whatonga bestowed the name 'Te Tapere Nui o Whatonga'. Remnants of this forest can be seen at Pūkaha, which continue to grace the whenua of the Tararua district to this day.

Today, Rangitāne o Tamaki nui-ā-Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua share the whenua with all other residing communities, including descendants of early Scandinavian settlers who saw the bush as a resource to be harvested. Through the late 1800's, these

settlers worked hard to clear the land, transforming our district into a sturdy and thriving agricultural hub. Roads were forged through the ranges to the Manawatū district, and northward to Hawke's Bay.

The towns of Dannevirke, Woodville, Pahiatua and Eketāhuna, the coastal settlements of Ākitio and Herbertville, and the rural settlements of Norsewood, Pongaroa and Ormondville all have their roots in this Scandinavian settlement that is called home by approximately 20,000 residents, including iwi, Māori and non-Māori. The settlements are set within what is now referred to as the Tararua District, bordered to the east by the Pacific Ocean and to the west by the rugged Tararua and Ruahine Ranges.

Tararua district is steeped in history, a history of beautiful lands, abundant forests and flowing rivers. As our whenua has cared for our people, it is our role to care for our whenua. The Tararua District Council Strategy 2050; looks to the future of our whenua and our communities. We are committed to working together with our iwi and community to ensure we take care of our environment, facilitate opportunities for more connected communities, and contribute to a thriving district.

***Ko te pae tawhiti whāia kia tata,
Ko te pai tata, whakamaua kia tina!
Seek out the distant horizons and cherish those you attain!***

Pūrongo Ā-Tau, Hukihuki

ANNUAL REPORT

2023/24

 TARARUA 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

Ngā Ihirangi

Contents

Introduction *He Whakatakinga*

- 7** How this report works *Te Āhua o tēnei pūrongo*
- 8** The Mayor and Chief Executive's message *Te Kōrero a te Koromatua me te Toihau*
- 10** Our district at a glance *He kitenga poto o tō tātou rohe*
- 11** Our Council *Tō Tātou Kaunihera*
- 12** Examples of what we have and what we have done *He tauira o ngā mea kei a mātou me ngā mahi kua oti i a mātou*
- 18** Where Council funds came from *Te ahutanga mai o ngā haupū moni a te Kaunihera*
- 18** What Council funds pay for *He aha rā ngā mea e utua ana e ngā haupū moni Kaunihera*

Reports *Ngā Pūrongo*

- 20** Linkage between Council policies and plans *Te hononga i waenga i ngā kaupapa here me ngā mahere a te Kaunihera*
- 21** Annual report disclosure statement *He kōrero tauākī pūrongo ā-tau*
- 26** Major capital projects *Ngā hinonga haupū rawa nui*
- 28** Governance report *Pūrongo Kāwana*
- 31** Audit report *Pūrongo tahua*
- 35** Statement of compliance and responsibility *Tauākī tautuku me te haepapa*

Activities and Service Performance *Te Inenga Mahi, Ratonga hoki*

- 38** Our vision, mission, outcomes, and strategy framework *Tā Mātou kitenga, whāinga, ngā putanga me te anga rautaki*
- 39** How Council Strategic Objectives relate to Council services
Te péheatanga o te hono a ngā Putanga Rautaki Kaunihera ki ngā ratonga Kaunihera
- 41** Performance reporting *Pūrongo inenga mahi*
- 45** Introduction - Activities and service performance *Whakatakinga - Inenga mahi, ratonga hoki*
- 46** Building Communities and Leadership *Te Whakapakari Hapori, Rangatira hoki*
- 63** Community and Recreation Facilities *Ngā Wāhi Whakangahau Hapori*
- 86** District Promotion and Economic Development *Te Whakatairanga Rohe me te Whakapakari Ōhanga*
- 95** Regulatory Services *Ngā Ratonga Ture*

- 108** Solid Waste Management *Ngā Whakahaere Para*
- 115** Stormwater *Te Wai Ua*
- 122** Transportation *Ngā Waka Kawe Tangata*
- 134** Wastewater *Te Wai Kino*
- 144** Water Supplies *Te Wai*

Financial Statements *Ngā Tauākī Pūtea*

- 156** Statement of comprehensive revenue and expense *He tauākī mahukitanga reweniu me ngā utu*
- 157** Statement of changes in equity *Tauākī o ngā panonitanga tūtanga*
- 158** Statement of financial position *Tauākī tūnga pūtea*
- 160** Statement of cash flows *Tauākī kapewhiti*
- 162** Whole of Council funding impact statement *Tauākī whaipānga haupū o te Kaunihera Whānui*
- 163** Reconciliation whole of Council funding impact statement to comprehensive revenue and expense *Tauākī whakakotatahitanga o te Kaunihera whānui whaipānga ki te reweniu me te utu mahukitanga*
- 164** Statement of accounting policies *Tauākī o ngā kaupapa here kaute*
- 178** Notes to financial statements *He tīpoka ki ngā tauākī pūtea*
- 244** Council's interests in other entities *Ngā whakangao a te Kaunihera ki hinonga kē*

General Information *He pārongo whānui*

- 246** Council *Kaunihera*
- 248** Community boards *Ngā poari hapori*
- 249** Council committees *Ngā Komiti Kaunihera*
- 251** Executive leadership team *Te Kāhui Rangatira*
- 252** Directory *Rārangi ingoa*
- 253** Glossary of terms *He kuputaka*



He Whakatakinga

INTRODUCTION

01

Te Āhua o tēnei pūrongo me te Toihau

How this report works

Purpose of this Annual Report

The purpose of this annual report is to compare our actual performance for the year from 1 July 2023 to 30 June 2024 against what was forecast in Year 3 of the 2021-2031 Long Term Plan.

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

Structure of this Report

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

Introduction

This section includes:

- The Mayor and Chief Executive’s message.
- Our Scorecard – Progress Towards the Strategies in Our Long-term Plan:
- Strategic Scorecard – a review of our progress towards our strategies.
- Financial Scorecard.
- Service Performance Scorecard.
- Community Survey Scorecard.

Reports

This section includes:

- Financial Prudence Benchmarks Disclosures – details Council’s performance against the new Local Government (Financial Reporting and Prudence) Regulations 2014 disclosure requirements.
- Capital expenditure report and explanation for variances.
- Report that shows how we fulfil our responsibilities to govern the district well. Activities and Service Performance These show the detail of work done and money spent in each major area grouped by significant activity, and reports our performance against targets we agreed with the community for each area.

Financial Statements

We detail the Council’s financial performance against budget.

General Information

This section shows how the Council is structured, the community boards and committees, management team, and a directory. A glossary of terms completes this section.

Te Kōrero a te Koromatua me te Toihau

The Mayor and Chief Executive's message



Tēnā koutou katoa Greetings everyone,

Welcome to the Tararua District Council's Annual Report for 2023/24. This report tells the story of what Council has carried out over the past year and outlines our performance from 1 July 2023 to 30 June 2024. It explains how we have used funds, our successes, and notes out areas where we need to improve. This all helps us to guide where we need to head for the future.

Over the past twelve months there is a lot to reflect on. We have faced a mix of opportunities and challenges. Nonetheless, we have achieved many things thanks to the hard work and dedication of our wonderful community, elected members and staff. We extend our gratitude to them for their hard work and dedication this year.

Aging water infrastructure stands out as one of our primary challenges moving forward. Over the past year, significant attention and resources have been directed towards meeting compliance standards and addressing escalating costs in the water sector. While this remains a critical priority for the Council, the recent 'Local Water Done Well' programme from the Government does not introduce any new funding sources. This poses a substantial financial burden not only for our Council but for all councils across New Zealand.

Our Councillors and staff set out to develop a plan for the next ten years; the 2024-2034 Long Term Plan. There was an incredible effort putting this together and dealing with considerable challenges and tight timeframes to produce a robust plan for our next 10 years. It was a mammoth effort, with everyone within Council working to bring this information together. While our Long Term Plan spans 10 years, we recognise that adjustments will be necessary as we gather more information, especially through water services delivery plans being required by Government. Our commitment is to actively engage and communicate with our community, ensuring everyone is informed and involved.

With over 500 submissions received and thoughtful, impassioned hearings, these contributions were invaluable in guiding our Councillors' decisions on the Long Term Plan. Balancing affordability with community needs led to decisions such as spreading out the Year 1 rates increase over three years and a further \$2.5 million contribution to the Pahiatua Pool.

In comparison to the previous financial year, our teams have significantly increased the amount of external subsidies secured. We have progressed from nearly \$33 million in external subsidies in 2022/23 to over \$54 million in the current financial year. The ability to obtain government and other subsidies is a specialised skill, and this achievement reflects the dedication and effort of our teams. The \$54 million obtained has been reinvested into various projects throughout the district.

February 2024, marked one year since Cyclone Gabrielle, and our recovery efforts are ongoing. We are grappling with multi-year recoveries for our roads and affected rural areas. We are deeply thankful for the generous contributions from local councils and everyday New Zealanders to the Mayoral Relief Fund, which provided assistance to many of those affected by the cyclone.

Partnerships have been essential over the last 12 months, both for our recovery efforts and beyond. Support from Central Government, such as the \$44.8 million from Waka Kotahi - New Zealand Transport Agency for emergency road repairs and the \$1 million MPI-supported Tararua on Track Fund for our farmers and growers, have been crucial in getting Tararua back on its feet.

However, our greatest strength lies in our thriving local partnerships, which, along with the resilience of our people, continue to be our most valuable asset. Our iwi partners continue their incredible efforts to support everyone in the Tararua District. The strong partnerships we have forged with other councils, organisations and individuals dedicated to help towards our district's improvement are deeply valued and greatly appreciated.

In the roading space, we have successfully restored many sections of our network damaged by Cyclone Gabrielle. Additionally, we've almost completed the \$14 million Huarahi Tuhono - Weber to Wimbledon project, and looking ahead, our increased FAR rate represents another positive outcome for our roading maintenance and resilience strategies. This means Waka Kotahi/NZTA will cover 73 per cent of our roading maintenance and renewals costs, an increase of 4 per cent on previous years. This injection of an additional \$8 million from Waka Kotahi/NZTA will make a substantial difference to the resilience of our network of almost 2000 kilometres of roads. Managing these costs remains crucial for Council, and amidst funding challenges, we are dedicated to pursuing opportunities with the increased capacity of the Tararua Alliance and subcontractor teams.

As our district continues to grow, there is great anticipation about the opportunities the new Te Ahu a Turanga: Manawatū Tararua Highway will bring. With visible progress and an opening date set for June 2025, its completion is eagerly awaited.

To compliment these growth considerations, we launched key strategies this year, such as our District Strategy, which outlines a clear vision for our future and provides the strategic framework to achieve it. Developed in consultation with our community, this strategy guides our district's progress, adapting to environmental and social changes over the next 30 years. Additionally, we created the Growth Strategy, which details our vision for growth, identifies where it is likely to occur, and offers recommendations for how the Council can prepare.

We have also dedicated time this year to reviewing our District Plan, which serves as a regulatory 'rule book' guiding land use, development, and subdivision in our district. This review process began in November 2023 and will extend into 2024/25. Throughout this process, we remain committed to balancing growth with affordability to ensure sustainable development.

The Mayors Taskforce for Jobs (MTFJ) has achieved remarkable success over the past year, particularly in connecting young people with employment opportunities. Through this initiative, we have supported 7 young individuals to attend the Outward-Bound Programme, and 59 have secured jobs, with 50 of these positions being sustained for over 90 days, thanks to the support of 29 local employers. Currently, the MTFJ has 202 registered individuals and 99 registered businesses, demonstrating our ongoing commitment to helping our community thrive.

Looking back to the last twelve months there is a lot to reflect on. We invite you to read this summary of our work over the past year, to see the challenges we've faced and the progress we've made. Despite the difficulties, we've achieved significant milestones. As a District, we have shown resilience in moving forward, strength in tackling challenges together and determination in the face of adversity. Our goal every day is to ensure Tararua thrives and remains a wonderful place to work, stay and play.

Ngā mihi nui ki a koutou katoa

Our warmest to you all



Tracey Collis
Mayor



Bryan Nicholson
Chief Executive

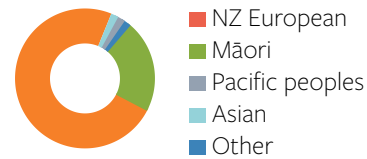
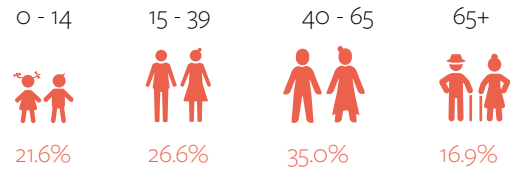
He kitenga poto o tō tātou rohe

Our district at a glance

Our population: **19,050**¹
 Projected population growth 2053: **22,356**



District population by age: ²



24.01% of our population is Māori ³
 National average is **17.1%**
8 Marae (incl. 2 at schools)



Te reo Māori speakers ¹ **4.7%**
 New Zealand Sign Language **0.6%**
 English speakers **97.7%**

District population by sex: **49%** male, **51%** female ³



Housing

\$414,667 (NZ average - \$923,899)
 Median property value⁴

2.9% (NZ average - 2.5%)
 Annual change in house value⁴

49%
 Home ownership³

8 years
 Average years to save for a house deposit³

\$413
 Median rent price per week⁴

2% damp homes, **4%** mouldy homes³

¹ Stats NZ estimate

² Economic Development Plan, Tararua District Council, June 2018, P.6

³ Dot Loves Data, March 2024

⁴ Infometrics, Quarterly Economic Monitor, June 2024



Economy

1,068 million
 Gross Domestic Product (GDP)
 Annual to June 2024⁴

-1.7% (NZ average: -0.2%)
 GDP growth (Provisional)⁴

0.5% (NZ average: 1.9%)
 Growth in consumer spending⁴

\$70,630
 Median household income³

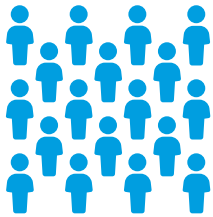
95.6%
 Employment rate³

34%
 People living in high deprivation
 That equates to **6,477** people¹

Tō Tātou Kaunihera

Our Council

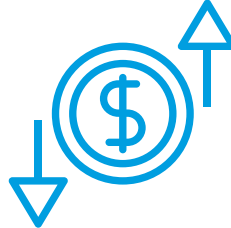
Some facts and figures about the 2023/24 financial year



The Tararua District has
10,240 rating units



\$33,761,000 is the
total amount of rates
that Council
received in 2023/24



\$54,511,000
is the total amount of
external funding that Council
received in 2023/24



Council has **137**
employed
staff members



302
Welcome packs were
given to new residents in
our district



36
people in the Tararua
District gained New Zealand
citizenship in 2023/24



There are **42**
walking and cycling
tracks in the
Tararua District



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



DID YOU KNOW?

► Tararua District Council maintains 1,966km of road (this excludes State Highway sections).

That's more than the whole length of New Zealand (about 1,600km).

He tauira o ngā mea kei a mātou me ngā mahi kua oti i a mātou

Examples of what we have and what we have done

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



1,966km of roads

- ▶ Our teams filled over **4,200** potholes on our roads
- ▶ Our teams graded over **1,650km** of unsealed road



523 bridges and high capacity culverts

- ▶ Over **214** bridges were attended to - including cleaning, painting and general maintenance



10,992 culverts, sumps, manholes and other drainage assets

- ▶ **1,180** culverts were unblocked or cleared



125km of footpath

- ▶ **2,967m²** of footpath were repaired or renewed



1,806km of road stormwater channels and drains

- ▶ **256km** of roadside drains were renewed, repaired or cleared. (Equals the distance from Dannevirke to Taupō)



11,452 road signs

- ▶ **3,142 road** signs were repaired or replaced



1,668 street lights



21.2km of retaining walls along the side of our roads

Emergency works on our roads included:



164 trees were cleared from our roads



291 dropouts and **486** slips were fixed



84 floods and **2** emergency tomos were dealt with

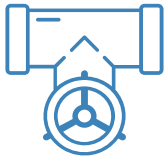
Total: 1,027 emergency works

- ▶ Expenditure across the 2023-24 financial year has seen Taranua District Council invest \$32,054,268 in emergency event repairs



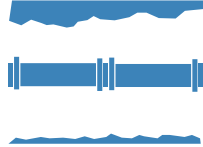
DID YOU KNOW?

▶ **252,787m²** of roads were resurfaced, 34km in length.
That's roughly the distance from Dannevirke to Mangatainoka.



309kms of drinking water pipes
 That's from Dannevirke to Gisborne

▶ **277** leaks were fixed



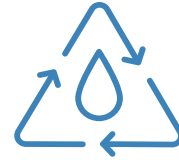
The oldest drinking water pipe is **124** years old

▶ Some of the older pipes are 15 metres underground



On average per day, **263 litres** of drinking water a person was consumed

▶ That's about the same as 28 standard buckets of water



7 urban water treatment plants

▶ That have processed **2,524,000,000 litres** of drinking water



About **1,000** fire hydrants and **650** water metres



1,610 metres of sewer mains were renewed



38 waste water requests were responded to

▶ The average response time was **39** minutes



52km of storm water drains were cleared

▶ **84** open storm water drain grates were cleared



DID YOU KNOW?

The Dannevirke Reservoir is about 14.6 metres deep when full and holds around 160,000,000 litres of raw (untreated) water. **That's more than 2,500 swimming pools full of water.**



89 parks and reserves totalling ± 310 hectares

▶ If put together that's about **310** rugby fields



19 cemeteries

In 2023/24 **131** new cemetery plots were installed (urupā not incl).



4 Camping grounds

▶ With **16,013** people staying in 2023/24



42 Community buildings including halls

▶ Which were booked for **9,615** hours



13 Playgrounds



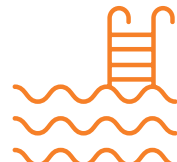
29 Public conveniences

▶ It costs an average of **\$200** to remove graffiti from public conveniences



85 Pensioner flats

▶ **82%** of the tenants are satisfied with landlord service provided by Council



3 Swimming Pools

▶ **16,457** people visited our pools

34 Memorials



7 Administration buildings



1 Aerodrome



21 Domain boards

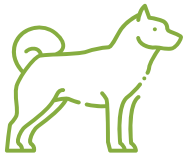


5 Rural fire stations



DID YOU KNOW?

Ground Penetrating Radar was used to locate graves at the Eketāhuna Early Settlers Cemetery, revealing twelve plots of varying dimensions.



► Our district has **6,898** known and registered dogs, owned by **3,287** people

► On average, **1 report per week** is received of a dog attacking people



► **596 complaints** were received about dogs,
► **146 complaints** were received about roaming stock

All followed-up by our team



► **192 dogs** were seized and impounded

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



► **638 dogs** were classified under the preferred owner registration category



► **20,320 calls** were handled by our customer services team

► That's about **81 calls** per day



► Of these calls, **2,130 calls** came in through the afterhours team

► **18 seconds** was the average waiting time for callers



► More than **8,000 customer service requests** (CRM) were entered into our system



► **897** people are using the Antenna app

► **589** issues have been received



► **37 young people** were helped into employment through the Mayors Taskforce for Jobs.



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



► **15 groups** and individuals were supported with applications for funding

► **\$114,500** in grants was awarded to them



► **110 groups & individuals** were supported to better understand how to fundraise for local projects, services and events



▶ **4,689** recycling bins and crates were distributed to our urban residents



▶ **68kgs** of recycling is processed per resident per year

▶ **1,301 tonnes** was recycled in our recycling centres and kerbside



▶ **3,609 tonnes** of waste was sent to landfill costing Council **\$450** per tonne

▶ That equals **\$1,624,050** to receive, transport and dispose refuse



▶ It is estimated that **20-30%** of this could have been recycled

....and would have **saved** us a lot of money



▶ **97** abandoned vehicles were removed by Council throughout the year

▶ This cost about **\$48,500** in tow costs



▶ **114** complaints of illegal rubbish dumping were received by Council

▶ The removal cost for this was **\$19,000**



▶ **98%** of Taranua District Council staff completed foundation level Civil Defence training, with **84%** progressing to th intermediate level



▶ **\$2.7mil** was secured by our Recovery Team to support social, community and rural recovery efforts from Cyclone Gabrielle



▶ **12** civil defence groups are supported by Council

▶ **5** of these groups were created after the devastation of Cyclone Gabrielle



▶ **10** Starlink satellite internet systems will be available and deployed as needed



▶ **166** media releases and **620** facebook posts were put out by our communications team

▶ **38** regular Bush Telegraph pages were produced



▶ **220,633** web page visits and **100,100** Facebook page visits



DID YOU KNOW?

503 submissions were received for the Long Term Plan? Also, 44 LTP workshops were held, totalling 168 hours, with an average meeting time of 3.8 hours.



▶ **162** applications were made for resource consent, **124** were for subdivision consent

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



▶ **287** applications were made for building consent.

▶ **95.7%** of these applications was processed within statutory timeframes



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



▶ **6,656** people are registered members of the Tararua libraries

▶ **449** new members were registered this year



▶ **92,775** items were borrowed in our 4 libraries



▶ Chromebooks in the libraries were used more than **5,500** times

▶ Our libraries wifi was accessed **24,280** times



▶ **491** events were held in our libraries which attracted **3,162** participants

▶ **1,892** children came to the school programmes



▶ **24.9%** of visitors used their library card to borrow items



DID YOU KNOW?

About 20% of all wind turbines in New Zealand are located in the Tararua District?

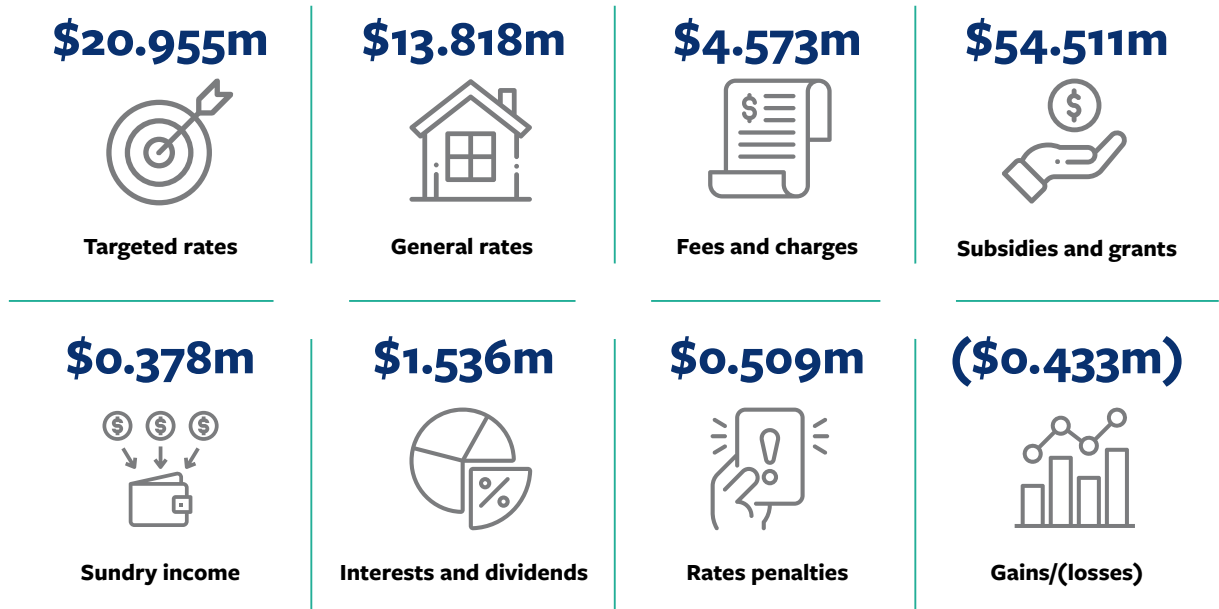


DID YOU KNOW?

In the Tararua libraries, the most popular author in adult fiction is Jeffrey Archer.

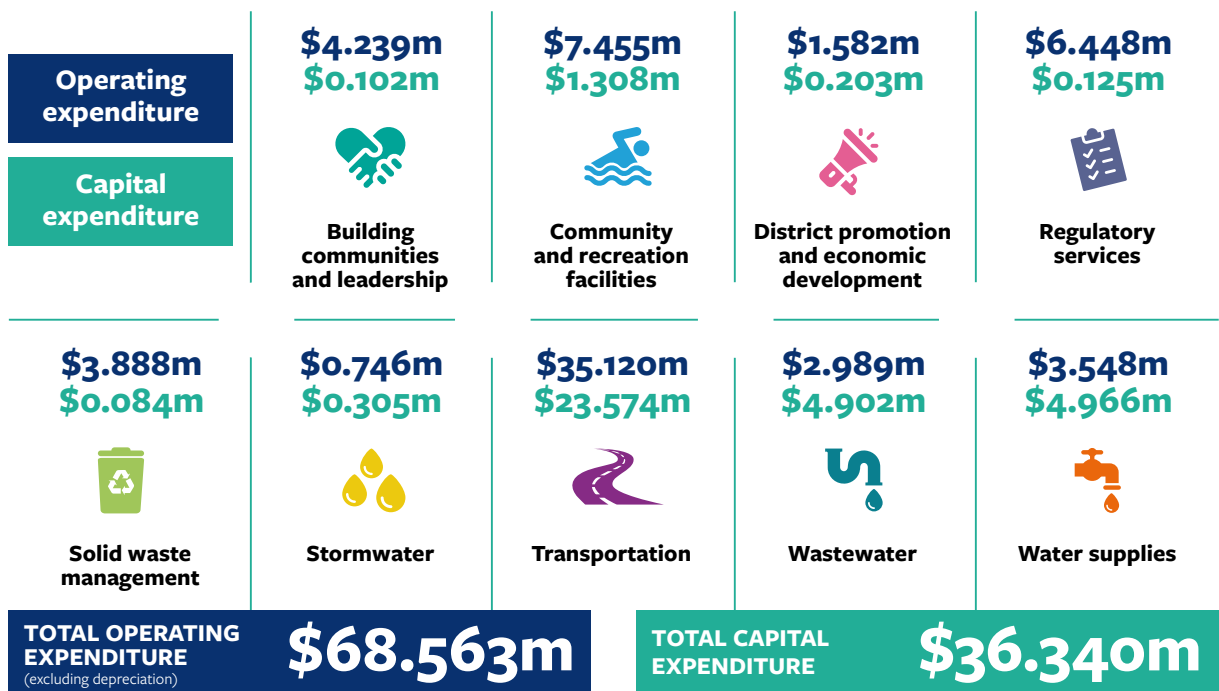
Te ahutanga mai o ngā haupū moni a te Kaunihera

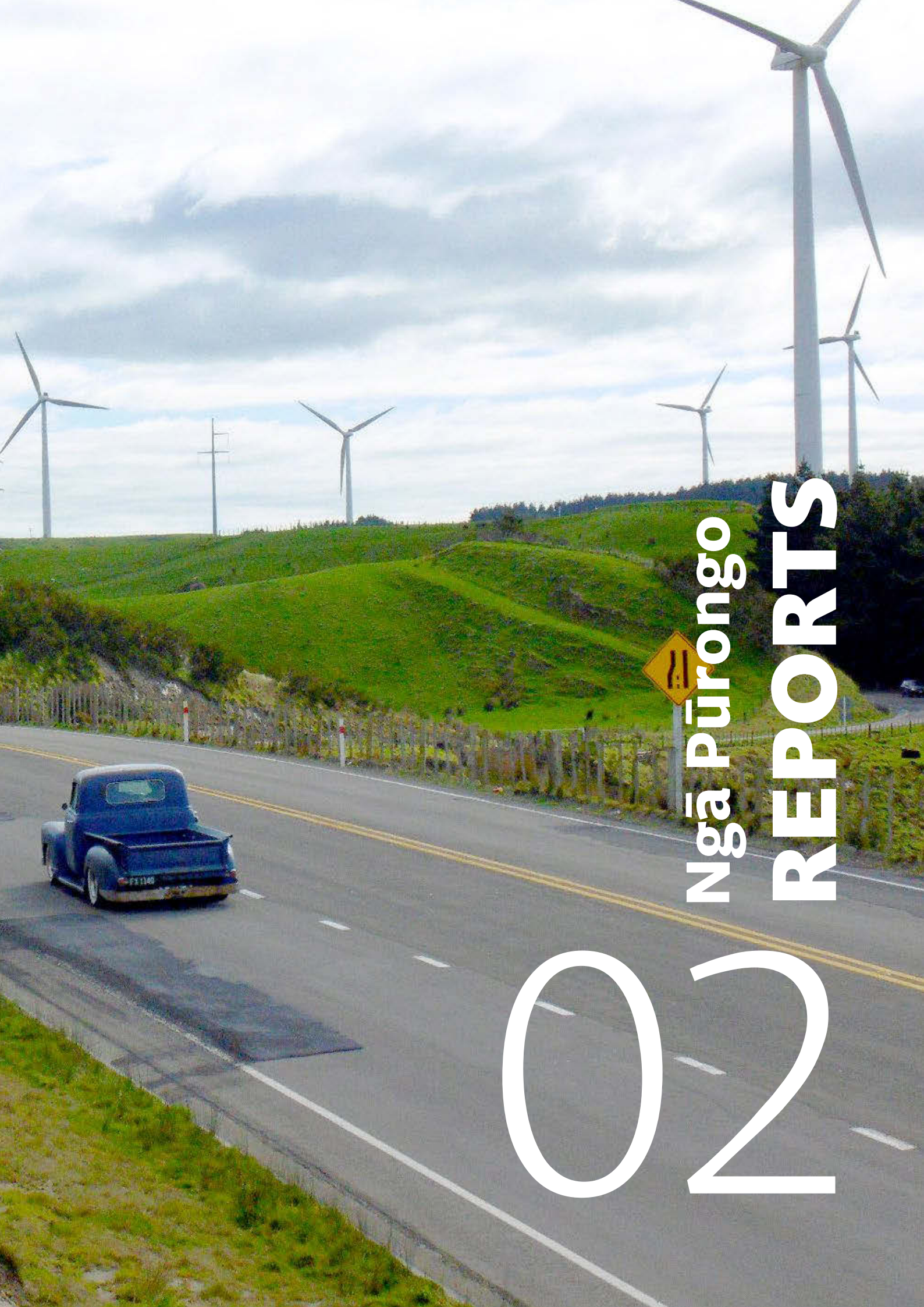
Where Council funds came from



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

What Council funds pay for





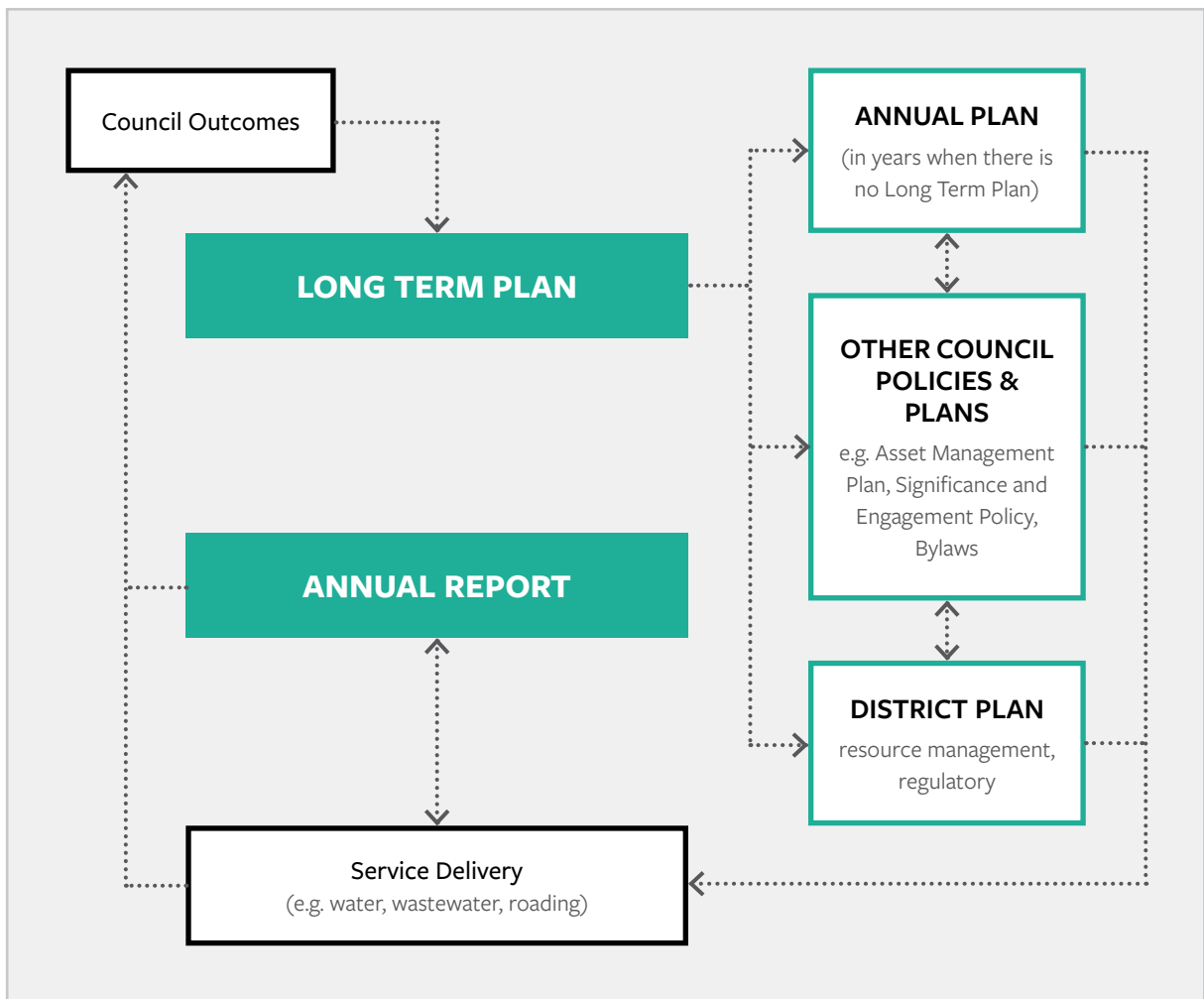
Ngā Pūrongo
REPORTS

02

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

Linkage between Council policies and plans

This Annual Report gives outcomes for the 2023/24 financial year. These actions were shaped by the directions outlined in our Long Term Plan and in our other policies and plans. The linkages between these are shown in the diagram below.



He kōrero tauākī pūrongo ā-tau

Annual report disclosure statement

For the year ended 30 June 2024.

What is the purpose of this statement?

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

Council is required to include this statement in its annual report in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information including definitions of some of the terms used in this statement.

Rates (increases) affordability

The following graph compares Council's actual rates increases with the quantified limit on rates increases contained in the Financial Strategy included in Council's 2021-2031 Long Term Plan.

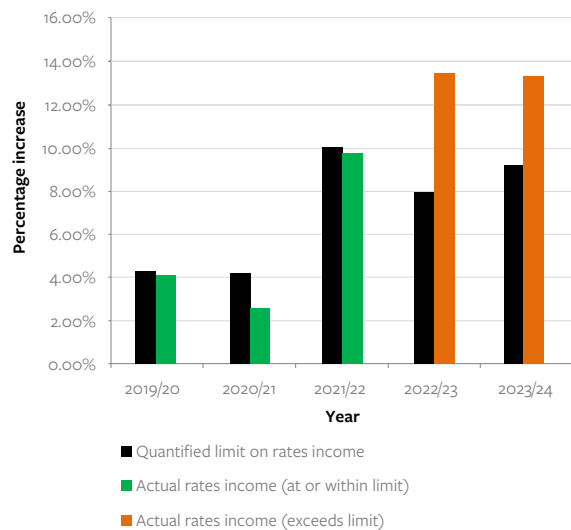
The quantified limit for 2023/24 is 9.2% or less. Prior years' quantifiable limits on rates increases were based on BERL Local Government Cost Index plus 2%.

For the 2023/24 financial year the quantified limit on rates increases were based on the Local Government Cost Index (LGCI) used in the Annual Plan.

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

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

RATES (INCREASES) AFFORDABILITY



	Actual 2019/20	Actual 2020/21	Actual 2021/22	Actual 2022/23	Actual 2023/24
Quantified Limits	4.30%	4.20%	10.00%	7.90%	9.20%
Actual Total Rates Increase	4.13%	2.59%	9.77%	13.43%	13.31%
Headroom *	\$38,000	\$375,000	\$56,000	(\$1,476,000)	(\$1,243,000)

* Denotes difference between quantified limits and actual rate increases.

Debt affordability benchmark

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

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

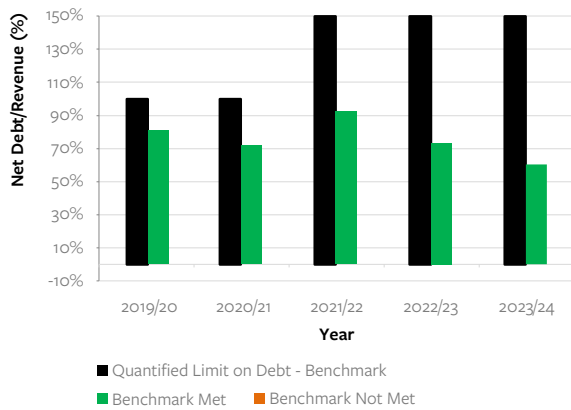
Council has met all its debt limits and has sufficient capacity to borrow if required for capital investment in the future.

The quantified limits are as follows:

1. Net external debt as a percentage of total revenue will not exceed 150%.

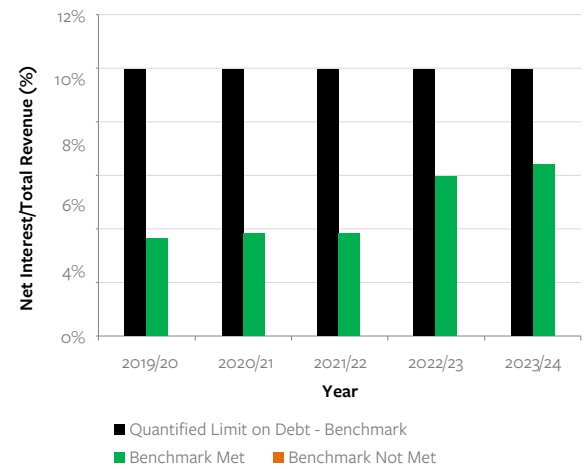
3. Net interest on external debt as a percentage of annual rates income will not exceed 10%.

DEBT AFFORDABILITY
(NET DEBT AGAINST TOTAL REVENUE)



Note that the limits for prior years were 100% for 2019/20 – 2020/21. The limit for the Long-Term Plan 2021-31 was increased to reflect the requirements for investment in ageing infrastructure and to support growth.

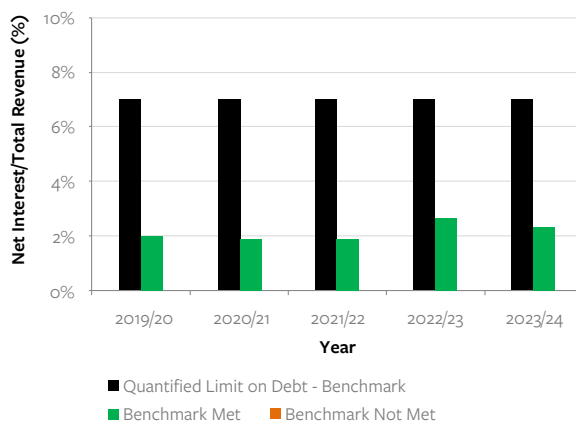
DEBT AFFORDABILITY
(NET INTEREST AGAINST RATES REVENUE)



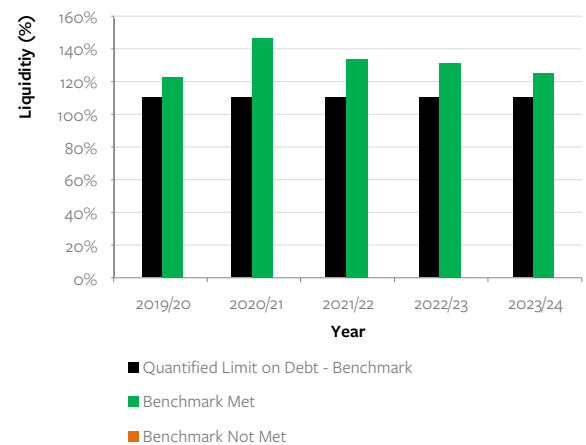
2. Net interest on external debt as a percentage of total revenue will not exceed 7%.

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

DEBT AFFORDABILITY
(NET INTEREST AGAINST TOTAL REVENUE)



DEBT AFFORDABILITY
(LIQUIDITY)

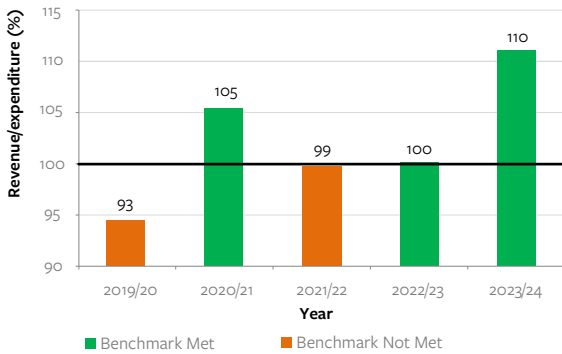


Balanced budget benchmark

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

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

BALANCED BUDGET



2019/20

Council revenue is significantly lower than its operating expenses mainly due to the forestry revaluation (\$1.3m) and the loss on disposal of infrastructure assets (\$1.9m).

2021/22

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

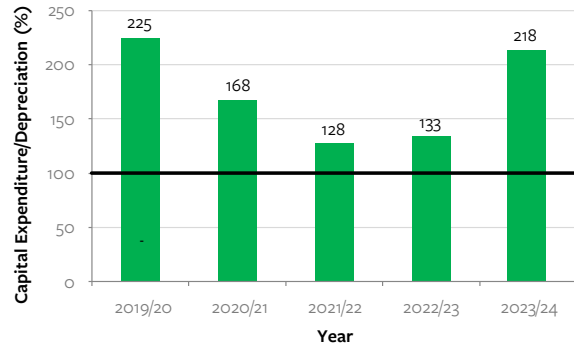
Essential services benchmark

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

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

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

ESSENTIAL SERVICES



Debt servicing benchmark

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

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

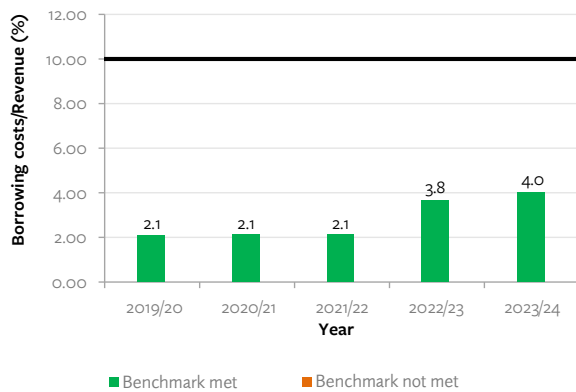
2019/20

The reason we failed to meet the debt control benchmark is due to difference in the opening balances to plan (\$4 million). The remaining difference is due to the high completion of the capital program which comprised of unplanned carry forwards and unplanned emergency works during the year.

2020/21

The reason we failed to meet the debt control benchmark is due to prefunding the external debt maturing in the next financial year.

DEBT SERVICING

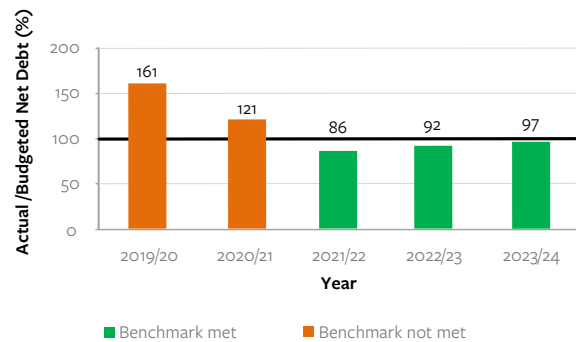


Debt control benchmark

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

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

DEBT CONTROL

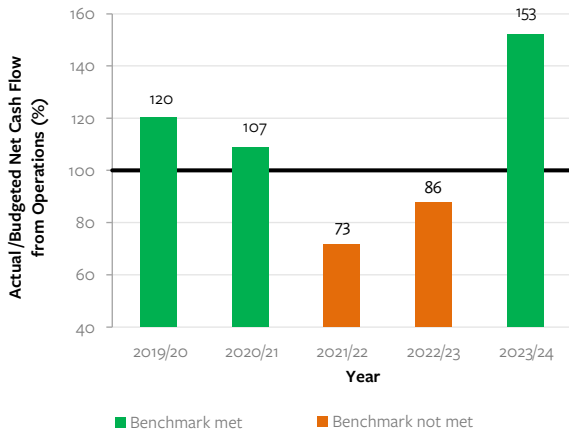


Operations control benchmark

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

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

OPERATIONS CONTROL



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

2021/22

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

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

2022/23

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

Ngā hinonga haupū rawa nui

Major capital projects

	Description	Revised Year 3 (\$000s)	Funding	Actual Spend (\$000s)
	Transport Choices Transport Choices - Woodville footpaths	2,000		106
	IAF Pahiatua Hillcrest School Wastewater IAF Pahiatua Hillcrest School Development	728	 	1,108
	IAF Pahiatua Hillcrest School Stormwater IAF Pahiatua Hillcrest School Development	649		305
	IAF Pahiatua Hillcrest School Water IAF Pahiatua Hillcrest School Development	46		71
	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		1,224
	Eketāhuna Wastewater Eketāhuna Wastewater Treatment Plant Upgrade*	2,315		45
	Pahiatua Wastewater Pahiatua Wastewater treatment plant upgrade*	2,315		29
	Reticulation Network Wastewater Network Renewals	1,135		1,132
	Reticulation Network Infiltration and Inflow Strategy Implementation	794		82
	Reticulation Network Development and extension of Wastewater Network	284		473
	Woodville Wastewater Woodville Wastewater Treatment Plant Upgrade	-		-
	Woodville Wastewater Woodville Wetland Development	-		-
	Dannevirke Water Dannevirke Alternate Water Source Infrastructure	462		18
	Dannevirke Water Dannevirke Impounded Supply*	231		1,602
	Reticulation Network Reticulation Water Mains Renewals	1,156		1,184
	Reticulation Network Development and extension of water Reticulation Network	231		504
	Community & Administration Buildings Pahiatua Town Hall Library Earthquake strengthening	57		-
	Community & Administration Buildings Pahiatua Stadium (Bush) Insulation	213		196

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



External Funding



Council Funding

Summary of capital projects

Group of Activity	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Building Communities & Leadership	74	77	50	-	127	102
Communities and Rec Facilities	2,343	2,643	1,184	-	3,827	1,308
Support	1,458	1,214	220	-	1,153	822
Solid Waste Management	187	51	144	-	195	84
Transportation	8,412	9,937	7,405	-	17,342	23,574
Regulatory	34	78	-	-	78	125
Stormwater Drainage	372	1,041	173	-	1,214	305
Wastewater	5,620	9,294	4,107	-	13,401	4,902
Water	3,350	2,505	1,292	7,000	10,797	4,966
District Promotion & Economic Development	297	124	70	-	194	203
Grand Total	22,148	26,963	14,645	7,000	48,327	36,390

Type	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Growth	653	2,614	758	-	3,372	2,517
Level of Service	8,418	10,920	9,037	6,700	26,792	11,041
Renewals	13,078	13,429	4,850	300	18,162	22,832
Grand Total	22,148	26,963	14,645	7,000	48,327	36,390

Pūrongo Kāwana

Governance report

Role of the Council

The Council has overall responsibility and accountability for the proper direction and control of the district's development.

Structure of Council

Council appoints a Chief Executive to manage the Council operations. The Chief Executive, Bryan Nicholson, is accountable to the Mayor and Councillors for managing the Council.

He has statutory powers conferred by the Local Government Act 2002 and other powers at Council's discretion. The Chief Executive has appointed managers to manage key areas of the Council's operations.

The Council has a committee structure in place for specific activities/functions to oversee and liaise with management on the governance aspects and report back as appropriate through the monthly meetings.

The Council considers this is an effective mechanism for Councillors involvement in enhancing and fulfilling their role as elected representatives.

Council committees

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

- Chief Executive's Performance Committee
- Audit and Risk Committee
- Community Development and Wellbeing Committee
- Finance and Performance Committee

- Infrastructure, Climate Change and Emergency Management Committee
- Strategy, Growth and Planning Committee

Chief Executive's Performance Committee

The purpose of the Chief Executive's Performance Committee is to review the performance of the Chief Executive and the accountabilities relating to this position.

Audit and Risk Committee

The purpose of the Audit and Risk Committee is to check and ensure continuity of business, enhance governance framework, risk management practices and the controls used to monitor Council's achievements. An independent Chairperson is appointed to this committee to bring the relevant knowledge and experience to guide the committee in fulfilling its functions.

Community Development and Wellbeing Committee

The purpose of the Community Development and Wellbeing Committee is to determine specific outcomes that need to be met to deliver on the vision and direction of Council related to wellbeing, and set in place the strategies, policies and work programmes to achieve set goals and targets.

Finance and Performance Committee

The purpose of the Finance and Performance Committee is to guide and monitor the Council's financial, commercial and administrative affairs, operational performance, Long-term Plan, Annual Plans and implementation of the Local Government Act 2002.

Infrastructure, Climate Change and Emergency Management Committee

The purpose of the Infrastructure, Climate Change and Emergency Management Committee is to ensure an oversight is provided on Council's infrastructure, climate change and emergency management activities.

Strategy, Growth and Planning Committee

The purpose of the Strategy, Growth and Planning Committee is to ensure that the development and implementation of key strategies and plans are monitored and progressed to advance Council's vision and goals. The focus will be the district strategy, district plan and growth strategy.

Community boards and community committees

Elected community boards represent Dannevirke and Eketāhuna communities. In addition, Explore Pahiatua and the newly established Positively Woodville are both representative community committees.

