



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

LONG TERM PLAN 2024-2034



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Summary of information

The major matters contained within the Long Term Plan are:

- The significant policies and objectives of the Stratford District Council;
- The community priorities of the Stratford District;
- The nature and scope of the significant activities to be undertaken;
- The performance targets and other measures by which performance may be judged;
- An outline of the indicative costs and sources of funds in total, and for each significant activity in particular terms for the financial years 2024/25, 2025/26 and 2026/27 and in general terms for the following seven financial years;
- Revenue and Financing Policy;
- Development and Financial Contributions Policy;
- Significance and Engagement Policy;
- Funding Impact Statement;
- Summaries of assessments of water and sanitary services and solid waste plans;
- Details on Council Controlled Organisations;
- Steps to foster the development of Māori capacity to the decision making processes;
- Significant forecasting assumptions used in the preparation of the Long Term Plan;
- An Audit opinion;
- Local Government (Financial Reporting and Prudence) Regulations 2014 Disclosure Statement;
- Infrastructure Strategy.

Public consultation

Below is a list of dates and venues of public meetings that were held to consult the community on the Consultation Document.

 <p>Tuesday 9 April</p> <p>3pm Whangamomona Hall</p>	 <p>Tuesday 16 April</p> <p>5.30pm War Memorial Centre</p>	 <p>Tuesday 23 April</p> <p>6pm Whakaahurangi Marae</p>
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What were the key dates?

26 March	Consultation Document adopted by Council
28 March	Consultation period begins and submissions open
2 April to 30 April	Public and community stakeholder meetings available
1 May	Consultation period ends and submissions close
14 May	Hear and consider submissions
Early July	Council adopts Long Term Plan 2024 – 2034

Results of the submission process

Council received 80 submissions and a hearing was held on Tuesday 14 May with deliberations being undertaken on the same day.

Across the key issues presented in the Consultation Document, submissions overall showed support for the timing and scope of council's preferred options for the strengthening of the TET Multisport Stadium and the War Memorial Centre, while delaying strengthening work on the Glockenspiel towards the end of the ten-year planning period. Submitters also agreed with council's preferred option for road maintenance, which was to increase budget in order to retain the existing level of service. Another area of clear support for council's preferred option was the replacement of the raw water delivery line to the water treatment to make this more resilient.

The future of the TSB Pool Complex had a more divisive response on the plan of action. Just over half of the submissions supported council's preferred option, which was to demolish the facility as soon as possible. The remaining submissions supported that either nothing should be done to it, or for a detailed seismic assessment carried out to facilitate expressions of interest from the community to repurpose it once its overall condition was better understood.

Elected members debated the pros and cons of these projects and the individual options and respective submissions in detail and as a result decided to:

- Proceed the demolition of the TSB Pool complex and earthquake strengthen the TET Multisport Centre in Year 1. The War Memorial Centre and Glockenspiel remained to be earthquake strengthened in Years 3 and 10 respectively.
- Maintaining the level of service to road maintenance and creating safer connections.
- Maintain resilient water infrastructure as per the level of services within this Long Term Plan.
- The budget for the Town Centre upgrades was reduced from \$1.4 million to \$1.2 million across years 1-3, with Year 1 amended to loan funding.
- The Brecon Road bridge extension was brought forward with the initial design work to commence in Year 2.



Other key areas of interest from submitters included the Brecon Road Bridges project, the Forestry Differential Rooding Targeted Rate, the state of our roads both local and the state highways managed by Waka Kotahi, cleaning up Broadway with a particular emphasis on shop frontages, Wai o Rua – Stratford Aquatic Centre services, and the importance of keeping rates down.

From our Mayor and Chief Executive

Welcome to the Stratford District Council Long Term Plan 2024-34

Conversations with residents and ratepayers during the consultation period and the submissions we received made two things very clear. That a rates increase of more than 15% is pretty hard to swallow, and that our community values the services we provide – and does not want to see them reduced. These two key messages aligned well with the Back to Basics approach council adopted for this long term plan.

The principles of Back to Basics and Being Realistic have guided the decision making throughout the development of this Long Term Plan. Across the key issues, submissions overall showed support for strengthening the TET Multisport Stadium and War Memorial Centre, leaving the Glockenspiel alone until further down the track, retaining the existing level of service for road maintenance and increasing water infrastructure resilience by replacing the raw water delivery line to the water treatment plant.

The TSB Pool Complex had a more divisive response on the plan of action, with just over half responding to the question keen to see it demolished, and the rest wanting either nothing done to it, or for a detailed seismic assessment carried out and expressions of interest put out to the community to repurpose. Elected members debated the pros and cons of these options in detail, before eventually settling back on their preferred plan of action which is to demolish in 2024/25 and return the area to grass. Any potential for future development of the site will be subject to consultation with the community in the future.

Other focus areas were the Brecon Road Bridges project, Forestry Differential Roading Targeted rate, state of our roads, cleaning up Broadway with a particular emphasis on shop frontages, Wai o Rua – Stratford Aquatic Centre services and the importance of keeping rates down.

We have worked hard to strike a balance between maintaining services to meet the expectations of our community while minimising rates increases as best as possible in the current financial climate. And we appreciate that a 15.37% increase may not necessarily feel like that. Managing the push and pull of different opinions, needs and wants, and finding a balance that we believe will be a positive outcome for the community as a whole is what democracy is all about



Neil Volzke
District Mayor

Sven Hanne
Chief Executive

District Profile

Stratford is located at the junction of State Highway 3 and State Highway 43, in the heart of Central Taranaki, in the North Island of New Zealand.

Stratford is the closest main centre to Egmont National Park, and the gateway to Mt Taranaki, the Manganui Ski Field, Dawson Falls, and the Forgotten World Highway (SH43) which winds its way through east Taranaki to Taumarunui.

Covering approximately 2,170 square kilometres, it has four distinct regions:

- The alpine and bush environment of the Egmont National Park.
- The dairy farming country of the Egmont ring-plain.
- The frontal hill country. This land lies between the ring plain and the eastern hill country. It is mostly utilised for sheep and beef farming.
- The relatively steep hill-country of eastern Taranaki, some areas of which are farmed mostly for sheep and beef farming. Some areas are abandoned farmland reverting to bush while some land remains in original bush.

Stratford District is one of New Zealand's smallest local authority areas, being the 58th largest district in New Zealand, of 67, based on population estimates.

Stratford District is part of the Taranaki Region. Taranaki has four Councils, made up of three territorial authorities and one regional council:

- Taranaki Regional Council
- New Plymouth District Council
- South Taranaki District Council

The Stratford District Council is currently represented by 11 Councillors and the Mayor. Stratford district is divided into three wards – an urban ward (6 Councillors), a rural ward (4 Councillors) and a Māori ward (1 Councillor). The Council has no community boards. The Council has one Council Controlled Organisation (CCO), the Percy Thomson Trust, with control through the ability to appoint more than half of the trustees. The Trust is registered as a charitable trust, and therefore exempt from income tax.



District Mayor and Councillors

Policy & Services Committee
Chair - Deputy Mayor

Audit & Risk Committee
Independent Chair

Farm & Aerodrome Committee
Chair – Elected Member

Executive Committee
Chair – District Mayor

Chief Executive
Administration and Management
Human Resources
Annual Planning
Long Term Planning
Civil Defence Emergency Management

Assets

Roading
Stormwater
Water Supply
Solid Waste
Trade Waste
Wastewater
Parks and Reserves
Sports Fields
Council Properties
Cemeteries
Bylaws

Environmental Services

Planning & Regulatory
Resource Consents
Monitoring
Building Control
Environmental Health
Hazardous Substances
Liquor Licensing
Dog Control
General Inspections
Parking Control

Community Services

Community Development
Community Funding
Library Hub
Communications
Economic Development
Customer Service
Aquatic Centre

Corporate Services

Rates
Accounting
Financial Reporting
Treasury
Debt Collection
Administration
Information Technology
Record Management
Health and Safety



Significant Forecasting Assumptions



TE KAUNIHERA Ā ROHE O
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STRATFORD
DISTRICT COUNCIL

Long Term Plan 2024-34

Significant Forecasting Assumptions

Introduction

Stratford District Council has adopted a range of forecasting assumptions which will underpin the preparation of the Long Term Plan 2024-34 ("LTP"), and which represent the most likely future scenario with the information known at present. However, the future is always uncertain and there are a number of other likely outcomes that have not been factored in. Therefore, variations from the forecasting assumptions are likely, and it is accepted that variations from the LTP over the 10 years of the plan may be material. It is expected that over the 10 years, the uncertainty increases, and that the assumptions driving the forecasts are less accurate.