The boards and committees reflect unique historical requirements of each locality and assist Council to meet the community's needs. The boards and committees advise Council on a wide range of issues.

Activities undertaken to promote Māori

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

Memorandum of Partnerships

Council has a longstanding Memorandum of Partnership with Rangitāne o Tamaki nui-ā Rua. This covers processes for engagement in decision-making, and the relationship reached a milestone in 2020 through its 20th anniversary.

Engagement is taking place with Rangitāne o Tamaki nui-ā Rua through discussion with them on refreshing the Memorandum of Partnership and its meaning in terms of working together collaboratively.

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

Through entering into these agreements Council formalised the basis of providing closer working relationships with both of the district's iwi. Following the completion of the Crown Treaty settlement process for both iwi, Council will work with both Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua distinctly and separately to ensure their respective Memorandum of Partnerships agreements give effect to their Treaty settlement legislation.

District Strategy

The District Strategy - Thriving Together – 2050, seeks to provide a sense of direction and focus for Council to progress toward the vision - 'We thrive together. Vibrant, connected communities where our land and waters are nurtured and our people flourish'.

The District Strategy will drive other Council strategy and policy over time and will be a key driver of the next Long-term Plan as well as the review of the Tararua District Plan. A key outcome will be the development of infrastructure asset management and investment plans that will enable the vision for 2050 to be achieved.

As part of the conversation and engagement process undertaken Council worked with its iwi partners to identify high level vision statements that were part of the foundation to the consultation undertaken with the community to gather big ideas to guide planning for the future of the Tararua District.

The final draft of the District Strategy is being developed for adoption in the current term of Council. This will give the incoming Council a clear direction as to the tasks ahead. The District Strategy will be reviewed as part of the 2024/2034 Long-term Plan process.

Housing Strategy

In response to concerns regarding adverse social impacts from housing issues in the district and with an increasing population Council developed a Housing Strategy to set out its intentions regarding the district's housing supply.

Council's investment in pensioner housing and its role in enabling development, facilitating, lobbying and supporting private and Government housing investment is the focus of the Housing Strategy. It has proposed taking a more proactive enabler role in housing.

The intention is to work to facilitate and enable local and other organisations to smooth the path of development and housing investment.

There are also possible partnership opportunities with Council's iwi partners.

Following consultation, the Housing Strategy was adopted in August 2022.

Establishment of a Māori Ward for Electoral Purposes

Following requests from both Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua, and after hearing from several speakers with a large attendance in the Council Chamber, Council resolved to establish a Māori Ward for the Tararua District and included this decision in its representation review.

Submissions were invited on the initial representation review proposal, and with no submissions received, the basis of the district's representation arrangements for the 2022 and 2025 elections included the formation of the Tamaki nui-ā Rua Māori Ward. This enables electors on the Māori Electoral Roll to elect one member to Council from this Ward, whilst electors on the General Electoral Roll elect eight members to Council from the Northern and Southern Wards.

Committees with Iwi and Council

As part of Council's commitment to strengthening the relationship with both of its iwi partners for the betterment of the district's communities two committees were established that would meet regularly.

These are joint committees involving both representatives of Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua and Council. They are a governance level committee and an operational working group committee.

Civil Defence Emergency Management

In the Tararua District, the Civil Defence Emergency Management (CDEM) team has worked closely with Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua to enhance emergency preparedness and response. Recognising the integral role of Iwi in our community, the Council welcomes Iwi to participate as part of the Emergency Management Group meetings. This collaboration ensures that Iwi perspectives are integrated into planning and decision-making, fostering a united and effective response to emergencies.

During Cyclone Gabrielle in February 2023, which severely impacted the district, the involvement of Iwi proved vital. Their participation offered valuable insights and culturally informed guidance. Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua provided support on the ground, which included mobilising local resources and facilitating communication within our communities.

The Council's support for Iwi extends beyond immediate response efforts. We are committed to strengthening marae resilience through initiatives such as our digital network, which enhances connectivity and coordination during crises. Additionally, we offer training and skill development opportunities focused on emergency

response to empower Iwi to effectively manage future challenges.

Overall, the active involvement of Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua significantly contributes to the district's preparedness and resilience, demonstrating the effectiveness of integrating Iwi perspectives and upholding Treaty principles in our emergency management strategies.

Huarahi Tūhono - Weber to Wimbledon (Route 52 Upgrade)

Representatives from both Rangitāne o Tamaki nui-ā Rua and Ngāti Kahungunu ki Tāmaki nui-a-Rua are involved as part of the project team along with representatives from the local community to guide the significant work programme to upgrade this important roading link (made possible with Government funding from the Provincial Growth Fund).

Governance framework

Independent election

The Council believes the democratic election of Councillors by the citizens of the Tararua District ensures that it is able to operate in the best interests of the district and to function independently of management.

Communications

The public can be part of Council's decision-making process through various legislated consultation processes. In addition, Council carries out other community engagement processes. These include the community planning process and policy consultations. More detail on Council engagement processes are set out in the Significance and Engagement Policy.

Division of responsibility between Council and management

A key to the efficient running of the Council is the clear division between the roles of Council (elected members) and management. Council concentrates on setting the strategic vision and policies, while management is concerned with implementing policy and strategy.

While many functions have been formally delegated to the Chief Executive, the overall responsibility for maintaining effective systems of internal control rests with the Council. Internal control includes the policies, systems and procedures, which have been established to provide measurable assurance that the specific objectives of the Council are being achieved.

The Council has acknowledged its responsibility with the signing of the Statement of Compliance and Responsibility.

AUDIT NEW ZEALAND

Mana Arotake Aotearoa

Independent Auditor's Report

To the readers of Tararua District Council's annual report for the year ended 30 June 2024

The Auditor-General is the auditor of Tararua District Council (the District Council). The Auditor-General has appointed me, Fiona Elkington, using the staff and resources of Audit New Zealand, to report on the information in the District Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

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

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

We completed our work on 18 December 2024. This is the date on which we give our report.

Opinion on the audited information

In our opinion:

- the financial statements on pages 156 to 161 and pages 163 to 242:
 - present fairly, in all material respects:
 - the District Council's financial position as at 30 June 2024;
 - the results of its operations and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the funding impact statement on page 162, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's annual plan;
- the Activities and service performance on pages 38 to 153:
 - presents fairly, in all material respects, the District Council's levels of service for each group of activities for the year ended 30 June 2024, including:
 - the levels of service achieved compared with the intended levels of service and whether any intended changes to levels of service were achieved;

- the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand; and
- the statement about capital expenditure for each group of activities on pages 47 to 149, presents fairly, in all material respects, the actual capital expenditure as compared to the budgeted capital expenditure included in the District Council's annual plan; and
- the funding impact statement for each group of activities on pages 47 to 145, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the District Council's long-term plan.

Report on the disclosure requirements

We report that the District Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence) Regulations 2014 on pages 21 to 25, which represent a complete list of required disclosures and accurately reflects the information drawn from the District Council's audited information and, where applicable, the District Council's long-term plan and annual plans.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

Basis for our opinion on the audited information

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

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

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

Responsibilities of the Council for the audited information

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

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

Responsibilities of the auditor for the audited information

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

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

For the budget information reported in the audited information, our procedures were limited to checking that the budget information agreed to the District Council's annual plan.

We did not evaluate the security and controls over the electronic publication of the audited information.

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

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the Activities and service performance, as a reasonable basis for assessing the levels of service achieved and reported by the District Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the District Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District Council to cease to continue as a going concern.

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 1 to 20, 26 to 30, and 243 to 253, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

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

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

Independence

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

In addition to our audit and our report on the disclosure requirements, we have performed a limited assurance engagement related to the District Council's debenture trust deed and the audit of its 2024-2034 long term plan. These engagements are compatible with those independence requirements.

Other than our audit, our report on the disclosure requirements and these engagements, we have no relationship with, or interests in, the District Council.



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

Tauākī tautuku me te haepapa

Statement of compliance and responsibility

Compliance

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

Responsibility

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

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

In the opinion of the Council and management of Tararua District Council, the Annual Report for the year ended 30 June 2024 fairly reflects the financial and non-financial position, and operations of the Council.



Tracey Collis
Mayor

18 December 2024



Bryan Nicholson
Chief Executive

18 December 2024





Te Inenga Mahi,

Ratonga hoki

ACTIVITIES

AND SERVICE

PERFORMANCE

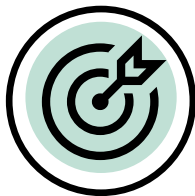
OR

Tā Mātou kitenga, whāinga, ngā putanga me te anga rautaki

Our vision, mission, outcomes, and strategy framework

Council well-being outcomes and strategic objectives are the outcomes that a local authority aims to achieve in meeting the current and future needs of communities for good quality local infrastructure, local public services, and performance of regulatory functions.

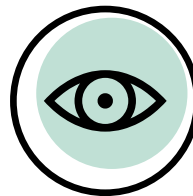
As part of developing the 2021-31 Long Term Plan, Council reviewed its mission, vision, and strategic objectives; they are described below.



COUNCIL Mission

In partnership with tangata whenua and our communities, we will innovate and collaborate to enable a range of opportunities for the Tararua District.

Mā te mahi tahi mātou o kaunihera ki ngā tangata whenua, ka auaha aheinga mō tātou katoa o te rohe o Tamaki-nui-a-Rua.



DISTRICT Vision

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

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

COUNCIL WELL-BEING

Outcomes



Social well-being outcome

To enable our people to achieve the goals that are important to them.



Environmental well-being outcome

Our natural environment is healthy, resilient and cared for.



Cultural well-being outcome

Our people respect the beliefs, values, histories, and languages of our communities.



Economic well-being outcome

A vibrant economy that enables a range of opportunities for our people.

Te pēheatanga o te hono a ngā Putanga Rautaki Kaunihera ki ngā ratonga Kaunihera

How Council Strategic Objectives relate to Council services

The table below summarises how each of the strategic objectives relates to the groups of activities.

Groups of Activities	Council Strategic Objectives			
	Delivering resilient infrastructure	Prudent financial management	Growing strong communities	Building a vibrant economy
Building Communities and Leadership				
Community and Recreation Facilities				
District Promotion and Development				
Regulatory Services				
Solid Waste Management				
Stormwater				
Transportation				
Wastewater				
Water Supplies				

Council has not undertaken any specific measurement during the year of progress towards the achievement of these objectives).

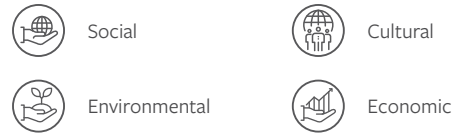
How the four well-beings relate to Council services

Well-beings and Council Outcomes

In May 2019, the Local Government Act 2002 was amended to reinstate the four aspects of community well-being into the purpose of the local government. This means that the Council among others is now required to play a broader role in promoting the social, economic, environmental, and cultural well-being of communities.

As part of the Long Term Plan 2021-2031, the Community Outcomes were revised and based on the community well-beings.

Four well-beings key



The table below summarises the effects of our activities on the four well-beings. The darker shading represents the level of effect each activity has on each of the well-beings.



Pūrongo inenga mahi

Performance Reporting

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

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

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

Service performance measures in the long term plan are mostly process and output based as they can be more closely linked to Council actions.

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

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

Survey measures

Council engaged Key Research (external surveyor) to carry out the customer satisfaction survey. The surveys were conducted by a robust postal to online survey with a sample of 512 residents across the district. The survey was undertaken four-monthly in three waves between October 2023 and May 2024. At an aggregate level the sample has an expected 95% confidence interval (margin of error) of +/- 4.32%.

The following explains the rating system of 1-10 used for the Key Research survey performance measures in this section:

1-4	Very dissatisfied
5	Somewhat dissatisfied
6	Somewhat satisfied
7-8	Satisfied
9-10	Very satisfied

The overall results for the year are used to measure the achievement of the performance measure. The results for the three waves are included to show the trend for each measure.

The overall achievement for each of these service performance measures includes scores marked as Somewhat satisfied (6) to Very satisfied (9-10) as a percentage of the total number of results received for each specific survey question.

Rationale for Long Term Plan measures

The Department of Internal Affairs sets some mandatory KPIs that all Councils need to include in their long term plans. These are marked as mandatory measures.

Other KPIs are set by Council and aim to report against key activities and programmes council is delivering for each group of activities. These measures were reviewed by management and Council in the development of the 2021-31 Long Term Plan.

Other Key Judgements

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

We use a survey to measure customer satisfaction. The sample was randomly selected from the electoral roll provided to us. Following data collection, we applied weighting to the responses, aligning them with the total population of individuals aged 18 and above in the Tararua District. For the 2023-24 survey, we distributed surveys to a total of n=3,933 residents (1,311 for each wave). Throughout the survey year, we received a total of n=512 responses, resulting in a response rate of 13.8%.

Statement of Compliance

The service performance information in this report has been prepared in accordance with the requirements of the Local Government Act, which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

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

Statement of Service Performance Overview

We use a range of service performance measures to monitor the service levels we deliver to our customers.

Overall, Council achieved 61% of its service performance measures. This is a slight increase from the result achieved in 2022/23 of 60%. A highlight for the year is Council achieving 68% of the Department of Internal Affairs mandatory performance measures.

Council reviewed its service performance measures as part of the Long Term Plan. This saw 28 measures removed, and 16 new measures introduced from 2021/22 onwards, reflecting Council’s updated vision

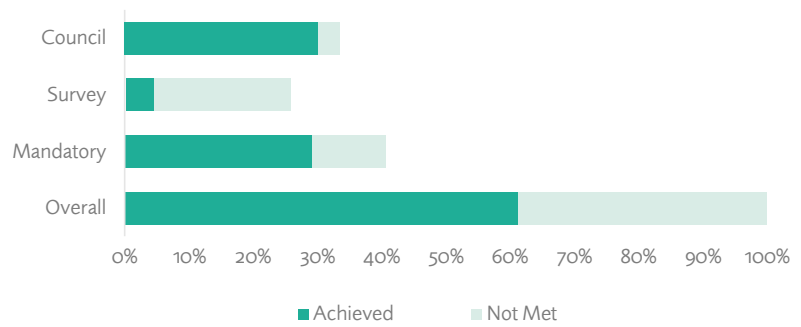
and strategies in the Long Term Plan. Of the performance measures not achieved, Council has plans in place to improve a number of these.

In 2020/21 we were successful with securing \$14.6 million from the Provincial Growth Fund to upgrade Route 52, this is a multi-year project which was scheduled to be completed in 2025. As a result of this project being underway we saw the parts of the network where works had been completed being able to withstand damage that other parts of the network sustained as a result of cyclone Gabrielle. This project would help improve satisfaction with

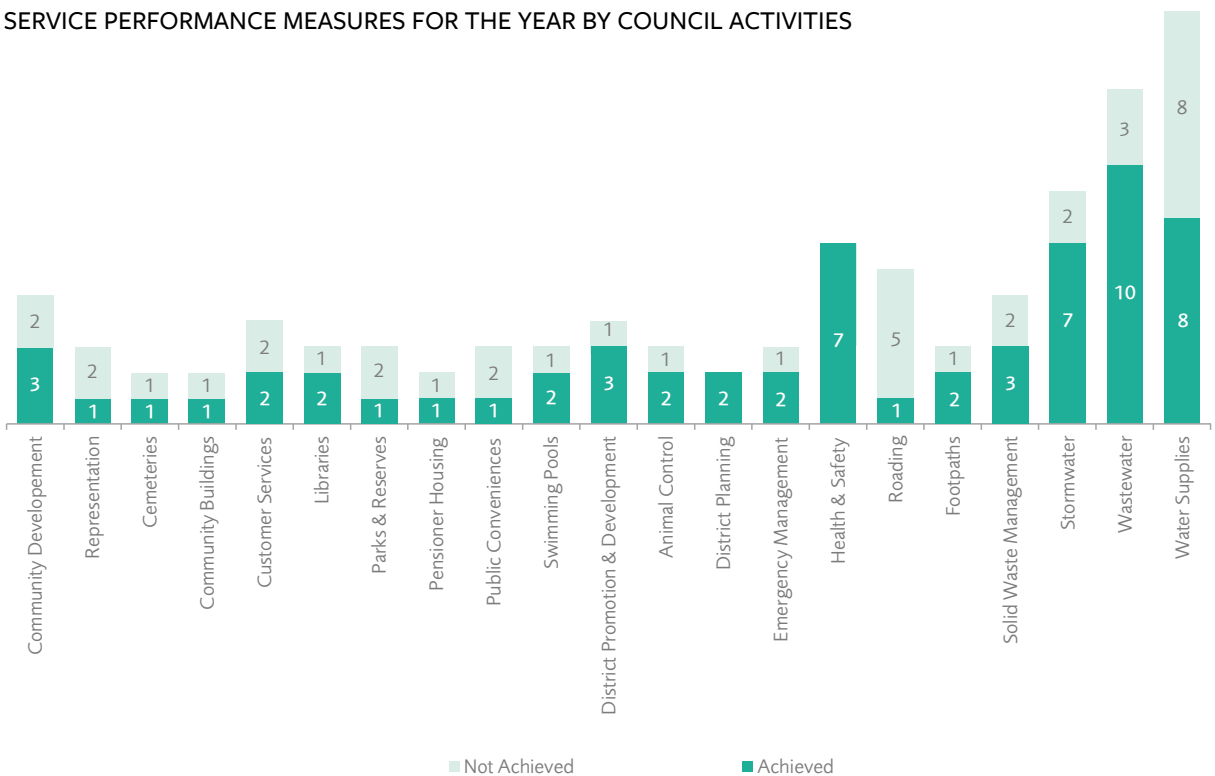
rural roads and overall resilience of this section of road. In 2020/21 we completed a solid waste audit to better understand our waste stream and identify opportunities to reduce waste and increase recycling volumes.

As a result, we planned as part of the Long Term Plan to improve recycling services from 2022/23. With the rollout of Kerbside recycling we saw a significant increase in volumes collected. As a result the number of kgs of waste per resident sent to landfill decreased from 266kg in 2022/23 to 179kg in 2023/24. Council achieved 30 out of 33 Council measures across the activities.

SERVICE PERFORMANCE MEASURES ACHIEVEMENT RATE BY CATEGORY



SERVICE PERFORMANCE MEASURES FOR THE YEAR BY COUNCIL ACTIVITIES



Community Residents Survey Overview

Council continued to engage an external research provider to undertake the community survey, measuring the actual results against the same targets applied in the previous Annual Report.

The objectives of the community survey were:

- Provide a robust measure of satisfaction with the Council’s performance in relation to service delivery.
- Determine performance drivers and assist Council to identify the best opportunities to further improve satisfaction, including satisfaction among defined groups within the district.
- Assess changes in satisfaction over time and measure progress towards the longterm objectives.

Three surveys were completed over the prior 12 months – between October and May in three separate waves. The surveys were conducted by way of a robust postal to online survey with a total of 512 residents surveyed from across the district.

The reason for doing the survey at different times in the year is to see trends and seasonal impact on resident satisfaction.

The results are an indication of ratepayers’ general satisfaction with the various services, infrastructure, and facilities that are provided and maintained by Council.

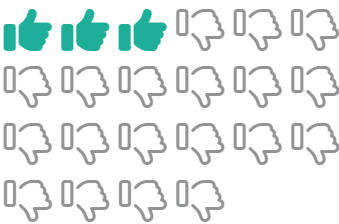
Feedback from the results of the survey has been used to determine appropriate strategies to address and/or manage the community expectations. These include:

- Roading – Council was successful with its funding application to the Provincial Growth Fund to upgrade Route 52 as part of Shovel Ready Projects, resulting in \$14.6 million being approved with the upgrade programmed for completion in December 2024.
- Feedback on recycling methods used by residents, along with the upcoming waste stream audit, will help inform decisions on how to enhance and encourage recycling services.

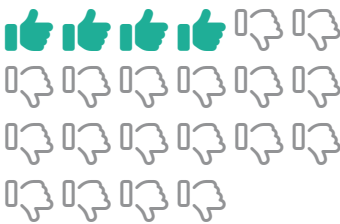
COMMUNITY SURVEY RESULTS



2024 | 22 questions



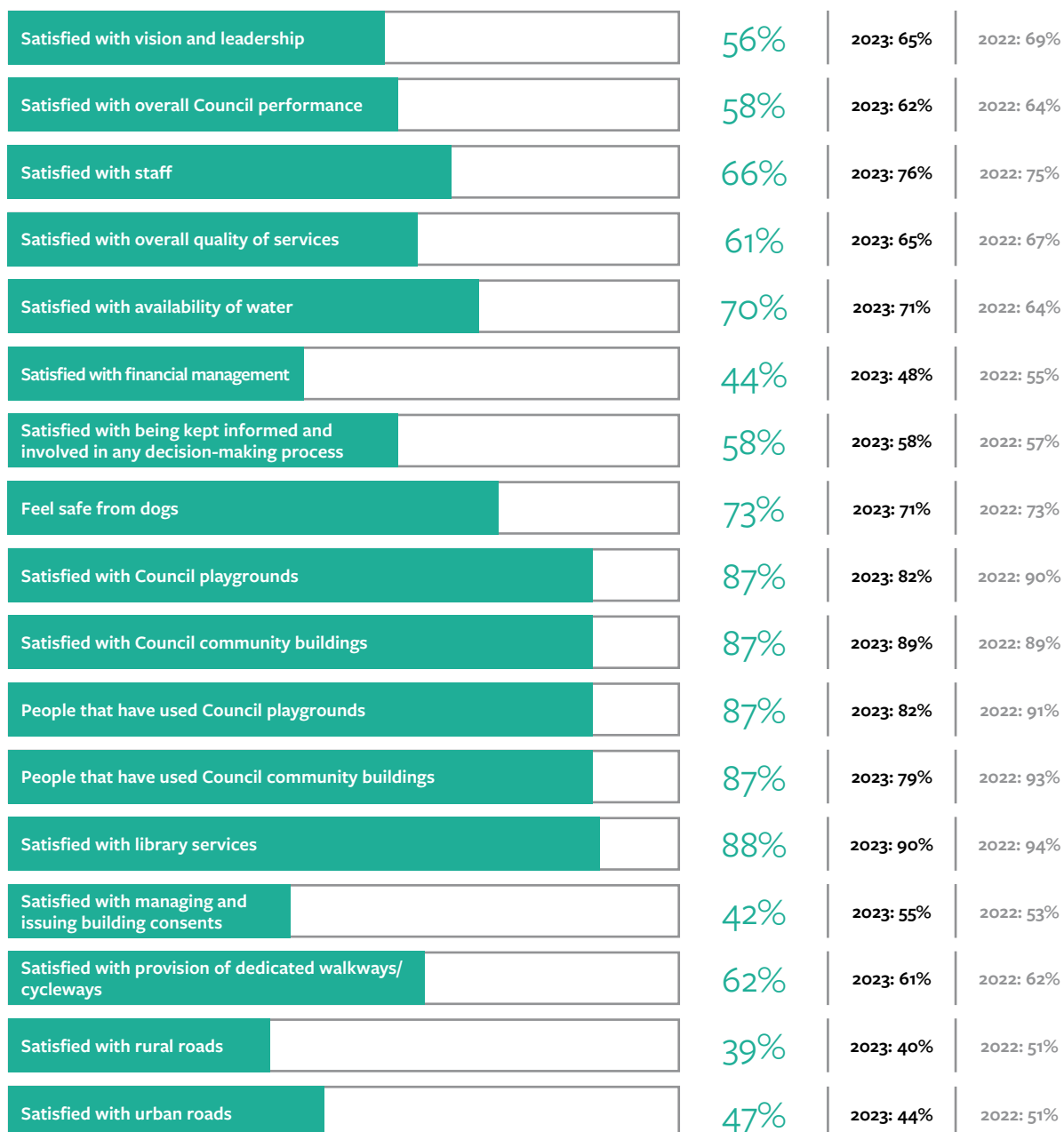
2023 | 22 questions



2022 | 22 questions

2024 FEEDBACK

The results of the surveys are included in the service performance measures detailed in the ‘Activities and Service Performance’ section of this report. We also took the opportunity to seek feedback on other aspects of Council that are of strategic significance and these are listed below:



He Whakatakinga

Introduction

Te Inenga Mahi, Ratonga hoki Activities and service performance

Activities index

- 46** Building Communities and Leadership
- 63** Community and Recreation Facilities
- 86** District Promotion and Economic Development
- 95** Regulatory Services
- 108** Solid Waste Management
- 115** Stormwater
- 122** Transportation
- 134** Wastewater
- 144** Water Supplies

We provide a wide range of services and facilities for people living in Tararua.

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

We have nine groups of activities, and 22 activities. This section explains what we achieved in each activity, the overall cost to ratepayers, and our service performance results.

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

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

What has Council achieved in 2023/24?

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



Funding Impact Statement

A Funding Impact Statement for each group of activities is shown and presents the actual costs and sources of funding for the 2023/24 financial year. For comparison purposes, the last column contains actual data for 2023/24, the second column is Year 3 of the Long Term Plan 2021-31 and the first column contains information from Year 2 of the Long Term Plan 2021-31.

The Overall Funding Impact Statement presents the actual financial results for the 2021/22 and 2022/23 financial years, compared with the Annual Plans for those years.

Performance Targets

For this section, the results are indicated by:

-  Target met
-  Target not met

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

Page 38 to 154 and 162 (financial links) constitute Council’s Statement of Service Performance in accordance with PBE FRS 48.

Te Whakapakari Hapori, Rangatira hoki

Building Communities and Leadership

This group of activities can be found on pages 52 – 66 of the 2021-2031 Long Term Plan

Activities in this group

01.

COMMUNITY DEVELOPMENT

To support our communities to achieve their desired outcomes.

What Council does

Council supports our communities by enabling better connection to Council decision-making to desired community outcomes, providing ongoing community input into Council Long Term and Annual Plan processes through community-led planning, to access external funding for Council projects and to assist community groups and projects.

02.

REPRESENTATION

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.

What Council does

We support the Mayor, councillors and community board members to be effective, representative and accountable decision makers. We also make sure people have easy access to the information they need to be involved in Council decision making. The representation activity supports, facilitates and administers Council, committee and community board meetings and coordinates a range of civic functions. Every three years, we are responsible for managing local authority elections.

03.

COMMUNICATION

To provide the community with up to date information on what is happening across our district.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Building Communities and Leadership

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,873	2,829	3,140
Targeted rates	-	-	-
Grants and subsidies for operating purposes	-	-	639
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	52	20	40
Total operating funding (A)	2,925	2,849	3,819
Applications of operating funding			
Payment to staff and suppliers	1,920	1,837	2,608
Finance costs	2	2	3
Internal charges and overheads applied	922	1,097	1,628
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,844	2,936	4,239
Surplus/(deficit) of operating funding (A - B)	81	(87)	(420)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(56)	111	(5)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(56)	111	(5)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	-	-	26
- to replace existing assets (renewal)	72	74	77
Increase/decrease in reserves	(47)	(49)	(528)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	25	25	(425)
Surplus/(deficit) of capital funding (C - D)	(81)	87	420
Funding balance ((A - B) + (C - D))	-	-	-

What we achieved

Community Development

The key to this activity is to better understand the needs and wants of our communities to better inform Council decision-making as well as providing support to achieve positive outcomes for larger community projects.

The service is currently focused on the following objectives:

- **Community-Led Development:** Better connecting Council Long Term and Annual Plan decision-making processes to desired community outcomes through community-led planning and reporting – and provide support to major community-led projects that seek to achieve significant and wide-spread community benefit.
- **Community Connections:** Identify opportunities to improve community cohesion and collaboration, as well as facilitating connections where it makes sense to do so.
- **Funder Relationships:** Build and maintain relationships with and across prospective funders to increase access to and awareness of funding opportunities for both council and community.
- **Fundraising Support:** Equip our community-led organisations and groups with the knowledge and skills required to secure funding for their desired projects, activities, services, and events.

Community-led Development

The Council’s role in community-led development is to better align our Long Term and Annual Plan decision-making processes with the outcomes desired by our communities. This involves supporting community-led planning and reporting, as well as identifying major projects that aim to deliver significant, widespread benefits and could use additional support or connections.

To achieve this, the Council is committed to helping communities create formal “Community Plans” tailored to each local area within the Tararua District. We’ve developed a general process to guide our communities in crafting these plans, as outlined below.

We understand that every community’s journey is unique. Some may already have plans that they’ve consulted on locally, while others might be more focused on action and

IN 2023/24 WE ACHIEVED...

56% community satisfaction with vision and leadership 

2021/22: 69%

2022/23: 65%

\$309,000 granted to community groups

2021/22: \$318,000

2022/23: \$322,000

10 external funding applications submitted by Council

2021/22: 7

2022/23: 5

are just beginning the process of planning and gathering ideas for the future.

GENERAL PROCESS FOR DEVELOPING A COMMUNITY PLAN:

- **Make contact with the local committee/board/representatives** – Initial meeting with Council staff and the local representatives to discuss the process and how having a formal plan can make it easier for people to support planned projects, and why it’s valuable to connect community aspirations to Council planning and decision-making processes.
- **Develop the base** – Council staff and local representatives build a base document that covers the history and the profile of the community and includes any current or planned projects the community has on the go.
- **Gather the community and generate ideas** – Community consultation takes place. This step focuses on generating ideas that can be translated into actions/

projects for inclusion in the plan. The sub-focus is identifying the priorities of the community.

- **Set priorities and identify projects** – Council staff and local representatives review information gathered and identify priorities. New ideas and existing active projects are sorted in-to “active and future” and assessed for alignment with priorities.
- **Add the details and pull it all together** – Local representatives add detail to projects. Council staff collate the information gathered into a community plan document template.
- **Review and consult with community** – Community consultation takes place, which focuses on reviewing the plan and the proposed projects, as well as inviting locals to be involved in delivery, if passions and skills align.
- **Adopt and present to Council** – Local representatives adopt (or finalise) the plan and present in person to Council. The intention is for all Community Plan presentations to eventually align with the timing of Long Term Plan processes.
- **Share and distribute plan** – Share the plan with the community, neighbouring areas, regional funders, local businesses, philanthropic people and enterprises and other potential supporters or stakeholders.
- **Deliver and monitor progress** – Projects are delivered as described in the plan. Community plan projects are regular agenda items at local meetings. This establishes a line of reporting to Council on projects through elected community portfolio holders attending the meetings.
- **Conduct regular reviews** – Initial review period is set by the community. The intention is for reviews to align with Long Term Plan/Annual Plan processes.

STATUS OF COMMUNITY PLAN DEVELOPMENT ACROSS THE DISTRICT:

Eketāhuna	Add the details and pull it all together
Norsewood	Adopt and present to Council
Pahiatua	Adopt and present to Council
Woodville	Add the details and pull it all together
Dannevirke	Not started

Community Connections

The Council’s role in connecting the community is to identify areas where community cohesion and collaboration can be improved to support and enhance well-being. Additionally, the Council facilitates connections between organizations or projects when it makes sense to do so.

A FEW EXAMPLES OF COMMUNITY CONNECTIONS

1. **Woodville 150 Years Celebrations:** Council’s Community Development Advisor has been actively involved with the Woodville 150 Years Celebrations Organising Committee. Planning is underway for the sesquicentennial celebrations, which are scheduled to run from 1 January 2025 to 1 January 2026. The Advisor has attended meetings and identified opportunities where the Council can provide support and connect with local groups to enhance the celebrations.
2. **Local Event Organiser Support:** The Advisor has assisted a local event organiser in developing their inaugural event. This support included linking the organiser to various Council departments for assistance and identifying potential event collaborators. An example of a connection made in this instance included identifying there are volunteers needed for the event, the Advisor was working with a nearby local club that was seeking fundraising opportunities, and this led to an arrangement for the local club to accept a koha in exchange for providing volunteers to the event, resulting in mutual benefit and increased local collaboration.
3. **Pahiatua Museum 80th Anniversary:** Support has been extended to the Pahiatua Museum in organising the 80th Anniversary of the Arrival of Polish Children into Pahiatua. This significant event is likely to be the last attended by the “Polish Children,” who are now in their 80s and 90s. The Advisor has attended organising committee meetings and acted as a liaison with the Council to provide necessary support.
4. **Hope Sculpture Project Emergence:** A new project emerged from the organisation of the 80th Anniversary - designing and erecting a sculpture that reflects a historic photograph of a New Zealand soldier holding a young Polish boy in his arms- symbolising “Hope”. The Advisor is assisting the group in understanding how to fundraise for this project and is linking them with the Council early on for approvals regarding the sculpture’s location.

Funder Relationships

Council's role in building and maintaining relationships with prospective funders is to increase access to and awareness of funding opportunities for both council and community.

Relationships with Community Advisors

By strengthening our connections with Community Advisors from various external funding bodies and enhancing our engagement with community projects and events through our fundraising support services, Council staff have significantly improved their ability to support, guide, and advocate for local initiatives seeking funding.

For instance, Council staff now have the opportunity to provide Stakeholder Feedback, aiding assessment panels in their decision-making processes for local projects. This valuable opportunity was not available to us before the establishment of a dedicated community development service.

Tararua Grant Finder

This year, the Tararua District Council switched from Generosity to a new service called GrantGuru, also known as the Tararua Grant Finder. The council has subscribed to this service for the next three years, providing free access to all residents, groups, and businesses in the Tararua District.

The Tararua Grant Finder helps local businesses and community groups find grants and funding opportunities. It includes all government grants and grants from private organizations and companies, as well as the council's own grants. Users can search for grants by industry and project type and sign up for alerts about new funding programs.

This new service aims to make it easier for the community to find and apply for grants to support their projects, events, and services.

The Tararua Grant Finder tool can be accessed at the following link:

<https://grantguru.com/nz/tararua>

Sport Manawatū Tu Manawa Active Aotearoa Fund

Council's Economic and Community Development Team continue to hold a seat on the decisions panel for the Tu Manawa Active Aotearoa Fund that supports regional community activity within the wider Manawatū-Whanganui region.

Te Awa Community Foundation

The Te Awa Community Foundation encompasses the Horizons region, including the Tararua District. The Community Foundation allows people to donate to a local fund where their money is pooled and invested in local projects. The income generated from the investments is returned to community causes.

Council helps raise awareness of Te Awa within the district.

Tararua District Funders Forum

The Funders Forum is a free-to-attend event for anyone in the community wanting to connect with funders or learn more about funding opportunities.

The 2023 Tararua District Funders Forum took place on Wednesday, 16 August, from 3:00pm to 7:00pm at The Hub in Dannevirke. Mayor Tracey Collis welcomed attendees, and Councillor Scott Gilmore served as the MC for the evening.

Key takeaways from the panel included:

- Diversify your fundraising plan. For projects requiring large amounts of funding, consider seeking co-funding from multiple providers.
- Don't hesitate to get in touch if you have questions. Avoid making assumptions or relying solely on second-hand information.

The forum saw participation from 16 funders and approximately 70 representatives from community organisations across the district. This event provided a valuable opportunity for attendees to connect directly with fund providers, laying the groundwork for future collaboration and funding opportunities.

Funders were asked to record any follow-up appointments on a register provided during the event, allowing for tracking and reporting. A total of 103 follow-up appointments were documented, demonstrating the forum's success in building connections between community groups and funders.

This event supports the Council's focus areas by contributing to a thriving district through backing community projects, enhancing connected communities by facilitating meaningful partnerships, and promoting an interactive Council through direct engagement with residents and organisations.

Fundraising Support

Council's role in supporting communities with their fundraising needs is to equip our community-led organisations and groups with the knowledge and skills required to secure funding for their desired projects, activities, services, and events.

Discussions with a range of community organisations identified a strong need for support with fundraising. Many organisations are not applying for funding that is currently open to them due to lack of resources and/or skills.

Council's Community Development Advisor provides support for non-commercial groups, individuals, and event organisers seeking fundraising. Support involves:

- Guidance on how to find and use online portals and databases to search for funds;

- Introductions to fund administrators and community advisors that can explain where and how to apply (including tips on how to talk to funders); and
- Where needed, assisting with writing external grant applications and understanding how to use online funding application portals (with the aim of up-skilling people to be able to write and submit applications independently in the future).

In 2023/24, we observed a significant increase in requests for support, with 110 inquiries, reflecting growing community engagement with our services. While the number of applications supported decreased, and there was a reduction in the total dollar value of applications and successful grants, there are several positive trends to highlight.

The 2023 Tararua District Funders Forum played a crucial role in generating 103 follow-up appointments between funders and community groups, thanks to the increased number of funders in attendance and greater visibility of the event. This success was largely due to the improved structure and attendance at this third annual event.

Anecdotally, community groups have reported feeling more confident in completing applications independently, and they have become better equipped to align their aspirations with the priorities of various funds. This year, our focus has shifted towards empowering applicants with the knowledge of where and who they can apply to, and how to strategically plan their fundraising efforts. For some, we identified that grant funding may not be the best approach, leading to the development of alternative fundraising strategies such as Sponsorship Packs, Letters of Approach, and Crowdfunding Programmes.

However, the funding landscape has been challenging. The Eastern and Central Community Trust (ECCT) underwent a strategic alignment, permanently shutting down its Grassroots Fund and Community Assets and Facilities Fund. Additionally, shifts in the gaming trust landscape, including Aotearoa Gaming Trust losing venues in the district, have further limited funding opportunities. The total net amount of Lottery operating proceeds available for community distribution also dropped for the third successive year. Changes in criteria, particularly with the ECCT and the Department of Internal Affairs Lottery Grants Board, have further complicated the funding process.

Despite these challenges, the community continues to adapt, and our efforts to provide comprehensive support and guidance have been instrumental in navigating this evolving landscape.

FUNDRAISING SUPPORT PROVIDED IN 2023/24:

110	Requests for support and advice
15	Applications supported
\$270,000	Total \$ amount of applications supported*
\$114,500.00	Total \$ amount of funds successfully granted to applicants (that council is aware of)
<i>The total value is likely higher than reported as there will be some successful applications that were not reported back to council, therefore not able to be captured.</i>	
16	Funders from across the region attended the 2022 Tararua District Funders Forum
103	Follow-up appointments between funders and groups were generated through the event

* Excludes any withdrawn applications.

Representation

The Mayor, Councillors and Community Board Members collectively committed their energies to working in the best interests to promote the district and the respective communities. Decision-making, reporting and accountability was facilitated through regular meetings being held, and the work undertaken by elected representatives was supported through their appointments to various committees, liaison with community organisations and following up issues and concerns raised by residents.

The following open to the public meetings were held:

- Council (12), Finance and Performance Committee (7), Community Development and Wellbeing Committee (5), Strategy, Growth and Planning Committee (4), Infrastructure, Climate Change and Emergency Management Committee (11), Audit and Risk Committee (5).

Public forum opportunities were provided at the start of each meeting of Council, its committees and Community Boards. The reports being considered by elected members at each meeting were included in agendas, that were published via Council’s website and made available for public viewing at Council’s Libraries and Service Centres. Video recordings of each Council and Committee meeting were published on Council’s website.

Oversight to Council’s approach to risk and compliance was provided through the Audit and Risk Committee, with external appointee Mr Philip Jones as independent chairperson from February 2024, following the expiration of the previous Chairperson’s term of appointment.

As a result of engagement and community consultation on the proposed Long Term Plan 2024-34, 503 submissions were received and 29 submitters chose to present their submissions verbally at a meeting of the Finance and Performance Committee held in June 2024. The Long

Term Plan was adopted by Tararua District Council on 7 August 2024, incorporating changes agreed by Council as a result of matters raised through submissions.

Alcohol licensing matters for the Tararua District were dealt with under the Sale and Supply of Alcohol Act 2012 through the District Licensing Committee, with Commissioner David Lea as Chairperson, and list members Councillor Kerry Sutherland (Deputy Chairperson), Mayor Tracey Collis, Councillor Alison Franklin and Councillor Scott Gilmore.

The Eketāhuna Community Board and Dannevirke Community Board each held ten meetings during the year. Detailed information was provided to each community board meeting to keep members informed on progress with Council matters, through the management report and capital portfolio report. Both Community Boards considered the impact of the Council's proposed Long Term Plan on their respective communities and made submissions to the Council, which were considered by the Finance and Performance Committee in June 2024.

The two Community Boards continued to work closely with their communities during the year, providing a means of liaison between the community and the Council, listening to concerns and helping to find solutions.

During the year, the Eketāhuna Community Board selected a site for a plaque and native tree to commemorate the coronation of King Charles III. The Board commemorated Armistice Day and Anzac Day, liaised with Eketāhuna Our Town Inc on local events, and supported four organisations to the amount of \$3,534.21 through its General Assistance Grants Fund for the 2023-24 financial year.

The Dannevirke Community Board organised the annual Spring Festival and Dannevirke Market Day, commemorated Armistice Day and Anzac Day, and provided funding towards the cost of traffic management for the Dannevirke Christmas Parade. The Board called for nominations for the annual Wackrow Memorial Youth Awards, however there were insufficient nominations received for the awards to proceed. For the 2023-24 financial year, the Board provided support to 26 organisations, making payments to the amount of \$28,662.45 through its General Assistance Grants Fund.

Communications

The Communications Team has had another very productive year. From December 4, 2023, to January 15, 2024 the communications team conducted a survey open to the public. The purpose of this survey was to better understand what the public appreciates about Tararua District Council's communication and identify areas for improvement. A total of 149 respondents participated in the survey. Key findings revealed that social media (Facebook) was the primary channel for accessing Council-specific information (60%), followed by the website and Bush Telegraph, each at 15%. These survey results have influenced the communications team's direction and the topics which are reported here.

Radio

The communications survey revealed that radio remains a vital information source for our district's residents. In response, the communications team have developed and utilised radio advertisements for two current topics per month, aired 40 times each on local radio stations, The Hits, Newstalk ZB, and iHeart Radio. Examples of topics include "Meet the Mayor and Councillors," "General Waste," "Digital Spaces," and "Antenno."

The Communications Team has revitalised its collaboration with local radio stations, providing them with diverse radio content and council notices to ensure important information reaches the community effectively. Additionally, the team recognises the crucial role these stations play in Civil Defense situations and is committed to supporting them in disseminating timely and accurate information during emergencies.

Media Releases, enquiries and media mentions

There has been a steady demand for articles and materials to inform the public about projects, campaigns, and other matters. These media releases are sent to a range of media contacts and are frequently picked up by district, regional, and national media outlets.

The Communications Team has been utilising media monitoring programmes to quantify where, how, and how often Tararua District Council is mentioned in national media outlets.

Table 1: Media Statistics

	2021/2022	2022/2023	2023/2024
Media Releases	244	347	166*
Media Enquiries	No data	2**	81
Positive Media Mentions***	No data	No data	25
Neutral Media Mentions	No data	No data	40
Negative Media Mentions	No data	No data	14

*Media releases are closely linked to the Bush Telegraph. In 2024 the Bush Telegraph moved from weekly publication to fortnightly publication – media releases naturally reduced because of this. The 166 total indicated includes Cyclone Recovery media releases.

**Media enquiry archiving only commenced in May 2023.

*** Media mentions include television, radio, printed and online media. Monitoring commenced from November 2023. It is almost certain that we do not intercept all media mentions.

The top media release topics for 2023/24 were water related:

- Pahiatua Water Conservation (16)
- Dannevirke fluoridation (4)
- Boil water notices (7)

The top media enquiry trends were:

- Makomako wind-farm (3)
- Ākitio water supply (4)
- Eketāhuna Swimming Pool vandalism damage (3)
- Earthquake prone buildings (3)
- Woodville Water Supply (dead animals) (5)
- Fluoridation (5)
- Keeping of Animals Bylaw (5)

TDC Website

As confirmed by the communications survey, the website remains a crucial information channel. To provide excellent services, the team has been fine-tuning the Council website following its complete overhaul in 2022. The website currently has around 500 pages and is steadily growing. It is archived daily in accordance with our Public Records Act 2005 obligations. Ongoing maintenance and improvements are made to enhance accessibility and usability. In 2024, the team added Te Reo Māori headings. The team continues to explore new ideas to improve website functionality.

Table 2: www.tararua.govt.nz Website Statistics

	2021/2022	2022/2023	2023/2024
Visitors	No data	68,012	220,633*
Most visited page	No data	Road Status**	Road Status**
Website feedback forms received and, where necessary, responded to	46	107**	44
CRMs received through the TDC website***	No Data	228	229

* Unfiltered PageFreezer (archiving software) IP address contributed to this number. They have since been filtered

**it is likely that Cyclone Gabrielle contributed to the 2022/23 totals

*** Data was not previously recorded

Tararua Visitors Website

The Communications Team occasionally assist the isite with maintenance of the www.tararua.com website. Our main task on these pages focuses on its archive for compliance purposes and analytics.

Table 3: www.tararua.com Website Statistics

	2021/2022	2022/2023	2023/2024
Visitors	No data	No data	50,336*
Most visited page	No data	No data	Events

* Unfiltered PageFreezer (archiving software) IP address contributed to this number. They have since been filtered. No data available pre 2023/24 due to Google analytics analysis software changes.

Social Media

According to the communications survey, most people in our district rely on social media for general information. Currently, the Council primarily uses Facebook, but it also has a YouTube channel with a growing number of viewers, and a LinkedIn page with 563 followers.

Engagement on Facebook is steadily increasing, as is the number of followers, requiring significant resources to manage comments, questions, and private messages. Examples of issues that have been reported vary from water quality concerns to illegal rubbish dumping.

Table 4: TDC Facebook Page Statistics

	2021/2022	2022/2023	2023/2024
Facebook Followers	4,584	5,676	6,085
Facebook Posts	554	760	620
Private Messages*	138	275	164
Private Messages Resulting in CRMs**	59	89	77

*These figures are much higher as we are only able to count how many people have submitted messages. In many cases, the same people frequently submit multiple questions over time. These have not been quantified.

**It is likely that Cyclone Gabrielle contributed to the 2022/23 totals

*** The overall number of CRMs received by Council is higher, as many are sent directly to Council departments to put through.

Antenno

Antenno continues to be a valuable tool for both the Council and Tararua residents and ratepayers. In addition to routine notifications, such as recycling reminders, the app is used to notify communities about pertinent information, including road closures and emergency works.

Table 5: Antenno Statistics since the January 2023 Launch

	2022/2023	2023/2024
Antenno Subscribers (Users)	700	897
Posts (Council Notifications)	144	333
Subscriber Reports (Resulting in CRMs)	313 (50% = road issues)	589

Long-Term Plan Pre-Engagement

The Communications Team oversaw the pre-engagement process for the Long-Term Plan, running from 16 August to 30 September 2023.

11 events were held, mixed between attending at community led events taking place around the district or as stand-alone council events. The approach trialled by the Communications Team saw a large increase in engagement with over 300 submissions received, most of which were processed by the Communications Team.

Long-Term Plan 2024/34

The Communication Team contributed to the development of the Long-Term Plan by writing and designing the Consultation Document. To do this the team collaborated with other council departments to gather the necessary information to support this work. The team produced hard copy and website content on the following: Mayor and CE foreword, Proposed Rates Changes, Rates Smoothing, Pahiatua Swimming Pool, National Land Transport Program (NLTP), Economic & Community Development, Differential Roading Rates, Non-contiguous Rating Units, Town Centre Refurbishment

A great deal of associated graphic design was conducted in support of the Long-Term Plan Consultation Document, including a wide range of infographics.

Dedicated webpages on the Long-Term Plan and each associated topic were created, along with FAQs and the ability to leave feedback and submissions. Fees and charges required a large amount of work on our website and communicating on other channels, such as our Bush Telegraph page and Facebook page.

In addition, the team also contributed to the community engagement process and initiated a concerted social media campaign. In line with findings from the communications survey, the Communications Team utilised new marketing methods, such as geo-targeting through TVNZ and Stuff news online (Stuff had been identified in the Communications Survey as the most accessed internet channel used by residents for their news).

Geo-targeting was conducted via TVNZ promoting our Long-Term Plan submissions using “Ads on Pause”, displaying Long Term Plan consultation adverts whenever someone in the Tararua District paused the TVNZ stream. This was a first for TVNZ in the Tararua District with 4,556 successful displays over a ten-day period. Geo-targeting using Stuff’s online platform resulted in 52,239 impressions linking Stuff to our Long-Term Plan webpages.

Table 6: Long-Term Plan 2024/34 Consultation Statistics

Platform	Totals	Notes
Facebook	Total LTP reach: 27,000 users	24 = 44% of monthly total posts
	Total LTP specific posts: 24	Post on LTP submissions
	Top LTP Reach: 4,100 users	Proposed rates changes
	Top LTP post engagement: 1,066	
	Facebook Live views: 1,761	

Platform	Totals	Notes
Website	Views of LTP pages: 1,122 Supporting Documents: 12 Supporting pages: 7 Total downloads of LTP document: 260 CRM LTP enquiries: 1	
Bush Telegraph	Council Page: 2 Full page articles: 4	Normal page 6 May: Have your Say and venues 13 May: Proposed Rates Changes 20 May: Economic & Community Development Options and Differential Roading Rates 27 May: Pahiatua Swimming Pool, Non-Contiguous Rates, NLTA and Town Centre Refurbishment
FM Radio	Central FM: 50 x 30 second adverts Newstalk ZB The Hits Radio Dannevirke Radio Woodville Radio Eketāhuna iHeart	Including prime breakfast time Broadcast totals for the remainder of the radio stations is undetermined at this time
TVNZ	Ads on Pause: 4,566	The goal was 33,500 impressions but this is new technology and TVNZ did not realise the goal they agreed upon actually outstripped their present capacity to deliver. This technology works by creating adverts on smart TV's based on post code locations.

Platform	Totals	Notes
Stuff	Geo Targeting: 52,239 Clicks to the TDC website from the campaign: 89	The goal was 50,000 impressions but actually realised 52,239 impressions. This took place from 22 May to 30 May on Stuff Digital Platforms linked to our TDC website
Antenno	Notifications of venues: 3	
Submissions	Total: 503	
Postal	Mock Rates: 1	We designed and wrote the LTP information that accompanied the mock rates

Publications and other graphic design projects

Another key function of the Communications team is the production or amendment of official Council documents, and other graphic design projects such as signboards and public notice boards. Examples of important publications which have been designed by the team include the District Strategy – Thriving Together 2050, and the Annual Report 2022/23, in an effort to make things easier to understand, their design work included creating infographics and incorporating fun facts about the Council.