Purpose of this document

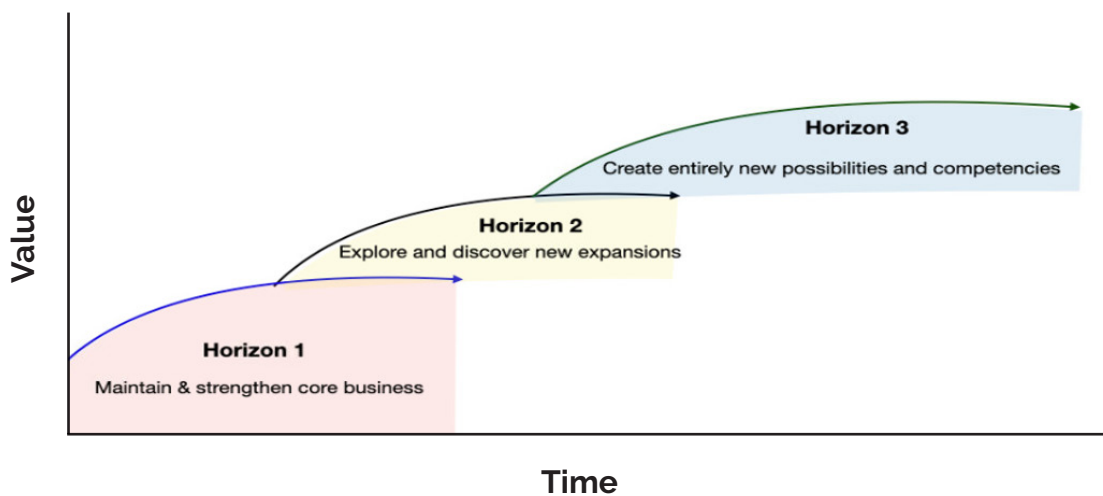
The LTP does not exist in isolation. Being aware of the surrounding issues affecting service delivery ensures that the development of the LTP is well-informed. The environmental scan and significant forecasting assumptions feed into all LTP content. Contextual information is relevant and necessary, and the documentation of all significant assumptions provides the basis for understanding how the LTP was developed.

There is no direct legislative requirement to conduct an environmental scan. However, an environmental scan is a means of identifying changes in the local economy, local demographics, and land-use, which are direct requirements under legislation. The analysis ensures all relevant matters are integrated with LTP development at an early point. A good scan ensures the plan is keeping current with changes in legislation and regulations. These will dictate levels of service and will shape the financial and infrastructure strategies.

Approach

The Three Horizons Approach is encouraged by Taituara for use by the local government sector in long term planning. It requires consideration of the future state, acknowledging the transition state we are constantly in, and aligns assumptions to challenges and opportunities to prepare Council for the future environment. It provides an opportunity to assess the level of resources that go into maintaining the status quo, versus transitioning to the future state, and building the foundation for future opportunities.

Council has attempted to anticipate the future state, particularly with regards to economic, demographic, and legislative changes to ensure that Council can continue to strive towards achieving the Community Outcomes set at the start of the LTP process.



Risk Assessment

In making assumptions about the future, there is a risk that the information we have relied on to make plans for the future of the district does not turn out to be accurate. Additionally, there are risks inherent in the LTP preparation process which have also been considered.

Assumption regarding Three Waters Reforms

The assumption made for the LTP is that Stratford District Council's Water Supply, Stormwater and Wastewater operations and all associated assets, liabilities and contractual obligations will remain under the ownership and responsibility of the Stratford District Council for the life of the LTP. Council is currently in discussions with other councils in the Taranaki region to look at how the regions three waters assets can be managed more effectively in the future. The likely outcome of these discussions will not be known for some time.

District Planning

The current District Plan has been operative since 11 February 2014, and has not been reviewed or updated since then. The Resource Management Act 1991 requires local authorities to commence a review of their District Plan at least every 10 years. However, Stratford District Council is in discussions with the Ministry for the Environment regarding this requirement if Council instead engages in the creation of a regional spatial plan under the new legislation.

The Taranaki councils together with the Ministry for the Environment are currently evaluating the possibility of the Taranaki region being one of the first tranche of regions to move to spatial plans under the Natural and Built Environments Act and Strategic Planning Act. The outcome of those discussions will determine whether the Stratford District Plan is reviewed or not. If Taranaki doesn't form one of the first tranche regions to move to the new legislation, or this process is impacted by the outcome of the general election, the Stratford District Council may need to commence a review of the current district plan in 2024/25.

The assumption made for the LTP financial budgets is that a regional spatial plan will be prepared under the new legislation. There is a medium risk that the legislation will be repealed under a National government, resulting in further uncertainty as to how to proceed, and how much this will cost. To mitigate this risk, Council has committed to funding either a district plan or its likely contribution to a regional spatial plan, and has allocated \$4,030,000 over the ten years of the

LTP (uninflated), based on figures provided by Taranaki Regional Council in November 2023. This is to be loan funded, and repaid by rates over a period of ten years.

Financial Budgeting

The development of the LTP relies heavily on Council's financial modelling systems, which must have a robust methodology and appropriate controls in place to prevent errors. Following the audit of the LTP, Council made a commitment to review the budgeting model that was used in the LTP 2021-31, which was an excel spreadsheet.

Local government sector guidance advises against using spreadsheets as the basis for financial modelling, rather it recommends investing in reputable financial modelling software suitable for local government, as they have gone through a robust implementation programme and have been rigorously tested. However, if spreadsheets are to be used, they need to demonstrate a high level of documentation and controls.

Council consider that any financial modelling system must be able to deliver the requirements for an LTP under the Local Government Act 2002: simple to use, flexible, compatible with other systems, and secure. Although a formal analysis has not been completed by staff and presented to elected members, as was recommended, Council considers that the current spreadsheet model is fit for purpose and delivers on the criteria above.

Spreadsheet models for an LTP can be large and cumbersome, relying on multiple interlinked worksheets with multiple dependencies. They can be difficult to audit – potentially adding to audit time and cost. Spreadsheets often lack controls, and changes to the model can result in formulas breaking resulting in errors, therefore they are significantly more likely to result in errors than if financial modelling software was used. There is a medium risk that the current spreadsheet financial model does not provide accurate financial forecasting information. However, council staff mitigate this risk by reviewing the reliability of the spreadsheet model regularly, testing it annually through the annual plan process, and continually improving the controls and carrying out reconciliation checking throughout the model.

Decision Making Processes

Adoption of the final LTP is made in one Council decision, but is the culmination of a large number of individual decisions, that are ultimately made and owned by elected members. The LTP requires elected members to make many decisions in a short space of time that will determine the wellbeing of the district for the next ten years. There is a medium risk that decision making processes impede elected members ability to make the best decisions for the Stratford district.

Time delays in working through all the requirements of an LTP may cause some decisions to be rushed, without appropriate consultation, and without relevant information provided to elected members. The LTP project team have prepared a timeline for the LTP in order to mitigate this risk, and are tracking to complete the Consultation Document by February 2024, providing sufficient time for appropriate analysis and consultation.

Council completed its section 17a reviews in August 2023, with many outcomes from that review feeding into the LTP, reducing the workload for activity analysis as part of the LTP. A new process change implemented will see decisions relating to the LTP adopted as draft right up until the adoption of the final LTP where everything will be up for one final opportunity to review. Previously, workshops were held with elected members along the way on various topics, but decisions were not made along the way, resulting in one big decision covering multiple LTP related issues, and causing confusion and uncertainty about what was in the LTP and what was out. This risk has been mitigated to some extent with the new process.

The risk with any LTP is that the community have not had the opportunity to contribute to the LTP decisions. The LTP engagement plan has been communicated with elected members in a workshop in September 2023, and was well supported. All significant decisions will be subject to consultation with the community in line with Council's Significance and Engagement Policy, and other decisions are only to be made with prior input from the community via pre-engagement methods.

Taituara have recommended to the sector that there is more rigour invested into decision-making processes – particularly when it comes to prioritisation. This provides rationale, and background for decisions, and having a prioritisation system will make decision making more efficient during council debate. The Senior Leadership Team has established a prioritisation system for all projects, to work through with elected members, based on 1) Legislative requirements, 2) Health and Safety, 3) Maintaining existing Levels of Service, and 4) Improving Levels of Service – in order of priority.