Table 7: Graphic Design, Updated Forms and New Forms Statistics

	2022/2023	2023/2024
Miscellaneous Graphic Design Projects	62	50
Updated Council Forms	65	55
New Forms Created	8	4

Bush Telegraph newspaper

The Communications team is responsible for the production of the Council's page in the fortnightly Bush Telegraph newspaper. The objective of the page is to keep our communities informed about Council activities and projects on an ongoing basis.

This financial year 38 regular Bush Telegraph pages were produced. In January 2024 we moved from weekly publishing to fortnightly publishing. The shortfall caused by fortnightly publication was offset with the use of district wide radio campaigns, such as recycling, dog registration and Antenno.

3 Waters Communications

The Communications Team conducted various communications on 3 waters, including:

- Reservoir seismic assessments
- Water supply upgrades
- Town water usage
- Water restrictions
- Boil water notices (more information below)
- Requests to conserve water
- Dannevirke fluoridation
- Dannevirke Impounded Water Supply
- The team supported two public meetings on the Impounded Supply and an extraordinary Council Meeting on 31 October 2023.

Support included designing and printing infographics, creating a dedicated webpage, producing an information pack, promoting via website, Facebook, Bush Telegraph, posters, and local radio, Providing FAQs for officials and the website, posting a meeting recording online, issuing media releases.

Boil Water Notices

Four Boil Water Notices (Pongaroa - 13 July 2024, 23 May 2024, 17 June 2024 & Woodville 15 February 2024) were issued over the reporting period. The Communications Team was involved in all of them. The team holds and maintains the map-packs required for Boil Water Notice letter-drop purposes.

For all Boil Water Notices the communications team has conducted the following tasks:

- Called and emailed all affected schools, accommodation, café's, elderly, doctor/ dentists establishments and home Haemodialysis (renal care) patients
- Conducted internal communications to the Mayor, Councillors, Customer Services and all staff notifying them of the situation and subsequent updates
- Produced a media release, social media messaging, including responding to questions online
- Produced an initial Antenno notification (and subsequent updates)
- Asked local radio to broadcast the Boil Water Notice on local frequencies.

Water Shutdowns and Water Outages

The Communications Team supported 12 water shutdowns, both planned and emergency. Support included Facebook posts, Antenno notifications, and emails and phone calls to affected schools, accommodation, cafés, elderly, medical establishments, and home haemodialysis patients.

Safer Speeds

As part of Central Governments national road safety policy, throughout July to September 2023, the Communications Team supported TDC's proposal that address changes in the Tararua District. The Communications Team created content on the main TDC website and a comprehensive page on our "Your Say Tararua" engagement submissions ended on 10 September 2023.

ANZAC and Armistice Day Support

The Communications Team supported the Mayor with support on Civic Services for ANZAC day and Armistice Day. Support included the following aspects:

- Booking of chairs
- Creation and printing of service sheets for Returned and Services Associations throughout the district. This included the creation of a 100-year Dannevirke cenotaph anniversary ANZAC Day service sheet, based on the cenotaph unveiling service sheet from ANZAC Day 1924
- Publication of consolidated ANZAC Day services in the Bush Telegraph

Charter Parade

The Communications Team supported the Mayor with the Charter Parade held in Pahiatua on 11 November 2023 with almost all aspects of the parade's execution. The Parade was very well attended by Pahiatua community and other visitors including the Polish Ambassador and his family. The Parade reinforced the relationship between Council and the First Battalion Royal New Zealand Infantry Regiment, and the office of the Polish Ambassador to New Zealand.

Citizenship Ceremonies

Four citizenship ceremonies were supported by the Communications Team, providing both logistical and public relations support.

Pānui Pulse

The Pānui Pulse remains popular with staff and keeps staff updated on projects, safety, support mechanisms and more. The average read rate of each Pānui Pulse publication remains at 100+ staff members per edition.

Compliance

The Communications Team has been working hard to fulfil compliance obligations under the Public Records Act 2005. This has involved several initiatives, including archiving of the TDC and Tararua.com website, the TDC social media channels, and maintaining registers of all media enquiries and responses.

Tararua District Council 2023 and 2025 Photography Competition

Due to staff retirement, the Communications Team took over the completion of the 2023 Tararua District Council Photography Competition in April, including planning and executing the awards ceremony in May 2024, conducting historical research, writing, designing, printing, and distributing the photo book, as well as planning and executing the photo book launch. Preparation for the 2025 Tararua District Council Photography Competition commenced in June.

Others:

- Dannevirke Stanley Street Community Signs: overseeing the applications and approvals (or denials) for the use of the community signboards in Stanley Street in Dannevirke.
- Procurement Survey throughout May 2024
- Post Cyclone Gabrielle Tararua well-being survey (527 responses)
- District Plan Review

Capital Expenditure

Building Communities and Leadership

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Total capital expenditure to allow for growth	-	-	-	-	-	-
Capital expenditure to improve level of service:						
Community Support						
Community Support Town Eketāhuna CCTV	-	-	-	-	-	26
Total capital expenditure to improve level of service	-	-	-	-	-	26
Capital expenditure to replace existing assets:						
Community Support						
Community Support Town CCTV Renewals	74	77	50	-	127	77
Total capital expenditure to replace existing assets	74	77	50	-	127	77
Total capital expenditure for the Group	74	77	50	-	127	102

Performance against objectives

How we Did

Community Development

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Economic



Social



Cultural

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY



Growing strong communities

- To promote, support and facilitate safe, caring communities



Building a vibrant economy

- To support and promote business growth and diversity
- To support and facilitate education and training opportunities



Prudent financial management

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Level of service	Performance measure	Target	Achievement
------------------	---------------------	--------	-------------

Facilitate active community-led development	Percentage of residents rating Council's involvement in community support as "fairly satisfactory" or "very satisfactory" in the community survey.	75%	<div style="background-color: #e91e63; color: white; padding: 5px; text-align: center;"> Not achieved 57% </div>
---	--	-----	---

The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	10%	16%	13%	14%	11%	9%
7–8	50%	30%	43%	32%	28%	33%
6	11%	14%	11%	4%	19%	14%
5	11%	15%	13%	22%	15%	18%
1–4	19%	25%	19%	27%	22%	25%

This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.


2023/24 results	2022/23 results
-----------------	-----------------





Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
	Percentage of surveyed community organisations satisfied or better with Council leadership	85%	<p>Not achieved</p> <p>LAST YEAR: Not achieved</p> <p>Not able to be measured, to be removed as part of the Long Term Plan process.</p>	✗	✗
Provide effective leadership to engaged community organisations	Number of external funding applications submitted by Council	4	<p>Achieved</p> <p>10</p> <p>LAST YEAR: 5</p>	✓	✓
Council is successful in gaining external funding for projects and activities	Number of funding applications made by community organisations and supported by Council	4	<p>Achieved</p> <p>24</p> <p>LAST YEAR: 29</p>	✓	✓
Community projects successful in gaining external funding	Number of communities active in community-led development	2	<p>Achieved</p> <p>4</p> <p>LAST YEAR: 14</p>	✓	✓


Representation

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY


 **Social**


 **Environmental**


 **Cultural**


 **Economic**

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**

 **Growing strong communities**

 **Prudent financial management**

 **Building a vibrant economy**

Level of service Providing leadership to represent and make decisions in the best interests of the district and its communities

Performance measure Percentage of residents rating the overall performance of the Mayor and Councillors as “fairly satisfactory” or “very satisfactory” in the community survey

Target 75%

Not achieved
63%

LAST YEAR:
71%

2023/24 results



The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
MAYOR						
9–10	31%	35%	30%	19%	23%	22%
7–8	35%	30%	36%	31%	36%	35%
6	11%	6%	9%	15%	10%	11%
5	14%	8%	12%	12%	12%	11%
1–4	8%	21%	13%	23%	19%	21%
COUNCILLORS						
9–10	12%	19%	15%	15%	17%	12%
7–8	35%	29%	35%	26%	29%	32%
6	15%	20%	18%	14%	7%	14%
5	23%	13%	16%	24%	17%	17%
1–4	16%	20%	16%	22%	30%	26%
MAYOR AND COUNCILLORS						
9–10	27%	27%	22%	17%	20%	17%
7–8	33%	30%	35%	28%	32%	33%
6	11%	13%	14%	14%	8%	12%
5	16%	10%	14%	18%	15%	14%
1–4	13%	20%	15%	22%	24%	23%

This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022–2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
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 Community Boards and Community Committees as “fairly satisfactory” or “very satisfactory” in the community survey	75%	<div style="background-color: #c00000; color: white; padding: 5px; text-align: center;"> Not achieved 62% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 68% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>18%</td> <td>16%</td> <td>15%</td> <td>21%</td> <td>22%</td> <td>17%</td> </tr> <tr> <td>7–8</td> <td>28%</td> <td>34%</td> <td>38%</td> <td>27%</td> <td>31%</td> <td>32%</td> </tr> <tr> <td>6</td> <td>14%</td> <td>17%</td> <td>14%</td> <td>5%</td> <td>13%</td> <td>13%</td> </tr> <tr> <td>5</td> <td>20%</td> <td>16%</td> <td>17%</td> <td>22%</td> <td>12%</td> <td>16%</td> </tr> <tr> <td>1–4</td> <td>10%</td> <td>17%</td> <td>15%</td> <td>25%</td> <td>22%</td> <td>22%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022-2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	18%	16%	15%	21%	22%	17%	7–8	28%	34%	38%	27%	31%	32%	6	14%	17%	14%	5%	13%	13%	5	20%	16%	17%	22%	12%	16%	1–4	10%	17%	15%	25%	22%	22%	✘	✘
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	18%	16%	15%	21%	22%	17%																																									
7–8	28%	34%	38%	27%	31%	32%																																									
6	14%	17%	14%	5%	13%	13%																																									
5	20%	16%	17%	22%	12%	16%																																									
1–4	10%	17%	15%	25%	22%	22%																																									
Provide processes and community boards/committees through which the community can have its views heard	Percentage of Council committee meetings that meet the requirements the Local Government Official Information and Meetings Act	100%	<div style="background-color: #8ebf00; color: white; padding: 5px; text-align: center;"> Achieved 100% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 100% </div> <p>Council committee and community board meetings were publicly notified on Council's website and through the local newspaper in accordance with the requirements of the Local Government Official Information and Meetings Act.</p>	✔	✔																																										

Ngā Wāhi Whakangahau Hapori

Community and Recreation Facilities

This group of activities can be found on pages 67 – 113 of the 2021-2031 Long Term Plan

Activities in this group

01.

CEMETERIES

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

What Council does

Council maintains 10 open cemeteries and 14 closed historic cemeteries across various towns within the Tararua District to provide burial facilities that are safe and attractive memorial areas.

02.

COMMUNITY BUILDINGS

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

What Council does

Council manages buildings that are generally provided as the base from which Council directly provides a range of service to the community, or for formal informal community gatherings, events, recreation, sports, educational and social activities. These buildings include the service centres, various town halls and leased buildings.

03.

CUSTOMER SERVICES

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

What Council does

Council has four service centres: Dannevirke, Eketāhuna, Pahiatua and Woodville. This activity provides phone and front-of-office first point of contact to connect with Council. We take customer requests for support, answer phones and associated queries, are the frontline interface with customers, receipt of Council service payments and assist residents for rates rebate applications.

04.

LIBRARIES

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

What Council does

Council owns and manages library buildings and services in Dannevirke, Eketāhuna, Pahiatua and Woodville. These four libraries are run as a single district-wide service. Providing residents access to recreational and educational reading information, including resources to aid learning, programmes to support and stimulate imagination, creativity and learning of our young people.

05.

PARKS AND RESERVES

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

What Council does

Council provides extensive open space areas for Tararua residents. We manage 31 domains, 18 urban reserves, eight rural reserves and many other smaller urban and rural reserves. These include sports grounds, gardens, green areas, playgrounds and wildlife areas. Council also provides camping grounds at its four main centres to encourage tourists to holiday in our district.

06.

PENSIONER HOUSING

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

What Council does

Council provides affordable and suitable housing for low income superannuitants. Council owns 67 one-bedroom units and 12 two-bedroom units which it manages, maintains and renews.

07.

PUBLIC CONVENIENCES

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

What Council does

Council provides clean, safe, accessible service for local people and travellers. 12 public conveniences are maintain throughout the district.

08.

SWIMMING POOLS

To provide funding support for community pools, which will promote community wellbeing.

What Council does

Council provides funding of the heated indoor facility in Dannevirke (owned by the Tararua Aquatic Community Trust) and provides basic level outdoor pools for recreational use over the summer months in Eketāhuna, Pahiatua and Woodville, these pools are managed and operated by local community committees.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Community and Recreation Facilities

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3,564	3,680	4,326
Targeted rates	2,272	2,334	2,488
Grants and subsidies for operating purposes	5	5	5
Fees and charges	1,030	1,075	1,036
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	195	199	280
Total operating funding (A)	7,065	7,292	8,135
Applications of operating funding			
Payment to staff and suppliers	4,185	4,196	5,351
Finance costs	41	55	53
Internal charges and overheads applied	1,575	1,629	2,051
Other operating funding applications	-	-	-
Total applications of operating funding (B)	5,800	5,880	7,455
Surplus/(deficit) of operating funding (A - B)	1,265	1,412	680
Sources of capital funding			
Subsidies and grants for capital expenditure	257	-	59
Development and financial contributions	-	-	-
Increase/(decrease) in debt	71	1,157	1
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	328	1,157	60
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	3	47	38
- to improve the level of service (new)	509	1,279	77
- to replace existing assets (renewal)	1,180	1,017	1,194
Increase/decrease in reserves	(100)	226	(569)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,592	2,569	740
Surplus/(deficit) of capital funding (C - D)	(1,265)	(1,412)	(680)
Funding balance ((A - B) + (C - D))	-	-	-

What we achieved

Cemeteries

Maintenance works included trees and hedges trimmed, spraying, paths cleaned completed at district cemeteries. Additionally topping up of graves was undertaken across the district, ensuring tidiness and level ground for grounds maintenance. Contractors continue to maintain our District's cemeteries to a high standard.

Vandalism and undesirable behaviour have been reported with 3 Police reports recorded for individual's overnight stays, illicit activities, and damage to bronze plaque.

The Mangatainoka Cemetery had one new burial berm installed, providing 66 plots. Mangatera Cemetery had one new burial berm installed, providing 65 plots. Both cemeteries are planned for extension in 2024/2025 financial year.

Cemeteries Database has been upgraded from intranet to a custom Microsoft system. A successful GIS Mapping pilot project has been completed for the Matamau Cemetery. The plan going forward is to complete the GIS Mapping of all public cemeteries in the district.

New Service area granite signs have been installed at Mangatera and Mangatainoka cemeteries funded by Veteran's Affairs. Veteran's Affairs representative Brian Robson carried out a bi-annual audit of the Service sections and report the conditions of our cemeteries were in satisfactory condition with only a few minor findings that were attended to immediately.

The first GPR (Ground Penetrating Radar) was completed in December 2022 at the Eketāhuna Early Settlers Cemetery. Information was used from the Eketāhuna Museum about possible known locations of graves. 12 plots of varying lengths and widths were located. Unfortunately plans to methodically grid out the area and scan the whole section plotting it out using GPS to try and find the rest of the graves was not completed.


Capital Works projects completed:

- Mangatera new berm installed.
- Mangatainoka new berm installed.

IN 2023/24 WE ACHIEVED...

88% community satisfaction 
with libraries


2021/22: 94% 2022/23: 90%

8,335 
customer service requests received

2021/22: 7,734 2022/23: 9,264

97% 
pensioner housing occupancy

2021/22: 98% 2022/23: 97%

6,051 
booked hours for use of community buildings, and parks and reserves

2021/22: 4,872 2022/23: 5,188

Community and Administration Buildings

Condition assessments and performance audits were completed for all Community and Administration buildings in the district. These audits are now recorded in RAMM to inform the next funding requirements for Annual Plans or Long Term Plans and prioritisation of maintenance and renewals.

Vandalism has been experienced at the Dannevirke Sports Pavilion resulting in window repairs.

Capital Works projects completed:

- Woodville Community Hall flooring upgrade replacing carpet with vinyl flooring.
- Pahiatua Bush MultiSport Stadium insulation installed.
- Dannevirke Sports Pavilion spouting replaced.
- Dannevirke Sports Pavilion heat pumps installed – Smallbore Rifle
- Dannevirke Town Hall internal painting.
- Dannevirke Town Hall resealing of Hall flooring.
- Pongaroa Community Hall LED lighting upgrade.
- Eketāhuna Community Hall LED lighting upgrade.
- Eketāhuna War Memorial Hall LED lighting upgrade.
- Woodville Community Hall LED lighting upgrade.
- IT Bunker LED lighting upgrade.
- Dannevirke Sport Stadium LED lighting upgrade.

Customer Services

Customer Contact

Our service centres managed a total of 20,320 calls during the financial year, averaging 81 calls per day. On average, customers waited 18 seconds for their calls to be answered, with an average talk time of just under two minutes per call.

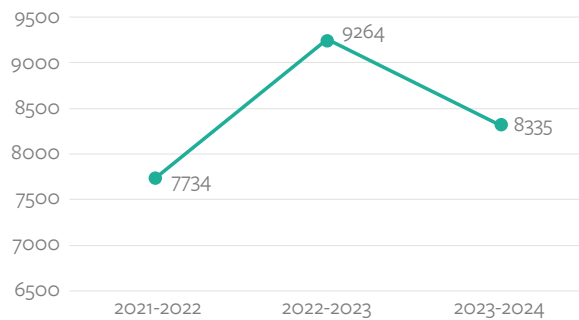
Council successfully achieved its targets for call wait times and abandoned calls, with 3.4% of calls abandoned and an average wait time of 18.33 seconds. A total of 8,335 customer requests were recorded in our system.

Council contracts Palmerston North City Council to provide after-hours call services. Over the past year, the after-hours call centre managed 2130 calls. Of those calls 979 of these were requests for service, the balance was for obtaining information.

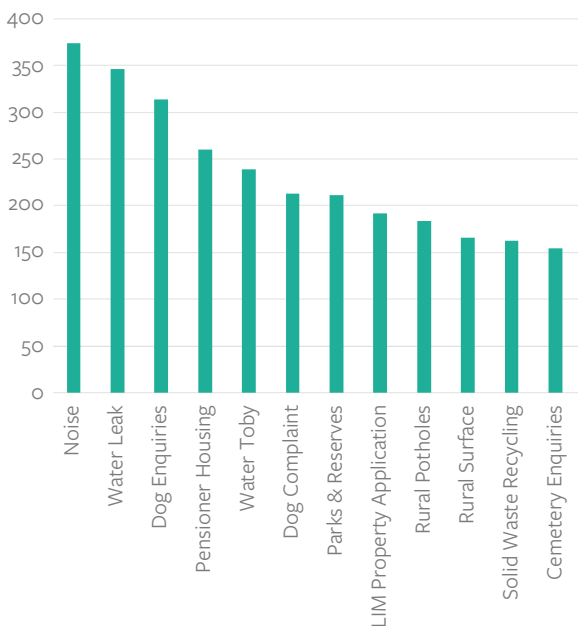
Customer Compliments

A total of 37 compliments were received from customers over the past financial year, an increase from 35 in 2022-2023 and 29 in 2021-2022. This highlights the consistent quality of service delivered by Council.

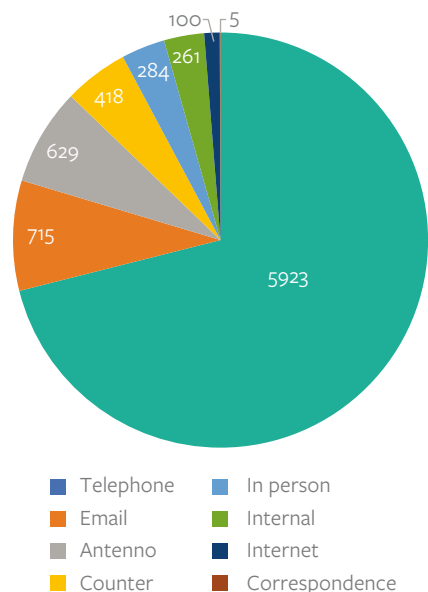
Customer Requests



Customer Request Type Top 12



Customer Contact Method



Libraries Tararua

Nurturing Children's Programmes

Our children's programmes continue to grow, engaging 505 children in Reading Programmes and reaching 1391 children through various events. The Little Ears programme in Eketāhuna has been revived, with regular sessions drawing great attendance, fostering early literacy in our youngest community members.

Supporting Lifelong Learning

We've listened to our community by running surveys at Pahiatua and Eketāhuna libraries to gather programme ideas. These will help shape future activities and ensure we offer relevant opportunities for learning, creativity, and connection.

Embracing Technology

This year, we completed a server migration that enhanced the security and reliability of our Library Management System, ensuring better protection of customer data. The upgrade allows us to serve our community with greater confidence and efficiency.

Aotearoa Fines-Free

This year, we proudly joined 57 other libraries across Aotearoa in scrapping overdue fines, taking a step toward removing financial barriers to accessing libraries services for our community. By eliminating fines, we've ensured that no community member is blocked from using the library due to overdue items, promoting greater inclusivity.

Though we have observed a slight dip in renewals, both foot traffic and circulation numbers have increased by 4%.

This change has allowed us to engage with members in more positive ways, shifting conversations from overdue fines to celebrating their use of our library services. The removal of fines has helped to create a more welcoming and supportive environment for all, especially those most vulnerable in our community.

The Collection

A successful stocktake was conducted to ensure our physical collection is up-to-date and readily available for all. This work ensures that we can provide an accurate and reliable service for those who rely on our libraries for access to information and resources.

We continue to offer a range of online resources to support learning and exploration within our community. This year, we introduced Beanstack, an app that helps users track their reading hours and actively engage with our reading programmes. We also reintroduced Niche Academy, a platform that offers free online classes on a wide variety of topics, giving our community access to valuable learning resources at no cost.

Working alongside others

We are always eager to collaborate with other organisations to enhance the services we provide to our community. This year, we partnered with Justices of the Peace from both Wairarapa and Central District to offer a service desk in our Pahiatua and Eketāhuna libraries. These service desks, available twice a week in Pahiatua and once a week in Eketāhuna, allow community members to access vital JP services in a neutral, welcoming space. The JPs value the convenience of having access to printing and copying services while assisting the public.

Another collaborative effort that has flourished this year is the seed library initiative, which began in Pahiatua and has now expanded to both Dannevirke and Eketāhuna. The seed library allows community members to take seed packets for free and contribute their own harvested seeds in return, encouraging the sustainable practice of growing food locally. Tararua REAP has supported this initiative by running drop-in sessions to teach participants about planting various food varieties. Dannevirke's seed table was generously provided by the Menz Shed, while community members in Pahiatua and Eketāhuna, including members of the Community Garden group and enthusiastic local gardeners, oversee and manage the seed libraries at their respective sites.

Bringing Fresh Ideas to Our Libraries

Our commitment to professional development ensures we bring fresh ideas and best practices to enhance the services we offer our community. Last year, three of our team members attended the LIANZA conference, where they gained valuable insights and inspiration from libraries across the country. This learning helps us adopt innovative programmes and approaches tailored to our local needs.

Additionally, two team members participated in the Public Libraries of New Zealand (PLNZ) Forum, allowing us to stay informed about the latest trends in the library sector. These professional development opportunities enable our team to implement new strategies, creating more engaging and dynamic spaces for our community to enjoy.

Parks and Reserves

Tree maintenance assessments and works has been carried out in Park and Reserves throughout the district. Weather events continue to pose challenges resulting in additional unplanned works. Pest plant management works were carried out at the Dannevirke Lower Domain in December 2024, with further works required across the district.

NZ Sports Turf Institute Ltd continues to provide support and guidance towards the management of the turf at our sports grounds. Spraying for porina at sports turfs is carried out by local contractors.

Council staff conduct monthly audits. Grounds maintenance contractors continue to deliver an excellent service across the district. Vandalism experienced throughout the year in our

parks and reserves has resulted in replacement or repairs to locks and removal of dumped rubbish.

Tararua Alliance and Plexipave completed the refurbished asphalt at Dannevirke Netball number 1 and 2 courts in March 2024.

In 2023 a new Dog Park was constructed at Rotary Park Pahiatua by the community. Further developments of the Dog Park will be led by the community.

Capital Works projects completed:

- Plexipave upgrade of Netball courts 1 and 2.
- Renewal of Netball goal posts and Tennis posts and nets.
- Renewal of fencing at Dannevirke Lower Domain .
- Dannevirke Netball Courts west facing fence.
- Timber fence install around power supply box at Dannevirke Holiday Park.

Playgrounds

Following on from the playground inspections further repairs and maintenance were completed across the District with planning underway to replace and repair playground equipment including decommissioning of unsafe equipment. Some of the repairs included repairing swing chains, clevises, plastic slide, replacing climbing ropes & D-shackles, replacement of Perspex dome, flying fox trolley. An impact attenuating rubber pad that meets the critical fall height requirements of the activity was ordered for Harvard Park Playground, Dannevirke Upper Domain Playground, Woodville Fountaine Square Playground, The pads will be installed in September 2024.

Dannevirke Upper Domain junior playground is near its end of life, this asset is due for replacement in 2024/2025. The Viking ship playground is also near its end of life and refurbishment plans are underway.

Vandalism and theft of playground equipment, specifically Dannevirke Upper Domain, has resulted numerous unplanned renewals.

Graffiti being the number one issue in Pahiatua Harvard park and only minor graffiti occurred at Woodville Fountain Square playground.

Capital Works projects completed:

- Replacement of stolen Nest Swing at Dannevirke Upper Domain.

Campgrounds

Pahiatua Carnival Park campground septic tank was replaced in March 2024. This work has triggered the requirement under the Building Code to install or upgrade ablutions to include accessibility access. Works to respond to the accessibility requires has been initiated.

The Mangatera stream runs along the boundary of the Dannevirke Holiday Park. Previous flood events and heavy rains continue to cause erosion of the bank behind the Managers dwelling. A River protection work project has been initiated in collaboration with Horizons Regional Council to safeguard this asset.

Camping ground

	2019/20	2020/21	2021/22	2022/23	2023/24
Dannevirke	7,116	7,328	5,563	3,496	4,559
Woodville	867	972	920	1,494	1,137
Pahiatua	4,059	4,895	4,980	4,928	4,577
Eketāhuna	4,557	5,069	4,546	5,288	5,740
TOTAL	16,599	18,264	16,009	15,206	16,013

Capital Works projects completed:

- Eketāhuna commercial washing machine renewed.
- Three double hardstands installed at Eketāhuna.
- Eketāhuna hardstands upgraded to include circuit breakers.
- Pahiatua Carnival Park septic tank replaced.
- Dannevirke Holiday Park, A Frame cabin roof replaced.
- Dannevirke Holiday Park ramp installed to kitchen.

Pensioner Housing

Condition and performance assessments of each unit were completed in October 2023 followed by prioritised maintenance. Annual tenancy inspections were completed during the months of May and June 2024 for all 85 tenancies. Overall occupancy rate for Pensioner Housing units across the district is 97%.

Ground maintenance audits are carried out each month with no more than minor action required by contractors. Overall tenants are generally satisfied with grounds maintenance.

Aften Court and Elsinore Court units continues to undergo re-piping work to replace water pipes and hot water cylinders to mitigate pipes bursting and flooding units.

Five units were fully refurbished , 2 at Elsinore Court Dannevirke, 1 at Kowhai Place Woodville, 2 at Aften Court Dannevirke.

Roof rescrew to all units at Aften Court excluding new units and Gordon Street.

Installed hardstand for wheelie bins at Elsinore Court, and Aften Court x2 Dannevirke, Kowhai Place Pahiatua.

External wash across the district of buildings and paths.

Fibre Optics connected to most units across the district with less than 5% to complete.

Capital Works projects completed:

- Full refurbishment of 4 units, 13 Kowhai Place Pahiatua, 13 and 6 Aften Court Dannevirke, 3 Centennial Court Woodville, 4 Elsinore Court Dannevirke.
- Carpets replaced in 5 units.
- 8 showers renewed.
- Spouting replaced to units at Aften Court, Elsinore Court.
- 3 units at Aften Court installation of double-glazed windows.
- 5 scooter sheds replaced.
- Re-pipping of 6 units.
- Replacement of 5 hot water cylinders.
- New dish drain installed at Centennial Court Woodville.
- Accessible ramp install at Unit 1 Gordan Street Dannevirke
- Internal painting to Unit 4 Gordan Street Dannevirke.
- Replaced Front door access to units at Ruahine Flats Woodville due to borer damage.
- Internal painting to Unit 6 Centennial Court Woodville.
- Rewiring on Unit 3 Tennyson Street Dannevirke.
- 1 heat pump replaced and 1 circuit board modular replaced.

Public Conveniences

Vandalism was experienced throughout the year in our public toilets resulting in continuous replacement of fixtures and fittings and graffiti removal. Refurbishment of the Barraud Street Toilets is near completion, external door awaiting supplier. Installation of the new Dry Vault toilet facility at Waihi Falls has been planned, delivery and installation due July/ August 2024.

Upper Domain toilets have needed multiple replacement of toilet pans, light fittings, toilet roll dispensers, hand soap dispensers, graffiti and reseal handbasins due to continuous vandalism.

Bush Multisports grandstand toilet dispensers vandalism resulting in replacements with robust dispensers.

Capital Works projects completed:

- Waihi Falls Dry Vault installed.
- Stainless steel holders installed throughout the district.
- Steel gate installed at Eketāhuna toilets.
- Cleaners’ whiteboards installed across the district, more to follow.
- Barraud Street toilets upgraded doors for disability access.
- Upgraded Automated Circuit board to Exeloo

Swimming Pools

The three Council-owned outdoor seasonal pools have operating agreements with Council to 2025 period. Woodville

Swimming Pool had a new dosing unit installed in December 2023, entrance gate modified, gate barrier installed from the toddler pool to the main pool, pool ladders modified to eliminate entrapments, pool grates modified to eliminate entrapments

	Dannevirke	Woodville	Pahiatua	Eketāhuna
2023/24	46,999	3,249	12,142	1,066
2022/23	40,417	2,849	10,654	1,192
2021/22	31,936	closed	14,017	1,124
2020/21	41,591	2,115	16,006	1,869

Capital Works projects completed:

- District swimming pools maintenance

Play, Active Recreation and Sport Strategy

The Play, Active Recreation and Sport Strategy was initiated in early 2022 and was adoption in September 2023.

Community led project by Dannevirke Multisport Complex Inc (DMC) to design and erect a community Skate Park at the Dannevirke Upper Domain has been approved. Better off funding has been awarded under a Memorandum of Understanding between Council and DMC.

Capital Works projects completed:

Nil.

Capital Expenditure

Community and Recreational Facilities

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Camp Ground						
Eketāhuna Camping Ground Hardstands/Power	16	17	-	-	17	-
Cemeteries						
Mangatainoka Cemetery Extension	32	51	-	-	51	11
Mangatera Cemetery Development (New Area)	-	11	-	-	11	21
Pahiatua Cemetery New Berms	-	-	-	-	-	6
Total capital expenditure to allow for growth	47	79	-	-	79	38
Capital expenditure to improve level of service:						
Community Buildings						
Carnegie Re-Design and Re-Development	1,053	-	50	-	50	28
Dannevirke Sports Centre Redevelopment - Extension	26	-	-	-	-	-
Housing						
Aften Court New Parking Pads	16	17	-	-	17	-
Library						
District Libraries 3D Printers	-	22	-	-	22	-
District Mobile Library Feasibility and Development	105	-	-	-	-	-
Wayfinder Project	-	-	-	-	-	4
Parks & Reserves						
District Parks/Playground Facilities Investigation & Development	37	39	10	-	49	4
District Wide Cycleway Development	21	22	-	-	22	-
District Wide Walkway Development	21	22	-	-	22	-
Executing TDC Play and Recreation Strategy (PARS)	-	552	-	-	552	-
Lindauer Walkway	-	-	543	-	543	-
Upgrade of Council Owned Reserves	-	258	-	-	258	-

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Swimming Pools						
Pahiatua Outdoor Pool Renewal	-	-	54	-	54	41
Total capital expenditure to improve level of service	1,279	933	657	-	1,590	77

Capital expenditure to replace existing assets:
Community Buildings

Dannevirke Service Centre Programmed Renewals	-	8	-	-	8	-
Dannevirke Sports Centre Curtains/Blinds	11	11	-	-	11	-
Dannevirke Sports Centre Heating Upgrade	56	61	-	-	61	-
Dannevirke Sports Centre LED Upgrade	40	42	-	-	42	-
Dannevirke Sports Centre Spouting Replacement	-	9	-	-	9	9
Dannevirke Sports Centre Pavilion Plan for Heat Pumps (Smallbore Room)	-	11	-	-	11	5
Dannevirke Sports Centre Pavilion Programmed Renewals	2	2	-	-	2	-
Dannevirke Sports Centre Stadium Earthquake Strengthening	189	-	-	-	-	-
Dannevirke Sports Centre Stadium Programmed Renewals	-	22	-	-	22	4
Dannevirke Town Hall External Doors	21	22	-	-	22	2
District Community Buildings Furniture	3	3	-	-	3	-
District Unplanned Renewals	53	56	-	-	56	42
Eketāhuna Community Centre LED Lighting Upgrade	25	27	-	-	27	14
Eketāhuna Grandstand	-	73	-	-	73	-
Eketāhuna Programmed Renewals	11	11	-	-	11	-
Pahiatua Community Building Renewals	15	30	19	-	49	-
Pahiatua Stadium (Bush) Insulation	-	213	-	-	213	196
Pahiatua Town Hall Library Earthquake Strengthening	-	57	-	-	57	-
Pahiatua Town Hall Library Kitchen Refurbishment	16	-	-	-	-	-
Pongaroa Community Hall LED Lighting Upgrade	8	9	-	-	9	-
Pongaroa Community Hall Programmed Renewals	2	2	-	-	2	-
Woodville Community Centre Programmed Renewal	11	11	-	-	11	7
Woodville Community Hall LED Lighting	38	40	-	-	40	4
Woodville Service Centre Library Programmed Renewals	-	6	-	-	6	-

Camp Grounds

Dannevirke Camping Ground Cabin Roofs	-	-	55	-	55	36
District Camping Grounds Programmed Renewals	17	18	2	-	20	-
Eketāhuna Camp Ground Renewals	2	2	-	-	2	-
Pahiatua Campground Septic Tank Renewal	-	-	14	-	14	35

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Cemeteries						
Cemeteries Mangatainoka Pahiatua	-	-	-	-	-	38
Housing						
Aften Court Aluminium Windows	37	28	-	-	28	20
Aften Court Flat 6 Full Refurbishment	-	138	-	-	138	56
Aften Court Flat 13 Full Refurbishment	-	-	-	-	-	53
Aften Court Re-Pipe	-	64	-	-	64	16
Burns Street Flats	-	-	-	-	-	1,748
Centennial Flats	-	-	-	-	-	16
District Wide Fencing & Scooter Sheds	13	13	-	-	13	12
Elsinore Court	-	-	-	-	-	48
Minor Refurbishment	16	114	-	-	114	63
Pensioner Housing Unplanned Renewals	-	8	-	-	8	153
Woodville Centennial Flats Dish Channel w/a Nib	-	7	-	-	7	-
Library						
Dannevirke Library Programmed Renewals*	-	98	-	-	98	-
District Furniture and Fittings Replacement	11	11	-	-	11	7
District Library Books	105	110	-	-	110	112
Eketāhuna Library - Programmed Renewals	21	22	-	-	22	-
Parks & Reserves						
Dannevirke Domain Renewals	32	34	-	-	34	-
Dannevirke Netball Tennis Court Green Plexi Pave Surface	65	-	67	-	67	132
District Parks LED Lighting Upgrade	13	13	-	-	13	-
District Wide Drainage	5	6	-	-	6	-
District Wide Fencing	11	11	-	-	11	-
District Wide Minor Renewals	11	11	-	-	11	-
Lindauer Walkway Renewals	5	-	-	-	-	-

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Public Conveniences						
Dannevirke Barraud Street	-	-	50	-	50	5
District Toilets Programmed Renewals	-	6	-	-	6	6
District Wide Unplanned Renewals	11	11	-	-	11	7
Waihi Falls Toilet Replacement	137	170	-	-	170	77
Swimming Pools						
District Swimming Pools Plumbing & Electrical	7	8	-	-	8	6
Pahiatua Pool Replacement	-	-	320	-	320	10
Total capital expenditure to replace existing assets	1,017	1,631	527	-	2,158	1,194
Total capital expenditure for the Group	2,343	2,643	1,184	-	3,827	1,308

Carnegie Re-Design and Re-Development – This building is a heritage listed building and Council is still in process of determining options available, has been re-budgeted into the 2024-34 LTP.

District Mobile Library Feasibility and Development - As part of the Annual Plan process, it was agreed by ELT and Elected Members to not pursue this project at the time.

Dannevirke Sports Centre Stadium Earthquake Strengthening - With the amount of works required at this site and ongoing project initiation work on a Dannevirke Multi Sports stadium it was agreed to defer this project to later years within the LTP.

*Note this project was moved from the support activity of Council where this project was previously budgeted for in the 2021-2031 Long Term Plan to the Communities and Recreation activities to align with similar projects as part of the subsequent Annual Plan.

Performance against objectives

How we Did

Cemeteries

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Cultural

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**

- To provide safe and functional public facilities

 **Growing strong communities**

- To promote and develop resilience in our communities

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
	Percentage residents satisfied with cemeteries in the community surveys.	90%	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center;"> Not achieved 84% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 86% </div>	✗	✗																																										
<p>The survey results are scored on a scale from 1-10 with 5 as somewhat dissatisfied and 1-4 as very dissatisfied.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9-10</td> <td>28%</td> <td>37%</td> <td>37%</td> <td>34%</td> <td>37%</td> <td>34%</td> </tr> <tr> <td>7-8</td> <td>51%</td> <td>39%</td> <td>40%</td> <td>31%</td> <td>37%</td> <td>38%</td> </tr> <tr> <td>6</td> <td>9%</td> <td>10%</td> <td>9%</td> <td>17%</td> <td>12%</td> <td>12%</td> </tr> <tr> <td>5</td> <td>10%</td> <td>6%</td> <td>8%</td> <td>13%</td> <td>11%</td> <td>10%</td> </tr> <tr> <td>1-4</td> <td>2%</td> <td>7%</td> <td>6%</td> <td>2%</td> <td>4%</td> <td>5%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with Council services. No specific responses were provided as part of the survey. Council continues to receive compliments on the Cemeteries through the district.</p>						Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9-10	28%	37%	37%	34%	37%	34%	7-8	51%	39%	40%	31%	37%	38%	6	9%	10%	9%	17%	12%	12%	5	10%	6%	8%	13%	11%	10%	1-4	2%	7%	6%	2%	4%	5%
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9-10	28%	37%	37%	34%	37%	34%																																									
7-8	51%	39%	40%	31%	37%	38%																																									
6	9%	10%	9%	17%	12%	12%																																									
5	10%	6%	8%	13%	11%	10%																																									
1-4	2%	7%	6%	2%	4%	5%																																									
	Percentage of cemeteries in District with plots available for next 12 months- based on historical burial data.	100%	<div style="background-color: #27ae60; color: white; padding: 5px; text-align: center;"> Achieved 100% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 100% </div>	✓	✓																																										
<p>All cemeteries in the district have more than adequate number of burial plots available.</p>																																															

Community Buildings

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Economic



Cultural

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**

- To provide safe and functional public facilities

 **Growing strong communities**

- To promote and develop resilience in our communities
- To provide community and recreation facilities to our communities

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Council provides community buildings that are fit for purpose	Percentage residents satisfied with community buildings in the community survey.	90%	<div style="background-color: #c00000; color: white; padding: 5px; text-align: center;"> Not achieved 87% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 89% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>33%</td> <td>39%</td> <td>36%</td> <td>29%</td> <td>34%</td> <td>33%</td> </tr> <tr> <td>7–8</td> <td>47%</td> <td>35%</td> <td>43%</td> <td>48%</td> <td>44%</td> <td>42%</td> </tr> <tr> <td>6</td> <td>9%</td> <td>12%</td> <td>9%</td> <td>10%</td> <td>8%</td> <td>12%</td> </tr> <tr> <td>5</td> <td>8%</td> <td>10%</td> <td>7%</td> <td>6%</td> <td>9%</td> <td>8%</td> </tr> <tr> <td>1–4</td> <td>2%</td> <td>4%</td> <td>4%</td> <td>6%</td> <td>5%</td> <td>5%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with Council services. No specific responses were provided as part of the survey.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	33%	39%	36%	29%	34%	33%	7–8	47%	35%	43%	48%	44%	42%	6	9%	12%	9%	10%	8%	12%	5	8%	10%	7%	6%	9%	8%	1–4	2%	4%	4%	6%	5%	5%	✗	✗
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	33%	39%	36%	29%	34%	33%																																									
7–8	47%	35%	43%	48%	44%	42%																																									
6	9%	12%	9%	10%	8%	12%																																									
5	8%	10%	7%	6%	9%	8%																																									
1–4	2%	4%	4%	6%	5%	5%																																									
Facilities are well-utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council (new)	> 1%	<div style="background-color: #8ebf00; color: white; padding: 5px; text-align: center;"> Achieved 39% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 11% </div> <p>The biggest increase in hours booked has been at the Dannevirke Town Hall, Woodville Community Centre and Supper Room.</p>	✓	✓																																										

Customer Service

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY



Delivering resilient infrastructure

- To provide safe and functional public facilities



Growing strong communities

- To promote, support and facilitate safe, caring communities

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Customers experience friendly, efficient, and reliable service from Council	Percentage of customers who lodge faults/request are satisfied with service provided.	80%	<div style="background-color: red; color: white; padding: 5px; text-align: center;"> Not achieved 70% </div> <div style="border: 1px solid gray; padding: 5px; text-align: center; margin-top: 5px;"> LAST YEAR: 71% </div> <p>The survey results are scored on a scale from 1-10 with 5 as somewhat dissatisfied and 1-4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9-10</td> <td>41%</td> <td>30%</td> <td>38%</td> <td>29%</td> <td>24%</td> <td>40%</td> </tr> <tr> <td>7-8</td> <td>26%</td> <td>37%</td> <td>28%</td> <td>37%</td> <td>27%</td> <td>14%</td> </tr> <tr> <td>6</td> <td>4%</td> <td>11%</td> <td>5%</td> <td>3%</td> <td>16%</td> <td>12%</td> </tr> <tr> <td>5</td> <td>0%</td> <td>0%</td> <td>1%</td> <td>4%</td> <td>6%</td> <td>3%</td> </tr> <tr> <td>1-4</td> <td>29%</td> <td>21%</td> <td>27%</td> <td>28%</td> <td>27%</td> <td>31%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022-2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9-10	41%	30%	38%	29%	24%	40%	7-8	26%	37%	28%	37%	27%	14%	6	4%	11%	5%	3%	16%	12%	5	0%	0%	1%	4%	6%	3%	1-4	29%	21%	27%	28%	27%	31%	✘	✘
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9-10	41%	30%	38%	29%	24%	40%																																									
7-8	26%	37%	28%	37%	27%	14%																																									
6	4%	11%	5%	3%	16%	12%																																									
5	0%	0%	1%	4%	6%	3%																																									
1-4	29%	21%	27%	28%	27%	31%																																									

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																																												
Customer requests are handled effectively and accurately	Average wait time for incoming calls.	20 secs	<div style="background-color: #76923c; color: white; padding: 5px; text-align: center;"> Achieved 18 seconds </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 19 seconds </div>	✓	✓																																																												
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">July 2023</td> <td style="width: 5%; text-align: center;">🕒</td> <td style="width: 50%;"></td> <td style="width: 15%; text-align: right;">19 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">August 2023</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">19 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">September 2023</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">18 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">October 2023</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">18 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">November 2023</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">21 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">December 2023</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">15 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">January 2024</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">19 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">February 2024</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">22 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">March 2024</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">16 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">April 2024</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">16 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">May 2024</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">17 seconds</td> </tr> <tr> <td></td> <td style="text-align: center;">June 2024</td> <td style="text-align: center;">🕒</td> <td></td> <td style="text-align: right;">22 seconds</td> </tr> </table>							July 2023	🕒		19 seconds		August 2023	🕒		19 seconds		September 2023	🕒		18 seconds		October 2023	🕒		18 seconds		November 2023	🕒		21 seconds		December 2023	🕒		15 seconds		January 2024	🕒		19 seconds		February 2024	🕒		22 seconds		March 2024	🕒		16 seconds		April 2024	🕒		16 seconds		May 2024	🕒		17 seconds		June 2024	🕒		22 seconds
	July 2023	🕒		19 seconds																																																													
	August 2023	🕒		19 seconds																																																													
	September 2023	🕒		18 seconds																																																													
	October 2023	🕒		18 seconds																																																													
	November 2023	🕒		21 seconds																																																													
	December 2023	🕒		15 seconds																																																													
	January 2024	🕒		19 seconds																																																													
	February 2024	🕒		22 seconds																																																													
	March 2024	🕒		16 seconds																																																													
	April 2024	🕒		16 seconds																																																													
	May 2024	🕒		17 seconds																																																													
	June 2024	🕒		22 seconds																																																													
Customer requests are handled effectively and accurately	Percentage of abandoned calls.	< 5%	<div style="background-color: #76923c; color: white; padding: 5px; text-align: center;"> Achieved 3% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 3% </div>	✓	✓																																																												
<table border="0" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 10%; text-align: center;">July 2023</td> <td style="width: 5%; text-align: center;">📞*</td> <td style="width: 10%; text-align: center;">4%</td> <td style="width: 60%; text-align: right;">1882 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">August 2023</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">3%</td> <td style="text-align: right;">2270 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">September 2023</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">4%</td> <td style="text-align: right;">1879 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">October 2023</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">4%</td> <td style="text-align: right;">1859 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">November 2023</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">3%</td> <td style="text-align: right;">1667 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">December 2023</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">2%</td> <td style="text-align: right;">1183 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">January 2024</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">4%</td> <td style="text-align: right;">1439 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">February 2024</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">5%</td> <td style="text-align: right;">2032 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">March 2024</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">2%</td> <td style="text-align: right;">1698 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">April 2024</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">3%</td> <td style="text-align: right;">1048 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">May 2024</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">3%</td> <td style="text-align: right;">1880 calls received</td> </tr> <tr> <td></td> <td style="text-align: center;">June 2024</td> <td style="text-align: center;">📞*</td> <td style="text-align: center;">4%</td> <td style="text-align: right;">1487 calls received</td> </tr> </table>							July 2023	📞*	4%	1882 calls received		August 2023	📞*	3%	2270 calls received		September 2023	📞*	4%	1879 calls received		October 2023	📞*	4%	1859 calls received		November 2023	📞*	3%	1667 calls received		December 2023	📞*	2%	1183 calls received		January 2024	📞*	4%	1439 calls received		February 2024	📞*	5%	2032 calls received		March 2024	📞*	2%	1698 calls received		April 2024	📞*	3%	1048 calls received		May 2024	📞*	3%	1880 calls received		June 2024	📞*	4%	1487 calls received
	July 2023	📞*	4%	1882 calls received																																																													
	August 2023	📞*	3%	2270 calls received																																																													
	September 2023	📞*	4%	1879 calls received																																																													
	October 2023	📞*	4%	1859 calls received																																																													
	November 2023	📞*	3%	1667 calls received																																																													
	December 2023	📞*	2%	1183 calls received																																																													
	January 2024	📞*	4%	1439 calls received																																																													
	February 2024	📞*	5%	2032 calls received																																																													
	March 2024	📞*	2%	1698 calls received																																																													
	April 2024	📞*	3%	1048 calls received																																																													
	May 2024	📞*	3%	1880 calls received																																																													
	June 2024	📞*	4%	1487 calls received																																																													

Levels of service **Performance measure**

Responsive 24/7 phone service Percentage of customers who lodge faults/requests are satisfied with the after hours service received.

Target **Achievement**

85%

Not achieved 47%	LAST YEAR: 74%
----------------------------	-------------------

The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	53%	24%	36%	17%	21%	0%
7–8	42%	34%	31%	11%	34%	24%
6	0%	27%	7%	0%	0%	16%
5	0%	0%	0%	22%	26%	17%
1–4	5%	15%	26%	49%	19%	43%

This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022-2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.

▼

<p>2023/24 results</p> <div style="background-color: #c00000; border-radius: 50%; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> × </div>	<p>2022/23 results</p> <div style="background-color: #c00000; border-radius: 50%; width: 40px; height: 40px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> × </div>
--	--

Libraries

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Cultural

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**

- To provide safe and functional public facilities

 **Growing strong communities**

- To promote and develop resilience in our communities
- To provide community and recreation facilities to our communities

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
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%	Achieved 96%	LAST YEAR: not measured	✓	✗																																									
Access to information	Percentage of residents rating libraries as “fairly satisfactory” or “very satisfactory” in the community survey.	90%	Not achieved 88%	LAST YEAR: 90%	✗	✓																																									
<p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td style="background-color: #008080; color: white;">49%</td> <td style="background-color: #008080; color: white;">52%</td> <td style="background-color: #008080; color: white;">51%</td> <td style="background-color: #008080; color: white;">54%</td> <td style="background-color: #008080; color: white;">46%</td> <td style="background-color: #008080; color: white;">45%</td> </tr> <tr> <td>7–8</td> <td style="background-color: #008080; color: white;">35%</td> <td style="background-color: #008080; color: white;">30%</td> <td style="background-color: #008080; color: white;">34%</td> <td style="background-color: #008080; color: white;">33%</td> <td style="background-color: #008080; color: white;">34%</td> <td style="background-color: #008080; color: white;">38%</td> </tr> <tr> <td>6</td> <td style="background-color: #008080; color: white;">5%</td> <td style="background-color: #008080; color: white;">6%</td> <td style="background-color: #008080; color: white;">5%</td> <td style="background-color: #008080; color: white;">3%</td> <td style="background-color: #008080; color: white;">7%</td> <td style="background-color: #008080; color: white;">7%</td> </tr> <tr> <td>5</td> <td style="background-color: #a9a9a9; color: white;">8%</td> <td style="background-color: #a9a9a9; color: white;">8%</td> <td style="background-color: #a9a9a9; color: white;">7%</td> <td style="background-color: #a9a9a9; color: white;">7%</td> <td style="background-color: #a9a9a9; color: white;">10%</td> <td style="background-color: #a9a9a9; color: white;">4%</td> </tr> <tr> <td>1–4</td> <td style="background-color: #a9a9a9; color: white;">3%</td> <td style="background-color: #a9a9a9; color: white;">4%</td> <td style="background-color: #a9a9a9; color: white;">4%</td> <td style="background-color: #a9a9a9; color: white;">4%</td> <td style="background-color: #a9a9a9; color: white;">2%</td> <td style="background-color: #a9a9a9; color: white;">6%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with Council services. No specific responses were provided as part of the survey.</p>						Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	49%	52%	51%	54%	46%	45%	7–8	35%	30%	34%	33%	34%	38%	6	5%	6%	5%	3%	7%	7%	5	8%	8%	7%	7%	10%	4%	1–4	3%	4%	4%	4%	2%	6%
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	49%	52%	51%	54%	46%	45%																																									
7–8	35%	30%	34%	33%	34%	38%																																									
6	5%	6%	5%	3%	7%	7%																																									
5	8%	8%	7%	7%	10%	4%																																									
1–4	3%	4%	4%	4%	2%	6%																																									
Improve literacy and knowledge among the district’s children	Percentage of customers satisfied with children’s programmes (annual survey)	90%	Achieved 100%	LAST YEAR: 100%	✓	✓																																									

Parks and Reserves

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Economic



Environmental

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY



Delivering resilient infrastructure

- To provide safe and functional public facilities



Building a vibrant economy

- To promote our district identity
- To promote our district as a visitor destination



Growing strong communities

- To provide community and recreation facilities to our communities

Levels of service **Performance measure**

Our parks and park facilities are well presented

Percentage of residents rating parks and reserves as “fairly satisfactory” or “very satisfactory” in the community survey.

Target **Achievement**

90%

Not achieved
87%

LAST YEAR:
83%

The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	30%	39%	36%	25%	31%	29%
7–8	41%	38%	40%	44%	42%	46%
6	10%	5%	7%	11%	17%	13%
5	14%	14%	11%	12%	8%	8%
1–4	4%	4%	6%	8%	2%	5%

This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022-2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.

2023/24 results 2022/23 results



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



Achieved
2

LAST YEAR:
2

One of the CRM's received was about the thistles at the Rugby grounds asking if these could be removed prior to Athletics starting. This request was passed onto our contractor for resolution.

Apart from these incidents the grounds are up to the agreed maintenance standard.



Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Playground equipment is safe to use and fit for purpose	Percentage of playgrounds in the district that had no faults under the 2017/18 AUS/NZ playground safety standard (new)	95%	<div data-bbox="735 304 987 405" style="background-color: #c00000; color: white; padding: 5px; text-align: center;"> Not achieved 0% </div> <div data-bbox="992 304 1238 405" style="border: 1px solid #ccc; padding: 5px; text-align: center;"> LAST YEAR: 93% </div> <p data-bbox="730 434 1259 495">The facilities team are working on high-medium risk repairs and maintenance to playground equipment.</p> <p data-bbox="730 510 1259 730">Extensive work is also required throughout the district for playground matting upgrades. Better off funding is no longer available to complete the program of works. The team will continue to prioritise works at acts to lift the standards of these playgrounds. Further evaluation of resources and potential rationalisation of playgrounds across the district will be necessary.</p>		

Pensioner Housing

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Economic

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY



Growing strong communities

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities



Prudent financial management

- To optimise the amount of external funding received to reduce the financial burden on ratepayers


Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Housing units are maintained to a suitable standard	Percentage of housing units which, when inspected, are found to have maintenance issues which are more than minor.	<5%	<p>Not achieved 23%</p> <p>LAST YEAR: 29%</p> <p>Pensioner housing condition assessments of each unit were carried out during May and June. 20 out of the 85 units were found to have more than minor maintenance requirements when a condition and performance Matrix is applied. New Zealand Healthy Homes standards is also applied and priorities for immediate remedy followed by any health and safety concerns.</p>		
Council acts as a good, caring landlord	Tenants' satisfaction with the landlord service received from Council.	90%	<p>Achieved 96%</p> <p>LAST YEAR: 94%</p> <p>Overall tenant satisfaction with the landlord service provided is excellent.</p>		

Public Conveniences

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social




Economic




Environmental

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY



Delivering resilient infrastructure

- To provide safe and functional public facilities



Building a vibrant economy

- To promote our district as a visitor destination

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Public conveniences provided are fit for purpose	Percentage of residents rating public conveniences as “fairly satisfactory” or “very satisfactory” in the community survey.	80%	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center;"> Not achieved 71% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 72% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>19%</td> <td>25%</td> <td>22%</td> <td>23%</td> <td>33%</td> <td>23%</td> </tr> <tr> <td>7–8</td> <td>41%</td> <td>27%</td> <td>38%</td> <td>37%</td> <td>38%</td> <td>38%</td> </tr> <tr> <td>6</td> <td>10%</td> <td>12%</td> <td>12%</td> <td>6%</td> <td>12%</td> <td>16%</td> </tr> <tr> <td>5</td> <td>16%</td> <td>24%</td> <td>15%</td> <td>13%</td> <td>9%</td> <td>13%</td> </tr> <tr> <td>1–4</td> <td>14%</td> <td>11%</td> <td>13%</td> <td>21%</td> <td>10%</td> <td>17%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022-2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	19%	25%	22%	23%	33%	23%	7–8	41%	27%	38%	37%	38%	38%	6	10%	12%	12%	6%	12%	16%	5	16%	24%	15%	13%	9%	13%	1–4	14%	11%	13%	21%	10%	17%	✗	✗
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	19%	25%	22%	23%	33%	23%																																									
7–8	41%	27%	38%	37%	38%	38%																																									
6	10%	12%	12%	6%	12%	16%																																									
5	16%	24%	15%	13%	9%	13%																																									
1–4	14%	11%	13%	21%	10%	17%																																									
	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism).	< 90	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center;"> Not achieved 145 </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 98 </div> <p>Number of service requests</p> <table style="width: 100%;"> <tr> <td style="width: 20%;">2023/24</td> <td style="width: 60%;"><div style="background-color: #27ae60; height: 10px; width: 100%;"></div></td> <td style="width: 20%; text-align: right;">145</td> </tr> <tr> <td>2022/23</td> <td><div style="background-color: #95a5a6; height: 10px; width: 80%;"></div></td> <td style="text-align: right;">98</td> </tr> <tr> <td>2021/22</td> <td><div style="background-color: #95a5a6; height: 10px; width: 75%;"></div></td> <td style="text-align: right;">95</td> </tr> <tr> <td>2020/21</td> <td><div style="background-color: #95a5a6; height: 10px; width: 60%;"></div></td> <td style="text-align: right;">64</td> </tr> <tr> <td>2019/20</td> <td><div style="background-color: #95a5a6; height: 10px; width: 70%;"></div></td> <td style="text-align: right;">85</td> </tr> </table> <p>Of the 145 complaints, 115 were for maintenance issues (inclusive blockages), and 30 for additional cleaning required. 28 Woodville, 11 Pahiataua, 58 Dannevirke, 25 Eketāhuna, two Norsewood and five Eketāhuna.</p>	2023/24	<div style="background-color: #27ae60; height: 10px; width: 100%;"></div>	145	2022/23	<div style="background-color: #95a5a6; height: 10px; width: 80%;"></div>	98	2021/22	<div style="background-color: #95a5a6; height: 10px; width: 75%;"></div>	95	2020/21	<div style="background-color: #95a5a6; height: 10px; width: 60%;"></div>	64	2019/20	<div style="background-color: #95a5a6; height: 10px; width: 70%;"></div>	85	✗	✗																											
2023/24	<div style="background-color: #27ae60; height: 10px; width: 100%;"></div>	145																																													
2022/23	<div style="background-color: #95a5a6; height: 10px; width: 80%;"></div>	98																																													
2021/22	<div style="background-color: #95a5a6; height: 10px; width: 75%;"></div>	95																																													
2020/21	<div style="background-color: #95a5a6; height: 10px; width: 60%;"></div>	64																																													
2019/20	<div style="background-color: #95a5a6; height: 10px; width: 70%;"></div>	85																																													
	Percentage of customer request responded to within 48 hours	85%	<div style="background-color: #27ae60; color: white; padding: 5px; text-align: center;"> Achieved 98% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 96% </div>	✓	✓																																										

Swimming Pools

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social




Economic




Environmental


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**


- To provide safe and functional public facilities

 **Building a vibrant economy**

- To promote our district as a visitor destination

 **Growing strong communities**

- To provide community and recreation facilities to our communities

 **Prudent financial management**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as “fairly satisfactory” or “very satisfactory” in the community survey	80%	<div style="background-color: #e74c3c; color: white; padding: 10px; text-align: center;"> Not achieved 73% </div> <div style="border: 1px solid #ccc; padding: 10px; margin-top: 5px;"> LAST YEAR: 79% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>22%</td> <td>37%</td> <td>24%</td> <td>23%</td> <td>26%</td> <td>26%</td> </tr> <tr> <td>7–8</td> <td>39%</td> <td>35%</td> <td>40%</td> <td>37%</td> <td>29%</td> <td>39%</td> </tr> <tr> <td>6</td> <td>20%</td> <td>9%</td> <td>15%</td> <td>6%</td> <td>17%</td> <td>8%</td> </tr> <tr> <td>5</td> <td>7%</td> <td>8%</td> <td>8%</td> <td>13%</td> <td>16%</td> <td>12%</td> </tr> <tr> <td>1–4</td> <td>11%</td> <td>12%</td> <td>12%</td> <td>21%</td> <td>12%</td> <td>15%</td> </tr> </tbody> </table> <p>This measure is following the trend across Council for an overall reduction in satisfaction with services experienced in 2022-2023 and continuing in 2024. No specific responses were provided as an explanation for this result as part of the survey.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	22%	37%	24%	23%	26%	26%	7–8	39%	35%	40%	37%	29%	39%	6	20%	9%	15%	6%	17%	8%	5	7%	8%	8%	13%	16%	12%	1–4	11%	12%	12%	21%	12%	15%	<div style="background-color: #e74c3c; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✗</div>	<div style="background-color: #e74c3c; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✗</div>
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	22%	37%	24%	23%	26%	26%																																									
7–8	39%	35%	40%	37%	29%	39%																																									
6	20%	9%	15%	6%	17%	8%																																									
5	7%	8%	8%	13%	16%	12%																																									
1–4	11%	12%	12%	21%	12%	15%																																									
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	<div style="background-color: #27ae60; color: white; padding: 10px; text-align: center;"> Achieved 50 weeks </div> <div style="border: 1px solid #ccc; padding: 10px; margin-top: 5px;"> LAST YEAR: 50 weeks </div>	<div style="background-color: #27ae60; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✓</div>	<div style="background-color: #27ae60; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✓</div>																																										
	The number of weeks each year outdoor pools is open for public use	> 10 weeks	<div style="background-color: #27ae60; color: white; padding: 10px; text-align: center;"> Achieved 10 weeks </div> <div style="border: 1px solid #ccc; padding: 10px; margin-top: 5px;"> LAST YEAR: 9 weeks </div>	<div style="background-color: #27ae60; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✓</div>	<div style="background-color: #e74c3c; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✗</div>																																										

Te Whakatairanga Rohe me te Whakapakari Ōhanga

District Promotion and Economic Development

This group of activities can be found on pages 114 – 123 of the 2021-2031 Long Term Plan

Activities in this group

01.

COMMERCIAL PROPERTIES

Property and forestry assets are managed to obtain the best return for ratepayers and divested as the opportunities arise.

02.

ECONOMIC DEVELOPMENT

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

What Council does

This activity primarily supports the sustainable economic well-being and prosperity of Tararua District. Council developed 4 key strategic objectives to drive this in its Economic Development Plan adopted in 2019, resident retention, resident attraction, visitor attraction and visitor extension.

Tararua District Council: Funding Impact Statement for 30 June 2024 for District Promotion and Economic Development

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	516	538	569
Targeted rates	774	807	821
Grants and subsidies for operating purposes	51	53	40
Fees and charges	5	5	69
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	67	69	40
Total operating funding (A)	1,414	1,472	1,539
Applications of operating funding			
Payment to staff and suppliers	912	929	1,097
Finance costs	28	40	30
Internal charges and overheads applied	368	381	455
Other operating funding applications	-	-	-
Total applications of operating funding (B)	1,308	1,351	1,582
Surplus/(deficit) of operating funding (A - B)	106	121	(43)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	973	159	(6)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	973	159	(6)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	1,016	250	170
- to replace existing assets (renewal)	21	47	33
Increase/decrease in reserves	43	(18)	(252)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,079	280	(49)
Surplus/(deficit) of capital funding (C - D)	(106)	(121)	44
Funding balance ((A - B) + (C - D))	-	-	-

What we achieved

District Promotion and Development

Tararua District Council's current Economic Development Plan (2018) identifies long-term growth goals that will create a stronger district economy. The Economic Development work streams over the past year have celebrated these growth goals through what we have achieved.

Strengthening Partnerships

The Economic Development team has sought to increase collaboration with other parties for mutual benefit during the year. Some examples include:

Regional Business Partner Network

The Regional Business Partner Network is a nationwide network of organisations appointed by New Zealand Trade and Enterprise (NZTE) to support business growth and innovation in New Zealand. The Central Economic Development Agency (CEDA) in Palmerston North is the Regional Business Partner organisation for the Manawatū-Whanganui region. Areas of support offered include:

- Business Growth Advisors – these advisors meet with businesses that register with them to discuss options for their business.
- Capability Vouchers – subject to approval, capability vouchers can be issued to part fund recommended training or assistance recommended by Business Growth Advisors.
- Callaghan Innovation – support for innovative ideas, and research and development, including a range of potential funding support opportunities.
- Business Mentors – linking business owners with experienced business people for mentoring and advice.
- Māori business support – Working with Māori Business Growth Advisors they will support a business's journey and future opportunities.


The Economic Development team supports local business owners through referrals to CEDA for these services.

During the year we have commenced discussions around district signage being installed prior to the new Te Ahu a Tūranga Manawatū Tararua Highway opening in mid-2025


IN 2023/24 WE ACHIEVED...

\$423,000 
of external funding received

2021/22: \$200,000	2022/23: \$920,000
--------------------	--------------------

 **337ha** of forestry blocks
valued at **\$962,000**

2021/22: 374ha	2022/23: 366ha
2021/22: \$1.7m	2022/23: \$1.33m

19 events involved 
in or supported

2021/22: 22	2022/23: 9
-------------	------------

Chambers of Commerce and Pahiatua Districts Business Group

The Economic Development team maintains a strong relationship with the Chambers of Commerce in Dannevirke and the Manawatu Chamber of Commerce. The Economic Development team are supporting the Pahiatua District's Business Group under Explore Pahiatua and assisting them with event speakers and advise around next steps. This relationship is primarily maintained by the Team Leader Economic and Community Development maintaining working relationships with the Dannevirke Chamber of Commerce and through usual working relationships with Explore Pahiatua.

Multi Chamber event

To support the Dannevirke Chamber and Pahiatua District's Business Group members collaborate more widely, the Team Leader Economic and Community Development worked with Chambers of Commerce from Wairarapa and Manawatu to hold a "region wide" Chamber event. The 2024 event

was the first since Cyclone Gabrielle and is now an essential collaboration event on local businesses calendars with requests to hold the event at TUI Brewery into the future. Through businesses travelling to Tararua we are supporting the very pivotal location Tararua District has in the Manawatu and Wairarapa. Dannevirke Chamber and Pahiatua District's Business Group members attended with in excess of 140 members present from the regional business communities.

Collaborating with neighbouring districts

The Economic Development team participate in regular meetings with counterparts across the Manawātū Whanganui Region regarding matters of economic and community development and we continue to develop relationships with Hawke's Bay and Wairarapa particularly around Tourism and Mayors Taskforce for Jobs activities.

Accelerate25

A series of quarterly meeting with Economic Development counterparts continued again this year through Accelerate25. Tararua District Economic Development team were a leading voice in the request for these meetings to commence again in the last financial year. These meetings are opportunities to share ideas with peers across the Manawātū-Whanganui region. These quarterly meetings have seen the ending of the series of meetings being delivered by CEDA that were running in the last financial year. Closer working relationships with CEDA are continuing to be forged with sharing of information for regionally important projects continuity particularly in the tourism and food production areas.

Kānoa – Regional Economic Development and Investment Unit (Kānoa – REDIU)

Council continued to deliver the projects commenced with PGF funding received and maintains an open relationship of collaborations with Kānoa – REDIU as the funding space for them continues to change.

Growing local skills and capability

The Economic Development team have changed direction this year and invested more time in supporting existing businesses than startups. Examples include:

Support and grow business

Council undertakes a number of initiatives to support the establishment and growth of businesses in Tararua District. Some initiatives are undertaken directly by Council staff while others are in collaboration with external parties. Council has acknowledged through research that the proposed plan of one business voice for the district is not viable at the present time and has continued to activate support of the Dannevirke Chamber of Commerce and Pahiatua District's Business Group, through collaborative upskilling of businesses via events throughout the district. Business events delivered have been in person and online. The impact of Cyclone Gabrielle and the tightening of the economic marketplace,

have continued to hamper large areas of the local business communities growth aspirations. Through training we have been supporting business owners' ability to plan for the future.

DigitalSpaces training

Through collaboration with Manawatu Chamber, Pahiatua Districts Business Group and Dannevirke Chamber the Economic Development team and DigitalSpaces launched a series of business upskilling events in 2023/24. Face to face courses ranged from Business resilience, photoshop, excel, canva and online sessions investigated unconscious bias and AI. The aim this year has been to support through training opportunities a unified and informed business community.

Mayors Taskforce for Jobs

Council received funding of \$325,000 from Mayors Taskforce for Jobs to support NEET's (young people who are Not in Employment, Education, or Training) aged between 18–24 into employment. The funding is targeted at employers to remove the barriers to employ people as well as providing pastoral care support to employees. Between July 2023 and June 2024, the programme had a target of placing 38 sustained employment outcomes and placed 37 people into full or part-time work placement. Four additional placements were made in this financial year, but these employment opportunities had not reached 90 days by 30 June 2024.

Although a reduction on the previous year this result has exceeded other MTFJ schemes around the country that have struggle to place workers in these challenging business trading times.

MSD staff training/onboarding Tararua Alliance

Through the MSD Cyclone Relief funding, funds were secured by Tararua Alliance that were instigated by the Economic Development team to support upskilling existing staff to be future team leads. The funding in the short to medium term will enable Tararua Alliance the movement to employ future MSD clients. The funding opportunity could have been so easily missed if the Economic Development team had not held initial conversations with MSD and not demonstrated the importances of the opportunity to Tararua Alliance. This initiative is an Aotearoa first for MSD.

Supporting Key Sectors

Significant change has occurred for areas of the Tararua District Rural community following Cyclone Gabrielle and a downturn in the markets. These changes have particularly impacted our sheep and beef and tourism sectors. Specific support was activated around diversification into tourism and the opportunities it could bring. Additional championing of the districts present tourism offering at domestic events and international tourism engagements has taken place. This year the Economic Development team met with international buyers touring the Classic New Zealand wine trail after TRENZ

helping to put Tararua on the map. Other activities in this space:

Tararua isite visitor information centre

The strategic review of isite's through Aotearoa was completed in this financial year with the roll out of new branding. The Tararua isite Visitor Information Centre in Woodville, continues to build from Covid-19, Cyclone Gabrielle and impacts of a changing economy have seen reductions in disposable income. The team have diversified to support significant district events through ticket sales with the most notable being the Te Ahu a Turanga – Manawatū Tararua Highway charity walk that took place over the 2023/24 Christmas period.

New Zealand Motor Caravan Association (NZMCA)

Council continues to maintain its relationship with members of the NZMCA. Tararua District is home to 3 of the 50+ Motorhome Friendly Towns in New Zealand, with Dannevirke, Woodville, and Pahiatua all qualifying. NZMCA members are a key target market for visitors to Tararua District.

Farm diversification

With the effects of Cyclone Gabrielle and a changing economy affecting our Beef and Lamb rural sector the desire from the Tararua rural community has intensified to investigate alternative revenue generation options. Agritourism has always presented itself as an untapped opportunity and through an East Coast collaboration we commenced a series of engagement events investigating the opportunity. Take up for the first two events in partnership with Inside New Zealand were well received. Conceived ideas have yet to materialise into new on farm tourism businesses through the district but, this is to be expected in this difficult trading period and recovery from Cyclone Gabrielle.

Positioning for opportunity

Supporting businesses and the district position themselves for future opportunity is a key aspect for the Economic Development team. The team continues to promote the district to new residents and visitors, promotes the development of community plans and engages in discussion that improves our connectivity and local infrastructure. Highlights of this years' work:

DigitalSpaces (Tararua Digital Hub)

DigitalSpaces, located in the isite space in Woodville, the service has now been open for three years through funding from Kānoa – REDIU. In 2023 a new DigitalSpaces Activator started, and a full revamp of the service commenced looking at branding, billboard advertising, equipment and training offered to the business community.

Through the positive reset of the service a variation of the contracted was activated to mobilise the service. A DigitalSpaces trailer has been on the design board for a while and is now being constructed. Set to take digital connectivity

of the service to all areas of the district the DigitalSpaces trailer will bring business support, council services, isite and civil defence (as required) to the district. The trailer will be a fully digitally enabled mobile meeting room. We look forward to bringing the fully Government funded service to the community in late 2024.

Waihi Falls Funding

Domestic tourism through NZMCA relationships continues to be a key way visitors experience our district. Our freedom camping grounds have seen upgrades over previous years as has Waihi Falls. Through a successful submission to the Government by the Economic Development team we have secured part funding of the final stage of the Waihi Falls upgrade project. The toilets at Waihi Fall have now commenced a full replacement that will enhance the tourism offering.

Welcome packs

The isite team are responsible for sending new residents a welcome pack that includes a range of information about the Tararua District. A Visitor Guide is included in each pack along with local information provided by the various towns. During the year, 302 welcome packs were distributed.

Events

This year we saw a return to regular events attended to promote the district with Tararua District Council attending:

- Ford Ranger NZ Rural Games in Palmerston North
- COVI Motorhome Show in Auckland
- NZMCA Motorhome, Caravan and Leisure Show in Hamilton
- International NZ Motocross GP in Woodville
- A & P Society Show in Dannevirke

Examples of within district events we supported during the year were:

- New Zealand Motor Caravan Association (NZMCA) – Tararua District Golf open
- 2024 International Woodville Motorcross Grand Prix
- Tararua Sheep and Beef of the year awards
- Mad Hatters
- Conservation week

Transportation

Through close working relationships with the Waka Kotahi staff delivering the Te Ahu a Tūranga: Manawatu Tararua highway, the Economic Development team have continued to represent the community at community liaison meetings and this year handed over the revocation discussions around Napier Road and the Old Gorge Road to the Council's Infrastructure GM. Through these long-lasting relationships,

the Economic Development team worked closely with Waka Kotahi to secure state highway funding to extend the shared path that will open in 2025 from Ashhurst to Woodville. The construction of the newly funded shared path from Hampson Street to Normanby Street will commence in the latter part of the financial year. This new stretch of shared path will also complete the first section of the Lindauer trail detailed in the Te Āpiti master plan.

Te Āpiti

The Economic Development team continue to be an integral part in the activation of the Te Āpiti Master Plan. Through this financial year new feasibility study work has been completed around Discovery Centres and the Economic Development team have been across this process, continually making sure the district is correctly represented in all reports. Through a request of the Te Āpiti Governance Group, a new projects group has commenced to focus on the activation of the Te Āpiti Master plan. This will improve reporting as projects develop and highlight when Governance intervention is required. For Tararua District the Economic Development team are working within the Project Group with Te Āpiti/ Tararua projects of significance being the Lindauer Trail and potential Discovery Centre.

Community-led Food Secure Communities Plan

The community-led Food Secure Communities Plan supported by the Department of Internal Affairs (DIA) completed its first year of activating the plan this year. Through support of the council the community-led committee funded the continual development of in district food secure initiatives and commenced the journey of formalising the groups charitable legal status. A member of the Economic Development team provided support to the community committee making sure DIA funding was correctly distributed and all opportunities for funding were considered.

Capital Expenditure

District Promotion and Economic Development

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Total capital expenditure to allow for growth	-	-	-	-	-	-
Capital expenditure to improve level of service:						
Digi Trailer	-	-	-	-	-	157
District Computer Wifi Hardware	7	8	-	-	8	-
District Fibre Ducting	11	11	-	-	11	13
Electric Vehicles Electricity Ducting	21	22	20	-	42	-
Village Main Street Upgrades	53	55	50	-	105	-
Wireless-Blackspot extensions	158	-	-	-	-	-
Total capital expenditure to improve level of service	250	96	70	-	166	170
Capital expenditure to replace existing assets:						
District Entry Signs	26	28	-	-	28	33
District Village Main Street Upgrades	-	-	-	-	-	-
District iSite Computer Hardware*	21	-	-	-	-	-
Total capital expenditure to replace existing assets	47	28	-	-	28	33
Total capital expenditure for the Group	297	124	70	-	194	203

Wireless-Blackspot extensions - As part of the last Annual Plan, we needed to review these projects in light of our strategic outcome for the AP 2023/24 and the 2024 LTP. It was noted we need to conduct GAP analysis of which Chorus has done extensive work in the rural connectivity space with assessments to be conducted on likely zones to address.

*Note this project was moved to the support activity of Council during the Annual Plan to align with similar projects within the support activity. It was previously reported as part of the District Promotions activities during the Long Term Plan.

Performance against objectives

How we Did

District Promotion and Development

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Economic



Social



Cultural

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities

 **Building a vibrant economy**

- To promote our district identity
- To promote our district as a visitor destination
- To support and promote business growth and diversity
- To support and facilitate education and training opportunities

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Undertake research and/or feasibility studies into economic development opportunities	Number of research reports and/or feasibility studies delivered.	2	<div style="background-color: #8bc34a; color: white; padding: 5px; text-align: center;"> Achieved 2 </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 2 </div> <p>A report has been produced to support AgriTourism events and subsequential series of events. The first of the series of community plans has been finalised with formal presentation due in 2024 / 2025 financial year.</p>	✓	✓
Promote Tararua District at large events in and outside the district	Major Events that 'Tararua' is directly involved in.	5	<div style="background-color: #8bc34a; color: white; padding: 5px; text-align: center;"> Achieved 5 </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 5 </div>	✓	✓
Support community groups to run events in Tararua	Number of community events that are actively supported by Council.	10	<div style="background-color: #8bc34a; color: white; padding: 5px; text-align: center;"> Achieved 14 </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 13 </div>	✓	✓

Level of service Provide engaging and informative Council information to residents

Performance measure Percentage of survey respondents that consider the Bush Telegraph Council page content useful or very useful (Public Voice Survey of over 600 residents)

Target 75%

Achievement

Not achieved
72%

LAST YEAR:
81%

The survey results are scored on a scale from 1-10 with 5 as somewhat dissatisfied and 1-4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9-10	29%	31%	34%	25%	18%	23%
7-8	41%	27%	41%	38%	45%	38%
6	11%	15%	6%	7%	12%	11%
5	5%	9%	8%	15%	7%	8%
1-4	14%	18%	11%	15%	18%	21%

Four hundred and fifty-eight survey respondents relied on the following sources for Council information:

Source	2022	2023	2024
Bush Telegraph	51%	41%	43%
Other newspapers	1%	9%	-
Council's website	9%	11%	11%
Others	2%	0%	11%
Facebook	27%	28%	21%
Council publications	7%	3%	4%
Radio	1%	2%	2%
Don't know	1%	5%	9%

Results continue to show that the Council page in the Bush Telegraph is highly popular with the residents.

However, the survey shows Council's Facebook page is continuing to be relied upon.

2023/24 results

2022/23 results

Ngā Ratonga Ture

Regulatory Services

This group of activities can be found on pages 124 – 149 of the 2021-2031 Long Term Plan

Activities in this group

01.

ANIMAL CONTROL

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

What Council does

Council has an in-house team of animal control officers who respond to public calls on dangerous, menacing and wandering dogs. Council also owns and operates a dog pound in Dannevirke. Council also educates on responsible animal ownership and provides services for dog registration.

03.

EMERGENCY MANAGEMENT

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

What Council does

Council leads collaboration between iwi, partner organisations, and the wider community to plan, coordinate, and promote practices that will provide for safety and well-being in the event of a significant emergency or disaster.

02.

DISTRICT PLANNING

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

What Council does

Council provides a district plan that is to meet the needs of the community, a consenting system to assess development impacts and a compliance system to ensure environmental stands are met. Council is required to plan and control how land is used, developed, and protected to ensure it is managed sustainably and any environmental impacts of development are minimised. We process resource consent, land use and subdivision applications to the district.

04.

HEALTH AND SAFETY

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

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

What Council does

Council provides regulatory services to administer a range of government legislation. Council provides public advice to enquiries and process consents, inspect building developments, inspect regulated premises and carry out complaint sourced general inspections. This service focuses on Council's role to ensure legislative compliance primarily focused on public safety.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Regulatory Services

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,854	1,926	2,710
Targeted rates	-	-	-
Grants and subsidies for operating purposes ¹	-	-	1,987
Fees and charges	1,494	1,531	1,654
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	16	16	16
Total operating funding (A)	3,364	3,474	6,367
Applications of operating funding			
Payment to staff and suppliers ²	2,474	2,575	5,441
Finance costs	22	22	16
Internal charges and overheads applied	873	902	991
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,369	3,499	6,448
Surplus/(deficit) of operating funding (A - B)	(5)	(25)	(80)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	108
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(8)	12	42
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(8)	12	150
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	-	-	110
- to replace existing assets (renewal)	-	34	15
Increase/decrease) in reserves	(13)	(47)	(56)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	(13)	(13)	69
Surplus/(deficit) of capital funding (C - D)	5	25	81
Funding balance ((A - B) + (C - D))	-	-	-

¹ Council received unbudgeted external funding from Department of Prime Minister & Cabinet, Lottery Grants, Ministry of Primary Industries and the Department of Internal Affairs to help Council support the community in its response and recovery from Cyclone Gabrielle. See note 6 for further details.

² Council received unbudgeted external funding from Department of Prime Minister & Cabinet, Lottery Grants, Ministry of Primary Industries and the Department of Internal Affairs to help Council support the community in its response and recovery from Cyclone Gabrielle. See note 6 for further details. This unbudgeted external funding was fully utilised during the year and this can be seen in the increase in payments to staff and suppliers.

What we achieved

Animal Control

Dog education

Multiple articles were published to provide dog education. Articles covered dog registration, dog safety, nuisance barking, microchips, and preferred ownership.

Dog registration

3287 people were known to own dogs in the district. The number of owners has decreased compared to the previous year (3,230).

6,876 (previously registered) were known to be in the district. The number of dogs has increased compared to the previous year (6,752).

22 dogs (previously registered) remained unregistered at the end of the year. The number of unregistered dogs has decreased compared to the previous year (45).

Classified dogs

638 dogs were classified under the preferred owner registration category. These dogs are considered a lower risk to public safety. The number of these dogs has decreased compared to the previous year (633).

5 dogs are classified as dangerous, and 108 dogs are classified as menacing during the year. These dogs were classified because of breed/type or observed/ reported behaviour of the dog.

Dog complaints

Complaints received about dogs totalled 596. This is a decrease compared to the previous year (732).

69 of the complaints were received about dogs attacking or rushing people or other animals. These complaints increased compared to the previous year (53).

On these occasions, owners are either given a warning letter, infringement notice, or prosecuted. Dogs are either surrendered, classified as menacing or dangerous, or euthanised by court order.


1 owner was prosecuted for offences. Prosecutions have decreased compared to the previous year (2).

IN 2023/24 WE ACHIEVED...

72% resident satisfaction with animal control 

2021/22: 71%

2022/23: 72%

 **3,287** known dog owners

2021/22: 3,076

2022/23: 3,230

with **6,876** registered dogs 

2021/22: 6,362

2022/23: 6,752

Staff trained in Civil Defence:



SPECIALISED: **3**

INTERMEDIATE: **15**

BASIC FOUNDATION: **21**

281 building consents processed  

2021/22: 357

2022/23: 367

over an average of **10 days**

2021/22: 14 days

2022/23: 10 days

Impounded dogs

Dogs seized and impounded for offences totalled 192. Impounded dogs receive food, water, exercise, and veterinary treatment (if required). The number of impounded dogs has decreased compared to the previous year (248).

136 dogs were claimed and returned to owners, and 32 dogs were rehomed. Dogs are rehomed in partnership with organisations such as the SPCA.

24 dogs were euthanised. The number of dogs euthanised has decreased compared to the previous year of 41.

Stock complaints

210 complaints were received about stock. These complaints have increased compared to the previous year (150).

Building

Accreditation

Council's next audit from IANZ occurs in November 2024. Audits are conducted every two years. Currently we have been assessed as a low-risk Building Control Authority (BCA). The authority allows council BCA to continue to provide inspection and consenting services.

Building information

Requests made for building information files totalled 141. This included applications, plans, specifications, and certificates. The number of requests has increased slightly by 2% compared to the previous year (295).

Building consents

287 applications were made for building consent. The number of building applications has decreased by 18% compared to the previous year (351), and 25% compared to the year prior (386).

18 of the applications were for new houses. The number of applications for these houses has decreased by 45% compared to the previous year (33) and has decreased 56% compared to the year prior (61).

4 of the applications were for new commercial/ industrial buildings. The number of these buildings has increased from last year of 2 applications.

281 applications were processed to a decision (grant). The number of applications processed to a decision has decreased by 26% compared to the previous year (367), and a decreased 23% compared to the year prior (357).

It took on average 10 working days for applications to be processed. The average number of working days to receive a decision was the same as the previous year (10 days).

12 applications exceeded statutory timeframes. The number of applications exceeding timeframes decreased by 85% compared to the previous year (25) and decreased by 157% compared to the year prior (85).

The details and statistics for the building consents processed for the year are:

	2021/22	2022/23	2023/24
Applications received	386	351	287
New residential buildings	41	33	18
New commercial/industrial buildings	3	2	4
Applications Processed	357	367	281
Processed on time	272	342	269
Processed exceeding time	85	25	12
Percentage processed on time	76%	93%	95.7%
Average processing days	15 days	10 days	10 days

Building work values

Total value of building work	\$42.7m	\$46.5m	\$31.8m
------------------------------	---------	---------	---------

District Planning

NPS-HPL

Council's next audit from IANZ occurs in November 2024. Audits are conducted every two years. Currently we have been assessed as a low-risk Building Control Authority (BCA). The authority allows council BCA to continue to provide inspection and consenting services.

The provisions of the NPS-HPL commences from 17th October 2022, this document is designed to protect highly productive land for primary production purposes. This has created a tension for discretionary land use and subdivision proposals located on highly productive land in our District. We continue to have a window of opportunity to be able to process controlled activity subdivisions and land use consent applications on highly Productive soils under our Operative District Plan however this will change once our Proposed District Plan review is notified, and we give effect to NPS-HPL.

Solar Farms

We have received two additional solar farm applications in Tararua and both are located in Dannevirke. Dannevirke Solar Farm Limited application was processed as a non-notified application and granted under delegated authority and NZ Clean Energy application is currently being processed.

Mount Munro wind farm

This is a joint application with Palmerston North City Council, Masterton District Council, Greater Wellington Regional Council and Manawatu-Whanganui Regional Council. This application was publicly notified and was then accepted as a direct referral to the Environment Court - the Environment Court hearing is scheduled in September 2024.

Te Ahu a Turanga: Manawatū Tararua Highway

In June 2020, the Palmerston North, Manawatū and Tararua district councils approved delegations for a consultant planner and independent commissioners to work jointly on behalf of the councils, to consider new applications from Waka Kotahi. The road continues to progress, and Tararua District Council continues to work alongside Manawatu-Whanganui Regional Council, Palmerston North City Council and Manawatu District Council and Waka Kotahi.

Urban Growth Strategy

Tararua has begun to experience increased population growth, with an increased demand for land for development. Council developed an Urban Growth Strategy to establish clear, effective direction for the management of projected residential, commercial and industrial growth within our District over the next 30 years. This strategy was consulted on with the public and adopted by Council on 29th May 2024. The recommendations of the Urban Growth Strategy will inform the Proposed District Plan Review.

Proposed District Plan Review

The proposed District Plan Review is underway and we have engaged Evergreen Consultants to lead this piece of work on behalf of Council. We are aiming to notify the Proposed District Plan review in April/May 2025.

Resource Consents

162 applications were made for resource consent. The number of applications has decreased compared to the previous year (190).

124 of the applications made were for subdivision consent. The number of subdivision applications has decreased slightly compared to the previous year (125).

18 of the applications made were for land use consent. The number of land use applications has decreased compared to the previous year (21).

20 'other' applications were made which includes applications other than land use or subdivision such as lapse extensions, outline plans and waivers, right of way formations. The number of 'other' applications has decreased compared to the previous year (39).

134 applications were processed under delegated authority decision. The number of applications processed to a decision has decreased compared to the previous year (176).

100% of consents were issued within 20 working days and this is the same as the previous year (100%).

To manage the increase in demand, planning consultants were used where necessary. No applications exceeded statutory timeframes.

The details and statistics for the resource consents processed for the year are:

	2020/21	2021/22	2022/23	2023/24
Applications received	135	184	190	162
Subdivision applications	121	146	125	124
Land use applications	14	14	21	18
Applications processed	112	140	176	134
Processed on time	102	137	176	134
Processed exceeding time	10	3	0	0
Percentage processed on time	91%	98.0	100	100
Average processing days (non-notified)	10 days	10 days	20 days	18 days
Non-notified	112	140	176	162
Limited-notified	-	-	-	1
Publicly notified	-	-	-	-
Resource consent decisions				
Refused consent	-	-	-	-
Granted consent	112	140	176	134
Percentage granted	100%	100%	100%	100%

Emergency Management

Strengthening Emergency Management Capacity and Capability

This year, we continued to build our emergency management capacity, with a focus on training both staff and community groups. By improving engagement with partner agencies and local communities, we are better equipped to respond effectively to future emergencies, ensuring that our community feels supported and protected.

A strong focus on training means that both staff and community members are better prepared to respond to emergencies. This year, 98% of our staff completed

foundation-level Civil Defence training, with 84% progressing to the intermediate level. Community members also participated in Civil Defence Centre and first aid training, which involved local iwi and social agencies. These efforts ensure that our district has a well-prepared network of responders who can act quickly and confidently during a crisis.

Empowering Community Resilience

Council actively supports community civil defence groups in Pahiataua, Eketāhuna, Norsewood, Woodville, Makuri, Ākitio, and Pongaroa. This year, we established new groups in Herbertville, Te Uri, Weber, Kumeroa, and Alfredton, and developed tailored civil defence plans for these areas. We're also collaborating with Ormondville to establish a new group and create a community-specific plan.

A key highlight has been securing funding from the Ministry of Primary Industries to equip cyclone-affected groups with essential resources, including alternative cooking and heating devices, generators, and detailed maps. These vital tools ensure our most vulnerable communities are better prepared for future emergencies, enhancing their resilience and ability to protect community members.

We continue to strengthen our district-wide civil defence radio network, partnering with rural schools and also Tararua College, Totara College and Dannevirke South School to ensure robust communication during emergencies. This year, we expanded our digital radio system, providing new base sets and handheld radios with GPS tracking. These communication upgrades have been crucial, particularly during Cyclone Gabrielle, ensuring we stayed connected with affected communities when phone lines were down.

Community awareness remains a key focus. This year, we promoted the Shakeout 2023 drill and used social media and local events like A&P shows to engage the public on disaster preparedness. By increasing public awareness, we aim to empower our residents to take proactive steps in preparing for emergencies.

Enhancing Sector Engagement

To enhance our response efforts, we've streamlined our local Emergency Management Committee into two key groups: the Emergency Response Group, including fire, police, and local iwi, and the Welfare Group, comprising social services and health agencies. These groups allow us to better coordinate responses and ensure that welfare support is available when needed most. Our involvement in regional civil defence forums further strengthens our ability to work with neighbouring councils and agencies.

Post-Cyclone Gabrielle Recovery

In response to Cyclone Gabrielle, our Recovery Team secured over \$2.7 million to support social, community, and rural recovery efforts. Wellbeing events, upgrades to community

hubs, and environmental restoration projects have all been part of the recovery. These initiatives have helped our community reconnect, ensuring that those affected by the cyclone feel supported as they rebuild their lives.

With \$1 million in funding from the Ministry of Primary Industries, we provided targeted support to farmers and growers recovering from the cyclone. This funding was a lifeline for many, helping to address the immediate needs of our rural sector while also highlighting the long-term challenges that remain.

Conclusion

The progress we've made in emergency management this year demonstrates our ongoing commitment to building a safer, more resilient community. From expanding our civil defence groups and bolstering training initiatives to upgrading communication networks and securing essential resources for vulnerable communities, we have significantly enhanced our capacity to respond to emergencies. Our collaborative efforts with partner agencies, iwi, and rural schools further underscore the importance of strong relationships in times of crisis. As we continue to support recovery following Cyclone Gabrielle, our focus remains on empowering our residents, fostering community resilience, and ensuring that Tararua is well-prepared to face future challenges.

Environmental health

Food safety plans

A total of 96 Risk Based Measures (Template Food Control Plans and National Programmes) are registered with the Council. The number of registrations has decreased slightly from the previous year (101).

From 96 Risk Based Measures, 85 are registered under Template Food Control Plan (TFCP) and 9 under National Programmes (NPs).

The Council only verifies Food Premises registered under the TFCP while the third-party verifiers do verifications for food premises registered under the NPs.

Food Verification frequencies are based on the outcome of the verification conducted and they are spread out within the range of 3-18 months.

Of the 55 verifications which were due within the 12 months 1 July 2023 – 30 June 2024, all 55 verifications were completed in time.

Regulated premises

29 Health Licences premises (Hairdressers, Funeral Homes, Camping Grounds, and Offensive Trades) are registered with the Council.

23 Health License premises were inspected, the remaining 6 are offensive service providers that do not require inspection.

- 9 Hairdresser salons
- 4 Barbershops
- 6 camping grounds
- 6 offensive trades
- 4 funeral directors

Licences

The District Licensing Committee (DLC) is made up of a chair and 3 members. The chairperson alone decides on uncontested applications for new or renewed licences, managers' certificates, temporary authorities and special licences. The chairperson and members convene meetings, as required, to decide on contested applications and applications that require hearings.

185 applications were made for alcohol licences. The number of applications has decreased compared to the previous year (128).

31 of the applications were for premises licences (new and renewal), 58 were for special licences and 8 were for a temporary authority. There were also 87 applications for manager certificates (new and renewals),

Of the 185 applications determined during the year, all applications were granted. None were refused. There were no hearings.

No applications determined by the District Licensing Committee were appealed to the Alcohol Regulatory Licensing Authority (ARLA).

General compliance

Illicit dumping complaints

114 complaints were received about illicit dumping. The number of complaints has decreased compared to the previous year (135).

Abandoned vehicle complaints

97 complaints were received about abandoned vehicles. These complaints have increased compared to the previous year (71).

Overhanging vegetation complaints

21 complaints were received about vegetation blocking footpaths. These complaints have increased compared to the previous year (19).

91% of illicit dumping, abandoned vehicles and vegetation complaints were responded to within the target of 3 working days.

Noise Complaints

474 noise complaints were received regarding excessive noise. These complaints have decreased compared to the previous year (635).

93.8 percent of noise complaints were attended within the target timeframe of 90 percent.

Capital Expenditure

Regulatory Services

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Total capital expenditure to allow for growth	-	-	-	-	-	-
Capital expenditure to improve level of service:						
Animal Control						
Field Tablets	-	5	-	-	5	-
Emergency Management						
Emergency Management/Resilience	-	-	-	-	-	51
Emergency Management/Resilience - Starlink Satilitte System Cyclone Gaberille (Lottery Grant)	-	-	-	-	-	8
Health & Safety						
Compliance Schedule Software	-	6	-	-	6	-
Digitisation of Council Records and Introduction of E-Services	-	-	-	-	-	51
Feild Tablets	-	15	-	-	15	-
Swimming Pool Module	-	6	-	-	6	-
Total capital expenditure to improve level of service	-	31	-	-	31	110
Capital expenditure to replace existing assets:						
Emergency Management						
Council Chamber CD Equipment Replacement	32	33	-	-	33	15
Digital Radio Network Development	3	3	-	-	3	-
Health & Safety						
GoGet and Simpli Upgrades	-	11	-	-	11	-
Total capital expenditure to replace existing assets	34	47	-	-	47	15
Total capital expenditure for the Group	34	78	-	-	78	125

Performance against objectives

How we Did

Animal Control

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY

 **Social**

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities

 **Prudent financial management**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Levels of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
Residents are satisfied with the Animal Control service.	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	95%	Achieved 96%	LAST YEAR: 98%	✓	✓
Dog owners are complying with their registration responsibilities.	The percentage of known dogs that are registered.	95%	Achieved 99%	LAST YEAR: 99%	✓	✓
A responsive serious dog incident service is provided 24 hours a day, 7 days a week.	Percentage of residents rate dog control as “quite satisfactory” or “very satisfactory” in community survey.	80%	Not achieved 62%	LAST YEAR: 72%	✗	✗

The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	37%	39%	32%	20%	16%	25%
7–8	37%	14%	27%	28%	28%	38%
6	5%	17%	13%	9%	11%	12%
5	8%	12%	9%	15%	11%	2%
1–4	13%	18%	19%	29%	34%	23%

Residents main concerns were: dogs roaming streets, aggressive dogs barking/looking menacing/intimidating/scared, dogs not controlled in backyards/hanging over gates and fences. Council is committed to following up any complaints and are resolved based on the powers of Council.

District Planning

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social




Economic




Environmental


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities

 **Prudent financial management**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

 **Building a vibrant economy**

- To support and promote business growth and diversity

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
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%	Achieved 100%	LAST YEAR: 100%	✓	✓
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%	Achieved 97%	LAST YEAR: 88%	✓	✓

Emergency Management

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Economic

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY







Growing strong communities

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities


Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
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%	<div style="background-color: #e91e63; color: white; padding: 5px; text-align: center;"> Not achieved 68% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 61% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>22%</td> <td>14%</td> <td>15%</td> <td>8%</td> <td>10%</td> <td>11%</td> </tr> <tr> <td>7–8</td> <td>29%</td> <td>24%</td> <td>30%</td> <td>29%</td> <td>49%</td> <td>38%</td> </tr> <tr> <td>6</td> <td>17%</td> <td>10%</td> <td>16%</td> <td>23%</td> <td>18%</td> <td>19%</td> </tr> <tr> <td>5</td> <td>18%</td> <td>34%</td> <td>23%</td> <td>15%</td> <td>14%</td> <td>13%</td> </tr> <tr> <td>1–4</td> <td>15%</td> <td>18%</td> <td>16%</td> <td>25%</td> <td>9%</td> <td>19%</td> </tr> </tbody> </table> <p>This measure follows the trend across Council for overall dissatisfaction, however when respondents were prompted with a follow up question for this result, some of the responses were a result of a misunderstanding of Council’s role in Emergency Management, and some dissatisfaction around the response to Cyclone Gabrielle.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	22%	14%	15%	8%	10%	11%	7–8	29%	24%	30%	29%	49%	38%	6	17%	10%	16%	23%	18%	19%	5	18%	34%	23%	15%	14%	13%	1–4	15%	18%	16%	25%	9%	19%	✘	✘
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	22%	14%	15%	8%	10%	11%																																									
7–8	29%	24%	30%	29%	49%	38%																																									
6	17%	10%	16%	23%	18%	19%																																									
5	18%	34%	23%	15%	14%	13%																																									
1–4	15%	18%	16%	25%	9%	19%																																									
Ensure an adequate number of trained staff to operate an emergency operations centre and recovery office.	Management staff trained to Integrated Training Framework - Intermediate.	80%	<div style="background-color: #8bc34a; color: white; padding: 5px; text-align: center;"> Achieved 93% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 95% </div>	✔	✔																																										
Lead local emergency management coordination and planning by administering the Tararua Emergency Management Committee	Annual stakeholder survey overall satisfaction.	80%	<div style="background-color: #8bc34a; color: white; padding: 5px; text-align: center;"> Achieved 100% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 100% </div>	✔	✔																																										

Health and Safety


COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY

 **Environmental**
 **Economic**
 **Social**
 **Cultural**


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities



 **Building a vibrant economy**

- To support and promote business growth and diversity

 **Prudent financial management**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Council retains authority to issue building consents.	Accreditation as a Building Consent Authority is maintained	Achieve	Achieved	LAST YEAR: ACHIEVED	✓
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%	Achieved 100%	LAST YEAR: 100%	✓
	The percentage of registered health regulated premises inspected annually.	95%	Achieved 100%	LAST YEAR: 100%	✓
	The percentage of licensed premises selling alcohol inspected annually	95%	Achieved 100%	LAST YEAR: 100%	✓
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%	Achieved 94%	LAST YEAR: 91%	✓
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%	Achieved 92%	LAST YEAR: 87%	✓

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Applications for building consents are processed in a timely manner.	Percentage of building consent applications processed within the statutory time frame (20 working days).	95%	<div data-bbox="659 304 912 405" style="background-color: #8ebf40; color: white; padding: 5px; text-align: center;"> Achieved 96% </div> <div data-bbox="919 304 1161 405" style="border: 1px solid #ccc; padding: 5px; text-align: center;"> LAST YEAR: 93% </div> <p data-bbox="659 434 1145 488">Current processing meeting targets but historical consents granted during reporting timeframes still having an effect.</p>		

Ngā Whakahaere Para

Solid Waste Management

This group of activities can be found on pages 150 – 161 of the 2021-2031 Long Term Plan

Activities in this group

01.