As with any council decisions that may create a level of controversy within the community, there is a risk that elected members may leave themselves open to claims of predetermination and bias. To minimise this risk, elected members have been educated on the appropriate conduct around decision making.

Future Amalgamation

Although not adopted as policy by the Government, the Future for Local Government review panel have recommended a significant reform of the local government sector, with the suggestion that amalgamation of the 78 authorities is a potential to likely outcome.

The initial LTP pre-engagement survey results for Vision and Community Outcomes showed that the biggest concern of the community and elected members was losing the district's voice through amalgamation of the Stratford District Council and/or its services. With more and more of local government delivery being pushed to a regional delivery model, there is a risk that a standalone smaller Council is seen as unsustainable in the near future.

This is a low risk, due to the uncertainty of government policy, and low support for this from the sector as evidenced at the recent Local Government New Zealand meeting with mayors on the Future for Local Government recommendations. The assumption for the LTP is that the Council continues to operate as a standalone entity throughout the life of the LTP.

Key Assumptions Underpinning LTP

Forecasting assumptions form part of the supporting documentation of an LTP, and should be accompanied by a risk/sensitivity analysis. Risk analysis for the LTP considers the impact of forecasting assumptions not coming into fruition, or occurring to a different extent than expected. Out of that comes an assessment of risk appetite (the extent to which council is willing to accept risk) and options for mitigating the risks.

SIGNIFICANT FORECASTING ASSUMPTIONS

Legislative Reform

Council is subject to government regulation and legislation – these laws can be changed at any time throughout the life of the LTP.

It is likely that Council will face rising costs as a result of increased central government requirements and expectations, but as the outcomes of any legislative changes (with the exception of legislative changes mentioned earlier in this document), and therefore the costs, are unknown, they have not been factored into the financial budgeting process.

At the time of preparing this document the following reviews that are likely to directly impact local government were being considered:

- A review of the building consenting system
- Review of protected records for local authorities
- Climate adaptation bill
- Future for Local Government
- National Planning Framework
- Emergency Management Bill
- A review of the Waste Minimisation Act (Responsibility for Reducing Waste)

The proposed reviews are likely to have a material impact on council's revenues and expenditures, or other resources if enacted. With the recent change in Government, there is high uncertainty of the outcome and continuation of these reviews. Certainty of impact will be considered on an annual basis.

The change to a National coalition government is also likely to significantly impact the sector but as there is much certainty, any potential changes (excluding the repealing of the three water reform legislation) have not yet been factored into the LTP.

Population and Demographics

Changes in an area's population are generally driven by two factors: natural increase and net migration. Population growth in Stratford District averaged 1.0% over the 5 years to 2022 compared with 1.2% in New Zealand. The main source of population growth for the district was from natural increase factors (births and deaths).

The change in population and demographics over time influences the demand on council infrastructure, and the ability of Council to provide a consistent level of service to the community. Therefore, population projections and demographic changes should be factored into the development of the LTP.

Population Growth

The Council is forecasting the district's population will grow from 10,295 in 2024 to 10,799 by 2034, at an average of 0.4% per year, based on the latest forecast data from Infometrics (January 2024). This level of growth is unlikely to put significant pressure on council infrastructure. There is a low risk that growth may exceed these projections and Council may need to invest in additional urban growth infrastructure which will impact on capital budgets and revenue. There is also a low risk that growth is lower than the projections and Council over invests in infrastructure and services.

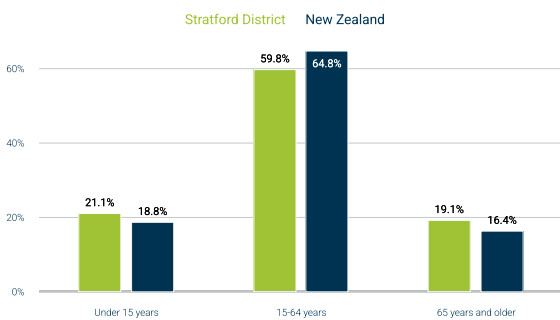
The growth in the Māori population of the district has been consistently higher than the growth of all other ethnicities for each of the last ten years. Stratford district's Māori population was 1,550 in 2022, up 2.6% from the previous year.