SOLID WASTE MANAGEMENT

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

What Council does

Council owns and manages a small network of solid waste assets that is appropriate for a rural district with several small urban areas and townships. There are two key focus areas for this activity, refuse which is delivered to Council-owned transfer stations by private waste businesses and residents, and recycling which is collected kerbside or dropped off by residents at our recycling centres.

Council adopted the first Waste Management and Minimisation Plan in December 2017 which is being reviewed as part of the up coming Long Term Plan.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Solid Waste Management

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	679	699	1,069
Targeted rates	855	880	1,405
Grants and subsidies for operating purposes	131	135	393
Fees and charges	1,191	1,221	1,341
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	2	2	-
Total operating funding (A)	2,858	2,936	4,208
Applications of operating funding			
Payment to staff and suppliers	2,306	2,365	3,262
Finance costs	44	46	25
Internal charges and overheads applied	410	420	601
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,760	2,832	3,888
Surplus/(deficit) of operating funding (A - B)	98	105	320
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	221	7	(111)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	221	7	(111)
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	370	168	68
- to replace existing assets (renewal)	11	19	15
Increase/decrease in reserves	(63)	(76)	126
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	318	112	209
Surplus/(deficit) of capital funding (C - D)	(98)	(105)	(320)
Funding balance ((A - B) + (C - D))	-	-	-

What we achieved

Transfer Stations

October 2023 we in-housed the day to day operating and management of our four Transfer Stations (Dannevirke, Woodville, Pahiatua & Eketāhuna). This has reduced overall operating costs - formerly contractor management fees that were set to increase further.

December 2023, after discovering Pahiatua refuse pit was holding water, contributing significantly to refuse weight costs at landfill, we had the sump cleared which was found to be severely blocked. Refuse bins weights (average) are now half what they previously were.

Dannevirke Transfer Station refuse weights to landfill have also reduced since we removed a hose that was previously being used by contractors and members of the public to wash out bins and utes/trailers, etc, as this was adding to the overall refuse load weights which increases our disposal costs at landfill.

Waste Minimisation

We commenced recording weighbridge data of waste that has been actively removed from the general refuse destined for landfill. This alone reduced our waste to landfill by 35.93 tonne.

We also introduced free battery recycling, at all four of our transfer stations. This not only prevents household batteries from going to landfill but also reduces the fire risk at landfill and during load transportation to landfill – total being 9 x 15 litre containers of household batteries were diverted from landfill.

Since bringing our transfer stations in-house, the Solid Waste Team have been positively educating the public who use our facilities in how they can divert various waste streams that were previously deemed ‘general rubbish’ away from landfill, instead recycling, such as removing steel, bottles, recyclable plastics, etc from their load and then only paying for actual refuse destined for landfill. These efforts will become more and more beneficial as we drive waste minimisation. During this past nine months we have definitely seen a shift in public behaviour toward diverting waste.

IN 2023/24 WE ACHIEVED...

179 kg of waste per resident sent to landfills



2021/22: 277kg

2022/23: 266kg

1,301 tonnes of recycled material processed by Council



2021/22: 1,192kg

2022/23: 1,284kg

57% of residents use the recycling drop off centres



2021/22: 82%

2022/23: 60%

Capital Expenditure

Solid Waste Management

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Total capital expenditure to allow for growth	-	-	-	-	-	-
Capital expenditure to improve level of service:						
Dannevirke Transfer Station	-	-	-	-	-	10
District Investigation Recycling, Composting, and Reuse	-	-	25	-	25	-
District Kerbside Glass Recycling Bins Development	-	-	29	-	29	-
District Kerbside Refuse	158	-	-	-	-	-
Pongaroa Transfer Station Investigation	-	-	70	-	70	-
Waste Disposal Management	-	-	-	-	-	58
Woodville Transfer Station Minor Capital	11	-	-	-	-	-
Total capital expenditure to improve level of service	168	-	124	-	124	68
Capital expenditure to replace existing assets:						
Dannevirke Transfer Station Road Improvements	-	-	10	-	10	-
District Kerbside Glass Recycling Bins Renewals	1	1	10	-	11	-
District Recycling Centres - Minor Capital	11	11	-	-	11	-
District Resident Recycling Wheelie Bins	7	11	-	-	11	15
District Transfer Station Renewals	-	28	-	-	28	-
Total capital expenditure to replace existing assets	19	51	20	-	71	15
Total capital expenditure for the Group	187	51	144	-	195	84

District Kerbside Refuse - Through the move to bringing our Solid Waste services inhouse a reassessment was undertaken. It was noted that a campaign for better uptake of these bins would be more beneficial. The Waste minimisation management plan is underway in order to set the priorities and strategic framework for managing waste in the Tararua District.

Performance against objectives

How we Did

Solid Waste Management

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Environmental




Cultural




Economic


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**


- To provide safe and functional public facilities

 **Growing strong communities**

- To promote and develop resilience in our communities

 **Building a vibrant economy**

- To support and promote business growth and diversity
- To support and facilitate education and training opportunities

 **Prudent financial management**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Refuse and recycling services meet user needs	Percentage of residents rating recycling as “fairly satisfactory” or “very satisfactory” in the community survey.	85%	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center;"> Not achieved 68% </div> <div style="border: 1px solid #ccc; padding: 5px; text-align: center; margin-top: 5px;"> LAST YEAR: 76% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>27%</td> <td>41%</td> <td>34%</td> <td>31%</td> <td>34%</td> <td>29%</td> </tr> <tr> <td>7–8</td> <td>41%</td> <td>28%</td> <td>36%</td> <td>27%</td> <td>21%</td> <td>28%</td> </tr> <tr> <td>6</td> <td>8%</td> <td>5%</td> <td>6%</td> <td>9%</td> <td>13%</td> <td>10%</td> </tr> <tr> <td>5</td> <td>9%</td> <td>11%</td> <td>10%</td> <td>6%</td> <td>16%</td> <td>12%</td> </tr> <tr> <td>1–4</td> <td>15%</td> <td>15%</td> <td>14%</td> <td>26%</td> <td>16%</td> <td>20%</td> </tr> </tbody> </table> <p>Although still not an achieved result, we did see an increase in satisfaction as a result of the change in kerbside recycling collection. Lack of convenient access, lack of time to separate recyclables and lack of incentive continue to communities main concerns. These concerns have been feed into the Waste Minimisation that was renewed as part of the Long Term Plan.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	27%	41%	34%	31%	34%	29%	7–8	41%	28%	36%	27%	21%	28%	6	8%	5%	6%	9%	13%	10%	5	9%	11%	10%	6%	16%	12%	1–4	15%	15%	14%	26%	16%	20%	✘	✘
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	27%	41%	34%	31%	34%	29%																																									
7–8	41%	28%	36%	27%	21%	28%																																									
6	8%	5%	6%	9%	13%	10%																																									
5	9%	11%	10%	6%	16%	12%																																									
1–4	15%	15%	14%	26%	16%	20%																																									

Level of service **Performance measure**

Refuse and recycling services meet user needs

Percentage of residents rating landfills/ transfer station management as “fairly satisfactory” or “very satisfactory” in the community survey.

Target **Achievement**

80%

Not achieved
60%

LAST YEAR:
 67%

The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	24%	31%	25%	15%	24%	21%
7–8	32%	24%	30%	21%	32%	28%
6	11%	13%	11%	13%	10%	12%
5	13%	11%	13%	26%	13%	17%
1–4	19%	21%	20%	26%	21%	23%

Community satisfaction continues to be low. No specific responses were received on the management of transfer stations, however concerns on the cost to dispose of rubbish were expressed.

▼

2023/24 results

✘

2022/23 results

✘

Council will promote and encourage recycling and reuse

Kg of waste per resident sent to landfills by the Council per annum

240kg

Achieved
179kg

LAST YEAR:
 266kg

July 2023	🗑️ 16kg
August 2023	🗑️ 19kg
September 2023	🗑️ 16kg
October 2023	🗑️ 17kg
November 2023	🗑️ 18kg
December 2023	🗑️ 19kg
January 2024	🗑️ 19kg
February 2024	🗑️ 16kg
March 2024	🗑️ 13kg
April 2024	🗑️ 13kg
May 2024	🗑️ 13kg
June 2024	🗑️ 10kg

As part of the Waste Minimisation Plan, Council will continue to look at new ways to reduce the amount of waste going to landfill including discussions with other Councils about potential programmes following the 3R model - reduce, reuse, recycle.

















✓

2023/24 results

✓

2022/23 results

✘

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
Council will promote and encourage recycling and reuse	Tonnage of recycled materials processed by Council	1,300 tonnes	Achieved 1,301 tonnes	LAST YEAR: 1,284 tonnes		
			July 2023	 105 tonnes		
			August 2023	 102 tonnes		
			September 2023	 98 tonnes		
			October 2023	 111 tonnes		
			November 2023	 113 tonnes		
			December 2023	 113 tonnes		
			January 2024	 130 tonnes		
			February 2024	 120 tonnes		
			March 2024	 105 tonnes		
			April 2024	 95 tonnes		
			May 2024	 97 tonnes		
			June 2024	 101 tonnes		
Council's open and closed landfills are well managed	% of landfills where all Horizons resource consent conditions are met	100%	Achieved 100%	LAST YEAR: 79%		
			Council owns 19 landfill consents associated with six locations (Dannevirke, Eketāhuna, Ormondville, Pahiatua, Pongaroa and Woodville).			

Te Wai Ua Tangata

Stormwater

This group of activities can be found on pages 162 – 171 of the 2021-2031 Long Term Plan

Activities in this group

01.

STORMWATER

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

What Council does

What Council does – Council provides and manages stormwater systems in and around the larger urban townships. The effective management of storm water is critical to collect and dispose of excess stormwater in order to protect built assets and provide safe urban environments.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Stormwater

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	597	664	677
Grants and subsidies for operating purposes	-	-	-
Fees and charges	-	-	1
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	5	5	-
Total operating funding (A)	602	669	678
Applications of operating funding			
Payment to staff and suppliers	164	168	415
Finance costs	36	40	41
Internal charges and overheads applied	204	209	290
Other operating funding applications	-	-	-
Total applications of operating funding (B)	404	417	746
Surplus/(deficit) of operating funding (A - B)	198	252	(68)
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	179
Development and financial contributions	-	-	-
Increase/(decrease) in debt	166	217	(18)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	166	217	161
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	93	127	305
- to improve the level of service (new)	155	181	-
- to replace existing assets (renewal)	52	64	-
Increase/decrease) in reserves	64	98	(212)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	364	469	93
Surplus/(deficit) of capital funding (C - D)	(198)	(252)	68
Funding balance ((A - B) + (C - D))	-	-	-

What we achieved

Reticulation Network

Operations and maintenance works has included:

- Vegetation control, including 52km of open drain spraying and 1270m of mechanical cutting, 84 open drain grates cleared and response to 16 other miscellaneous storm water incidents. This is an increase in all areas from the previous year.

Renewal works has included:

- Renewal of S/W crossing at Main St Pahiatua

Demand Management

Additional stormwater monitors have been installed and some existing monitors have been redeployed across the network to record network performance, particularly during significant wet weather events. Data from these monitors enables assessment and management of the network for renewals and upgrades as well as current and future capacity.

Additional monitors are in stock to be installed in the new financial year.

IN 2023/24 WE ACHIEVED...



habitable floors
were flooded
by urban
stormwater

2021/22: 2

2022/23: 1

60% **community
satisfaction**
with stormwater
management



2021/22: 69%

2022/23: 68%

Capital Expenditure

Stormwater

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Stormwater IAF Pahiatua Hillcrest School Development	-	649	-	-	649	305
Stormwater Reticulation Network Extensions	127	134	54	-	188	-
Total capital expenditure to allow for growth	127	784	54	-	838	305
Capital expenditure to improve level of service:						
District Stormwater Development	181	190	106	-	296	-
Total capital expenditure to improve level of service	181	190	106	-	296	-
Capital expenditure to replace existing assets:						
Reticulation Stormwater Renewals	64	67	13	-	80	-
Total capital expenditure to replace existing assets	64	67	13	-	80	-
Total capital expenditure for the Group	372	1,041	173	-	1,214	305

Stormwater IAF Pahiatua Hillcrest School Development - Council was successful in securing external funding after the completion of the 2021-2031 LTP, as a result this project was added as part of the Annual Plan process. Successful completion of project with all 3Waters connections live. All Wastewater Pump Station (WwPS) indicators have been tested and are sending alerts.

Performance against objectives

How we Did

Stormwater

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Environmental




Cultural




Economic


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**


- To ensure efficient stormwater network capacity

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities

 **Prudent financial management**

- To ensure rates reflect the services expected by our communities
- To ensure debt is maintained within prudent levels
- To optimise the amount of external funding received to reduce the financial burden on ratepayers

 **Building a vibrant economy**

- To support and promote business growth and diversity

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
The stormwater system is adequate	The number of flooding events where an overflow of stormwater had entered a habitable floor.*	< 20	Achieved Nil	LAST YEAR: 1	✓	✓
	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system.*	< 5	Achieved Nil	LAST YEAR: 0.2	✓	✓

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Customers are satisfied with stormwater systems	Percentage of residents rating stormwater management as “fairly satisfactory” or “very satisfactory” in the community survey.	70%	<p>Not achieved 60%</p> <p>LAST YEAR: 65%</p> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>31%</td> <td>23%</td> <td>23%</td> <td>23%</td> <td>21%</td> <td>32%</td> </tr> <tr> <td>7–8</td> <td>40%</td> <td>23%</td> <td>32%</td> <td>26%</td> <td>39%</td> <td>6%</td> </tr> <tr> <td>6</td> <td>7%</td> <td>21%</td> <td>13%</td> <td>21%</td> <td>6%</td> <td>16%</td> </tr> <tr> <td>5</td> <td>13%</td> <td>13%</td> <td>12%</td> <td>14%</td> <td>13%</td> <td>16%</td> </tr> <tr> <td>1–4</td> <td>9%</td> <td>21%</td> <td>21%</td> <td>15%</td> <td>21%</td> <td>31%</td> </tr> </tbody> </table> <p>Satisfaction is lower than previous year and target. Although no specific responses were received, the result follows the trend across community survey results.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	31%	23%	23%	23%	21%	32%	7–8	40%	23%	32%	26%	39%	6%	6	7%	21%	13%	21%	6%	16%	5	13%	13%	12%	14%	13%	16%	1–4	9%	21%	21%	15%	21%	31%		
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	31%	23%	23%	23%	21%	32%																																									
7–8	40%	23%	32%	26%	39%	6%																																									
6	7%	21%	13%	21%	6%	16%																																									
5	13%	13%	12%	14%	13%	16%																																									
1–4	9%	21%	21%	15%	21%	31%																																									
	Number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system*	< 9	<p>Not achieved 10.66</p> <p>LAST YEAR: 11</p> <p>Total of 53 complaints were received - 15 Woodville, 23 Dannevirke, 14 Pahiatua, two Pongaroa, one Eketāhuna and one Norsewood.</p> <p>As part of the Department of Internal Affairs Affordable Waters Reform, Council had a three week master plan commissioned of which it is looking to implement network improvements during the upcoming Long Term Plan.</p>																																												
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	<p>Achieved Nil</p> <p>LAST YEAR: Nil</p>																																												
	Compliance with Council's resource consents for discharge from its stormwater systems measured by the number of infringement notices*	0	<p>Achieved Nil</p> <p>LAST YEAR: Nil</p>																																												
	Compliance with Council's resource consents for discharge from its stormwater system measured by the number of enforcement orders*	0	<p>Achieved Nil</p> <p>LAST YEAR: Nil</p>																																												

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
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 convictions*	0	Achieved Nil	LAST YEAR: Nil	✓	✓
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 that service personnel reach the site*	2 hours	Achieved 0 minutes	LAST YEAR: 0 minutes	✓	✓

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

Ngā Waka Kawe Tangata

Transportation

This group of activities can be found on pages 172 – 187 of the 2021-2031 Long Term Plan

Activities in this group

01.

FOOTPATHS

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

What Council does

Council manages approximately 111km of footpaths, 1.1km of cycleway and 23 off-carriageway car parks.

02.

ROADING

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.

What Council does

Council owns and manages the fourth largest roading network of any local authority in New Zealand. Council provides a safe and efficient road network that enables the movement of people and products both within and through the district.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Transportation

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	3	4	47
Targeted rates	6,947	7,267	6,717
Grants and subsidies for operating purposes 1	5,378	5,543	34,004
Fees and charges	-	-	173
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	66	61	-
Total operating funding (A)	12,394	12,876	40,941
Applications of operating funding			
Payment to staff and suppliers 2	8,064	8,312	32,365
Finance costs	147	144	207
Internal charges and overheads applied	1,813	1,858	2,548
Other operating funding applications	-	-	-
Total applications of operating funding (B)	10,024	10,314	35,120
Surplus/(deficit) of operating funding (A - B)	2,371	2,562	5,821
Sources of capital funding			
Subsidies and grants for capital expenditure 3	8,262	5,731	16,016
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(520)	(679)	(253)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	7,743	5,052	15,763
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	-	-	-
- to improve the level of service (new)	1,650	1,147	7,265
- to replace existing assets (renewal)	9,413	7,265	16,309
Increase/decrease in reserves	(950)	(798)	(1,990)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	10,113	7,614	21,584
Surplus/(deficit) of capital funding (C - D)	(2,371)	(2,562)	(5,821)
Funding balance ((A - B) + (C - D))	-	-	-

* *Grants and subsidies for operation purposes* were higher than budget. This was largely due to unbudgeted subsidies of \$25.5 million received from Waka Kotahi for emergency works to reinstate the roading network after Cyclone Gabrielle.

Payment to staff and suppliers were higher than budget. This was largely due to unbudgeted emergency reinstatement spend of \$23.6 million attributed to Cyclone Gabrielle.

Grants and subsidies for capital expenditure. This is largely due to Route 52 upgrade project (\$5.2 million received) being a multi-year project that was budgeted 100% in year one of the 2021-2031 LTP. Council also received emergency reinstatement capital subsidy from Waka Kotahi of \$3.9m and funding associated with works carried out on the Manawatu/Hawkes Bay Alternate Route \$1.1m.

What we achieved

IN 2023/24 WE ACHIEVED...

63% resident satisfaction with footpaths 

2021/22: 61%

2022/23: 63%

\$44.8 million 
total NZTA subsidies received


2021/22: \$16.2m

2022/23: \$25.7m

 **\$23.6 million**
capital investment

2021/22: \$13.2m

2022/23: \$13.6m

1,464  customer service requests relating to roads

2021/22: 1,219

2022/23: 2,542

with an average response rate of **1.5 DAYS**

2021/22: 1.1 days

2022/23: 1.5 days

 **2 fatalities on the local road network**

Roading

The 2023-24 was heavily influenced by Emergency Works, with repairs from Cyclone Gabrielle and the preceding weather events of 2022 continuing. Maintenance and Repair Works included:

- Filling over 4200 potholes
- Approximately 1.9 km of edge breaks repaired
- Work on (incl. repairing & replacing) approximately 3142 road signs
- Application of over 23,988 m³ of maintenance metal on the districts unsealed roads
- Over 1,650 km of unsealed road grading
- Over 348km of high shoulder removal
- Over 256km of roadside drains cleared, repaired or renewed
- Urban Sumps (approximately 750) were cleaned twice
- 60,743 m² of pavement repair patches (predominantly cement stabilised)
- Approximately 1180 culverts cleared or unblocked
- 6468km of verge chemical spraying
- 97 kerb & channel repairs
- Over 214 bridges attended to including cleaning, painting and general maintenance

Renewal Works included:

- 1395 m of culvert renewals or partial replacement
- Resurfacing of 252,787m² of roads (34 km by length)
- Rehabilitation of 4,660 m² of pavement on River Road (excludes Rehabilitation associated with Emergency Works and Route 52 Upgrade)

Footpaths

Maintenance and Repair Works included:

- Removal of 25 pedestrian hazards such as potholes, uneven joints, gaps and issues at or around utility covers.
- Spraying of 33,629m² of Lichen and Debris removal.
- Patch repairs or footpath renewals of 2967m² across the district.

Emergency Work

Once again, Emergency Works repairs featured heavily in the work programme in 2023/24. June '23 saw another High-Intensity rainfall event impact the district, with July seeing the initial response to this, alongside continuing repairs from the previous 2022 events and Cyclone Hale and Gabrielle events of early 2023.

Focus of the first four months was complete the outstanding Slips and clear the blocked culverts, blocked drains, while design work for the more complex Dropouts were progressed. February saw the establishment of a Contractor Supply Panel and with design progressing well, March-June saw a significant increase in expenditure as the high-cost repairs commenced.

Type of fault	Quantity
Emergency Treefall	164
Emergency Dropout	291
Emergency Slip	486
Emergency Flood	84
Emergency Tomo	2
Total	1027

Of the estimated \$90M worth of damage across the network from Cyclone Gabrielle, by the end of the 2023/24 Financial Year, approximately half of the repairs are complete, or majority complete.

Expenditure across the 2023-24 financial year has seen Tararua District Council invest \$32,054,268 in Emergency Event repairs. This alongside the Road Maintenance and Renewals has seen the most investment in Roothing infrastructure in a financial year ever.

Huarahi Tūhono – Weber to Wimbledon

The project to upgrade the section of Route 52 between Weber and Wimbledon has continues with an expanded scope including the Emergency Works repairs across the site. Earthworks to widen the roads formation and Drainage upgrades was largely completed by December '24, followed by pavement construction across the 6km of road between the Esdaile Road intersection and Kelvin Grove farm. The target was to complete all rehabilitation works by the end of the financial year, however, wet weather in April saw production slow, resulting in the decision to defer final pavement and surfacing works on 1.5km of the 6km to the spring of 2024 to reduce the risk of surface failures associated with winter surfacing activities.

To mitigate the risk of not completing the project by the December 2024 deadline, the programme of works has been revised to allow other activities to commence earlier than planned. At time of writing, the project is on track to be completed on time.

Capital Expenditure

Transportation

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Total capital expenditure to allow for growth	-	-	-	-	-	-
Capital expenditure to improve level of service:						
Footpath						
Footpath Development	106	100	100	-	200	-
Transport Choices Woodville	-	2,000	-	-	2,000	106
Roading						
Manawatu/Hawkes Bay Alternate Route Upgrades - Saddle Road 100% Subsidised						1,079
Minor Safety Improvements**	1,041	980	-604	-	376	916
Route 52 renewal*	-	-	6,305	-	6,305	5,165
Total capital expenditure to improve level of service	1,147	3,080	5,801	-	8,881	7,265
Capital expenditure to replace existing assets:						
Footpath						
Footpath Renewals	271	255	81	-	336	354
Roading						
Bridge renewals	210	198	-	-	198	-
Carpark Renewal	106	112	-	-	112	105
Drainage renewals	636	599	426	-	1,025	1,116
Emergency Reinstatement	956	900	-	-	900	8,814
Level Crossings	34	32	-	-	32	-
Pavement Rehabilitation	1,806	1,700	106	-	1,806	1,696
Sealed Roads Resurfacing	2,129	2,008	633	-	2,641	3,000
Streetlight LED Renewals	-	-	26	-	26	-
Structures Component Replacements	312	294	310	-	604	546
Traffic Services Renewal	191	180	22	-	202	281
Unsealed Road Metalling	615	579	-	-	579	396
Total capital expenditure to replace existing assets	7,265	6,857	1,604	-	8,461	16,309
Total capital expenditure for the Group	8,412	9,937	7,405	-	17,342	23,574

Transport Choices Woodville - NZTA reviewed their budgets and issued cuts across their portfolio. Unfortunately, we had only progressed designs and did not have in place contracts at the time for the delivery. As a result, NZTA withdrew remaining funds from this project.

Route 52 renewal* - Currently ongoing, work was rescheduled due to capacity strains following recovery works from Cyclone Gabrielle. However, tracking well for next FY end of construction.

Manawatu/Hawkes Bay Alternate Route Upgrades - Saddle Road 100% Subsidised – This project was not budgeted or completed by Council, it is for repair work that was required during the financial year on the Saddle Road, because the Saddle Road is under Tararua District Council ownership Council pays for the repair work undertaken and claims this back at 100% subsidy rate from Waka Kotahi.

Emergency Reinstatement – Council suffered significant weather events over the previous two years which include Cyclone Gabrielle. The actual spend against this budget is for the reinstatement costs associated with reinstating parts of the roading network that were impacted by these weather events.

**Upon completion of the project costs incurred were identified to be development in nature. As such actual spend has been recognised as a level of service and not a renewal as was budgeted.*

*** Note the negative carry forward budget disclosed above shows this project was overspent in the previous financial year and this overspend is to be funded from the budget that was approved as part of the Annual Plan.*

Performance against objectives

How we Did

Footpaths

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Economic




Social




Environmental


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**


- To ensure public roads and footpaths are safe, reliable and resilient

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities



 **Building a vibrant economy**

- To support and promote business growth and diversity
- To promote our district as a visitor destination

 **Prudent financial management**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Our footpaths are maintained to an appropriate standard	Percentage of residents rate footpaths as “fairly satisfactory” or “very satisfactory” in the community survey.	75%	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center;"> Not achieved 63% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 63% </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>21%</td> <td>16%</td> <td>14%</td> <td>12%</td> <td>7%</td> <td>16%</td> </tr> <tr> <td>12</td> <td>37%</td> <td>29%</td> <td>34%</td> <td>34%</td> <td>30%</td> <td>40%</td> </tr> <tr> <td>6</td> <td>14%</td> <td>14%</td> <td>15%</td> <td>10%</td> <td>18%</td> <td>14%</td> </tr> <tr> <td>5</td> <td>22%</td> <td>20%</td> <td>19%</td> <td>22%</td> <td>18%</td> <td>23%</td> </tr> <tr> <td>1–4</td> <td>21%</td> <td>29%</td> <td>19%</td> <td>22%</td> <td>27%</td> <td>6%</td> </tr> </tbody> </table> <p>The main feedback received from residents was around uneven, trip hazard, slippery, not suitable for the elderly and disabled, cleanliness poor, not wide enough for families, footpaths poorly maintained and the desire for additional walkways.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	21%	16%	14%	12%	7%	16%	12	37%	29%	34%	34%	30%	40%	6	14%	14%	15%	10%	18%	14%	5	22%	20%	19%	22%	18%	23%	1–4	21%	29%	19%	22%	27%	6%	<div style="background-color: #e74c3c; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✗</div>	<div style="background-color: #e74c3c; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✗</div>
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	21%	16%	14%	12%	7%	16%																																									
12	37%	29%	34%	34%	30%	40%																																									
6	14%	14%	15%	10%	18%	14%																																									
5	22%	20%	19%	22%	18%	23%																																									
1–4	21%	29%	19%	22%	27%	6%																																									
	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	90%	<div style="background-color: #27ae60; color: white; padding: 5px; text-align: center;"> Achieved 97.3% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 97.8% </div>	<div style="background-color: #27ae60; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✓</div>	<div style="background-color: #27ae60; border-radius: 50%; width: 20px; height: 20px; display: flex; align-items: center; justify-content: center;">✓</div>																																										

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
Our customers are responded to in a timely manner	Complaints regarding footpaths are responded to within 3 working days*	90%	<div style="background-color: #8ebf3d; color: white; padding: 5px; text-align: center;"> Achieved 95% </div> <p>Staff continue to be responsive to any complaints regarding the district's footpaths.</p>	<div style="border: 1px solid #ccc; padding: 5px; display: inline-block;"> LAST YEAR: 95% </div>		

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

Roading

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Economic



Social



Environmental

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Infrastructure**

- To optimise the amount of external funding received to reduce the financial burden on ratepayers

 **Economy**

- To support and promote business growth and diversity
- To promote our district as a visitor destination
- To support and facilitate education and training opportunities

 **Community**

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities

 **Financial**

- To ensure public roads and footpaths are safe, reliable, and resilient

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
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	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center; font-weight: bold;">Not achieved</div> <div style="text-align: center; font-weight: bold; margin-top: 5px;">2</div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px; text-align: center;">LAST YEAR: - 5</div> <p>There were two fatalities this year compared with two last year. The number of serious injuries was eight - an increase from five in the previous year.</p>	✘	✔
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days*	90%	<div style="background-color: #e74c3c; color: white; padding: 5px; text-align: center; font-weight: bold;">Not achieved</div> <div style="text-align: center; font-weight: bold; margin-top: 5px;">88%</div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px; text-align: center;">LAST YEAR: 94%</div> <p>This measure is following the trend across Council for an overall reduction in satisfaction with Council services. No specific responses were provided as part of the survey.</p>	✘	✔

Level of service

Performance measure

Target

Achievement

2023/24 results 2022/23 results

Our roads are maintained to an appropriate standard

Percentage of residents rating urban roads as “fairly satisfactory”, “satisfactory” or “very satisfactory” in the community survey

75%

Not achieved
47%

LAST YEAR:
44%



The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	2%	11%	8%	6%	6%	5%
7–8	23%	15%	24%	24%	22%	28%
6	14%	10%	12%	14%	17%	14%
5	15%	24%	17%	15%	20%	17%
1–4	46%	40%	39%	41%	35%	36%

Roads across the district have been impacted by weather events which has reduced the time to be able to complete regular maintenance. Ongoing rain fall increases the development of potholes. The standard of the state highways also impacts this measure although they are outside of Council’s control.

Percentage of residents rating rural roads as “fairly satisfactory”, “satisfactory” or “very satisfactory” in the community survey

60%

Not achieved
40%





LAST YEAR:
43%



The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	2%	5%	5%	2%	6%	4%
7–8	24%	21%	24%	22%	20%	21%
6	20%	14%	15%	14%	17%	14%
5	20%	26%	20%	15%	20%	17%
1–4	33%	33%	37%	41%	35%	36%

Roads across the district have been impacted by weather events which has reduced the time to be able to complete regular maintenance. Ongoing rainfall increases the development of potholes. The standard of the state highways also impacts this measure although they are outside of Council’s control.

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Our roads are maintained to an appropriate standard	The average quality of the ride on the sealed road network as measured by smooth travel exposure*	> 95%	<div style="background-color: #76923c; color: white; padding: 5px; text-align: center;"> Achieved 96% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 96% </div> <p>The smooth travel exposure for the District is calculated at 96% for the 2023/24 financial year. A road roughness survey was completed in May 2023. These district-wide surveys are required to be carried out once every two years by independent contractors. The reported smooth traffic exposure result utilised traffic counts completed on a cyclical basis prior to Cyclone Gabrielle. This means that the network is assessed based on a more accurate representation of traffic counts on the district roads instead of the recent higher traffic counts have occurred due to the Cyclone Gabrielle recovery works.</p>		
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced*	> 5%	<div style="background-color: #c00000; color: white; padding: 5px; text-align: center;"> Not achieved 3.1% </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 3.2% </div> <p>Commodity prices (bitumen and chip) continue to impact our ability to achieve the 5% Target. There has been a 22% cost between NLTP funding blocks which has allowed for increase in funding from NZTA (Waka Kotahi) in the Long Term Plan, which will support the target percentage of reseals.</p>		

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

† The times shown for “response” are reported by the service provider, Tararua Alliance, as part of their contracted responsibilities. This includes travel time.

Te Wai Kino

Wastewater

This group of activities can be found on pages 188 – 199 of the 2021-2031 Long Term Plan

Activities in this group

01.

WASTEWATER

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

What Council does

Council is responsible for the reticulation, treatment and management of urban wastewater networks. Council manages seven wastewater networks covering the major urban areas in the district.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Wastewater

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	167	186	228
Targeted rates	3,177	3,537	4,334
Grants and subsidies for operating purposes	-	-	-
Fees and charges	177	182	219
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	5	5	-
Total operating funding (A)	3,527	3,910	4,781
Applications of operating funding			
Payment to staff and suppliers	1,542	1,690	2,123
Finance costs	314	367	256
Internal charges and overheads applied	448	460	610
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,304	2,517	2,989
Surplus/(deficit) of operating funding (A - B)	1,222	1,393	1,792
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	660
Development and financial contributions	-	-	-
Increase/(decrease) in debt 1	1,951	3,116	2,029
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	1,951	3,116	2,689
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	259	265	1,581
- to improve the level of service (new) 1	2,392	3,648	1,582
- to replace existing assets (renewal)	3,332	1,707	1,739
Increase/decrease) in reserves	(2,808)	(1,111)	(421)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	3,174	4,509	4,481
Surplus/(deficit) of capital funding (C - D)	(1,222)	(1,393)	(1,792)
Funding balance ((A - B) + (C - D))	-	-	-

¹Council had budgeted to complete wastewater treatment plant upgrades in Eketahuna and Pahiatua, as part of the project initiation phase it has become evident that these projects as they stood were going to cost a significant amount more than had been budgeted previously. As a result Council has been working with its iwi partners and Regional Council to find an appropriate solution, this process is still underway.

What we achieved

Reticulation

Operations and maintenance works included:

- Addressed 14 sewer main blocks, attended 8 pump station faults, and responded to 16 other miscellaneous wastewater issues
- Renewal works included:
 - Relining of 645 lm of 225mm sewer mains in Allardice St Dannevirke
 - Open- cut renewal of 105 lm of 150mm sewer main in London St Dannevirke
 - Open- cut renewal of 240 lm of 150mm sewer main in Albert St Dannevirke
 - Open- cut renewal of 385 lm of 225mm sewer main in Arthur St – Pahiatua
- Replacement of 1 pump station control cabinet at Capper St - Ormondville
- Renewal / install of new wastewater manholes –
 - Pahiatua – 15
 - Dannevirke – 11
 - Woodville – 8

Wastewater Treatment Plants

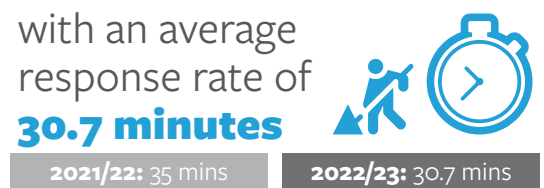
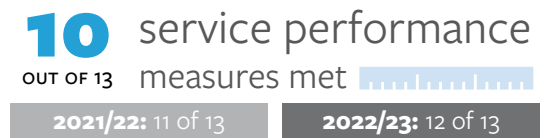
The seven TDC Wastewater Treatment Plants are now registered on the Hinikorako website portal to enable Taumata Arowai to complete a register of wastewater networks which was published nationally on 1 December 2023. This indicates the start of the transition of wastewater to a new regulatory framework – as was previously seen with drinking water in 2021/22.

Groundwater Monitoring Bores

Monitoring bores are required to be installed for the ongoing monitoring of groundwater where there are oxidation ponds at wastewater sites. Monitoring bores were installed in early 2024 at the Pahiatua Wastewater Treatment Plant site and monthly sampling has commenced in accordance with consent conditions.

Monitoring bores had previously been installed at the Woodville Wastewater Treatment Plant site, but a monitoring programme had not been implemented. Monthly sampling commenced at the beginning of 2024 to meet consent requirements for this site.

IN 2023/24 WE ACHIEVED...



Wastewater and Landfill Leachate Sampling

Preparation was completed for TDC to reassume responsibility from Horizons Regional Council for all wastewater and landfill leachate sampling on the 1 July 2024. A multiprobe has been purchased to enable onsite monitoring to be conducted quickly and efficiently and all sampling analysis has been moved to CEL laboratories in Palmerston North. It is expected that this change will reduce costs and improve oversight and compliance with direct data transfer from CEL laboratories. Having the capability for direct data transfer enables 'Water Outlook', the Councils monitoring and data management system, to monitor trends for consent requirements and thus the management of non-compliances. It also enables the transfer of drinking water reports to Taumata Arowai and in future will feed into the resource consent management database CS-Vue to enable the scheduling of annual consent compliance reporting for wastewater, and the landfills sites.

Dannevirke Wastewater Treatment Plant Upgrade

The delivery of a new Dissolved Air Flotation (DAF) unit at the Dannevirke Wastewater Treatment Plant was completed. This work included construction of a sludge containment area, polymer dosing building, concrete foundation pads for the DAF, the DAF unit itself and a bulk chemical holding tank.

This upgrade has enabled the plant to meet resource consent conditions and the initial results have been better than expected. The DAF has also increased the treatment plants capacity to manage high inflow volumes during heavy rainfall events, reducing the likelihood of future emergency discharges being required.

Eketāhuna Wastewater Treatment Plant and Wetlands

The resource consent for Eketāhuna's wastewater discharge was renewed by the Environment Court during the 2021/22 financial year. The new consent has a seven-year term and a range of increased requirements, which includes upgrading the current wastewater treatment plant and installing wetlands.

The initial planting of the wetlands has been completed. The inlet and outlet structures and pipework are under design and scheduled to be installed in the new financial year along with the remainder of the planting.

Pahiatua Wastewater Discharge Resource Consent Renewal

The Resource Consent for Pahiatua's Wastewater discharge was renewed by the Environment Court during the 2021/22 financial year. Work continues to increase the capacity at the Pahiatua Wastewater Treatment Plant in accordance with the new consent. A Dissolved Air Flotation (DAF) unit has been selected as the best process and analysis is being completed to quantify the size and capacity of the new DAF.

In addition, investigations have commenced on the construction of a wetlands at Pahiatua, and a detailed design is expected to be completed by the end of 2024.

Woodville Wastewater Discharge Resource Consent Renewal

The Resource consent for Woodville's Wastewater discharge was renewed by the Environment Court during the 2022/23 financial year and came into effect in December 2023. The new consent has a seven-year term and a range of increased requirements, which includes upgrading the current wastewater treatment plant and developing wetlands. Investigations have commenced on the construction of a wetlands at Woodville and a preliminary design is expected to be completed by the end of 2024.

Demand Management

Additional level sensors have been installed in Dannevirke, Woodville, Pahiatua and Eketāhuna wastewater networks to monitor and record the impact of inflow and infiltration during significant wet weather events. Data from these sensors will assist assessment and management of the network for renewals and upgrades and capacity requirements for the new treatment plants.

Dannevirke WWTP Program Logic Controller (PLC) Replacement

A new Program Logic Controller, essentially the 'brain' that manages the operation of the plant, was successfully installed at the Dannevirke Wastewater Treatment Plant. The old PLC was 4th generation technology and was no longer supportable being over 25 years old. This proved to be a particularly difficult project as no record existed of the original control logic mapping.

Inflow and Infiltration

An external consultant delivered an Inflow and Infiltration (I&I) assessment report which has been used to inform the drafting of a I&I Reduction Strategy that will reduce the processing capacity of any new wastewater treatment plants. A comprehensive investigation of the Eketāhuna wastewater network will commence in September 2024 as a pilot with the aim of reducing the maximum capacity requirement for the new Wastewater Treatment Plant. Depending on the success of this project the intention is that similar investigations will occur in the three remaining larger towns with the priority being Pahiatua and then Woodville.

Capital Expenditure

Wastewater

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Wastewater IAF Pahiatua Hillcrest School Development	-	728	-	-	728	1,108
Wastewater Reticulation Network Extensions	265	284	406	-	690	473
Total capital expenditure to allow for growth	265	1,012	406	-	1,418	1,581
Capital expenditure to improve level of service:						
Dannevirke Land Irrigation Investigation	53	-	-	-	-	-
Dannevirke Dewatering / Sludge press process	-	-	267	-	267	-
Dannevirke Wastewater Treatment Plant Design	-	-	97	-	97	-7
Dannevirke Wastewater Treatment Pond Leak Investigation and Remedy	-	-	58	-	58	-
Dannevirke Wastewater Treatment Plant Upgrade	531	1,158	-	-	1,158	1,224
District Wastewater IoT Devices Smart City Systems	-	56	-	-	56	7
District 2 Waters LED Security Lighting	-	-	-	-	-	-
District Sludge Disposal Facility Cells	-	-	106	-	106	-59
District Wastewater Shower & Toilet Development	53	56	-	-	56	35
Eketāhuna Wastewater Treatment Plant Design and Build	-	-	-	-	-	-
Eketāhuna Wastewater Treatment Plant Upgrade	-	2,315	-	-	2,315	45
Eketāhuna Wetland Development	-	-	645	-	645	308
Pahiatua Wastewater Pipeline from Plant to Wetland	-	-	70	-	70	-
Pahiatua Wastewater Treatment Plant Design	-	-	85	-	85	28
Pahiatua Wastewater Treatment Plant Upgrade	1,062	2,315	-	-	2,315	29
Pahiatua Wastewater Treatment Plant Development	-	-	-	-	-	-28
Pahiatua Wetland Development	11	179	-	-	179	-
Woodville Bio Diversity Wetland	48	-	-	-	-	-
Woodville Wastewater Treatment Plant Design	-	-	114	-	114	-
Woodville Wetland Design	-	-	60	-	60	1
Woodville Wetland Development	945	-	-	-	-	-
Woodville Wetland Resource Consent*	-	-	-	-	-	-
Woodville Wastewater Treatment Plant Flow Meter	-	-	50	-	50	-
Woodville Wastewater Treatment Plant Upgrade	945	-	-	-	-	-
Total capital expenditure to improve level of service	3,648	6,080	1,552	-	7,632	1,582

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to replace existing assets:						
Dannevirke STP Dose pumps (2) for Tephra	9	-	-	-	-	-
Dannevirke STP Replacement Inflow Screen, Roofing, Fencing, Mobile Septic Tank	-	-	312	-	312	-
Dannevirke Wastewater Upgrade (siphon, pipes, alt route)	-	-	1,239	-	1,239	51
District Wastewater General Renewals - Health and Safety	16	17	-	-	17	-
District Wastewater Perimeter Safety Fencing Around Ponds	53	-	94	-	94	120
District Wide Manhole Replacements	21	112	-	-	112	111
District Telemetry Wastewater	11	17	160	-	177	37
Eketahuna Flow Meters Inflow and Outflow Lines	-	-	14	-	14	-
Infiltration Strategy and Implementation	743	794	-	-	794	82
Norsewood Wastewater Consent	-	-	138	-	138	-
Pahiatua wastewater Aerators (replacement blowers)	4	4	-	-	4	-
Pongaroa Discharge consent renewal	-	-	154	-	154	-
Pump Station Renewals	53	67	-	-	67	64
Unplanned Renewals - Treatment Plant	53	56	-	-	56	-7
Wastewater Reticulation renewals	743	1,135	-	-	1,135	1,132
Woodville Wastewater Treatment Plant Headworks Refurbishment	-	-	-	-	-	142
Woodville Resource Consent	-	-	38	-	38	7
Total capital expenditure to replace existing assets	1,707	2,202	2,149	-	4,351	1,739
Total capital expenditure for the Group	5,620	9,294	4,107	-	13,401	4,902

Wastewater IAF Pahiatua Hillcrest School Development - Council was successful in securing external funding after the completion of the 2021-2031 LTP, as a result this project was added as part of the Annual Plan process. Successful completion of project with all 3Waters connections live. All Wastewater Pump Station (WwPS) indicators have been tested and are sending alerts.

Pahiatua Wastewater Treatment Plant Upgrade - Upon the completion of detailed project scoping during the 2023-2024 Annual Plan it became clear that this project was going to costs significantly more than had been budgeted in the 2021-2031 Long Term Plan. As a result this project was re-budgeted as part of the 2023-2024 Annual Plan process. Works have continued in the project initiation phase as Council works together with its iwi partners, and Horizons Regional Council as it looks to ensure the right treatment plant upgrade is completed that is fit for purpose and meets the districts needs today and in the future.

Performance against objectives

How we Did

Wastewater

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Economic




Cultural




Environmental


STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**


- To ensure efficient and reliable wastewater treatment that meets environmental outcomes

 **Building a vibrant economy**

- To support and promote business growth and diversity

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities

 **Prudent financial management**

- To ensure rates reflect the services expected by our communities
- To ensure debt is maintained within prudent levels
- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
The wastewater system is adequate	The number of dry weather sewerage overflows from the wastewater system per 1,000 connections*	< 5	Achieved 2.05	LAST YEAR: 0.82	✓	✓
Customers are satisfied with wastewater systems	Percentage of residents rating wastewater management as “fairly satisfactory” or “very satisfactory” in the community survey.	80%	Not achieved 77%	LAST YEAR: 84%	✗	✓

The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.

Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24
9–10	35%	35%	34%	50%	34%	35%
7–8	32%	40%	36%	25%	29%	32%
6	16%	10%	12%	10%	18%	10%
5	13%	12%	9%	12%	9%	12%
1–4	3%	4%	10%	3%	9%	11%

This measure is following the trend across Council for an overall reduction in satisfaction with Council services. No specific responses were provided as part of the survey.

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
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	<div style="background-color: #c00000; color: white; padding: 5px; text-align: center;"> Not achieved 2 </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: Nil </div> <p>On the 5th of March Council was issued two abatement notices with regards to the Eketāhuna Wastewater Treatment Plant Wetlands. One for large scale land disturbance and associated discharge of contaminant namely sediment. The other notice was to comply with the resource consent and required Council to undertake additional actions during the construction of the wetland.</p>	✘	✔	
	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of infringement notices*	0	<div style="background-color: #c00000; color: white; padding: 5px; text-align: center;"> Not achieved 2 </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: Nil </div> <p>On 27th of February Council received two infringement notices for the Eketāhuna Wastewater Treatment Plant Wetlands. When was for disturbance that was not expressly allowed by a national environment standard, a rule in a regional plan or a resource consent. The other was received for the discharge of contaminant, namely sediment onto land in circumstances which may result in contaminant entering water when discharge was not expressly allowed.</p>	✘	✔	
	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of enforcement orders*	0	<div style="background-color: #808000; color: white; padding: 5px; text-align: center;"> Achieved Nil </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: Nil </div>	✔	✔	
	Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of convictions*	0	<div style="background-color: #808000; color: white; padding: 5px; text-align: center;"> Achieved Nil </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: Nil </div>	✔	✔	
	Issues relating to the wastewater system are responded to	Median time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	1 hour	<div style="background-color: #808000; color: white; padding: 5px; text-align: center;"> Achieved 36 minutes </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 36 minutes </div>	✔	✔
		Median time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault*	5 hours	<div style="background-color: #808000; color: white; padding: 5px; text-align: center;"> Achieved 1 hour 26 minutes </div> <div style="border: 1px solid #ccc; padding: 5px; margin-top: 5px;"> LAST YEAR: 1 hour 51 minutes </div>	✔	✔

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
Customers are satisfied with wastewater systems	Number of complaints received about wastewater per 1,000 connections for: sewerage odour*	< 4	Achieved 0.20	LAST YEAR: 1.24	✓	✓
Customers are satisfied with wastewater systems	Number of complaints received about wastewater per 1,000 connections for: sewerage system faults*	< 5	Achieved 3.48	LAST YEAR: 0.21	✓	✓
			Total of one complaint received in Pahiatua.			
	Number of complaints received about wastewater per 1,000 connections for: sewerage system blockages*	< 7	Achieved 3.48	LAST YEAR: 8.69	✓	✗
			Total of 19 complaints had been received -eight in Dannevirke, seven in Pahiatua, one in Eketāhuna, two in Woodville and one in Norsewood. The location was unknown for one complaint. Complaints were either a result of works to repair leaks being undertaken, or as a result of 'flushing' of the water network, or as a result of higher turbidity as a result of rainfall.			
	Number of complaints received about wastewater per 1,000 connections for the territorial authority's response to issues with its sewerage system*	< 3	Achieved 0.20	LAST YEAR: 0.62	✓	✓
			Total of one complaint was received in Dannevirke.			
	Number of complaints received about Council's response to the above issues per 1,000 connections for wastewater*	< 19	Achieved 7.58	LAST YEAR: 10.76	✓	✓
			Total of 37 complaints received - 19 in Dannevirke, eight in Pahiatua, two in Eketāhuna, five in Woodville and three in Norsewood.			

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

Te Wai

Water Supplies

This group of activities can be found on pages 200 – 211 of the 2021-2031 Long Term Plan

Activities in this group

01.

WATER SUPPLIES

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

What Council does

Council ensures that there is the provision and management of water supply to urban townships. The effective management of water is critical to supporting human, animal, and plant life, and to supply industrial and economic needs. Council owns, manages, and operates 7 water supply schemes for communities across the district.

Tararua District Council: Funding Impact Statement for 30 June 2024 for Water Supplies

	2022/23 LTP Year 2 \$000s	2023/24 LTP Year 3 \$000s	2023/24 Actual \$000s
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	3,451	3,664	4,513
Grants and subsidies for operating purposes	-	-	-
Fees and charges	5	5	4
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	52	46	-
Total operating funding (A)	3,508	3,714	4,517
Applications of operating funding			
Payment to staff and suppliers	1,669	1,732	2,383
Finance costs	342	349	510
Internal charges and overheads applied	493	507	655
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,504	2,588	3,548
Surplus/(deficit) of operating funding (A - B)	1,004	1,126	969
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	421
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(110)	793	1,933
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	(110)	793	2,354
Applications of capital funding			
Capital expenditure:			
- to meet additional demand (growth)	207	212	593
- to improve the level of service (new)	503	1,396	1,534
- to replace existing assets (renewal)	1,614	1,742	2,838
Increase/decrease in reserves	(1,429)	(1,431)	(1,642)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	895	1,919	3,323
Surplus/(deficit) of capital funding (C - D)	(1,004)	(1,126)	(969)
Funding balance ((A - B) + (C - D))	-	-	-

What we achieved

Reticulation Network

Operations and maintenance works has included:

- Repaired 277 water leaks and responded to 118 other water issues

Renewal works has included:

- 8 new fire hydrants
- 672m of 100mm water main
- 651 LM of 63mm submain
- 7 x 100mm sluice valves
- 6 x 63mm sluice valves
- 80 water laterals
- 252 water tobies replaced

Drinking Water Compliance

Compliance with the Drinking Water Quality Assurance Rules has improved over the last year with only technical issues preventing full compliance for the main four treatment plants (Pahiatua fully complied). The residual disinfectant in the distribution zones was not fully met due to the gap between samples in November 2023 being exceeded for Eketāhuna. However, the smaller plants struggled to meet the chlorine, pH and UV requirements at the treatment plants. Scheduled water supply upgrades and improvements to communications will further improve compliance.

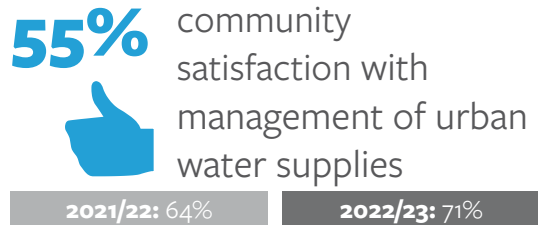
Source Water Risk Management Plans

Under the Water Services Act 2021 all water supplies must have Source Water Risk Management Plans. Source Water Risk Management Plans with Cyanobacterial Risk Assessments were completed for the seven Tararua District Council Water Supplies to meet this legislative requirement. These plans will need to be reviewed and updated periodically alongside the Water Safety Plans for each of the Water Supplies.

Network Environmental Performance Measures 2024

In accordance with the Water Services Act which came into effect in 2021, local government is required to monitor and report on key aspects of the environmental performance of their networks to Taumata Arowai (the Drinking Water Regulator) annually.

IN 2023/24 WE ACHIEVED...



The first survey was completed on the 30 September 2023 and largely mirrored what has previously been required under the previous national performance reporting metrics. The overall goal is to provide transparency about the performance of drinking water, stormwater and wastewater networks and the network operators. Monitoring and reporting contribute to the continuous improvement of water services in New Zealand and their impacts on the environment and public health.

Long-Term Plan

A major focus of this reporting period was the completion of the Long-Term Plan (LTP) to ensure that water network renewals and extensions were identified and prioritised, and major new infrastructure projects scheduled and funded. To enable the most effective and efficient delivery of the LTP several strategic initiatives were initiated and will be delivered in the next financial year primarily focused on demand management and water conservation. This includes Universal Water Metering, Leak Detection and Pressure Management.

Dannevirke Water Supply Intake Gallery

An independent contractor completed an extensive condition assessment of the Dannevirke Water Supply Intake Gallery. No collapse or major root intrusions were identified, and the pipe work was found to be in generally good condition.

Pahiatua and Dannevirke Water Treatment Plant Pump Refurbishments

A major overhaul of the two intake pumps that supply water to the Pahiatua Water Treatment Plant commenced with the first of two pumps having been replaced. The Pahiatua Pump No. 2 and the two pumps at the Dannevirke Water Treatment Plant will be inspected and where necessary refurbished or replaced in Year 1 of the Long-Term Plan.

District Wide Reservoir / Tank Seismic Assessments

An independent contractor was engaged to undertake an Internal and External Condition and Detailed Seismic Assessment (DSA) of the Dannevirke Treated Water Reservoir No. 2, the Woodville Treated Water Reservoirs No. 1 & 2 (built in 1903 and 1905 respectfully) and the Eketāhuna Treated Water Reservoirs No. 1 & 2. These assessments identified that urgent remedial work was required on the Dannevirke No. 2, and the Eketāhuna No. 1 Reservoirs and both the Woodville Reservoirs need to be replaced as a priority.

Summer Water Management

Weekly meetings occurred throughout the summer months to manage water supply versus water demand in each of the major Tararua townships. A Level 4 Restriction was placed on Ākitio at the beginning of summer and Level 1 Restrictions on both Eketāhuna and Pahiatua during the summer as river levels dropped and community demand increased. However, it was very pleasing not to have to impose any water restrictions on Dannevirke this summer due to adequate water in the Tamaki River and judicious use by residents.

Potential Impact Classification (PIC) Report

Potential Impact Classification Reports (PIC) have been commissioned for both the Dannevirke and Woodville Impounded Supplies (Dams) under the new Building (Dam Safety) Regulations 2022 which came into force on the 13 May 2024. Under the new regulations TDC is required to provide a completed PIC Report, certified by a Recognised Engineer, and

submit it to the Regional Authority (HRC), for approval no later than the 13 August 2024.

Pongaroa Rural Water Scheme and Water Treatment Plant

Extensive preparation has been completed to refurbish the Automatic Valveless Gravity filter (AVG) at the head of this scheme. This work, scheduled to be completed in early July 2024 is to refurbish the inlet diaphragm valve, media, and nozzles to reduce the level of turbidity (dirty water) that enters the network during heavy rainfall events. It is expected that this maintenance will result in a reduction in the requirement to impose 'Boiled water Notices' and a reduction in the use of filters at the Pongaroa Water Treatment Plant.

Dannevirke Impounded Water Supply Update

Tonkin and Taylor (T&T) have commenced a Geotechnical Interpretation Report with the final report including peer review scheduled to be completed end of September 2024. This report will provide advice to TDC on four key considerations:

- Urgency of remediating the existing liner, subgrade, and underlying subsoil network
- Stability of the western reservoir rim
- Stability of the eastern dam embankment
- Potential for internal erosion of the eastern dam embankment, including dam foundation, and backfill around the subsoil outlet pipe

The final report will describe the likely scale and cost of physical works to mitigate any dam safety risks based on data collected to date including:

- Monitoring data
- Geotechnical interpretation
- Geotechnical analysis
- Concept design
- Preliminary cost estimates

In addition, an independent options assessment of the Dannevirke Water Supply as a system was commissioned (supply, intake, pipelines, treatment plant and storage) to inform a decision from a Cost versus Benefit versus Need perspective. A summary of both reports with recommendations on next steps for remediation work will be presented to Council end of September 2024.

Capital Expenditure

Water Supplies

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to allow for growth:						
Dannevirke Alternate Water Source Infrastructure	-	462	-	-	462	18
Water IAF Pahiatua Hillcrest School Development	-	46	-	-	46	71
Water Reticulation Network Extensions	212	231	298	-	529	504
Total capital expenditure to allow for growth	212	739	298	-	1,037	593
Capital expenditure to improve level of service:						
Dannevirke Alternate Water Source Investigation	-	-	60	-	60	23
Dannevirke Fluoridation Plant MOH Funded	-	-	-	-	-	556
Dannevirke Ground Water Investigation	-	-	72	-	72	41
Dannevirke Impound Security of Supply - Building Consent	-	-	-	-	-	4
Dannevirke Impound Security of Supply - Detailed Design	-	-	-	600	600	206
Dannevirke Impound Security of Supply - Pre-treatment Plant	-	-	-	3,200	3,200	96
Dannevirke Impound Security of Supply - Raw Water Storage	-	-	-	400	400	3
Dannevirke Impound Security of Supply - Treated Water Storage	-	-	-	2,500	2,500	66
Dannevirke Water Treatment Plant Upgrade	-	-	-	-	-	-3
District Business Continuity Generators or Battery Stores*	-	15	-	-	15	-
District Digital Measurement, Alarm and Reporting System Investigation	-	-	30	-	30	20
District Pressure Reducing Valves	-	-	-	-	-	2
District Universal Metering	-	-	-	-	-	17
District Water IoT Devices Smart City Systems	-	56	-	-	56	58
District Water Telemetry Development	-	-	259	-	259	78
Eketāhuna Ground Water Investigation	-	-	-	-	-	2
Eketāhuna New Bore Resource Consent	64	-	-	-	-	-
HAZNO compliance	5	6	-	-	6	-
Norsewood Alternate Water Source Infrastructure	-	-	-	-	-	2
Norsewood Investigation	-	-	99	-	99	-36
Norsewood Water Treatment Plant Upgrade	1,168	-	-	-	-	299
Pahiatua Ground Water Investigation	-	-	25	-	25	8
Pahiatua Old Reservoir Assessment	159	173	-	-	173	69
Pongoroa 3 Day Treated Storage	-	-	-	-	-	3
Woodville Bore Investigation	-	-	45	-	45	2
Woodville Water Storage	-	-	-	-	-	17
Total capital expenditure to improve level of service	1,396	249	590	6,700	7,539	1,534

	Long Term Plan Budget \$000s	Annual Plan Budget \$000s	Carry Forwards Budget \$000s	Approved Variation Budget \$000s	Total Budget \$000s	Total Actual \$000s
Capital expenditure to replace existing assets:						
Dannevirke Gregg Street Booster Pump Station	11	11	-	-	11	9
Dannevirke Intake Pipeline Between Impounded Supply and Noz Reservoir	881	-	123	-	123	8
Dannevirke Impound Supply Leak Investigation & Repairs **	-	-	-317	-	-317	-
Dannevirke Impound Supply to Taradale Road Pipeline Viability Investigation	-	-	154	-	154	-115
Dannevirke Impound Security of Supply - Renewal	-	231	381	300	912	1,602
District Water General Renewals Health and Safety	16	17	-	-	17	4
District Water Telemetry	11	17	10	-	27	9
District Water Unplanned Renewals	53	56	0	-	56	73
Eketahuna Water Consent Renewal	-	-	-	-	-	4
Norsewood Water Consent Renewal	-	-	-	-	-	3
Pahiatua Water Take Resource Consent	-	-	32	-	32	5
Pahiatua Weir & Infiltration Gallery Investigation, Design and Renewal	-	-	-	-	-	8
Pongaroa Water Scheme Renewals	-	-	-	-	-	29
Reticulation Water Mains Renewals	743	1,156	-	-	1,156	1,184
Unplanned Renewals - Reticulation	27	28	21	-	49	8
Woodville Water Take Resource Consent	-	-	-	-	-	7
Total capital expenditure to replace existing assets	1,742	1,516	404	300	2,220	2,838
Total capital expenditure for the Group	3,350	2,505	1,292	7,000	10,797	4,966

Dannevirke Alternate Water Source Infrastructure - Investigations for potential Alternate water sources was underway concurrently with our work with the Dannevirke Impounded Supply

Water IAF Pahiatua Hillcrest School Development - Council was successful in securing external funding after the completion of the 2021-2031 LTP, as a result this project was added as part of the Annual Plan process. Successful completion of project with all 3 Waters connections live. All Wastewater Pump Station (WwPS) indicators have been tested and are sending alerts.

Dannevirke Impound Security of Supply (all projects) - TDC was waiting on finalisation for condition, interpretation and option reports. Council has now received all the information that is presently available on the condition of the Impounded Supply. It will not be until the cover and liner are removed and the floor and batter slopes of the Dam can be visually inspected before the full extent of remediation work will be identified. The expert reports have verified the decision Council made in October 2023 to increase the resilience of the Dannevirke water supply scheme. Once this work has been completed a decision can be made about the future of the Impounded Supply itself. In addition, it has been established that there has not been any significant deterioration in the floor or batter slopes of the Impounded Supply since the emergency repairs were completed in June 2023. However, it will be essential that the Dam monitoring regimen is maintained to identify any further degeneration. A full paper was submitted to the TDC Council meeting 25 September 2024, item 11.4 which give complete background detail.

Norsewood Water Treatment Plant Upgrade - Upgrade of the Norsewood water treatment plant to meet NZ Drinking Water Quality Assurance Rules (DWQAR) and to reduce the Aesthetic values that are affecting the water colour and smell. Tararua District Council also added redundancy to the system through standby pumps and an extra 30,000l buffer tank.

Dannevirke Intake Pipeline Between Impounded Supply and Noz Reservoir - Requires remediation work and for this to happen as needs to be bypassed, significant planning required with an assessment to take place. This has been in coordination and consideration with the Impounded supply works. Carry forward of this budget was requested (reduced amount) as reforecasted financially with LTP and work better understood that is required.

*This project was budgeted under district support in the 2021-2031 Long Term Plan, it has been reallocated to the Water Supplies activity as part of the subsequent Annual Plan.

** Note the negative carry forward budget disclosed above shows this project was overspent in the previous financial year and this overspend is to be funded from the budget that was approved as part of the Annual Plan.

Performance against objectives

How we Did

Water Supplies

COUNCIL WELL-BEING OUTCOMES THAT RELATE TO THIS ACTIVITY



Social



Economic



Cultural



Environmental

STRATEGIC OBJECTIVES RELATING TO THIS ACTIVITY

 **Delivering resilient infrastructure**

- To ensure reliable supply of safe drinking water to our communities

 **Building a vibrant economy**

- To support and promote business growth and diversity

 **Growing strong communities**

- To promote, support and facilitate safe, caring communities
- To promote and develop resilience in our communities

 **Prudent financial management**

- To ensure rates reflect the services expected by our communities
- To ensure debt is maintained within prudent levels
- To optimise the amount of external funding received to reduce the financial burden on ratepayers

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results																																										
Customers are satisfied with supplied water	Percentage of customers rating water management as “fairly satisfactory” or “very satisfactory” in the community survey.	80%	<div style="display: flex; align-items: center;"> <div style="background-color: #c00000; color: white; padding: 5px; text-align: center; margin-right: 10px;"> Not achieved 70% </div> <div style="border: 1px solid #ccc; padding: 5px; text-align: center; margin-right: 10px;"> LAST YEAR: 71% </div> </div> <p>The survey results are scored on a scale from 1–10 with 5 as somewhat dissatisfied and 1–4 as very dissatisfied.</p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Score</th> <th>Sep-22</th> <th>Jan-23</th> <th>May-23</th> <th>Oct-23</th> <th>Jan-24</th> <th>May-24</th> </tr> </thead> <tbody> <tr> <td>9–10</td> <td>27%</td> <td>41%</td> <td>37%</td> <td>30%</td> <td>25%</td> <td>32%</td> </tr> <tr> <td>7–8</td> <td>30%</td> <td>26%</td> <td>28%</td> <td>23%</td> <td>26%</td> <td>28%</td> </tr> <tr> <td>6</td> <td>5%</td> <td>6%</td> <td>7%</td> <td>7%</td> <td>7%</td> <td>10%</td> </tr> <tr> <td>5</td> <td>17%</td> <td>11%</td> <td>11%</td> <td>16%</td> <td>12%</td> <td>12%</td> </tr> <tr> <td>1–4</td> <td>21%</td> <td>16%</td> <td>18%</td> <td>24%</td> <td>31%</td> <td>18%</td> </tr> </tbody> </table> <p>The impact of fluoridation and the Dannevirke impound supply on the community satisfaction.</p>	Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24	9–10	27%	41%	37%	30%	25%	32%	7–8	30%	26%	28%	23%	26%	28%	6	5%	6%	7%	7%	7%	10%	5	17%	11%	11%	16%	12%	12%	1–4	21%	16%	18%	24%	31%	18%	✘	✘
Score	Sep-22	Jan-23	May-23	Oct-23	Jan-24	May-24																																									
9–10	27%	41%	37%	30%	25%	32%																																									
7–8	30%	26%	28%	23%	26%	28%																																									
6	5%	6%	7%	7%	7%	10%																																									
5	17%	11%	11%	16%	12%	12%																																									
1–4	21%	16%	18%	24%	31%	18%																																									

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
Customers are satisfied with supplied water	Number of complaints over 1,000 connections to Council's networked reticulation system for: drinking water pressure or flow*	< 4	Achieved 2.65	LAST YEAR: 5.87	✓	✗
	Number of complaints over 1,000 connections to Council's networked reticulation system for: drinking water taste*	< 5	Achieved 0.61	LAST YEAR: 12.34	✓	✗
	Number of complaints over 1,000 connections to Council's networked reticulation system for: drinking water clarity*	< 5	Not achieved 7.35	LAST YEAR: 11.13	✗	✗
				Total of 36 complaints had been received - 19 in Dannevirke, one in Woodville, three in Pahiatua, 11 in Norsewood and one in Eketāhuna.		
				In March 2024 council discovered that a charity fire truck had illegally drawn water from a fire hydrant which caused discoloured water to the surrounding streets in Dannevirke.		
	Number of complaints over 1,000 connections to Council's networked reticulation system for: drinking water odour*	< 4	Achieved 1.22	LAST YEAR: 1.42	✓	✓
				A total of six complaints had been received - two in Woodville, two in Pahiatua and two in Pongaroa.		
Customers are satisfied with supplied water	Number of complaints over 1,000 connections to Council's networked reticulation system for: continuity of supply*	< 5	Not achieved 11.84	LAST YEAR: 17.2	✗	✗
				Total of 58 complaints had been received, 5 in Eketāhuna, 28 in Dannevirke, 5 in Pongaroa, 4 in Woodville, three in Pahiatua, and 13 at Ākitio.		
				In October 2023, Dannevirke water supply had a water main break (Gibson Place) which resulted in 23 complaints being received.		
				In November 2023, Eketāhuna saved five complaints as a result of needing to complete repairs to a broken fitting.		
				In January 2024, Ākitio residence experienced a water supply issue which resulted in 13 complaint being received.		
			In January 2024, Pongaroa residence also experienced water supply issues which resulted in four complaints being received.			

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results	
Customers are satisfied with supplied water	Number of complaints over 1,000 connections to Council's networked reticulation system for: Council's response to the issues above*	< 2	Achieved 1.02	LAST YEAR: 0.61	✓	✓
	Number of complaints received about water per 1,000 connections for: Total number of recorded complaints*	< 25	Not achieved 27	LAST YEAR: 49	✗	✗
Water provided is safe to drink	Number of schemes that comply with Part 4 (bacteria compliance criteria) of the NZ Drinking Water standards (2018). From January 2023 Council is required to comply with the Drinking Water Quality Assurance Rules (DWQAR) (2022)*^	8	Not achieved 2	LAST YEAR: 6	✗	✗
			Under the Drinking Water Quality Assurance Rules (2022) for the period of 1 July 2023 - 30 June 2024 Council was non-compliant for 5 of its 7 water treatment plants. Pahiatua and Woodville treatment plants were compliant, will Dannevirke and Eketāhuna non-compliant due to Technical errors for 5 and 2 of the 366 days of the year. Norsewood, Pongaroa and Ākitio did not comply with DWQAR standards.			
Water provided is safe to drink	Number of schemes that comply with Part 5 (protozoal compliance criteria) of the NZ Drinking Water standards (2018). From January 2023 Council is required to comply with the Drinking Water Quality Assurance Rules (DWQAR) (2022)*^	7	Not achieved 1	LAST YEAR: 2	✗	✗
			Under the Drinking Water Quality Assurance Rules (2022) for the period of 1 July 2023 - 30 June 2024 Council was not compliant for 6 of its 7 water treatment plants (Pahiatua were compliant). Non compliance is often caused by data quality issues, resulting in Council not being able to demonstrate continuously monitored parameters. This does not indicate that public health was at risk.			
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	Achieved 8 minutes	LAST YEAR: 4 hours 16 minutes	✓	✓

Level of service	Performance measure	Target	Achievement	2023/24 results	2022/23 results
Issues relating to water supplies are responded to	Median time to resolve an urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault or interruption*	5 hours	Achieved 0 minutes LAST YEAR: 4 hours 14 minutes	✓	✓
	Median response time to attend a non-urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	8 hours	Achieved 3 hours 7 minutes LAST YEAR: 2 hours 13 minutes	✓	✓
	Median time to resolve a non-urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault or interruption*	24 hours	On target 6 hours 25 minutes LAST YEAR: 6 hours 6 minutes	✓	✓
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%	Not achieved 63.7% LAST YEAR: 24.7%	✗	✗
			The increase in this measure could indicate leaks on the network. Council is also continuously improving its data it is able to collect which could also be contributing to the result. As part of the 2024-2034 Long Term Plan Council, Council has forecast to complete a significant amount of renewals to its reticulation network, which should help with reducing this result in the future.		
Water demand is managed effectively	Average consumption of drinking water per day per resident connected to a Council scheme*	300 litres	Not achieved 358 litres LAST YEAR: 378 litres	✗	✗
			The water consumption compared to the previous years indicates leaks on the network. Council has identified leaks from the Dannevirke Impound Supply and completed repairs to this in May 2023, which contributed to the slight decrease this year. The increase in usage could also be a result of changes in demographics of households on the network.		

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

^ Council's Long-Term Plan performance measures for the safety of drinking water were set before the introduction of new rules by Taumata Arowai. These new rules were effective from 14 November 2022 but reported against from 1 January 2023. This meant that Council has reported performance against two different requirements during the financial year. From 1 July to 31 December 2022 Council measured compliance against Parts 4 and 5 of the Drinking Water Standards 2005 (revised 2018) and from 1 January to 30 June 2024 Council reported against new Drinking Water Quality Assurance Rules (DWQAR) and did not meet the protozoal compliance criteria for five of its seven water treatment plants.



04

Ngā Tauākī Pūtea
**FINANCIAL
STATEMENTS**



He tauākī mahukitanga reweniu me ngā utu

Statement of comprehensive revenue and expense for the year ended 30 June 2024

	Note	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s
Revenue				
Rates	2	33,761	33,878	29,744
Grants and subsidies	6	54,511	16,519	32,793
Fees and charges	4	4,573	6,016	4,326
Finance revenue	3	1,536	11	819
Dividends and subvention		-	-	-
Other revenue	5	351	41	726
Forestry sales		27	-	91
Development and financial contribution		-	-	-
Total operating revenue		94,759	56,465	68,499
Expenditure				
Other operating expenses	10	52,966	28,806	38,791
Depreciation and amortisation	11	18,540	16,491	17,251
Personnel costs	8	10,875	10,005	9,627
Finance costs	3	3,711	2,410	2,599
Total operating expenditure before asset gains/losses		86,092	57,712	68,268
Operating surplus/(deficit) before asset gains/losses		8,667	(1,246)	231
Other asset gains/(losses)	7	(433)	-	253
Share of associate surplus/(deficit)	17	2	-	-
Operating surplus/(deficit) before tax		8,236	(1,246)	484
Less taxation expense/plus refund	12	-	-	-
Surplus/(deficit) after tax		8,236	(1,246)	484
Surplus/(deficit) attributable to:				
Parent interest (Taranua District Council)	25	8,236	(1,246)	484
Non-controlling interest	25	-	-	-
Surplus/(deficit) for the period		8,236	(1,246)	484
Other comprehensive revenue and expense				
Gains/(losses) on assets revaluation	26	24,451	28,789	(11,376)
Financial assets at fair value through other comprehensive revenue & expense	25	-	-	-
Tax on equity items	25	-	-	-
Other comprehensive revenue and expense subtotal		24,451	28,789	(11,376)
Total comprehensive revenue and expense		32,687	27,542	(10,892)

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

Tauākī o ngā panonitanga tūtanga

Statement of changes in equity for the year ended 30 June 2024

	Note	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s
Balance at 1 July		1,096,996	1,022,485	1,107,885
Total comprehensive revenue and expense previously reported		32,687	27,542	(10,892)
Dividends paid		-	-	-
Total balance at 30 June	25	1,129,681	1,050,027	1,096,996
Total comprehensive revenue and expense attributable to:				
Tararua District Council		32,687	362,862	(10,892)
Minority interest		-	-	-
Total comprehensive revenue and expense		32,687	362,862	(10,892)
Detailed changes				
Accumulated funds				
Balance at 1 July		344,519	362,862	348,604
Net surplus/(deficit) after tax for the year		8,236	(1,246)	484
Fair value through other comprehensive revenue and expense		-	-	-
Net transfers between equity and reserves		2,129	3,671	(4,571)
Dividends paid		-	-	-
Balance at 30 June		354,883	365,286	344,519
Asset revaluation reserves				
Balance at 1 July		709,482	626,042	720,857
Increase/(decrease) in revaluation reserves		24,452	28,789	(11,376)
Balance at 30 June		733,933	654,830	709,482
Special funded reserves				
Balance at 1 July		42,931	33,500	38,343
Increase/(decrease) in special reserves		(2,117)	(3,671)	4,588
Balance at 30 June		40,814	29,829	42,931
Trust funds				
Balance at 1 July		64	81	81
Increase/(decrease) in trust funds		(12)	-	(17)
Balance at 30 June		52	81	64
Minority interest		-	-	-
Total equity at 30 June		1,129,682	1,050,027	1,096,996

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

Tauākī tūnga pūtea

Statement of financial position as at 30 June 2024

	Note	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s
Assets				
Current assets				
Cash and cash equivalent	1	3,210	6,209	6,982
Debtors and other receivables	13	13,669	5,372	9,326
Derivative financial instrument	32	1,088	-	1,366
Other financial assets	16	8,767	3,264	5,867
Investment in CCOs and similar entities	16	241	-	-
Non-current assets held for sale	18	1,958	-	-
Inventories	15	110	105	137
Total current assets		29,043	14,950	23,678
Non-current assets				
Investment in CCOs and similar entities	16	2,432	-	2,187
Derivative financial instrument	32	4,191	-	2,909
Other financial assets	16	-	-	-
Investment in accounted for using equity method	17	54	-	52
Debtors and other receivables	13	-	-	-
Investment property	18	2,705	3,890	2,150
Forestry assets	14	71	-	1,265
Intangible assets	21	2,270	2,314	1,553
Property, plant & equipment – operational	20	56,765	57,411	57,820
Property, plant & equipment – infrastructure	20	1,115,828	1,040,168	1,074,273
Property, plant & equipment – restricted	20	6,102	5,349	6,102
Total non-current assets		1,190,418	1,109,131	1,148,311
Total assets		1,219,461	1,124,082	1,171,990
Liabilities				
Current liabilities				
Payables and deferred revenues	22	14,461	6,277	13,548
Borrowings – current	24	12,200	4,000	13,000
Employee entitlements	9	1,152	882	999
Provision for landfill aftercare	23	164	-	164
Derivative financial instrument	32	553	-	477
Total current liabilities		28,530	11,160	28,188

	Note	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s
Non-current liabilities				
Borrowings – non-current	24	57,000	61,962	44,200
Derivative financial instrument	32	3,615	-	1,960
Employee entitlements	9	18	19	-
Tenant contributions	19	354	354	354
Provision for landfill aftercare	23	262	560	292
Total non-current liabilities		61,249	62,895	46,806
Total liabilities		89,779	74,054	74,994
Equity				
Accumulated funds	25	354,883	365,286	344,519
Asset revaluation reserves	26	733,933	654,830	709,482
Special funded reserves	27	40,814	29,829	42,931
Trust funds	28	52	81	64
Total equity		1,129,682	1,050,027	1,096,996
Total liabilities and equity		1,219,461	1,124,082	1,171,990

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

Tauākī kapewhiti

Statement of cash flows for the year ended 30 June 2024

	Note	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s
Cash flows from operating activities				
Cash was provided from:				
Rates		33,052	33,878	29,444
Grants and subsidies		49,284	16,519	31,105
Fees, charges and other receipts (including donations)		3,974	6,016	4,371
Interest received		1,608	11	547
Dividends & subvention payment received		-	41	-
Income tax refunds		-	-	-
Other revenue		294	-	468
		88,212	56,465	65,935
Cash was applied to:				
Payments staff and suppliers		60,513	38,811	45,510
Interest paid		3,549	2,410	2,222
Income tax payments		-	-	-
Net GST movement		333	-	1,678
		64,395	41,221	49,410
Net cash inflow/(outflow) from operating activities	29	23,817	15,244	16,525
Cash flows from investing activities				
Cash was provided from:				
Proceeds from sale of property, plant and equipment		47	-	-
Proceeds from investment property		-	-	-
Proceeds from investments realised		-	-	4,929
		47	-	4,929
Cash was applied to:				
Purchase of property, plant and equipment		36,736	26,963	21,989
Purchase of Intangible assets		-	-	-
Purchase of investments		2,900	666	1,864
		39,636	27,629	23,853
Net cash inflow/(outflow) from investing activities		(39,589)	(27,629)	(18,923)

	Note	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s
Cash flows from financing activities				
Cash was provided from:				
Proceeds from borrowings		37,200	18,385	18,200
Tenant contributions received		-	-	-
		37,200	18,385	18,200
Cash was applied to:				
Dividend paid		-	-	-
Tenant contributions repaid		-	-	-
Repayment of borrowings		25,200	6,000	12,033
		25,200	6,000	12,033
Net cash inflow/(outflow) from financing activities		12,000	12,385	6,167
Net increase/(decrease) in cash held		(3,772)	-	3,769
Total cash resources at start of the year		6,982	6,209	3,213
Total cash resources at end of the year	1	3,210	6,209	6,982

Tauākī whaipānga haupū o te Kaunihera Whānui

Tararua District Council: Funding Impact Statement for 30 June 2024 (Whole of Council)

	2022/23 Plan \$000s	2022/23 Actual \$000s	2023/24 Plan \$000s	2023/24 Actual \$000s
Sources of operating funding				
General rates, uniform annual general charges, rates penalties	12,011	12,727	12,939	13,818
Targeted rates	17,924	17,897	20,939	20,955
Grants and subsidies for operating purposes	5,534	19,723	7,407	37,068
Fees and charges	4,643	4,326	5,876	4,573
Interest and dividends from investments	10	819	11	1,536
Local authorities fuel tax, fines, infringement fees, and other receipts	372	817	181	378
Total operating funding (A)	40,495	56,309	47,352	78,328
Applications of operating funding				
Payment to staff and suppliers	31,477	49,297	38,811	64,852
Finance costs	1,786	2,599	2,410	3,711
Other operating funding applications	-	-	-	-
Total applications of operating funding (B)	33,263	51,896	41,221	68,563
Surplus/(deficit) of operating funding (A - B)	7,232	4,413	6,132	9,765
Sources of capital funding				
Subsidies and grants for capital expenditure	11,943	13,070	9,113	17,443
Development and financial contributions	-	-	-	-
Increase/(decrease) in debt	9,458	6,200	12,385	12,000
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
Total sources of capital funding (C)	21,401	19,270	21,497	29,443
Applications of capital funding				
Capital expenditure:				
- to meet additional demand	608	336	2,614	2,517
- to improve the level of service	6,744	7,533	10,920	11,041
- to replace existing assets	21,413	14,122	13,429	22,832
Increase/(decrease) in reserves	(6,132)	1,692	(4,334)	(82)
Increase/(decrease) of investments	6,000	-	5,000	2,900
Total applications of capital funding (D)	28,633	23,684	27,629	39,208
Surplus/(deficit) of capital funding (C - D)	(7,232)	(4,413)	(6,132)	(9,765)
Funding balance ((A - B) + (C - D))	-	-	-	-

Tauākī whakakotatahitanga o te Kaunihera whānui whaipānga ki te reweniu me te utu mahukitanga

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

	2023/24 Actual \$000s	2023/24 Plan \$000s	2022/23 Actual \$000s	2022/23 Plan \$000s
Revenue				
Statement of comprehensive revenue and expense	94,759	56,307	68,499	52,437
Summary funding impact statement				
Sources of operating funding				
Total operating funding	78,328	47,351	56,309	40,495
Add sources of capital funding:				
- Subsidies and grants for capital expenditure	17,445	8,956	13,070	11,943
- Investment (gains/losses)	-	-	-	-
Other dedicated capital funding	-	-	-	-
Less rates remission and discount	(509)	-	(458)	-
Less internal rates revenue eliminated	(504)	-	(417)	-
Total revenue	94,759	56,307	68,499	52,437
Expenditure				
Statement of comprehensive revenue and expense	86,092	57,711	68,268	48,837
Summary funding impact statement				
Application of operating funding				
Total application of operating funding	68,563	41,220	51,896	33,263
Add depreciation and amortisation expense	18,540	16,491	17,251	15,574
Less rates remission and discount	(509)	-	(458)	-
Less internal rates revenue eliminated	(504)	-	(417)	-
Total expenditure	86,092	57,711	68,268	48,837

Tauākī o ngā kaupapa here kaute

Statement of accounting policies

For the year ended 30 June 2024

Hinonga Rīpoata Reporting entity

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

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

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

The financial statements of Council are for the year ended 30 June 2024. The financial statements were authorised for issue by Council on 18 December 2024.

Tūāpapa o te whakarite Basis of preparation

Tauākī tautuku Statement of compliance

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

Inenga tūāpapatanga Measurement base

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

Pūnaha moni Functional and presentation currency

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

Disclosure in regard to Tararua Aquatic Community Trust

The Office of the Auditor General (OAG) has assessed that the Tararua Aquatic Community Trust (TACT) continues to be controlled by Council, and should be consolidated into Council group financial statements. The Council does not agree with this assessment and has sought independent advice, and based on this advice has decided that for the 2023/24 Annual Report, it will not prepare a consolidated Annual Report.

The financial statements in the 2023/24 Annual Report are of Council only.

Ngā take kaute paerewa otiia, kāore anō kia whakatinana

Accounting standards issued but not yet effective and not early adopted

Standards and interpretations that have been issued but are not yet effective, up to the date of issuance of the prospective financial statements, and that are relevant to the Council are:

PBE IFRS 17 Insurance Contracts

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

Council has not assessed in detail the effect of the new standard.

Council does not anticipate this amendment to have a material effect on Council's financial statements.

Disclosure of Fees for Audit Firms' Services (Amendments to PBE IPSAS 1)

Amendments to PBE IPSAS 1 Presentation of Financial Reports change the required disclosures for fees relating to services provided by the audit or review provider, including a requirement to disaggregate the fees into specified categories. The amendments to PBE IPSAS 1 aim to address concerns about the quality and consistency of disclosures an entity provides about fees paid to its audit or review firm for different types of services. The enhanced disclosures are expected to improve the transparency and consistency of disclosures about fees paid to an entity's audit or review firm. This is effective for the year ended 30 June 2025.

**Ngā panonitanga kaute kaupapa here
Other changes in accounting policies**

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

**Ngā kaupapa here hira
Significant Accounting Policies****Ngā Pāhekohekotanga
Associates**

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

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

**Tikanga mana taurite o te mahi
kaute kei ngā tauākī tōpū ōhanga
Equity method of accounting in group
financial statements**

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

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

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

**Reweniu
Revenue**

Revenue is measured at fair value.

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

Exchange and non-exchange transactions

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

**Reweniu reti
Rates revenue**

The following policies of rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.

- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage.
- Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Rewenui tākohatanga Contribution revenue

Development contributions and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service that gave rise to the charging of the contribution. Otherwise development contributions and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

Ngā moni āwhina Kāwanatanga Government subsidies

Government grants, for example from NZ Transport Agency, Ministry of Health and Ministry of Environment, are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Waka Kotahi (NZ Transport Agency) pūtea tāpīringa huarahi Waka Kotahi (NZ Transport Agency) roading subsidies

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

Ngā ratonga wātea Provision of services

Revenue from the rendering of services is recognised by reference to the stage of completion of the transaction at balance date, based on the actual service provided as a percentage of the total services to be provided.

Ngā Rironga Vested or donated assets

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

The fair value of vested or donated assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is based on construction price information provided by the property developer.

For long-lived assets that must be used for a specific use (for example, land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue.

A liability is recognised only if the Council expects that it will need to return or pass the asset to another party.

Hokotanga o ngā ō Sale of goods

Revenue from sale of goods is recognised when a product is sold to the customer.

Utu Commission

Where revenue is derived by acting as an agent for another party, the revenue that is recognised is the commission or fee on the transaction.

Moni Whiwhi Dividends

Dividends are recognised when the right to receive payment has been established. Dividends are recognised in surplus or deficit unless the dividend clearly represents a recovery of part of the cost of the investment.

Rewenui Itareti Interest revenue

Interest revenue is recognised using the effective interest method.

Ētahi atu karāti kua whakawhiwhi Other grants received

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

Te Waihanga me te rēwenui whakaaetanga rawa taiao Building and resource consent revenue

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

Ngā utu para Landfill fees

Fees for disposing of waste at the Council's landfill are recognised upon waste being disposed by users.

Utu nama Borrowing costs

Borrowing costs are recognised as an expense in the period that they are incurred.

Whakapaunga Karāti Grant expenditure

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

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council's decision.

Pūnaha moni tāwāhi Foreign currency

Foreign currency transactions are translated into the functional currency using the exchange rates prevailing at the dates of the transactions. Foreign exchange gains and losses resulting from the settlement of such transactions are recognised in the surplus or deficit.

Tākihi mahi Income tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

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

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

Deferred tax is measured at the tax rates that are expected to apply when the asset is realised or the liability is settled,

based on tax rates (and tax laws) that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the Council expects to recover or settle the carrying amount of its assets and liabilities.

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

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable surplus.

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

Ngā Rīhitanga Leases

Finance leases

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

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

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

Operating leases

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

Ngā ōritetanga pūtea me te pūtea Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of 90 days or less, and bank overdrafts.

Bank overdrafts where applicable are shown within borrowings in current liabilities in the statement of financial position.

Ngā tāngata noho nama me ētahi atu whakawhiwhinga Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for Expected Credit Losses (ECL).

The Council applies the simplified ECL model of recognising lifetime ECL or short-term receivables.

In measuring ECLs, receivables have been grouped into rates and metred water rates receivables, and other general receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are “written off”:

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

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

Ngā tāngata noho nama me ētahi atu whakawhiwhinga Inventories

Inventories (such as spare parts and other items) held for distribution or consumption in the provision of services that are not supplied on a commercial basis are measured at the cost adjusted for any loss on service potential.

Inventories held for use in the production of goods and services on a commercial basis are valued at the lower of cost and net realisable value. The cost of purchased inventory is determined using the FIFO method.

The write down from loss of service potential or net realisable value is recognised in the surplus or deficit in the year of the write down.

Ngā huarawa ōhanga Financial assets

Derivative Financial Instruments

Derivative financial instruments are used to manage exposure to foreign exchange risks arising from the Council’s operational activities and interest rate risks arising from the Council’s financing activities. In accordance with its Treasury Management Policy, the council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently remeasured to their fair value at each balance date. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so the nature of the item being hedged.

The associated gains or losses on derivatives that are not hedge accounted are recognised in surplus or deficit.

The full fair value of a non-hedge accounted foreign exchange derivative is classified as current if the contract is due for settlement within 12 months of balance date; otherwise, foreign exchange derivatives are classified as non-current. The portion of the fair value of a non-hedge accounted interest rate derivative that is expected to be realised within 12 months of balance date is classified as current, with the remaining portion of the derivative classified as non-current.

Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Council is party to financial instrument arrangements as part of its everyday operations. Revenue and expense relating to financial instruments are recognised in the statement of comprehensive revenue and expense.

Financial instruments are comprised of:

- Financial assets – cash and cash equivalents, debtors and other receivables, term deposits, other loans, LGFA borrower notes, unlisted shares, and derivative financial instruments
- Financial liabilities – trade and other payables, borrowings, derivative financial instruments

Other financial assets

Financial assets are initially measured at fair value plus transaction costs unless they are measured at fair value through surplus or deficit, in which case the transaction costs are recognised in the surplus or deficit. They are then classified as, and subsequently measured under, the following categories:

- Amortised cost
- Fair value through other comprehensive revenue and expense (FVTOCRE); and
- Fair value through surplus and deficit (FVTSD).

Purchases and sales of financial assets are recognised on trade-date, the date on which Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them. A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Concessionary loans

Loans to community organisations made by Council at nil or below-market interest rates are initially recognised at the present value of their expected future cash flow, discounted at the current market rate of return for a similar financial instrument. The loans are subsequently measured at amortised cost using the effective interest method. The difference between the loan amount and present value of the expected future cash flows of the loan is recognised in the surplus or deficit as a grant expense.

Where applicable, interest accrued is added to the investment balance.

Term deposits

Term deposits are fixed or determinable payments that are not quoted in an active market. Term deposits are included in non-current assets, except where the maturity is less than 12 months in which case they are included in current assets.

Term deposits are initially recognised at fair value. Term deposits are held for the purpose of collecting contractual cash flows and solely for the purpose of collecting principal and interest. They are subsequently recognised at amortised cost and measured using the effective interest rate method, less an allowance for impairment.

For term deposits, Council applies the low credit risk simplification. At every reporting date, the Council evaluates whether it is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, Council regularly reassesses the credit ratings of the bank counterparties. Term deposits are graded in the top investment category, therefore considered to be low credit risk investments. It is Council's policy to measure ECLs on term deposits based on the loss expected in the next 12 months.

Where applicable, interest accrued is added to the investment balance.

Financial assets at fair value through other comprehensive revenue and expense

Financial assets at fair value through other comprehensive revenue and expense (FVTOCRE) are those that are designated as fair value through equity or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance date. Council's financial assets at FVTOCRE comprise of local authority stock and investments in quoted and unquoted shares.

Council includes in the category:

- Investments that it intends to hold long-term but which may be realised before maturity; and
- Shareholding that it holds for strategic purposes.

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. Debt instruments in this category are the Council listed bonds.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Unlisted shares

Unquoted equity shares are initially measured at fair value excluding transaction costs. The fair values are determined by reference to the Council's share of net assets in these companies as there is no market information on the value of the organisations' shares.

The Council has made the irrevocable election to designate unquoted equity shares at FVOCRE. Gains or losses on unquoted equity shares are recorded in other comprehensive revenue and expense and not recycled to surplus or deficit. Equity instruments designated at FVOCRE are not subject to impairment assessment.

When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term.

Financial assets at fair value through surplus or deficit

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Other than for derivatives, the Council has no instruments in this category.

LGFA borrower notes

Borrower notes are subordinated convertible debt instruments that Council is required to subscribe for when borrowing from the LGFA, currently set at 2.5% of the amount borrowed. The LGFA will redeem borrower notes when the Council's related borrowing are repaid or are no longer owed to the LGFA or may convert them to equity under specific circumstances. The borrower notes are initially recognised at fair value. They are subsequently measured at FVTSD.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Expected credit loss allowance (ECL)

ECL's are recognised in two stages:

1. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL).
2. For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information.

The Council considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Council measure ECLs on loan commitments at the date the commitment becomes irrevocable. If the ECL measured exceeds the gross carrying amount of the financial asset, the ECL is recognised as a provision.

Concessionary Loan ECL

For concessionary loans, ECL is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancement that are integral to the contractual terms.

Provision for impairment for debtors and other receivables

The provision for impairment of receivables is determined based on an expected credit loss (ECL) model.

In assessing credit losses for receivables, the Council applies the simplified approach and records lifetime ECL on receivables. Lifetime ECL results from all possible default events over the expected life of a receivable.

In assessing ECL on receivables the Council considers both quantitative and qualitative inputs. Quantitative inputs include past collection history and ageing of receivables. Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the receivables and the economic environment.

To measure the ECL, all receivables have been grouped based on shared credit risk characteristics and the days overdue. Expected loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the debtors to settle their debt.

Rates are “written off”:

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

Kāore he rironga hei hoko i te wā nei

Non-current assets held for sale

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

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

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

Ngā Huarawa Ōkiko

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets – These include land, buildings, library books, plant and equipment, motor vehicles, fibre cabling and conduits, furniture and fittings, and swimming pools.

Infrastructure assets – Infrastructure assets includes the roading corridor network, footpaths and fixed utility systems owned by Council. Each asset class includes all items that are required for the network to function, for example, sewer reticulation includes reticulation piping and sewer pump stations.

Restricted assets – Restricted assets are parks and reserves and war memorials owned by Council that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

Additions

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

In most instances, an item of property, plant and equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset.

Gains and losses on disposals are included in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent costs

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

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

Land, land under roads, restricted assets, assets under construction, investment properties, and biological assets are not depreciated.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Asset category	Useful life	Depreciation rate
Operational and Restricted Assets		
Buildings	9–80	(1.3%–11.1%)
Computer equipment	2–20	(5%–50%)
Fibre cabling and conduits	20–30	(3%–5%)
Furniture and fittings	2–45	(2.2%–50%)
Library collections	1–10	(10%–100%)
Motor vehicles	5–20	(5%–20%)
Plant and equipment	2–33	(3%–50%)
Swimming pools	15–50	(2%–6.7%)
Infrastructural Assets		
Roading		
Top surface (seal)	5–20	(6.3%–8.3%)
Top surface (unsealed)	5	(20%–100%)
Pavement (seal base course)	90	(1.1%)
Pavement (unsealed base course)	Not depreciated	
Sub-base (rural)	Not depreciated	
Sub-base (urban)	90	(2.5%)
Formation	Not depreciated	
Drainage	20–90	(1.1%–5%)
Bridges and culverts	70–120	(0.8%–1.4%)
Railings	30–50	(2%–3.3%)
Retaining walls	90	(1.1%)
Kerbing	25–100	(1%–4%)
Footpaths	10–90	(1.1%–10%)
Signs and road markings	5–12	(8.3%–20%)
Streetlights	25–60	(1.7%–4%)
Stormwater		
Pipes	50–140	(0.7%–2%)
Manholes	90–140	(0.7%–1.1%)
Wastewater Network		
Pipes and manholes	50–135	(0.7%–2%)
Treatment ponds	55–65	(1.5%–1.8%)
Pumps	20–40	(2.5%–5%)

Asset category	Useful life	Depreciation rate
Flow monitoring equipment	20	(5%)
Water Network		
Monitoring equipment (hardware)	5–30	(3.3%–20%)
Pipes, hydrants, valves	40–150	(0.7%–2.5%)
Treatment plants	10–100	(1%–10%)
Pumps	15–30	(3.3%–6.7%)
Tanks	40–200	(0.5%–2.5%)
Waste management	2–17	(5.9%–50%)
Items under construction	Non-depreciable	

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Ngā Wāriutanga Auautanga Revaluation

Council accounts for revaluations of property, plant and equipment on a class of asset basis.

Revaluations	Frequency
Infrastructural assets	Annually
Roads (except land under roads)	Annually
Bridges	Annually
Sewerage	Annually
Stormwater	Annually
Water	Annually
Land	Every 3 years
Restricted assets	Every 3 years
Buildings	Every 3 years

Land, buildings (operational and restricted), and infrastructural assets (except land under roads) are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value. All other asset classes are carried at depreciated historical cost.

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

The results of revaluing are credited or debited to other comprehensive revenue and expense and held in an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus or deficit. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the surplus or

deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then credited to other comprehensive revenue and expense and held in the revaluation reserve for that class of asset.

Infrastructural asset classes: roads, water reticulation, sewerage reticulation and stormwater systems

Infrastructure assets are revalued at fair value determined on a depreciated replacement cost basis and reviewed by an independent valuer. These assets are revalued annually as at 30 June.

Operational and restricted land and buildings

These are revalued at fair value as determined from market based evidence by an independent valuer on a three yearly cycle.

Land under roads

Land under roads, was valued based on fair value of adjacent land as determined by reference to the Council rating data. Subsequently, this has not been revalued.

Ngā Ara Kēhua, Ngā Ara Pepa rānei **Unformed or paper roads**

An unformed or paper road is a term for a road that is legally established and recorded in survey plans, but has not been formed, and that ownership of the land associated with the paper road resides with Council.

Council does not recognise land under unformed paper roads in the statement of financial position because there is no service potential from the majority of paper roads. The public good of having access routes is very difficult to value. In addition there is a very limited market for sale to the surrounding or adjacent property owner, and cannot be measured reliably because of the small individual area of many paper roads to those adjacent or surrounding properties, and the high cost of sale.

Ngā Huarawa Pā-Kore **Intangible assets**

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs that are directly associated with the development of software for internal use by Council, are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs are recognised as an expense when incurred.

Costs associated with maintaining computer software are recognised as an expense when incurred.

Carbon credits

Carbon credits are initially recognised at cost, or fair value on free carbon credits. After initial recognition, all carbon credits are revalued annually at fair value.

The net revaluation result is credited or debited to other comprehensive revenue and expense and is accumulated through revaluation reserve. Where this results in a debit balance in the reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase in revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

Carbon credits are not amortised.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in surplus or deficit.

The useful lives and associated amortisation rates of major classes of intangible assets have been estimated as follows:

	Useful life	Depreciation rate
Computer software	3–8 years	12.5–33%

Ngā Huarawa Ngāhere **Forestry assets**

Forestry assets are revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate.

Gains or losses arising on initial recognition of biological assets at fair value less estimated point of sale costs and from a change in fair value less estimated point of sale costs are recognised in the surplus or deficit.

The costs to maintain the forestry assets are included in the surplus or deficit.

Papanoho Whakangao Investment property

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

Investment property is measured initially at its cost, including transaction costs.

After initial recognition, Council measures all investment property at fair value as determined annually by an independent valuer.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit. Investment properties are not depreciated.

Ngā waemaerotanga o ngā huarawa tahua kore Impairment of non-financial assets

Non-financial assets that have an indefinite useful life are not subject to amortisation and are tested annually for impairment. Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is regarded as impaired and the carrying amount is written-down to the recoverable amount. The total impairment loss is recognised in the surplus or deficit. The reversal of an impairment loss is recognised in the surplus or deficit.

Value in use is depreciated replacement cost for an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace it's remaining future economic benefits or service potential.

The value in use for cash-generating assets is the present value of expected future cash flows.

Ngā Kararehe Livestock

A small number of deer are kept for recreational purposes, hence are not revalued but recognised at cost. These are held as inventory.

Utu tārewa me ngā reweniu Payables and deferred revenue

Payables and deferred revenue are initially measured at face value.

Ngā huanga kaimahi Employee benefits

Short-term entitlements

Employee benefits that expect to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay.

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

Council recognises a liability for sick leave, when material, to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent it will be used by staff to cover those future absences.

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

Long-term entitlements

Long service leave and retirement leave

These are long-term employee benefits that are assessed on an accrued entitlement basis at current rates of pay.

Superannuation schemes

- **Defined Contribution Schemes**
Obligations for contributions to defined contribution superannuation schemes are recognised as an expense in the surplus or deficit as incurred.

- **Defined Benefit Schemes**

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme), which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting, as it is not possible to determine from the terms of the scheme, the extent to which the surplus/deficit will affect future contributions by individual employers, as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Ngā Hoatutanga Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Provisions are measured at the present value of management's best estimate of the expenditure required to settle the present obligation at the balance sheet date. If the effect of the time value of money is material, provisions are discounted using a current pre-tax rate that reflects the time value of money and the risks specific to the obligation. The increase in the provision resulting from the passage of time is recognised as a finance cost.

Ngā kirimana ōhanga toka Financial guarantee contracts

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

Financial guarantee contracts are initially recognised at fair value even if payment under guarantee is not considered probable. If a financial guarantee contract was issued in a stand-alone arm's length transaction to an unrelated party, its fair value at inception is equal to the consideration received. When no consideration is received a liability is recognised based on the probability that Council will be required to reimburse a holder for a loss incurred and is disclosed as a contingent liability.

Taurewa Borrowing

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

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Tūtanga Equity

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

The components of equity are:

- Accumulated funds
- Asset revaluation reserves
- Special funded reserves
- Trust funds

Asset revaluation reserve

This reserve relates to the revaluation of infrastructure assets, carbon credits, land, and buildings to fair value.

Special funded and Council created reserves

Special funded reserves are reserves restricted by Council decision. The Council may alter them without references to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Council's Treasury Policies and Long Term Plan allow internal borrowing against these reserves on the basis they will be reimbursed over time or at time of need.

Trust funds

Trust funds are those subject to specific conditions accepted as binding by Council. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Taake Hua me ngā Ratonga Good and service tax (GST)

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the most current of the Annual Plan or the Long Term Plan.

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by Council for the preparation of the financial statements.

Ngā utu tuari Cost allocation

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

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

Direct costs are charged directly to significant activities. Indirect costs are charged to significant on the following cost drivers: expenditure, floor area, employees and assets.

Tauākī moni kuhu Statement of cash flows

Operating activities are the principal revenue-producing activities of the entity and other activities that are not investing or financing activities. They include cash received from all revenue sources (such as rates, taxes and government grants) and record the cash payments made for the supply of goods and services (including payments to other public benefit entities to finance their operations, but not loans). Agency transactions are not recognised as receipts and payments in the Statement of Cash Flows as they do not represent transactions that Council can control.

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

Financing activities comprise activities that change the equity and debt capital structure of the Council.

Whakatau tata Rounding

There will be rounding of numbers in the Annual Report as the financial reporting model used calculates to the dollar but the Annual Report is rounded to the nearest thousand.

Ngā whakatau tata kaute hira me ngā whakapae Critical accounting estimates and assumptions

In preparing these financial statements Council has made estimates and assumptions concerning the future.

These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Landfill aftercare provision

Note 23 provides information about the estimates and assumptions surrounding the landfill aftercare provision.

Infrastructural assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost valuations over infrastructural assets. These include:

- the physical deterioration and condition of an asset, for example the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets;
- estimating any obsolescence or surplus capacity of an asset; and

- estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under estimating the annual depreciation charge recognised as an expense in the surplus or deficit.

To minimise this risk Council's infrastructural asset useful lives have been determined with reference to the 'New Zealand Infrastructural Asset Valuation and Depreciation Guidelines' published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

Experienced independent valuers are used in performing or reviewing the Council's infrastructural asset revaluations.

Property, plant and equipment useful lives and residual values

At each balance date the Council reviews the useful lives and residual values of its property, plant and equipment. Assessing the appropriateness of useful life and residual value estimates of property, plant and equipment requires Council to consider a number of factors such as the physical condition of the asset, expected period of use of the asset by Council, and expected disposal proceeds from the future sale of the asset.

An incorrect estimate of the useful life or residual value will impact on the depreciable amount of an asset, therefore impacting on the depreciation expense recognised in the statement of revenue and expense, and carrying amount of the asset in the statement of financial position. Council minimises the risk of this estimation uncertainty by:

- physical inspection of assets;
- asset replacement programmes;
- review of second hand market prices for similar assets; and
- analysis of prior asset sales.

Council has made changes to past assumptions concerning useful lives and residual values. Council has increased the life range on bridges from 100 years to 140 years, and has also increased the life range on water monitoring equipment from five years to 20 years. The carrying amounts of property, plant and equipment are disclosed in Note 20.

Ngā whakataunga hira i te whakatinanatanga o tā te Kaunihera kaupapa here kaute **Critical judgements in applying accounting policies**

Management has exercised the following critical judgements in applying Council's accounting policies for the period ended 30 June 2024.

Classification of property

Council owns a number of properties, which are maintained primarily to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding these properties. These properties are held for service delivery objectives as part of the Council's housing policy. These properties are accounted for as property, plant and equipment.

He tīpoka ki ngā tauākī pūtea

Notes to financial statements

For the year ended 30 June 2024

01. CASH AND CASH EQUIVALENTS

The average interest rate received on the bank deposit for the 2023/24 year was 3.42%. In 2022/23 this was 1.86%.

	2023/24 Actual \$000s	2022/23 Actual \$000s
Cash at bank and in hand	1,010	6,948
Term deposits maturing 3 months or less from date of acquisition	2,200	33
Total Cash and Cash Equivalents	3,210	6,982

The carrying value of short term deposits with maturity dates of three months or less approximates their fair value.

Although cash and cash equivalents at 30 June 2024 are subject to the expected credit loss requirements of PBE IPSAS 41, no loss allowance has been recognised because the estimated allowance is trivial.

Financial assets recognised in a non-exchange transaction that are subject to restrictions

Council holds unspent funds, included in cash at bank and investments, of \$52,000 (2023: \$64,000). These unspent funds relate to trusts received (Note 28). The restrictions generally specify how the funds are required to be spent.

Cash and bank overdrafts include the following for the purposes of the cash flow statement:

	2023/24 Actual \$000s	2022/23 Actual \$000s
Cash and cash equivalent current asset	1,010	6,948
Short term deposits maturing 3 months or less from date of acquisition	2,200	33
Cash and cash equivalent current liability – bank overdraft	-	-
Total Cash Resources	3,210	6,982

02. RATES REVENUE

	2023/24 Actual \$000s	2022/23 Actual \$000s
General Rates		
Uniform annual general charge	5,345	5,774
General land rates	8,008	6,600
Targeted Rates Attributable to Group of Activities		
Community and Recreation Facilities	2,487	2,411
District Promotion and Economic Development	866	696
Regulatory Services	-	-
Transportation	6,667	6,701
Stormwater	677	583
Solid waste	1,405	933
Wastewater	4,331	3,153
Water	3,231	2,389
Rates revenue before discount	33,017	29,240
less 3% discount for full payment at time of first instalment	-	-
Rates revenue after discount	33,017	29,240
Plus Metered Water	1,282	1,031
Less Rates Refunds	(11)	(4)
Less Rates Remissions (Breakdown below)	(509)	(458)
Less Rates Internally charged to Council	(504)	(417)
Plus Net Rates penalties		
External Revenue In Support : Rates: Penalty Revenue	474	348
External Revenue In Support : Water Charges: Penalty	12	5
	486	353
Total revenue from rates	33,761	29,744

Rates Remissions

	2023/24 Actual \$000s	2022/23 Actual \$000s
Rates Remissions		
Town centre refurbishment development loans	18	14
Sewerage – educational establishments	157	114
General rates	280	275
General rates – not for profit sports and cultural	54	55
Total	509	458

Council had 10,866 rateable assessments as at 30 June 2024 (2023: 10,725). The total capital and land value of these assessments were \$7,289,022,000 (2023: \$7,408,867,300) and \$4,579,208,000 (2023: \$4,650,389,550) respectively.

03. FINANCE REVENUE AND FINANCE COSTS

	2023/24 Actual \$000s	2022/23 Actual \$000s
Finance Revenue		
Interest on bank deposits	1,536	819
Total Finance Revenue	1,536	819
Finance Costs		
Landfill interest expense	(33)	(27)
Interest on secured loans and derivative	3,744	2,626
Total Finance Costs	3,711	2,599
Net Finance (Costs)/Gain	(2,175)	(1,780)

04. FEES AND CHARGES

	2023/24 Actual \$000s	2022/23 Actual \$000s
Building and planning consent charges	1,045	1,129
Dog registration fees	429	425
Landfill and transfer station charges	1,341	1,119
Pensioner housing rent	660	563
Trade waste charges	216	195
Petroleum tax	160	149
Other fees and charges	723	746
Total fees and charges	4,573	4,326

05. OTHER REVENUE

	2023/24 Actual \$000s	2022/23 Actual \$000s
Revenue from the various domain boards	277	290
Insurance recoveries:		
- motor vehicles	-	-
- buildings	-	-
Other	74	436
Total other revenue	351	726

06. GRANTS AND SUBSIDIES

	2023/24 Actual \$000s	2022/23 Actual \$000s
Waka Kotahi NZ Transport Agency - roading & footpath subsidies	44,855	25,698
Ministry of Business, Innovation and Employment	95	120
Ministry of Business, Innovation and Employment - Cyclone Gabrielle	-	375
Provincial Growth Fund - Route 52	5,165	3,706
Mayors Taskforce for Jobs	349	464
Department of Internal Affairs - Three Waters Reform	211	1,914
Department of Internal Affairs - Cyclone Gabrielle	303	197
Department of Internal Affairs - NZ Libraries Partnership Programme	4	5
National Emergency Management Agency - Cyclone Gabrielle	-	45
Central Economic Development Agency - Digital Boost	-	20
Ministry of Social Development - COVID-19 wages subsidy	-	41
Ministry for the Environment - waste disposal levy	393	144
Lottery Grants	129	58
New Zealand Defence Force - annual maintenance grant	5	6
Ministry of Primary Industries - Cyclone Gabrielle	1,250	-
Department of Prime Minister & Cabinet - Cyclone Gabrielle	113	-
Ministry of Business, Innovation & Employment - Better Off funding package	380	-
Kainga Ora	880	-
Ministry of Health	379	-
Total grants and subsidies	54,511	32,793

07. OTHER GAINS AND LOSSES

	2023/24 Actual \$000s	2022/23 Actual \$000s
Gain / (loss) on change in derivatives value	(726)	291
Gain / (loss) on asset held for sale	-	17
Gain / (loss) on change in LGFA borrower notes value	13	(10)
Gain / (loss) on change in NZLG Insurance	-	(7)
Gain / (loss) on investment properties	555	235
Gain / (loss) on forestry value	(303)	(274)
Gain / (loss) on disposal of property, plant & equipment	26	-
Total other gains and losses	(433)	253

08. PERSONNEL COSTS

Salaries and wages includes movements in employee benefit liabilities.

Employer contributions to defined contribution plans include contributions to Kiwisaver and the DBP Contributors Scheme.

	2023/24 Actual \$000s	2022/23 Actual \$000s
Salary & wages	10,336	9,234
Defined contribuion plan employer contributions	301	263
Training costs	192	159
Increase / (decrease) in employment entitlements / liabilities	47	(30)
Total personnel costs	10,875	9,627

During the year to 30 June 2024, the total remuneration and value of other non-financial benefits received by, or payable to the mayor, councillors, chief executive, and senior managers of the Council were as follows:

	2023/24		2022/23	
	Remuneration \$000s	Allowances \$000s	Total \$000s	Total \$000s
Mayor				
Tracey Collis	124	-	124	120
Tracey Collis, motor vehicle	4	-	4	5
Councillors				
Naioma Chase	44	2	46	31
Alison Franklin	49	4	53	46
Scott Gilmore	44	8	52	31
Shirley Hull	-	-	-	13
Carole Isaacson	-	-	-	11
Peter Johns	44	4	48	43
Michael Long	44	-	44	31
Erana Peeti-Weber	53	-	53	52
Kerry Sutherland	49	-	49	45
Raylene Treder	-	-	-	12
Steven Wallace	44	2	46	31
Sharon Wards	49	2	51	46
Total Mayor and Councillors	548	21	569	516

The Mayor's remuneration is inclusive of the salary sacrifice (\$4,060) for the private use of the Mayor's car (2023: \$4,604).

	2023/24	2022/23		2023/24	2022/23
	\$000s	\$000s		\$000s	\$000s
Community Boards					
Larissa Barclay	4	3			
Terence Carew	4	4			
Everlyne Chase	4	3			
Ernie Christison	6	4			
Denise Clifton	-	1			
Charlie Death	-	2			
Terry Hynes	6	6			
Ross Macdonald	-	2			
Steen McGhie	8	6			
Kim Spooner	-	2			
Ronald Wallace	6	4			
Patrick Walshe	12	12			
Total Community Boards	51	49			
Chief Executive					
Bryan Nicholson					
Employee benefit costs			275	252	
Defined contribution plan - employer contributions			8	8	
Motor vehicle			10	10	
Total Chief Executive			293	270	
Severance Payments					
For the year ended 30 June 2024, the Council made three severance payments to employees totalling \$32,490 (2023: Nil). The value of each of the severance payments was \$8,425, \$17,308, and \$6,757.					

Total employee annual remuneration by band

2023

Remuneration Band	2022/23
Less than \$60,000	44
\$60,001 - \$79,999	32
\$80,000 - \$99,999	31
\$100,000 - \$119,999	8
\$120,000 - \$139,999	7
\$140,000 - \$269,999	6
Total employees	128

2024

Remuneration Band	2023/24
Less than \$60,000	29
\$60,001 - \$79,999	50
\$80,000 - \$99,999	27
\$100,000 - \$119,999	15
\$120,000 - \$139,999	7
\$140,000 - \$199,999	7
\$200,000 - \$299,999	2
Total employees	137

Total remuneration includes non-financial benefits provided to employees.

At balance date, Council employed 104 (2023: 95) full-time employees, with the balance of staff representing 21.76 (2023: 18.1) full-time equivalent employees. At balance date, Council employed 4 casual staff (2023: 9).

A full-time equivalent (FTE) employee is determined on the basis of a 40 hour working week.

09. EMPLOYEE ENTITLEMENTS

	2023/24 Actual \$000s	2022/23 Actual \$000s
Current Portion		
Accrued pay	539	433
Annual leave	628	557
Long service leave	2	2
Accident Compensation Corporation	(17)	7
Total current portion	1,152	999
Non-current Portion		
Retirement leave	18	-
Total non-current portion	18	-
Total employee entitlements	1,170	999

Employee provisions – movements inclusive of accrued pay

	2023/24 Actual \$000s	2022/23 Actual \$000s
Opening Balance	999	901
Additional provision	1,064	972
Amount used	(893)	(874)
Net Movement for the Year	171	98
Closing Balance	1,170	999

10. OTHER OPERATING EXPENSES

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2022.

	2023/24 Actual \$000s	2022/23 Actual \$000s
Fees to auditors:		
- Audit NZ fees for financial statement audit	210	173
- Audit NZ fees for debenture trust deed audit	5	5
- Audit NZ fees for long-term plan audit	86	-
- Matt Molloy Consulting fees for drinking water standards audit	6	5
- Brian Smith Advisory Services fees for Alliance contract audit	10	-
- Disbursements	39	13
Impairment of receivables movement - increase / (decrease)	54	(376)
Inventory consumption	27	(32)
Rental and operating lease expenses	202	154
Consultant costs	2,969	2,854
Contract payments	37,982	26,182
Energy costs	799	773
Grants	289	592
Insurance	1,031	809
Maintenance costs	3,674	2,977
Management fees	850	649
Other operating expenses	4,732	4,014
Total other operating expenses	52,966	38,791

11. DEPRECIATION AND AMORTISATION EXPENSE BY GROUP OF ACTIVITIES

This note is disclosed to be compliant with Schedule 10 of the Local Government Act 2002.

	2023/24 Actual \$000s	2022/23 Actual \$000s
Building Communities & Leadership	32	52
Community & Recreation Facilities	2,758	2,810
District Promotion and Economic Development	32	37
Regulatory Services	56	50
Roading and Footpaths	11,123	10,903
Solid Waste Management	134	116
Stormwater	456	322
Wastewater	1,799	1,376
Water Supplies	2,150	1,587
Total depreciation and amortisation expense by group of activities	18,540	17,251

12. TAXATION

	2023/24 Actual \$000s	2022/23 Actual \$000s
Relationship between Tax and Accounting Profit		
Operating surplus/(deficit) before income tax	8,236	484
Prima facie tax @ 28%	2,306	136
Tax effect of permanent differences:	-	-
- Non-deductible expenditure	(2,306)	(136)
- Deferred tax adjustment	-	-
Total Income Tax Expense	-	-

13. DEBTORS AND OTHER RECEIVABLES

(Amounts include GST)	2023/24 Actual \$000s	2022/23 Actual \$000s
Current Portion		
Rates receivables	3,025	2,337
Sundry debtors	1,730	1,219
Sundry debtor - NZ Transport Agency : roading subsidies	5,501	3,358
Interest accrued	247	319
Prepayments	732	524
Other receivables	1,251	666
GST receivable	1,613	1,280
	14,099	9,702
Less allowance for credit losses	(431)	(376)
Total trade and other receivables	13,669	9,326
Total receivables comprise:		
Receivables from non-exchange transactions - this includes outstanding amounts from rates, grants, infringements, and fees and charges that are partly subsidised by rates	13,132	9,131
Receivables from exchange transactions - this includes outstanding amounts for commercial sales and fees and charges that have not been subsidised by rates	536	194
Total Receivables	13,669	9,326

There is only one concentration of credit risk with respect to receivables. Council has one large debtor in respect of NZ Transport Authority providing government subsidy for Roothing. This concentration of risk and reliance on Government is not considered to be a matter of concern because of the New Zealand Government's strong credit rating.

Rates Receivable

Council provides for expected credit losses (ECLs) of rates receivable in certain circumstances; when the property is multiple-owned Māori land or when there is no guarantor available. In all other circumstances, Council does not provide for any ECLs on rates receivable as it has various powers under the Local Government (Rating) Act 2002 to recover any outstanding debts. These powers allow Council to commence legal proceedings to recover any rates that remain unpaid four months after the due date for payment. If payment has not been made within three months of the Court's judgement, then Council is able to apply to the Registrar of the High Court to have the judgement enforced by the sale or lease of the rating unit.

Ratepayers can apply for payment options in special circumstances. Where such repayment plans are in place, debts are discounted to their present value if the effect of discounting is material.

Tararua District Council Chief Executive has not approved any rates write-offs during the year (2023: \$NIL).

Other Receivables

The ECL rates for other receivables at 30 June 2024 and 1 July 2023 are based on the payment profile of revenue on credit over the prior of one year at the measurement date and the corresponding historical credit losses experienced for that period. The historical loss rates are adjusted for current and forward-looking macroeconomic factors that might affect the expected recoverability of receivables. Given the short period of credit risk exposure, the effects of macroeconomic factors are not considered significant.

There have been no changes since 1 July 2022 in the estimation techniques or significant assumptions in measuring the loss allowance.

Council holds no collateral as security or other credit enhancements over receivables that are either past due or impaired.

Movements in the allowance for credit losses are as follows:

	2023/24 Actual \$000s	2022/23 Actual \$000s
As at 1 July	376	274
Additional/(reduction in) provisions made during the year	54	102
Less receivables written off during period	-	-
At 30 June	430	376

As at 30 June 2024, the allowance for credit losses is as follows:

Council - Rates Receivables	Gross \$000s	ECL \$000s	Net 2024 \$000s
Not Past Due - current	-	-	-
Past Due by 1-30 Days	761	(5)	755
Past Due by 31-60 Days	-	-	-
Past Due >61 Days	2,264	(305)	1,959
Total	3,025	(310)	2,715

Council - Sundry Debtors & Other Receivables	Gross \$000s	ECL \$000s	Net 2024 \$000s
Not Past Due - current	9,215	(18)	9,197
Past Due by 1-30 Days	651	-	651
Past Due by 31-60 Days	19	(12)	7
Past Due >61 Days	210	(91)	119
Total	10,095	(121)	9,974

As at 30 June 2023, the allowance for credit losses is as follows:

Council - Rates Receivables	Gross \$000s	ECL \$000s	Net 2023 \$000s
Not Past Due - current	-	-	-
Past Due by 1-30 Days	538	(6)	532
Past Due by 31-60 Days	-	-	-
Past Due >61 Days	1,800	(279)	1,521
Total	2,337	(285)	2,053

Council - Sundry Debtors & Other Receivables	Gross \$000s	ECL \$000s	Net 2023 \$000s
Not Past Due - current	6,200	(13)	6,187
Past Due by 1-30 Days	106	(3)	103
Past Due by 31-60 Days	55	(5)	50
Past Due >61 Days	161	(72)	89
Total	6,522	(92)	6,430

14. FORESTRY ASSETS

	2023/24 Actual \$000s	2022/23 Actual \$000s
Balance at 1 July	1,265	1,538
Increases due to purchases	-	-
Gains / (losses) arising from changes in fair value - less estimated sale costs	(303)	(273)
Decreases due to sales	-	-
Decreases due to harvest	-	-
Decreases due to change in classification	(891)	-
Balance at 30 June	71	1,265

Council

The value of Council forest holdings at 30 June 2024 represents 48.7 hectares of smaller forestry blocks ranging in size from 2.9 hectares to 14.3 hectares. This compares to 337 hectares at 30 June 2023.

The significant decrease in the forestry holding value represents the accounting re-classification of the Birch North Road from "Forestry Asset" (288.3 ha) to "Asset Held For Resale". In line with Council's decision in 2018 to divest forestry assets, the Birch North Forest was listed for sales with NZ Forest Sales on 11 March 2024. Tenders closed on 9 May 2024 and as at 30 June 2024 a conditional offer had been accepted. On this basis the value of the Birch North Road Forest has been transferred to Assets Held for Resale (see Note 18).

Registered valuer, ForestStat Ltd, has valued forestry assets as at 30 June 2024. The information below relates to the council owned minor forestry stands other than Birch North Road forest. A post-tax discount rate of 6.5% was used to discount the present value of expected cash flows.

Other significant assumptions factored into the fair valuation assessment were:

- A compound rate of 4.0% (2023: 3.0%) has been used for the replacement approach on post-tax cashflows.
- All stands are valued using the expectation approach.
- Notional land rental costs have been included for freehold land to reflect the opportunity cost of using this land for growing the tree crop.
- Inflation is assumed at 2.7% per annum (2023: 2.4%) based on ten-year average inflation January 2014 to December 2023.
- Log prices – for stands planted 1983-1997, prices are based on prices achieved over the last 12 months. For stands planted 2008-2010 prices are based on average log prices received over the last three years.
- The costs and revenues are those pertaining to the current crop rotation and exclude the costs and revenues associated with replanting and harvesting of the next and any subsequent crop rotations.
- The costs used in the valuation are estimates based on current incurred by a hypothetical buyer for forests of similar size. Costs in any given year are deemed to be incurred at the beginning of the valuation year (1 July) for discounting purposes..

Financial risk management strategies

Council is exposed to financial risks arising from changes in timber prices. Council manages this risk by:

- Delaying or bringing forward the harvest;
- Directing log sales to higher returning markets – e.g. domestic or export;
- Choosing to harvest the log type with higher returns.

15. INVENTORY AND LIVESTOCK

	2023/24 Actual \$000s	2022/23 Actual \$000s
Held for distribution inventory		
Paper stock	24	39
i-Site stock	1	1
Commercial inventory		
Livestock	4	3
Material stocks	81	94
Total Inventory and Livestock	110	137

No inventories were pledged as security for liabilities nor are any inventories subject to retention of title clause..

16. OTHER FINANCIAL ASSETS

	2023/24 Actual \$000s	2022/23 Actual \$000s
Other financial assets		
Current Portion		
Short term deposits greater than 3 months but less than 12 months	8,767	5,867
Non-current Portion		
Term deposits greater than 12 months	-	-
Total other financial assets	8,767	5,867
Investment in CCOs and similar entities		
Current Portion		
Local Government Funding Agency borrower notes	241	-
Non-current Portion		
Local Government Funding Agency borrower notes	1,339	1,095
Tararua Aquatic Community Trust settled by Council (initial \$500 capital)	1	1
Local Government Funding Agency Insurance Corporation Limited	92	92
Loan to Pukaha Mount Bruce	1,000	1,000
Total investment in CCOs and similar entities	2,673	2,187
Total Investments	11,440	8,054

Term deposits

The carrying amount of term deposits approximates their fair value.

Local Government Funding Agency borrower notes

Council has borrower notes invested with the Local Government Funding Agency at floating rates of interest. This will mature between July 2024 and May 2030.

An independent valuation was completed by Hedgebook as at 30 June 2024 to determine the fair value of Council's LGFA borrower notes.

Concessionary loans

A concessionary loan was provided by the Council to Pukaha Mount Bruce Board for the development of the Te Waanaga Taiao (Education and Accommodation Centre) project. The loan was advanced on 30 October 2021 and is repayable on 30 October 2031. The nominal amount advanced was \$1,000,000. Interest on this loan is payable annually. During the 12 calendar months from the drawdown, an interest-free period was granted by the Council equal to the borrower's interest obligation. The grant will not be made in cash but instead be paid by way of set off. The loan is held to collect contractual cash flows which comprise solely payments of principal and interest, therefore is recognised at amortised cost and measured using the effective interest rate method, less allowance for impairment.

The loan was initially recognised at fair value of \$1,000,000. There was no adjustment between this and the nominal amount done this year. Reconciliation of the opening and closing balance of the concessionary loan is shown:

As at 1 July 2023	1,000,000
Loan at nominal value	1,000,000
Fair value adjustments	-
Interest accrued during the year	-
Repayments	-
As at 30 June 2024	1,000,000

Credit risk, including ECLs

Term deposits

The Council consider there has not been a significant increase in credit risk for investments in term deposits because the banks continue to have low risk at balance date. Term deposits are held with banks that have a long-term AA- investment grade credit rating, which indicates the bank has a very strong capacity to meet its financial commitments.

No ECL has been recognised for term deposits as the loss allowance is trivial.

Community loans

Council has one community loan, to Pūkaha Mt Bruce for support toward the cost of developing the Te Waananga Taio (Education and Accommodation Centre) project.

As part of the application process, Council worked with Pūkaha, obtained legal advice and drafted the loan agreement. Council also completed due diligence checks to confirm the credit risk associated with extending the loan to Pūkaha Mount Bruce prior to entering into the loan agreement.

Council will monitor increases in credit risk by completing regular debtor payment performance analyses and considers a debtor's credit risk to have significantly increased if the information suggests they will be unable to make loan repayments.

Other financial assets

Expected credit losses measured for other financial assets are trivial. They are low-risk and the Council has not identified any indications that credit risk associated with those instruments has significantly increased since initial recognition.

The Council does not hold any collateral for any of its loan assets.

17. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	2023/24 Actual \$000s	2022/23 Actual \$000s
Manawatū-Whanganui LASS Ltd (MW Lass)	54	52
Total investment in associates	54	52

Summarised financial information of associate entities

Assets	872	686
Liabilities	496	325
Revenues	1,637	1,459
Surplus/(deficit)	2	3
Group's interest	14%	14%

18. INVESTMENT PROPERTY

	2023/24 Actual \$000s	2022/23 Actual \$000s
Balance at 1 July	2,150	1,915
Additional disposal from reclassification	-	-
Disposals/sales	-	-
Fair value gains/(losses) on valuation	555	235
Balance at 30 June	2,705	2,150
Rental revenue	62	64
Direct operating expenses	(59)	(59)
Surplus/(Deficit)	3	5

Council investment properties are valued annually at fair value effective 30 June. All investment properties are valued based on open market evidence. The valuation was performed by independent registered valuer Chris McCashin (MPINZ) of Aon New Zealand. Aon New Zealand are experienced valuers with extensive market knowledge in the type and location of property owned by Council. Assessment of market sales and information indicate that the demand for all property types in the Tararua District remains high.

Non-current assets held for sale

	2023/24 Actual \$000s	2022/23 Actual \$000s
Opening Balance 1 July 2020	-	437
Additions from reclassification	1,958	-
Disposals/sales	-	(454)
Fair value gain on valuation	-	-
Gain/(Loss) on sale	-	17
Total non-current assets held for sale	1,958	-

In line with Council's decision in 2018 to divest forestry assets, the Birch North Forest was listed for sale with NZ Forest Sales on 11 March 2024. Tenders closed on 9 May 2024 and as at 30 June 2024 a conditional offer had been accepted. On this basis the value of the Birch North Road Forest and land has been transferred to Assets Held for Resale. Land value is \$1.067 million and the tree crop \$891,000. Completion date of sale is 10 December 2024.

Registered valuer, ForestStat Ltd, has valued Council's forestry tree crop as at 30 June 2024. The information below relates to the council Birch North Road Forest held for re-sale:

- A post-tax discount rate of 6.5% was used to discount the present value of expected cash flows.
- A compound rate of 4.0% (2023: 3.0%) has been used for the replacement approach on post-tax cashflows.
- Notional land rental costs have been included for freehold land to reflect the opportunity cost of using this land for growing the tree crop.
- Inflation is assumed at 2.7% per annum (2023: 2.4%) based on ten-year average inflation January 2014 to December 2023.
- Young stands up to and including the age of nine are valued by a replacement cost. Stands aged 10-16 years are valued using a combination of the replacement and expectation value approaches to provide a smooth value transition. Older stands are valued using the expectation approach.

The Birch North forestry land has been valued at lower of carrying value and fair value less cost to sell.

19. TENANT CONTRIBUTIONS

Council owns five self-contained flats styled “Tenant Contribution Flats”. The tenants of these flats make an interest-free loan to Council on signing a lease, and Council repays the loan upon the tenant vacating the flat. The amount of the loan varies from flat to flat but generally is set at 75% of the current market value of the unit at the time the lease is signed.

At 30 June 2024 the loans repayable to tenants totalled \$354,450 (2023: \$354,450).

20. PROPERTY, PLANT AND EQUIPMENT

Valuation

Council valuations

Infrastructure assets – roading network, water network, sewerage network and stormwater network

These assets are valued using the depreciated replacement cost method. There are a number of estimates and assumptions exercised when valuing infrastructural assets using the depreciated replacement cost method. These include:

- Estimating any obsolescence or surplus capacity of the asset.
- Estimating the replacement cost of the asset. The replacement cost is derived from recent construction contracts in the region for similar assets.

Estimates of the remaining useful life over which the asset will be depreciated. These estimates can be affected by the local conditions. For example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over- or underestimating the annual depreciation charge recognised as an expense in the statement of comprehensive revenue and expense. To minimise this risk, infrastructural asset useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition-modelling are also carried out regularly as part of asset management planning activities, which provides further assurance over useful life estimates.

The most recent valuation was performed using optimised depreciated replacement cost by independent registered valuer, Pauline True at Stantec Ltd. Stantec Ltd are experienced valuers with extensive market knowledge in the type and location of assets owned by Council. The valuation was effective as at 30 June 2024.

There are no amounts of property, plant and equipment pledged as security for liabilities.

Land (operational, and restricted)

The most recent valuation of land and buildings (excluding infrastructural land) was performed by an independent registered valuer, Chris McCashin of Aon New Zealand. The valuation was effective as at 30 June 2023.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable land values. Adjustments have been made to the “unencumbered” land value where there is a designation against the land or the use of the land is restricted because of reserve or endowment status. These adjustments are intended to reflect the negative effect on the land where an owner is unable to use the land more intensely.

The total fair value of land valued by Aon New Zealand was \$21,158,630.

Buildings (operational and restricted)

Specialised buildings are valued at fair value using depreciated replacement cost because no reliable market data is available for such buildings.

Depreciated replacement cost is determined using a number of significant assumptions. Significant assumptions include:

- The replacement asset is based on the replacement with modern equivalent assets with adjustments where appropriate for obsolescence due to over-design or surplus capacity.
- The replacement cost is derived from recent construction contracts of similar assets and Property Institute of New Zealand cost information. For Council's earthquake prone buildings that are expected to be strengthened, the estimated earthquake strengthening costs have been deducted off the depreciated replacement cost.
- The remaining useful life of assets is estimated.
- Straight-line depreciation has been applied in determining the depreciated replacement cost value of the asset.

Non-specialised buildings (for example, residential buildings) are valued at fair value using market-based evidence. Market rents and capitalisation rates were applied to reflect market value. These valuations include adjustments for estimated building strengthening costs for earthquake prone buildings and the associated lost rental during the time to undertake the strengthening work.

The most recent valuation was performed by an independent registered valuer, Alex Robson of Aon New Zealand. Aon New Zealand are experienced valuers with extensive market knowledge in the type and location of assets owned by Council. The valuation was effective as at 30 June 2023.

The total fair value of buildings (including improvements) valued by Aon New Zealand was \$34,536,930.

Restrictions

Land and buildings in the "Restricted Asset" category are subject to restrictions on either use or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977), or other restrictions (such as land or buildings acquired under a bequest or donation that restricts the purpose for which the assets can be used).

Disposal

Disposals for the year totalled \$103,000 (2023: NIL).

Additions

Additions for the year totalled \$35,718,000 (2023: \$21,915,000). These consisted of constructed assets.

Council 2024

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
Operational Assets					
At Valuation					
Buildings	35,314	-	35,314	2,787	-
Land	15,056	-	15,056	332	-
At Cost					
Computer equipment	3,744	(2,923)	821	281	-
Fibre cabling and conduits	1,495	(637)	858	43	-
Furniture and fittings	1,046	(822)	224	28	-
Library collections	2,164	(1,799)	365	101	-
Motor vehicles	2,253	(1,343)	910	235	(103)
Plant and machinery	5,160	(3,366)	1,794	582	-
Swimming pools	640	(345)	295	39	-
Work in progress	2,183	-	2,183	127	-
Total Operational Assets	69,055	(11,235)	57,820	4,555	(103)
Infrastructure Assets					
At Valuation					
Roading network (including footpaths)	805,859	-	805,859	7,995	-
Roading bridges and culverts	70,282	-	70,282	1,691	-
Roading land	24,395	-	24,395	-	-
Roading and forestry roads	700	-	700	-	-
Wastewater treatment plants and facilities	23,635	-	23,635	284	-
Wastewater network and other assets	29,204	-	29,204	2,907	-
Stormwater systems	23,107	-	23,107	305	-
Street-lighting	1,359	-	1,359	-	-
Waste management	1,604	(1,273)	331	-	-
Water supply treatment plants and facilities	33,806	-	33,806	1,614	-
Water supply network and other assets	41,508	-	41,508	1,266	-
At Cost					
Work in Progress	20,087	-	20,087	19,254	-
Total Infrastructure Assets	1,075,546	(1,273)	1,074,273	35,316	-

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul depn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re-class assets) \$000s	Cost or valuation 30 June \$000s	Accumul depn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
-	(2,092)	-	-	-	38,101	(2,092)	36,009
-	-	-	-	(1,060)	14,328	-	14,328
-	(190)	-	-	-	4,025	(3,113)	912
-	(60)	-	-	-	1,538	(697)	841
-	(38)	-	-	-	1,074	(860)	214
-	(55)	-	-	-	2,265	(1,854)	411
-	(136)	82	-	-	2,385	(1,397)	988
-	(286)	-	-	-	5,742	(3,652)	2,090
-	(37)	-	-	-	679	(382)	297
-	-	-	-	(1,635)	675	-	675
-	(2,894)	82	-	(2,695)	70,812	(14,047)	56,765
-	(9,564)	9,564	(9,801)	-	804,053	-	804,053
-	(1,481)	1,481	(2,573)	-	69,400	-	69,400
-	-	-	-	-	24,395	-	24,395
-	-	-	-	-	700	-	700
-	(755)	755	37	-	23,956	-	23,956
-	(1,008)	1,008	11,142	-	43,253	-	43,253
-	(456)	456	2,453	-	25,865	-	25,865
-	(59)	59	(436)	-	923	-	923
-	(38)	-	-	-	1,604	(1,311)	293
-	(855)	855	(3,435)	-	31,985	-	31,985
-	(1,262)	1,262	11,408	-	54,182	-	54,182
-	-	-	-	(2,518)	36,823	-	36,823
-	(15,478)	15,440	8,795	(2,518)	1,117,139	(1,311)	1,115,828

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
Restricted Assets					
At Valuation					
Cemetery Reserves	1,973	-	1,973		
Parks and Reserves	2,597	-	2,597		
Roading Reserves	772	-	772		
Sundry Reserves	561	-	561		
War Memorials	199	-	199		
Total Restricted Assets	6,102	-	6,102	-	-
Total Council Assets	1,150,703	(12,508)	1,138,195	39,871	(103)
Plus intangible amortisation					
Total Parent Depreciation and Amortisation					

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul depn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re-class assets) \$000s	Cost or valuation 30 June \$000s	Accumul depn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
					1,973	-	1,973
					2,597	-	2,597
					772	-	772
					561	-	561
					199	-	199
-	-	-	-	-	6,102	-	6,102
-	(18,372)	15,522	8,795	(5,213)	1,194,053	(15,358)	1,178,696
	(169)						
	(18,540)						

Council 2023

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
Operational Assets					
At Valuation					
Buildings	37,653	(3,321)	34,332	3,283	-
Land	11,831	-	11,831	120	-
At Cost					
Computer equipment	3,253	(2,690)	563	491	-
Fibre cabling and conduits	1,257	(581)	676	238	-
Furniture and fittings	1,019	(784)	235	27	-
Library collections	2,069	(1,727)	342	95	-
Motor vehicles	1,999	(1,154)	845	254	-
Plant and machinery	4,772	(3,050)	1,722	388	-
Swimming pools	640	(312)	328	-	-
Work in progress	3,500	-	3,500	585	-
Total Operational Assets	67,993	(13,619)	54,374	5,481	-
Infrastructure Assets					
At Valuation					
Roading network (including footpaths)	850,640	-	850,640	7,415	-
Roading bridges and culverts	77,196	-	77,196	583	-
Roading land	24,395	-	24,395	-	-
Roading and forestry roads	700	-	700	-	-
Wastewater treatment plants and facilities	22,291	-	22,291	21	-
Wastewater network and other assets	18,941	-	18,941	772	-
Stormwater systems	15,566	-	15,566	161	-
Street-lighting	1,215	-	1,215	7	-
Waste management	1,490	(1,235)	255	114	-
Water supply treatment plants and facilities	24,269	-	24,269	4,350	-
Water supply network and other assets	32,487	-	32,487	859	-
At Cost					
Work in Progress	16,033	-	16,033	10,532	-
Total Infrastructure Assets	1,085,223	(1,235)	1,083,988	24,814	-

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul depn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re-class assets) \$000s	Cost or valuation 30 June \$000s	Accumul depn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
-	(1,897)	5,218	(5,622)	-	35,314	-	35,314
-	-	-	3,105	-	15,056	-	15,056
-	(233)	-	-	-	3,744	(2,923)	821
-	(56)	-	-	-	1,495	(637)	858
-	(38)	-	-	-	1,046	(822)	224
-	(72)	-	-	-	2,164	(1,799)	365
-	(189)	-	-	-	2,253	(1,343)	910
-	(316)	-	-	-	5,160	(3,366)	1,794
-	(33)	-	-	-	640	(345)	295
-	-	-	-	(1,902)	2,183	-	2,183
-	(2,834)	5,218	(2,517)	(1,902)	69,055	(11,235)	57,820
-	(9,223)	9,223	(52,196)	-	805,859	-	805,859
-	(1,601)	1,601	(7,497)	-	70,282	-	70,282
-	-	-	-	-	24,395	-	24,395
-	-	-	-	-	700	-	700
-	(858)	858	1,323	-	23,635	-	23,635
-	(484)	484	9,491	-	29,204	-	29,204
-	(322)	322	7,380	-	23,107	-	23,107
-	(62)	62	137	-	1,359	-	1,359
-	(38)	-	-	-	1,604	(1,273)	331
-	(632)	632	5,187	-	33,806	-	33,806
-	(910)	910	8,162	-	41,508	-	41,508
-	-	-	-	(6,478)	20,087	-	20,087
-	(14,130)	14,092	(28,013)	(6,478)	1,075,546	(1,273)	1,074,273

	Cost or valuation opening bal 1 July \$000s	Accumulated depreciation opening bal 1 July \$000s	Carrying amount opening bal 1 July \$000s	Current year additions [†] \$000s	Current year disposals \$000s
Restricted Assets					
At Valuation					
Cemetery reserves	1,809	-	1,809	-	-
Parks and reserves	2,346	-	2,346	-	-
Roading reserves	657	-	657	-	-
Sundry reserves	410	-	410	-	-
War memorials	194	-	194	-	-
Total Restricted Assets	5,416	-	5,416	-	-
Total Council Assets	1,158,632	(14,854)	1,143,778	30,295	-
Plus intangible amortisation					
Total Parent Depreciation and Amortisation					

Current year impairment changes \$000s	Current year depreciation \$000s	Reverse accumul depn on sales or revaluation \$000s	Revaluation movements \$000s	Adjustments* (allocate WIP) (re-class assets) \$000s	Cost or valuation 30 June \$000s	Accumul depn & impairment closing bal 30 June \$000s	Carrying amount closing bal 30 June \$000s
-	-	-	164	-	1,973	-	1,973
-	-	-	251	-	2,597	-	2,597
-	-	-	115	-	772	-	772
-	-	-	151	-	561	-	561
-	-	-	5	-	199	-	199
-	-	-	686	-	6,102	-	6,102
-	(16,964)	19,310	(29,844)	(8,380)	1,150,703	(12,508)	1,138,195
	(288)						
	(17,251)						

Core infrastructure asset disclosures

2024	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Estimated Replacement Cost
Water Treatment Plants & Facilities	31,985	1,614	-	42,633
Other Water Assets	54,182	2,907	-	116,797
Wastewater treatment plants and facilities	23,956	1,614	-	32,709
Other Wastewater assets	43,253	1,266	-	97,718
Stormwater and drainage	25,865	305	-	45,310
Roads, footpaths, bridges and culverts	873,453	9,686	-	1,210,828
Total	1,054,317	17,392	-	1,545,994

*all amount in \$ 000's

2023	Closing Book Value	Additions Constructed by Council	Additions Transferred to Council	Estimated Replacement Cost
Water Treatment Plants & Facilities	33,806	21	-	44,396
Other Water Assets	41,508	772	-	98,904
Wastewater treatment plants and facilities	23,635	4,350	-	32,113
Other Wastewater assets	29,204	859	-	69,435
Stormwater and drainage	23,107	161	-	39,626
Roads, footpaths, bridges and culverts	878,200	8,005	-	1,203,660
Total	1,029,460	14,168	-	1,488,135

*all amount in \$ 000's

Work in progress

	Year ended 2023/24	Year ended 2022/23		Year ended 2023/24	Year ended 2022/23
Operational Assets			Infrastructure Assets		
Balance	675	2,183	Balance	36,822	20,086
Made up of:			Made up of:		
Buildings	320	1,895	Roading forestry roads	-	-
Computer equipment	50	-	Roading network	29,077	15,188
Fibre cabling and conduits	-	-	Stormwater systems	-	-
Furniture and fittings	-	-	Waste management	-	-
Library collections	-	-	Wastewater treatment plants & facilities	3,911	3,120
Plant and machinery	-	-	Water supplies network & other assets	-	-
Swimming pools	305	288	Water supplies treatment plants & facilities	3,834	1,778

Insurance of assets 2024

Asset Type	Total book value of Council assets \$000s	Total gross replacement value of Council assets \$000s	Total value of all Council assets covered by insurance contracts \$000s	Maximum amount to which insured assets are insured \$000s	Council assets covered by financial risk-sharing arrangements and the maximum amount available to the local authority under those arrangements \$000s	Total value of assets that are self-insured \$000s	Value of funds maintained for self-insurance \$000s
Motor Vehicles	988	2,385	988	2,319	-	-	-
Buildings and other operational assets	40,774	126,773	40,774	151,143			
Road & Footpath assets	873,453	1,210,828	-	-	See Note 1	873,453	4,768
Wastewater network	67,209	130,427	67,209	76,761	See Note 2	-	-
Stormwater network	25,662	45,310	25,662	33,558	See Note 2	-	-
Water supply network	86,167	159,430	86,167	110,573	See Note 2	-	-
Total	1,094,253	1,675,151	220,800	374,354		873,453	4,768

*all amount in \$ 000's

Insurance of assets 2023

Asset Type	Total book value of Council assets \$000s	Total gross replacement value of Council assets \$000s	Total value of all Council assets covered by insurance contracts \$000s	Maximum amount to which insured assets are insured \$000s	Council assets covered by financial risk-sharing arrangements and the maximum amount available to the local authority under those arrangements \$000s	Total value of assets that are self-insured \$000s	Value of funds maintained for self-insurance \$000s
Motor Vehicles	910	2,253	910	2,347		-	-
Buildings and other operational assets	39,671	133,804	39,671	138,892		-	-
Road & Footpath assets	878,200	1,203,660	-	-	See Note 1	878,200	4,768
Wastewater network	52,839	101,548	52,839	61,409	See Note 2	-	-
Stormwater network	23,107	39,626	23,107	26,846	See Note 2	-	-
Water supply network	75,314	143,300	75,314	88,458	See Note 2	-	-
Total	1,070,041	1,624,192	191,841	317,951		878,200	4,768

*all amount in \$ 000's

Council has disclosed the gross replacement cost above for infrastructure assets as this is the maximum loss that could occur in a disaster.

1. Council does not insure its roading assets. In the event of a disaster it is expected that the repair and / or replacement of our roading assets will attract a high subsidy from the Waka Kotahi NZ Transport Agency. Council self-insures the unsubsidised portion of roading.
2. In the event of a natural disaster, central government may contribute up to 60% towards the restoration of water, stormwater and wastewater assets.
3. Gross replacement cost of motor vehicles is the total costs of new vehicles. Insurance will only cover the market value of our current motor vehicle fleet. In the event of total loss, Council will fund the difference from depreciation reserves.

21. INTANGIBLE ASSETS

	Opening balance 1 July					
	Cost or valuation	Accumulated depreciation	Carrying amount	Additions	Disposals/transfers	Revaluation movement
	\$000s	\$000s	\$000s	\$000s	\$000s	\$000s
2024						
Computer software	3,275	(2,771)	504	86	-	-
Intangible work in progress	-	-	-	30	-	-
Library ebooks	14	(7)	7	8	-	-
Easement rights	12	-	12	-	-	-
Carbon credits	1,029	-	1,029	-	-	216
Resource consents	-	-	-	547	-	-
Total intangible assets	4,330	(2,778)	1,553	671	-	216
2023						
Computer software	3,208	(2,483)	725	67	-	-
Intangible work in progress	-	-	-	-	-	-
Library ebooks	7	(7)	-	7	-	-
Easement rights	12	-	12	-	-	-
Carbon credits	1,874	-	1,874	-	-	(845)
Total intangible assets	5,101	(2,490)	2,611	74	-	(845)

Reverse accumul amortisation on sales or revaluation	Amortisation impairment expense	Closing balance 30 June		
		Cost or valuation	Accumulated amortisation	Carrying amount
		\$000s	\$000s	\$000s
-	(169)	3,361	(2,940)	421
-	-	30	-	30
-	-	22	(7)	15
-	-	12	-	12
-	-	1,245	-	1,245
-	-	547	-	547
-	(169)	5,217	(2,947)	2,270
-	(288)	3,275	(2,771)	504
-	-	-	-	-
-	-	14	(7)	7
-	-	12	-	12
-	-	1,029	-	1,029
-	(288)	4,330	(2,778)	1,553

22. PAYABLES AND DEFERRED REVENUE

	2023/24 Actual \$000s	2022/23 Actual \$000s
Payables and deferred revenue under exchange transactions		
Trade payables	10,883	7,995
Accruals	428	-
Interest accrued	786	624
Revenue in advance	1,754	4,002
Amounts payable to contractors as retentions	26	89
Cyclone Gabrielle Mayoral Relief funds held on behalf of community	6	239
Total payables and deferred revenue under exchange transactions	13,883	12,949
Payables and deferred revenue under non-exchange transactions		
Other taxes payable (eg GST and PAYE)	-	-
Grants payable	-	-
Rates revenue in advance	576	597
Total payables and deferred revenue under non-exchange transactions	576	597
Total payables and deferred revenue	14,461	13,548

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. Therefore, the carrying value of trade and other payables approximates their fair value.

23. PROVISION FOR LANDFILL AFTERCARE

The Council has six landfills. Only the Pongaroa landfill is currently operational. Pongaroa landfill was due for closure in 2021, however this is still be reviewed with detailed analysis to be conducted into the options available. The other five landfills have been closed and capped. Council has a legal obligation under the various resource consents to provide ongoing maintenance and monitoring services at the landfill sites after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure cash flows arise. The closure date of the landfills is the lesser of estimated life or the end of current resource consents to operate the landfill. The cash outflows for landfill post-closure costs are expected to occur over the next 40 years. The long-term nature of the liability means that there are inherent uncertainties in estimating costs that will be incurred. The provision has been estimated taking into account known future technology. Council has discounted the provision using a discount rate of 5.92% (2023: 4.85%).

	2023/24 Actual \$000s	2022/23 Actual \$000s
Landfill aftercare provision		
Opening balance	456	560
Additional provisions during the year	32	(59)
Amounts used during the year	(29)	(18)
Unused amounts reversed during the year	-	-
Discount unwinding	(33)	(27)
Closing balance	426	456
Made up of		
Current portion	164	164
Non-current portion	262	292
Total provision	426	456

24. BORROWINGS

	2023/24 Actual \$000s	2022/23 Actual \$000s
Current		
Bank overdraft	-	-
Secured loans	12,200	13,000
Total current borrowings	12,200	13,000
Non-current		
Secured loans	57,000	44,200
Total non-current borrowings	57,000	44,200
Total borrowings	69,200	57,200

Fixed-rate borrowings

	Maturity date	Interest rate 2023/24	Interest rate 2022/23	Actual 2023/24 \$000s	Actual 2022/23 \$000s
Current					
LGFA Bond Issue	15 August 2023	-	6.60%	-	1,000
LGFA Bond Issue	15 September 2023	-	6.64%	-	4,000
LGFA Commercial Paper	16 October 2023	-	5.83%	-	4,000
LGFA Bond Issue	15 April 2024	-	6.36%	-	1,000
LGFA Bond Issue	15 April 2024	-	6.31%	-	2,000
LGFA Bond Issue	15 April 2024	-	6.33%	-	1,000
LGFA Bond Issue	15 July 2024	6.17%	-	5,200	-
LGFA Bond Issue	15 October 2024	6.61%	6.51%	1,000	-
LGFA Bond Issue	15 April 2025	6.64%	6.54%	1,000	-
LGFA Bond Issue	15 April 2025	6.37%	6.27%	1,000	-
LGFA Bond Issue	15 April 2025	6.43%	6.33%	1,000	-
LGFA Bond Issue	15 April 2025	6.91%	6.81%	3,000	-
Total current borrowings				12,200	13,000

Non-current

LGFA Bond Issue	15 July 2024	-	6.07%	-	5,200
LGFA Bond Issue	15 October 2024	-	6.51%	-	1,000
LGFA Bond Issue	15 April 2025	-	6.54%	-	1,000
LGFA Bond Issue	15 April 2025	-	6.27%	-	1,000
LGFA Bond Issue	15 April 2025	-	6.33%	-	1,000
LGFA Bond Issue	15 April 2025	-	6.81%	-	3,000
LGFA Bond Issue	15 April 2026	6.57%	6.47%	2,000	2,000
LGFA Bond Issue	15 April 2026	6.57%	6.47%	2,000	2,000
LGFA Bond Issue	15 April 2026	1.08%	1.08%	4,000	4,000
LGFA Bond Issue	15 April 2026	6.29%	6.19%	2,000	2,000
LGFA Bond Issue	15 April 2026	6.23%	0.00%	2,000	-
LGFA Bond Issue	15 November 2026	6.19%	6.13%	1,000	1,000
LGFA Bond Issue	15 April 2027	6.51%	6.41%	1,000	1,000
LGFA Bond Issue	15 April 2027	6.55%	6.45%	1,000	1,000
LGFA Bond Issue	15 April 2027	1.17%	1.17%	2,000	2,000
LGFA Bond Issue	15 April 2027	6.33%	6.23%	5,000	5,000
LGFA Bond Issue	15 April 2028	6.59%	6.49%	1,000	1,000
LGFA Bond Issue	15 April 2028	6.33%	6.23%	3,000	3,000
LGFA Bond Issue	15 May 2028	5.41%	0.00%	6,000	-
LGFA Bond Issue	15 May 2028	6.58%	0.00%	5,000	-
LGFA Bond Issue	20 April 2029	6.44%	6.38%	2,000	2,000
LGFA Bond Issue	20 April 2029	6.36%	6.30%	2,000	2,000
LGFA Bond Issue	20 April 2029	6.25%	6.19%	1,000	1,000
LGFA Bond Issue	20 April 2029	6.65%	0.00%	4,000	-
LGFA Bond Issue	20 April 2029	6.59%	0.00%	5,000	-
LGFA Bond Issue	15 April 2027	6.37%	0.00%	2,000	-
LGFA Bond Issue	20 April 2030	6.88%	6.78%	3,000	3,000
LGFA Bond Issue	15 May 2030	6.51%	0.00%	1,000	-
Total non-current borrowings				57,000	44,200
Total borrowings				69,200	57,200

Secured Loans

The Council's secured debt of \$69.2 million (2023: \$57.2 million) is mostly issued at floating rates of interest. For multi-option credit facility, rates are reset on a quarterly basis as per the agreement with the bank.

Security

Council term loans are secured by rates over the rateable land value of the Tararua district.

	Actual 2023/24 \$000s	Actual 2022/23 \$000s
Other borrowing facilities and amount drawn down as at 30 June		
Multi-option Credit Line Facility		
- Limit	5,000	5,000
- Drawn down	-	-
BNZ Business Visa		
- Limit	50	50
- Drawn down	15	15
Liabilities outstanding under Letter of Credit		
None	-	-
Outstanding commitments on forward exchange contracts		
None	-	-

Refinancing

Council manages its borrowings in accordance with its Treasury and Risk Management Policy, which includes the Liability Management Policy adopted as part of Council's Long Term Plan.

Maturity analysis and effective interest rates

The following is a maturity analysis of Council's borrowings. There are no early repayment options.

	Overdraft Council	Secured Loans
Expense interest rates 2024		
Less than one year	-	12,200,000
weighted average effective interest rate		6.46%
Later than one year but not more than five years	-	53,000,000
weighted average effective interest rate		5.73%
Later than five years	-	4,000,000
weighted average effective interest rate		6.79%
Expense interest rates 2023		
Less than one year	-	13,000,000
weighted average effective interest rate		6.29%
Later than one year but not more than five years	-	36,200,000
weighted average effective interest rate		5.47%
Later than five years	-	8,000,000
weighted average effective interest rate		6.49%

25. EQUITY

Summary of Equity Movements – a supplementary explanation to the Statement of Movements in Equity.

	Council Accum Funds \$000s	Council Asset Rev Res \$000s	Council Special Funded Res \$000s	Council Trusts \$000s	Council Total Equity \$000s
2024					
Balance at 1 July	344,519	709,482	42,931	64	1,096,996
Net surplus/(deficit) for the year	8,236	-	-	-	8,236
Fair value through other comprehensive revenue and expense	-	-	-	-	-
Increases/(decreases) from revaluation	-	24,452	-	-	24,452
Tax on equity items	-	-	-	-	-
Change in equity for the year before transfers of equity reserves	8,236	24,452	-	-	32,688
Transfers between equity reserves:					
Net Appropriation from Accumulated. Funds to Special Funds	2,117	-	(2,117)	-	-
Net Appropriation to Accumulated. Funds from Trust Funds	12	-	-	(12)	-
Net Transfers from Revaluation Reserves to Accumulated. Funds	-	-	-	-	-
Total change in equity for the period	10,365	24,452	(2,117)	(12)	32,688
Balance at 30 June	354,883	733,933	40,814	52	1,129,682
2023					
Balance at 1 July	348,604	720,857	38,343	81	1,107,885
Net surplus/(deficit) for the year	484	-	-	-	484
Fair value through equity, valuation gains	-	-	-	-	-
Increases/(decreases) from revaluation	-	(11,376)	-	-	(11,376)
Tax on equity items	-	-	-	-	-
Change in equity for the year before transfers of equity reserves	484	(11,376)	-	-	(10,892)
Transfers between equity reserves:					
Net Appropriation from Accumulated Funds to Special Funds	(4,588)	-	4,588	-	-
Net Appropriation to Accumulated Funds from Trust Funds	17	-	-	(17)	-
Net Transfers from Revaluation Reserves to Accumulated Funds	-	-	-	-	-
Total change in equity for the period	(4,087)	(11,376)	4,588	(17)	(10,892)
Balance at 30 June	344,519	709,482	42,931	64	1,096,996

26. REVALUATION RESERVES

2024

	Balance 1 July \$000s	Revaluation assets changes \$000s	Disposals/value adjustment \$000s	Balance 30 June \$000s
Council Revaluation Reserves				
Fixed assets revaluation reserves				
Operational: land	11,651	-	-	11,651
Operational: buildings	30,052	-	-	30,052
Intangible: carbon credits	936	216	-	1,152
Heritage assets	(35)	-	-	(35)
Reserves: cemetery	1,580	-	-	1,580
Reserves: parks & reserves	2,149	-	-	2,149
Reserves: roading	651	-	-	651
Reserves: sundry	490	-	-	490
Reserves: war memorials	67	-	-	67
Roading network	503,839	(613)	-	503,226
Roading land	4,527	-	-	4,527
Bridges & culverts	52,774	(1,091)	-	51,683
Stormwater	20,451	2,908	-	23,359
Water network	50,145	10,090	-	60,235
Wastewater	30,204	12,942	-	43,146
Total fixed assets revaluation reserves	709,482	24,452	-	733,933

* Rounding applied

2023

	Balance 1 July \$000s	Revaluation assets changes \$000s	Disposals/value adjustment \$000s	Balance 30 June \$000s
Council Revaluation Reserves				
Fixed assets revaluation reserves				
Operational: land	8,547	3,104	-	11,651
Operational: buildings	30,456	(404)	-	30,052
Intangible: carbon credits	1,781	(845)	-	936
Heritage assets	(35)	-	-	(35)
Reserves: cemetery	1,416	164	-	1,580
Reserves: parks & reserves	1,898	251	-	2,149
Reserves: roading	535	116	-	651
Reserves: sundry	339	151	-	490
Reserves: war memorials	62	5	-	67
Roading network	546,614	(42,775)	-	503,839
Roading land	4,527	-	-	4,527
Bridges & culverts	58,669	(5,895)	-	52,774
Stormwater	12,749	7,702	-	20,451
Water network	35,251	14,894	-	50,145
Wastewater	18,048	12,156	-	30,204
Total fixed assets revaluation reserves	720,857	(11,376)	-	709,482

*Rounding applied

27. SPECIAL FUNDED RESERVES

2024

	Balance 1 July \$000s	Transfers in \$000s	Transfers out \$000s	Transfer interest in \$000s	Balance 30 June \$000s
Tararua General Purpose	2,158	-	-	15	2,173
Council Depreciation	32,627	6,992	(12,198)	630	28,051
Tararua Emergency Roading	4,768	3,226	(136)	13	7,871
Tararua Gratuity	70	-	-	-	70
Infrastructure Protection Reserve	52	-	-	-	52
Tararua Housing	55	660	(1,089)	-	(374)
Dannevirke Airport Authority	4	-	-	-	4
Makuri Water Scheme	13	-	-	-	13
Recreation Grant	138	-	-	-	138
Tenant Contribution	354	-	-	-	354
Pongaroa Water Supply Depreciation	254	12	(29)	4	241
Heritage Reserve	23	11	-	-	34
Biodiversity Protection	43	10	(6)	-	47
Election	(19)	30	-	-	11
Waste Management	519	350	(315)	33	587
TACT Wai Splash Depreciation	331	63	(35)	5	364
Forestry Reserve	818	40	(431)	-	427
Bush Multisport Depreciation	88	21	-	-	109
Domain Boards Bank Balances	634	7	-	-	641
Total special funded reserves	42,931	11,422	(14,239)	700	40,814

Summary of special fund movements

	Balance at 1 July \$000s	Net transfer (to) / from accumulated funds \$000s	Balance at 30 June \$000s
Total special funded reserves	42,931	(2,117)	40,814

2023

	Balance 1 July \$000s	Transfers in \$000s	Transfers out \$000s	Transfer interest in \$000s	Balance 30 June \$000s
Tararua General Purpose	2,106	-	-	52	2,158
Council Depreciation	28,926	8,283	(5,222)	640	32,627
Tararua Emergency Roothing	4,146	3,480	(2,893)	35	4,768
Tararua Gratuity	70	-	-	-	70
Infrastructure Protection Reserve	52	-	-	-	52
Tararua Housing	201	563	(727)	18	55
Dannevirke Airport Authority	4	-	-	-	4
Makuri Water Scheme	13	-	-	-	13
Recreation Grant	118	20	-	-	138
Tenant Contribution	354	-	-	-	354
Pongaroa Water Supply Depreciation	243	7	-	4	254
Heritage Reserve	13	10	-	-	23
Biodiversity Protection	38	10	(5)	-	43
Election	19	84	(122)	-	(19)
Waste Management	378	172	(32)	1	519
TACT Wai Splash Depreciation	267	60	-	4	331
Forestry Reserve	821	525	(528)	-	818
Bush Multisport Depreciation	68	20	-	-	88
Domain Boards Bank Balances	506	128	-	-	634
Total special funded reserves	38,343	13,362	(9,529)	754	42,931

Reserves

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

The management of reserves forms an integral component of meeting these obligations. Reserves are held to ensure that funds received for a particular purpose are used for that purpose and any surplus created is managed in accordance with the reason for which the reserve was established. Surpluses held in reserves are credited with interest.

Council has 19 reserves, of which 18 are Council created discretionary reserves that the Council has established for the fair and transparent use of monies. Reserves are not separately held in cash and the funds are managed as part of the Council's treasury management.

These reserves are disaggregated into the following categories:

Depreciation Reserves

These reserves are used to fund renewal capital works and used to fund internal borrowing.

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

Description

Purpose of fund

Council Depreciation

To receive depreciation funded each financial year, less any outgoings to pay for capital renewal of assets or debt repayment for amount borrowed to fund capital development.

This is the only reserve that can be used to fund internal borrowing.

Makuri Water Scheme

To establish a depreciation reserve to fund the renewal of assets for this scheme.

Pongaroa Water Supply Depreciation

To establish a depreciation reserve to fund the renewal of assets for this scheme.

Tararua Aquatic Community Trust Wai Splash Depreciation

To establish a depreciation reserve to fund the renewal of major assets.

Bush Multisport Depreciation

To establish a depreciation reserve to fund the renewal of major assets.

Special Reserves

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

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

Description	Activity to which fund relates	Purpose of fund
Tararua General Purpose	All activities	<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. • Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest. • Residual of all existing reserves which have outlived their original purpose and could therefore be usefully merged as a general purpose fund and so classified.
Tararua Emergency Roothing	Roothing and Footpaths	To provide funds to re-establish the district's infrastructural assets following a disaster, together with funds received from Central Government. There is no plan to use this reserve other than if a disaster occurs.
Tararua Gratuity	All activities	This reserve is for staff who have qualified or qualify for gratuities.
Tararua Housing	Pensioner Housing	<p>To account for any surplus from the housing activity and proceeds from sales/disposal of housing assets. These reserves will be used for the Housing activity.</p> <p>This reserve can be used to fund internal borrowing.</p>
Dannevirke Airport Authority	Commercial Investment	To account for any surplus from Dannevirke Aerodrome and proceeds from sales/disposal of Dannevirke Aerodrome assets. This reserve will be used solely for operation and capital expenditure for Dannevirke Aerodrome.
Recreation Grant	Community Support	To accumulate funds to support recreational projects in the district.
Tenant Contribution (Debt Repayment)	Pensioner Housing	To account for and refund tenant contributions for leasing of Council's housing properties.
Heritage Reserve	Community Support	To accumulate funds to be used to further the district land use outcomes. The reserve is to be applied to the management and protection of those items listed in the District Plan Part 9 Appendix 2: Schedule of Heritage Resources.

Description	Activity to which fund relates	Purpose of fund
Biodiversity Protection	Parks and Reserves	<p>To support:</p> <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>
Election	Representation	To account for elections funds rate funded each year to spread out election cost in each election year.
Infrastructure Protection Reserve	Water Supplies, Wastewater, Stormwater	This reserve is created to accumulate funds to pay for Council’s share of the mutual insurance liability under LAPP in the event of a major event experienced by LAPP member councils.
Waste Management	Solid Waste	To account for the waste management levies received. This reserve will be solely used to fund specific projects for this activity.
Domain Boards Bank Balances	Parks and Reserves	To account for the bank balances of the domain boards in trust.
Forestry Reserve	Commercial Investments	<p>Proceeds from forestry not otherwise required for the funding of continued operations and maintenance of the forest.</p> <p>This reserve can be used to fund internal borrowing.</p>

28. TRUST FUNDS

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

	Balance 1 July \$000s	Funds Received \$000s	Expenses Paid \$000s	Interest Earned \$000s	Balance 30 June \$000s
Dannevirke Faribrother	9	-	-	-	9
Dannevirke Urban Campsite	1	-	-	-	1
Ormondville Play Group	1	-	-	-	1
Pahiatua Heritage Trust	25	-	-	2	27
Arts Council Of NZ	18	34	(38)	-	14
Mayoral Storm Relief Fund	10	-	(11)	1	-
Total Council	64	34	(49)	3	52

Summary of trust fund movements

	Balance 1 July \$000s	Net transfer to/(from) Accumulated Funds \$000s	Balance 30 June \$000s
Total Council	64	(12)	52

29. RECONCILIATION OF NET SURPLUS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	Actual 2023/24 \$000s	Actual 2022/23 \$000s
Reported surplus/(deficit) from Statement of Comprehensive Revenue and Expense*	8,236	484
Add (Less) Non-cash Items		
Depreciation and amortisation	18,540	17,251
(Increase)/decrease in value of associates	-	-
Impairment losses/(recoveries)	-	-
Effect of change in discount rate on provisions and discount unwind	-	-
Value of forests sold	-	-
Changes in fair value	697	(260)
Other (gains)/losses	(486)	475
Bad debts written off or bad debt provision	-	-
Total non-cash items	18,751	17,466
Add/(Less) Movements in Working Capital Items		
(Increase)/decrease in inventory and livestock	27	(32)
(Increase)/decrease in accounts receivable & prepayments	(4,341)	(3,410)
Increase/(decrease) in accounts payable & accruals	973	1,918
Increase/(decrease) in employee provisions	171	98
(Increase)/decrease in net GST	-	-
Total movements in working capital	(3,170)	(1,426)
Add/(less) items classified as investing activities	-	-
Total items classified as investing activities	-	-
Net cash surplus from operating activities	23,817	16,525

30. RELATED PARTY DISCLOSURES

Related party disclosures have not been made for transactions with related parties that are within a normal supplier or client/recipient relationship on terms and condition no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related party disclosures have also not been made for transactions with entities within the Council group (such as funding and financing flows), where the transactions are consistent with the normal operating relationships between the entities and are on normal terms and conditions for such group transactions.

Key management personnel compensation

	2023/24 \$000s	2022/23 \$000s
Councillors		
Remuneration	569	516
Full-time equivalent members	9	9
Senior management team, including the chief executive		
Remuneration	1,199	1,136
Full-time equivalent members	6	6
Total key management personnel remuneration	1,768	1,652
Total full-time equivalent personnel	15	15

31. CAPITAL COMMITMENTS AND OPERATING LEASES

2024

	< 1 Year \$000s	1-5 Years \$000s	> 5 Years \$000s	Total \$000s
Capital Commitments				
Wastewater	375	-	-	375
Community and recreation facilities	132	-	-	132
Water supplies	168	-	-	168
Solid waste management	48	-	-	48
Transportation	48	-	-	48
Total capital commitments	772	-	-	772

Capital commitments represent capital expenditure contracted for at balance date but not yet incurred.

Alliance collaborative agreement

Council has one active collaborative agreement – Tararua Alliance with Downer New Zealand.

The Tararua Alliance agreement was renewed for a further 10 years commencing November 2019. The Tararua Alliance manages Council road corridor maintenance activities on its road, footpath, and stormwater networks.

The budget is determined yearly and as part of Council's planning process. The budgets for 2024/25 are as follows:

Tararua Alliance

- Operational expenditure (including overheads and finance cost) \$10,873,047 (2023: \$9,025,311)
- Capital expenditure (including carry forwards) \$13,532,977 (2023: \$17,378,668)

2023

	< 1 Year \$000s	1-5 Years \$000s	> 5 Years \$000s	Total \$000s
Capital Commitments				
Water Supplies	820	-	-	820
Community and Recreation Facilities	280	-	-	280
Support	50	-	-	50
Total capital commitments	1,150	-	-	1,150

Operating leases as lessee

The Council lease two buildings in the normal course of its business.

These leases have a non-cancellable term of 5 years and 10 years. The Denmark Street Dannevirke leases expire in December 2024 and February 2025. Council has advised the landlord that these leases will not be renewed.

The future aggregate minimum lease payments payable under non-cancellable operating leases are as follows:

	2023/24 \$000s	2022/23 \$000s
Not later than one year	293	336
Later than one year and not later than five years	992	1,037
Later than five years	62	310
Total non-cancellable operating leases	1,347	1,683

The total minimum future sublease payments expected to be received under non-cancellable subleases at balance date is \$NIL (2023: \$NIL).

Leases can be renewed at the Council's option, with rents set by reference to current market rates for items of equivalent age and condition.

There are no restrictions placed on the Council by any of the leasing arrangements

Operating leases as lessor

Investment property and reserve lands are leased under operating leases. The majority of the leases have a non-cancellable term of five years.

The future aggregate minimum lease payments to be collected under non-cancellable operating leases are as follows:

	2023/24 \$000s	2022/23 \$000s
Not later than one year	50	45
Later than one year and not later than five years	172	55
Later than five years	204	107
Total non-cancellable operating leases	426	207

No contingent rents have been recognised during the period.

32. DERIVATIVE FINANCIAL INSTRUMENTS

	2023/24 Actual \$000s	2022/23 Actual \$000s
Current Asset Portion		
Interest rate swaps	1,088	1,366
Total Current Asset Portion	1,088	1,366
Non-current Asset Portion		
Interest rate swaps	4,191	2,909
Total Non-current Asset Portion	4,191	2,909
Total derivative financial instrument assets	5,279	4,275
Current Liability Portion		
Interest rate swaps	553	477
Total Current Liability Portion	553	477
Non-current Liability Portion		
Interest rate swaps	3,615	1,960
Total Non-current Liability Portion	3,615	1,960
Total derivative financial instrument liabilities	4,168	2,437

The notional principal amount of the outstanding interest rate swap contracts for the Council were \$39.6 million (2023: \$34.2 million). At 30 June 2024, the fixed interest rates of interest rate swaps varied from 0.42% to 4.61% (2023: 0.38% to 4.93%).

Gains and losses are recognised in the Statement of Comprehensive Revenue and Expense (see Note 7) on interest rate swap contracts.

Fair value

The fair values of interest rate swaps have been determined by calculating the expected future cash flows under the terms of the swaps and discounting these values to present value. The inputs into the valuation model are from independent sourced market parameters such as interest rate yield curves. Most market parameters are implied from instrument prices.

The fair values of forward foreign exchange contracts have been determined using a discounted cash flows valuation technique based on quoted market prices. The inputs into the valuation model are from independently sourced market parameters such as currency rates. Most market parameters are implied from instrument prices.

33. FINANCIAL INSTRUMENTS

Financial instrument categories

The accounting policies for financial instruments have been applied to the line items below:

	2023/24 Actual \$000s	2022/23 Actual \$000s
Financial Assets		
Amortised cost		
Cash and Cash equivalents	3,210	6,892
Debtors and other receivables	11,324	8,802
Other financial assets		
- term deposits	8,767	5,867
- Loan to Pukuha Mount Bruce	1,000	1,000
Total amortised cost	24,301	22,651
Fair value through surpluses or deficit		
Derivative financial instrument assets	5,279	4,275
Total fair value through surpluses or deficit	5,279	4,275
Fair Value Through Other Comprehensive Revenue and Expense		
Other financial assets		
- Local Government Funding Agency borrower notes	1,580	1,095
- local authority and government stock	92	92
Total fair value through other comprehensive revenue and expense	1,673	1,187
Total financial assets	31,252	28,113
Financial Liabilities		
Fair Value Through Surplus or Deficit		
Derivative financial instrument liabilities	4,168	2,437
Financial Liabilities at Amortised Cost		
Creditors and other payables	12,129	8,947
Borrowings		
- secured loans	69,200	57,200
Total financial liabilities at amortised cost	85,497	68,584

Fair value hierarchy disclosures

For those instruments recognised at fair value in the statement of financial position, fair values are determined according to the following hierarchy:

- Quoted market price (level 1) – Financial instruments with quoted prices for identical instruments in active markets.
- Valuation technique using observable inputs (level 2) – Financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable.
- Valuation techniques with significant non-observable inputs (level 3) – Financial instruments valued using models where one or more significant inputs are not observable.

The following table analyses the basis of the valuation of classes of financial instruments measured at fair value in the statement of financial position:

	Total \$000s	Valuation Technique		
		Quoted market price \$000s	Observable inputs \$000s	Significant non-observable inputs \$000s
2024				
Financial Assets				
Unlisted shares:				
- New Zealand Local Government Insurance Corporation Limited	92	-	-	92
- Local Government Funding Agency borrower notes	1,580	-	-	1,580
Derivative financial instruments	5,279	-	5,279	-
Financial Liabilities				
Derivative financial instruments	4,168	-	4,168	-
2023				
Financial Assets				
Unlisted shares:				
- New Zealand Local Government Insurance Corporation Limited	92	-	-	92
- Local Government Funding Agency borrower notes	1,095	-	-	1,095
Derivative financial instruments	4,275	-	4,275	-
Financial Liabilities				
Derivative financial instruments	2,437	-	2,437	-

There were no transfers between the different levels of the fair value hierarchy.

Valuation techniques with significant non-observable inputs (level 3)

The table below provides a reconciliation from the opening balance to the closing balance for the level 3 fair value measurements:

	2023/24 \$000s	2022/23 \$000s
Balance at 1 July	1,198	1,116
Gain and losses recognised in the surplus or deficit	-	-
Gain and losses recognised in other comprehensive revenue and expense	-	-
Purchases	472	82
Balance at 30 June	1,670	1,198

34. FINANCIAL INSTRUMENT RISKS

Council have a series of policies to manage the risks associated with financial instruments. Council is risk averse and seeks to minimise exposure from its treasury activities. Council has established a Treasury and Risk Management Policy. This policy does not allow any transactions that are speculative in nature to be entered into.

Market risk

Price risk

Price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate as a result of changes in market prices.

Council

Council is exposed to equity securities price risk on its investments, which are classified as financial assets held at fair value through other comprehensive revenue and expense. This relates to shares in Civic Assurance which are held at net asset backing value as impairment of a New Zealand Government owned company is not deemed necessary.

Currency risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate due to changes in foreign exchange rates.

Council

Council has purchased plant and equipment associated with the construction of certain infrastructural assets from overseas which required it to enter into transactions denominated in foreign currencies. All such purchases have now been completed so there is no exposure to this risk. It is Council's policy to manage foreign currency risks arising from contractual commitments and liabilities that are above specified amounts by entering into forward foreign exchange contracts to hedge the foreign currency risk exposure. This means Council is able to fix the New Zealand dollar amount payable prior to delivery of the plant and equipment from overseas.

Fair value interest rate risk

Fair value interest rate risk is the risk that the value of a financial instrument will fluctuate due to changes in market interest rates.

Council

Council actively manages interest rate risk through fixing of funding costs using swaps, therefore reducing the uncertainty related to interest rate movements. Council's Treasury and Risk Management Policy is to maintain fixed rate debt between the range of 40%–90% compared to floating debt.

Cash flow interest rate risk

Cash flow interest rate risk is the risk that the cash flows from a financial instrument will fluctuate because of changes in market interest rates.

Council

Borrowings and investments issued at variable interest rates expose Council to cash flow interest rate risk. Council manages the variability of interest rates by using fixed rate swaps for external borrowing and term deposits for cash investments.

Credit risk

In the normal course of its activities, the Council incurs credit risk from debtors and financial institutions. Credit risk is the risk that a third party will default on its obligation to Council, causing Council to incur a loss.

Council

Due to the timing of its cash inflows and outflows, the Council invests surplus cash into term deposits, which gives rise to credit risk. There are no significant concentrations of credit risks except that Council's cash resources are mainly held by two trading banks.

Council has no collateral or other credit enhancements for financial instruments that give rise to credit risk.

Maximum exposure to credit risks

Council's maximum credit risk exposure for each class of financial instrument is as follows:

	2023/24 Actual \$000s	2022/23 Actual \$000s
Cash at bank and term deposits	11,977	12,849
Debtors and other receivables	11,324	8,802
Community and related party loans	1,001	1,001
Local government funding agency borrower notes	1,580	1,095
Local authority and government stock	92	92
Net derivative financial instrument assets	5,279	2,437
Total credit risk	31,253	26,276

The Council is exposed to credit risk as a guarantor of all of the LGFA's borrowings. Information about this exposure is explained in Note 36.

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to Standard and Poor's credit ratings (if available) or to historical information about counterparty default rates:

	2023/24 Actual \$000s	2022/23 Actual \$000s
Counterparties with Credit Ratings		
Local Government Funding Agency		
AA+ / AA-1+	1,580	1,095
Cash at Bank and Term Deposits		
AA-	11,977	12,849
Derivative financial instrument assets		
AA-	5,279	4,275
Counterparties without Credit Ratings		
Community and related party loans		
Existing counterparty with no defaults in the past	1,000	1,000
Existing counterparty with defaults in the past	-	-
Total community and related party loans	1,000	1,000

Debtors and other receivables mainly arise from Council's statutory functions, therefore there are no procedures in place to monitor or report the credit quality of debtors and other receivables with reference to internal or external credit ratings. Council has only one significant concentration of credit risk in relation to debtors (NZ Transport Agency). This concentration of risk and reliance on Government is not considered to be a matter of concern because of the New Zealand Government's strong credit rating.

Council has a large number of other credit customers, mainly ratepayers, and Council has powers under the Local Government (Rating) Act 2002 to recover outstanding debts from ratepayers, there is no other significant risk.

Liquidity risk

Management of liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due.

Council

Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. Council aims to maintain flexibility in funding by keeping committed credit lines available.

Council manages its borrowings in accordance with its funding and financial policies, which includes Liability Management Policy. These policies have been adopted as part of the Council's Long Term Plan.

Council has a pre-approved multi-option facility of \$5 million that can be drawn down against for liquidity purposes.

Contractual maturity analysis of financial liabilities

The table below analyses Council's financial liabilities into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date. Future interest payments on floating rate debt is based on the floating rate on the instrument at the balance date. The amounts disclosed are the contractual undiscounted cash flows.

	Carrying amount \$000s	Contractual cash \$000s	Less than 1 year \$000s	1-2 years \$000s	2-5 years \$000s	More than 5 years \$000s
2024						
Creditors and other payables	12,129	12,129	12,129	-	-	-
Net settled derivative liabilities	4,168	4,168	553	759	2,440	426
Bank overdraft	-	-	-	-	-	-
Secured loans	69,200	81,845	15,862	15,195	46,564	4,223
Total	85,497	98,142	28,544	15,954	49,004	4,649
2023						
Creditors and other payables	8,947	8,947	8,947	-	-	-
Net settled derivative liabilities	2,437	2,437	477	365	1,199	397
Bank overdraft	-	-	-	-	-	-
Secured loans	57,200	66,239	15,839	14,267	27,514	8,619
Total	68,584	77,623	25,264	14,631	28,713	9,015

The Council is exposed to liquidity risk as a guarantor of all of the LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in Note 36.

Contractual maturity analysis of financial assets

The table below analyses Council's financial assets into relevant maturity groupings based on the remaining period at the balance date to the contractual maturity date.

	Carrying amount \$000s	Contractual cash \$000s	Less than 1 year \$000s	1–2 years \$000s	2–5 years \$000s	More than 5 years \$000s
2024						
Cash and cash equivalents	3,210	3,210	3,210	-	-	-
Debtors and other receivables	11,324	11,324	11,324	-	-	-
Net settled derivative assets	5,279	5,279	1,087	1,067	2,681	443
Other financial assets:						
- term deposits	8,767	8,767	8,767	-	-	-
- community and related party loans	1,000	1,299	40	60	779	420
- Local Government Funding Agency borrower notes	1,580	1,580	241	275	988	76
- local authority and government stock	92	92	-	-	-	92
Total	31,252	31,551	24,669	1,402	4,448	1,031
2023						
Cash and cash equivalents	6,982	6,982	6,982	-	-	-
Debtors and other receivables	8,802	8,802	8,802	-	-	-
Net settled derivative assets	4,275	4,275	1,366	810	1,687	411
Other financial assets:						
- term deposits	5,867	5,867	5,867	-	-	-
- community and related party loans	1,000	1,339	40	40	80	1,179
- Local Government Funding Agency borrower notes	1,105	1,105	153	242	555	155
- local authority and government stock	92	92	-	-	-	92
Total	28,123	28,462	23,210	1,092	2,322	1,837

Sensitivity analysis

The tables below illustrate the potential profit and loss and equity (excluding accumulated funds) impact for reasonably possible market movements, with all other variables held constant, based on Council's financial instrument exposures at the balance date.

Interest Rate Risk	Note	-100bps	-100bps	+100bps	+100bps
		Profit	Other Equity	Profit	Other Equity
2023/24					
Financial Assets					
Cash and cash equivalents	1	(32)	-	32	-
Net settled derivative assets	2	(11)	-	2,177	-
Financial Liabilities					
Borrowings:					
- bank overdraft		-	-	-	-
- LGFA loans	3	(486)	-	486	-
- multi-option credit facility		-	-	-	-
Total sensitivity to interest rate risk		(529)	-	2,690	-

Explanation of sensitivity analysis – Council

1 Cash and cash equivalents include deposits at call totalling \$3,210,000 (2023: \$6,982,000).

A movement in interest rates of plus or minus 1% has an effect on interest revenue of \$32,100 (2023: \$69,820).

2 Council has in place interest rate swaps with Westpac as at year end to hedge the rise of interest rates in the future.

3 The value of loans under swap arrangements totalled \$20,600,000 (2023: \$24,700,000), with \$48,600,000 unhedged (2023: \$32,500,000).

2022/23					
Financial Assets					
Cash and Cash Equivalents	1	(70)	-	70	-
Net settled derivative assets	2	1,033	-	2,609	-
Financial Liabilities					
Borrowings:					
- bank overdraft		-	-	-	-
- LGFA loans	3	(325)	-	325	-
- multi-option credit facility		-	-	-	-
Total sensitivity to interest rate risk		638	-	3,004	-

35. CAPITAL MANAGEMENT

Council's capital is its equity (or ratepayers' funds), which comprise accumulated funds and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the Act and applied by the Council. Intergenerational equity requires today's ratepayers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations. Additionally, the Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires the Council to make adequate and effective provision in its Long Term Plan and in its Annual Plan (where applicable) to meet the expenditure needs identified in those plans. And the Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the Revenue and Financial Policies in the Council's Long Term Plan.

The Council has the following Council-created reserves:

- Asset Revaluation Reserves
- Special funded reserves
- Trust funds

Any gain or loss on infrastructure asset revaluation is applied to the specific asset reserve.

Special funded reserves are reserves restricted by Council decision. Transfers to and from these reserves are at the discretion of the Council. Interest is added to these funds where applicable.

Trust Funds are set up where the Council has been donated funds that are restricted for a particular purpose. Interest is added to trust funds where applicable, and deductions are made where funds have been used for the purpose they were donated.

36. CONTINGENT ASSETS AND LIABILITIES

Contingent assets

Council is not aware of any contingent assets existing at year end.

Contingent liabilities

New Zealand Local Government Funding Agency (NZLGFA)

The Council is a guarantor of NZLGFA. The NZLGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. It has a current credit rating from Standard and Poor's of AA+.

As at 30 June 2024, Tararua District Council is one of 68 local authority guarantors of the NZLGFA. Together with the other guarantors, Tararua District Council is a guarantor of all of NZLGFA's borrowings. At 30 June 2024, NZLGFA had borrowings totalling \$23,030 million (2023: \$17,683 million).

PBE Accounting Standards require the Council to initially recognise the guarantee liability by applying the 12-month expected credit loss (ECL) model (as fair value could not be reliably measured at initial recognition), and subsequently at the higher of the provision for impairment at balance date determined by the ECL model and the amount initially recognised. The Council has assessed the 12-month ECL of the guarantee liability, based on market information of the underlying assets held by the LGFA. The estimated 12-month expected credit losses are immaterial due to the very low probability of default by the LGFA in the next 12 months. Therefore, Council has not recognised a liability.

The Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- the council is not aware of any local authority debt default events in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Building claims/determinations

Council has a contingent liability for potential claims relating to alleged errors in Council issuing of consent and code compliance certificates.

Council has made submissions accepting that there were errors with both consenting and code compliance processes. The Ministry's findings and admissions by Council could give rise to a civil claim and Council's insurers have been notified.

One application has been lodged for a building determination with the Ministry of Business, Innovation and Employment (the Ministry) regarding issues with consent and code compliance processes. The Ministry's determination is currently pending.

As Council is not able to reliably quantify the potential liability at this stage of the process, a contingent liability has been estimated for the value of \$150,000 to account for any further increases of cost.

Winding up of Riskpool

Tararua District Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ("Riskpool"). The Scheme is in wind down, however the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in Napier City Council v Local Government Mutual Funds Trustee Limited, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weathertight defects (in a mixed claim involving both weathertight and non-weathertight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

37. MAJOR BUDGET VARIATIONS

Explanations for major budget variations from Council's budget figures in Year 3 of the 2021–2031 Long-term Plan are detailed below:

Statement of comprehensive revenue and expense

Revenue

- **Subsidies** received are \$38 million greater than budgeted. This is largely due to subsidies of \$32.16 million received from Waka Kotahi for the roading network after Cyclone Gabrielle and further \$2 million received for Route 52. The following subsidies received were not budgeted for: \$1.3 million for Three waters made up of Ministry of Health for Dannevirke Fluoridation Project Funding and the Governments Infrastructure Acceleration Funding, \$349,000 for Mayors Taskforce for Jobs program, and \$1.8 million for Cyclone Recovery funding.
- **Finance income** received is \$1.525 million greater than budget and reflects having more funds on term deposit than budgeted. Note that this unbudgeted gain is offset by interest costs paid (see below).
- **Other revenue** received is \$310,000 greater than budgeted. This is mainly due to reflecting \$277,000 of revenue received by our Domain Boards that Council does not budget for. \$13,000 was also received for hive placements in Council's forest that was also not budgeted for, \$6,000 received from Council owner EV charging stations that have been used throughout the year (this revenue is unpredictable in nature and as a result Council does not budget this). The remaining \$15,000 is additional funding Council received from Creative Communities New Zealand which is subsequently paid out to applicants throughout the year.
- **No forestry revenue** was budgeted for this year. During the 2023/24 year, Council harvested 2.884 tonnes at its Birch North Forest, receiving income of \$40,000.

Expenditure

- **Other operating expenditure** is higher than budget by \$24.159 million. Significant variances are explained below:

Deduct unfavourable budget variances	\$000s
Emergency works due to weather events and Cyclone Gabrielle (not budgeted for)	(23,579)
Cyclone Gabrielle recovery related grant funded project (not budgeted for)	(1,373)
Forestry variance reflects unbudgeted pruning, consultancy and management costs.	(406)
Stormwater contract costs more than budgeted	(190)
Solid Waste Management savings reflect reduced waste tonnage and operational savings	763
Building Consent Processing savings reflect less than budgeted activity in consenting and savings from reduced reliance on external consultants.	539
Resource Management budgeted costs associated with the district plan review (underspent)	382
Parks & Reserves - Play Active Recreation & Sports Strategy (externally funded project did not proceed)	225
Wastewater contract costs less than budgeted	85
Budget variance	(23,554)

- **Depreciation expense** is higher than budget by \$2.049 million due to higher than budgeted revaluation of infrastructure assets in the prior year, resulting in higher depreciation expense this year.
- **Personnel Costs** is slightly higher than budget by \$869,000 this is mainly made up of bringing the solid waste services activity and building consenting roles in house from external contracts (\$384,000). The remainder is made up of additional resources brought in to help with the Cyclone Gabrielle recovery office.
- **Finance Costs** (interest) are greater than budgeted (\$1.3 million) due to higher borrowings. Note that this un-budgeted cost is offset by interest revenue received (see above in revenue).

- **Other Gains & Losses** were not included in the annual plan budget. Losses included a decrease in the value of forestry assets (\$303,000), a non-cash adjustment (loss) of \$726,000 of the fair value of derivatives (swaps). These are offset by an increase (gain) in the value of investment properties (\$555,000), a small profit on the disposal of assets received (\$26,000), and a small gain on the movement in value of borrower notes held by Council (\$13,000). Net Gains and Losses for the year was an unbudgeted loss of \$433,000.
- **Gains and losses** on asset revaluations are \$4.3 million less than budget - this is a result of council completing a revaluation to 30 June 2024 to reflect fair value of assets at year end. While Three Waters assets increased in value, roading assets have had a slight decrease this year.

Statement of Financial Position

Assets

- **Cash and cash equivalents** are \$2.999 million lower than budgeted due to unplanned increases in operational expenditure over the year, timing differences of receipts and payments and additional costs incurred from Cyclone Gabrielle. This is also offset by other financial assets being higher than budgeted at year end as well.
- **Debtors and other receivables** are \$5,297 million higher than budgeted due to increases in rates receivables, sundry debtors and amount due from Waka Kotahi at 30 June 2024.
- **Derivative financial instruments** (current & non-current) at \$4.895 million not budgeted for as they are highly volatile and difficult to forecast.
- **Other Financial Assets** (current & non current) were \$5,503 million ahead of budget due to more term deposits being held at year end than budgeted.
- **Assets Held for Sale** are \$1.958 million ahead of budget, this is a result of Council not budgeting for assets held for sale but upon the completion of the annual report Council changing asset classifications. This balance is made up of the reclassification of Birch North Forest been classified as held for sale at balance date.
- **Investments in CCOs and similar entities** are \$2.869 million more than budgeted as these are not budgeted as part of the annual plan process.
- **Council Forestry** assets are reporting being higher than budgeted by \$71,000 - this is due to the forest assets being included in the investment property balance in the annual plan. Had the forestry assets and investment property balances been separated we would see a decrease in this area of \$1.467 million. This is a result of transferring Birch North forest to an Asset held for sale (see above).
- **Intangible assets** are lower than budgeted by \$44,000, reflecting lower than budgeted carbon credit and computer software values.
- **Investment property** values are \$1.185 million less than budget. As can be seen in the Forestry assets explanation this is a result of the combining of investment property and forestry assets in the annual plan. Had these balances been separated we would see an increase of \$353,000 more than budget reflecting the increase in fair values as determined by independent valuation as at balance date.
- **Property, plant & equipment** was \$75,767 million more than budgeted. This reflects the opening budget of assets being higher than budgeted (+\$74.7 million). The remainder of the favourable variance is made up of higher than budgeted capital expenditure spend for the year, and higher than budgeted depreciation for the year, offset by the change in asset revaluation.

Liabilities

- **Payables and deferred revenue** are \$8.183 million ahead of budget due to the timing of creditor payments falling due with our creditors at year end and unbudgeted revenue in advance (\$1.753 million). Accrued interest at year end was also higher than budgeted due to the increase in funds on term deposit.
- **Borrowings** (both current and non-current) are \$3.3 million higher than budgeted. This is a result of prefunding of debt maturity occurring and can be seen on more other financial assets being held.
- **Derivative financial instruments** (both current and non-current) at \$3,647 million not budgeted for as they are highly volatile and difficult to forecast.
- **Employee benefit liabilities** (both current and non-current) are \$269,000 higher than budgeted due to the timing of accrued pay and the value of employee leave balances being higher than expected.

Equity

- **Accumulated funds** are \$14.390 million lower than budgeted due to higher surplus for the year ended 30 June and different actual opening balance to budgeted opening balance.
- **Asset revaluation reserves** are higher than budgeted by \$79.103 million. This is due to the opening balance of the annual plan budget for the reserve being lower than actual 2023 closing balances. Revaluation gains is \$4.3 million lower than budget due to the actual closing infrastructure assets from 2023 being higher than what was included as the opening balances for these assets during the annual plan.
- **Special funded** are higher than budgeted by \$10.986 million due to lower renewals undertaken during the year and higher than budgeted reserve opening balance (\$9.4 million).

Statement of Cash Flows

Operating Activities

- Net cash inflow from operating activities is \$8.089 million more than budget. This is primarily driven by additional subsidies received (detailed under in the revenue explanation) and increased cash operating expenses (detailed under the expenditure explanation).

Investing Activities

- Net cashflow from investing activities is \$11.476 million more than budgeted, largely attributable to capital spend and fewer term deposits maturing.

38. POST BALANCE DATE EVENTS

The Local Government (Water Services Preliminary Arrangements) Act 2024 as enacted on 2 September 2024 establishes the Local Water Done Well framework and the preliminary arrangements for the new water services system. Key areas in the Act include requirements that Tararua District Council must prepare, consult on aspects of, and adopt a water services delivery plans (WSDP) by 3 September 2025. The reforms to date have no further effect on Tararua District Council's 2024 financial statements or performance information other than what is being already reported, nor on any contingencies, or asset impairment.

On Wednesday 11 December 2024 Council resolved to consult on an "Enhanced" Status Quo model that will meet new legislative and regulatory requirements, but notes that this is not is preferred option.

Council resolved to continue to participate with the remaining councils in the project of the Wairarapa-Tararua in developing together a Joint Water Services Delivery Plan and planning for the establishment of a Joint Council Controlled Organisation. The project members comprised the Councils of South Wairarapa District, Carterton District, Masterton District and Tararua District.

39. INTERNAL BORROWING

Group of activities	Opening Balance 1 July \$000s	Adjustments* \$000s	New Loans \$000s	Loans Repaid \$000s	Closing balance 30 June \$000s	Interest Paid \$000s
Building Communities & Leadership Strategy	138	(29)		(5)	104	3
Community and Recreation Facilities	1,802		116	(117)	1,801	53
District	1,729	89	138	(132)	1,824	53
District Promotion	1,040	(2)	46	(52)	1,032	30
Regulatory Services	507	3	77	(35)	552	16
Roading	7,192	(3)	224	(476)	6,937	207
Solid Waste	1,994	7	84	(195)	1,890	58
Stormwater	1,345	24	126	(144)	1,351	41
Wastewater	7,565	176	2,597	(569)	9,770	256
Water Supplies	15,613	895	3,027	(1,094)	18,441	510
Total	38,925	1,160	6,434	(2,819)	43,702	1,227

* The adjustments are due to corrections in the opening balances.

Council manages its borrowing through the Treasury function within the Finance department. The Treasury function, in accordance with the Treasury and Risk Management Policy, determines the level of borrowing required and how the amount required should be funded, that is, external or internal borrowing. The 'Internal Borrowing' note above is the total borrowing by the Treasury function that includes both internal borrowing (using depreciation, housing, and forestry reserves) and external borrowing (using LGFA and banks).

Ngā whakangao a te Kaunihera ki hinonga kē

Council's interests in other entities

The Local Government Act 2002, Schedule 10 (28) requires Council to provide information regarding its involvement in trading organisations (CCTOs), companies, and other organisations under the control of Council, or in which Council has a significant interest.

Manawatū-Whanganui LASS Limited

This company was set up in 2008 by seven local councils to investigate the possibilities of economies of scale by joint procurement.

Tararua District Council owns 1/7th equal share or 14% of this company, and has a liability for \$1,000 share capital.

Council has exempted this company from being a CCO.

05

He pārongo whānui
**GENERAL
INFORMATION**

Kaunihera Council

HER WORSHIP THE MAYOR



Mayor Tracey Collis
027 630 4057
tracey.collis@tararua.govt.nz

TĀMAKI-NUI-Ā-RUA MĀORI WARD



Councillor Naioma Chase
06 374 5276 • 021 932 290
naioma.chase@tararua.govt.nz

SOUTH WARD COUNCILLORS



Councillor Alison Franklin
06 376 6487 • 027 447 9244
alison.franklin@tararua.govt.nz



Councillor Scott Gilmore
022 474 7656
scott.gilmore@tararua.govt.nz

NORTH WARD COUNCILLORS



Deputy Mayor
Erana Peeti-Webber
 06 374 7404 • 021 216 2421
 erana.peeti-webber@tararua.govt.nz



Councillor Kerry Sutherland
 06 374 7940 • 027 430 6210
 kerry.sutherland@tararua.govt.nz



Councillor Sharon Wards
 06 374 8111 • 021 062 5762
 sharon.wards@tararua.govt.nz



Councillor Steve Wallace
 06 374 6201 • 027 481 8705
 steve.wallace@tararua.govt.nz



Councillor Peter Johns
 06 376 5048 • 027 442 7115
 peter.johns@tararua.govt.nz



Councillor Michael Long
 027 428 1552
 michael.long@tararua.govt.nz

Ngā poari hapori

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
- Sharon Wards
Phone: 06 374 8111
Mobile: 021 062 5762
Email: sharon.wards@tararua.govt.nz
- Ron Wallace
Phone: 06 374 7203
Mobile: 027 460 3007
Email: sharonandron.wallace@gmail.com
- Ernie Christison
Mobile: 027 442 8099
Email: ernie.eccl@xtra.co.nz

Eketāhuna Community Board

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

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

Ngā Komiti Kaunihera

Council committees

Audit and Risk Committee

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

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 Sharon Wards
Councillor Steve Wallace

Chief Executive's Performance Appraisal Committee

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

Tararua District Licensing Committee

- **Chairperson**
David Lea
- **Deputy Chairperson**
Councillor Kerry Sutherland
- **Members**
Mayor Tracey Collis
Councillor Alison Franklin
Councillor Scott Gilmore

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 Scott Gilmore
Councillor Steve Wallace

Te Kāhui Rangatira

Executive leadership team



Bryan Nicholson
Chief Executive



Hamish Featonby
Group Manager – Infrastructure



Sandy Lowe
Group Manager – People, Capability
and Customer Experience



Kawtar Tani
Group Manager – Strategy
& Community Wellbeing



Raj Suppiah CA
Group Manager – Corporate
and Regulatory Services

Rārangi ingoa

Directory

Head office and council chamber

PO Box 115 Dannevirke 4942	26 Gordon Street Dannevirke
Telephone:	(06) 374 4080
Fax:	(06) 374 4137
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

He kuputaka

Glossary of terms

Activity The operation of a facility or the provision of a service.

Asset Management Plan A plan, which identifies the current status of an asset, future renewal programme and options to meet growth due to demand/expansion.

Capital Development The creation of new assets or the addition of new components to existing assets that extend any asset's service potential.

Capital Renewal The replacement of existing assets when they have reached the end of their useful life.

Community Outcomes The community's priorities for the future of the district, identified through a community consultation process.

Cost of Service The true cost of performing an activity. Calculated as the total of direct costs, support costs, depreciation, interest and debt servicing.

Depreciation The cost or value of the economic benefit of an asset used during a financial year.

Groups of Activities The Council's services are divided into nine groups of activities based on their relationship and the rationale for providing them.

Indicator Flag or signal that represent an issue of concern or which measure change or progress toward a desired outcome.

Infrastructural Assets Systems and networks that provide a continued service to the community that are not generally regarded as tradeable. These assets include roads, footpaths, water and sewerage services, and stormwater systems.

IPSAS International Public Sector Accounting Standards.

Long Term Plan (LTP) A plan which outlines the Council's programme for the next 10 years and how it will contribute to achieving the community outcomes.

Measure The actual piece of information or data used to gauge an indicator.

Operational Expenditure All funding for providing services on a day to day basis, excluding renewal and capital expenditure.

Operating Revenue Revenue received as part of day-to-day activities. Includes user charges and rates but not capital revenue (such as new loans).

PBE Public benefit entity.

Performance Measure Measure by which organisational performance may be judged in relation to objectives.

Policy A course of action or set of parameters adopted by the Council or by management within which decisions can be made and action can be taken.

Revenue and Financing Policy The Revenue and Financing Policy sets out who should pay for Council's activity and how they should pay for the activity.

Service Delivery Plan Outlines each of the Council's activities including service levels, performance measures, issues, and future demand.

Targeted Rate A rate levied over a particular group of properties that receive or are capable of receiving a specific service or benefit additional to that provided by general rate funding.

Toby A valve situated at the property boundary for the purpose of controlling the flow of water to the property.

User fees and charges Fees charged to the community for use of specific services and facilities provided by the Council.

Vision Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.



Dannevirke Service Centre

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

**Woodville Service Centre
& Library**

45 Vogel St, Woodville
Ph: 06 376 0200 (24 hours)

Pahiatua Service Centre

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

**Eketāhuna Service Centre
& Library**

31 Main Street, Eketāhuna
Ph: 06 376 0219 (24 hours)

info@tararuadc.govt.nz www.tararuadc.govt.nz