Demographic Changes

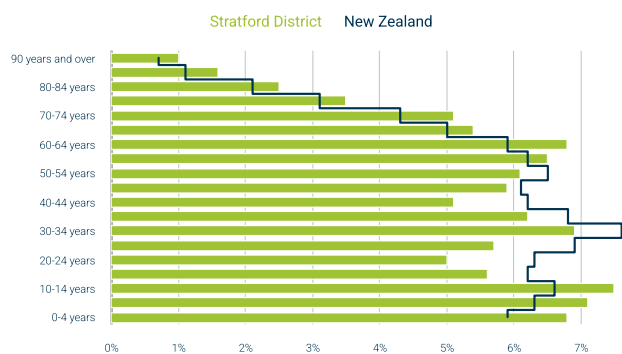
The below graph shows the current population by age group. The Stratford district is generally trending higher than the New Zealand average in the 60+ year age brackets, and much lower in the 20-29 year age bracket. However, the district is much higher than the national average in the 0-9 year age bracket showing positive signs of households choosing to raise their families in this district, and supporting the claim that the increase in population is largely driven by natural increase.

The gap in the 20-50 year old age brackets is not new, and is likely to be a result of the lack of tertiary level training opportunities and graduate employment opportunities in the district. With the change in working and studying environments as a result of enhanced technology and online access, and the increased acceptance that employees can work from anywhere in the country, and even the world, it is likely that we will see changes in the age demographics in the future. Due to the uncertainty of the impact, it has not been factored in to the projections.

Population by broad age group, 2022
% of total, as at 30 June



Population by 5-year age group, 2022
% of total, as at 30 June



The Dependency Ratio calculates the average number of economically dependent population (0-14 year olds, and 65+) per 100 economically productive population at a specific point in time. A high ratio may indicate that the economically active population and the overall economy face a greater burden to contribute towards the rates requirement for the district.

The table below shows the Stratford District's Dependency Ratio is 67%, compared to the national average of 54%. This is something Council must be mindful of when determining funding sources (increased reliance required for user pays and exacerbator pays funding sources), and areas (prioritisation) and levels of expenditure (affordability).

Age decade	Stratford District		New Zealand	
	Level	% of total	Level	% of total
0-9 years	1,410	13.9%	625,490	12.2%
10-19 years	1,320	13.0%	655,720	12.8%
20-29 years	1,080	10.6%	679,450	13.3%
30-39 years	1,350	13.3%	733,760	14.3%
40-49 years	1,110	10.9%	631,220	12.3%
50-59 years	1,270	12.5%	654,040	12.8%
60-69 years	1,250	12.3%	561,800	11.0%
70-79 years	880	8.7%	380,170	7.4%
80-89 years	410	4.0%	167,640	3.3%
90 years and over	100	1.0%	34,790	0.7%
Dependency ratio	67.2%			
Total	10,150	100%	5,124,100	100%

SIGNIFICANT FORECASTING ASSUMPTIONS

Economic outlook

Economic growth in the Stratford district is generally lower than the national average – averaging 1.7% per year over the 10 years to 2022, compared with an average of 3% in New Zealand. The estimated GDP for the district in 2022 of \$575m, makes up less than 1% of New Zealand's GDP.

There is some concern that the district is less diverse than average, with the largest industry being agriculture and forestry at 27%, the second largest industry being utilities (electricity, gas, water and waste) at 13%. The more concentrated a district's economic activity is within two or three industries, the more vulnerable it is to adverse effects such as those arising from climate conditions, or commodity price fluctuations.

Council intends to make significant investment in Economic Development over the life of the LTP to encourage diversification and provide opportunities to promote the Stratford District as a great place to do business.

Under the Enabling Community Outcome, Council has committed to the following strategic goals:

- We are a business friendly district
- We encourage a diverse and sustainable business community
- We enable economic growth by supporting business investment and development in our district
- We support the growth of employment opportunities within our community; with a particular focus on our rangatahi (youth)
- We carefully balance the needs and wants of our district when funding services and infrastructure
- We encourage partnerships to collaborate with Mana Whenua for the benefit of the Stratford district

The LTP will contribute to these strategic goals by budgeting for development of an Economic Development Strategy in year 1 of the LTP and strategy implementation in later years, continue with full funding of Venture Taranaki for Economic Development services and Visitor Promotion, and investing in the development of the CBD infrastructure.

Interest rates

The weighted average interest rate on Council debt is currently 3.46%. This is expected to increase to over 4.09% by the end of the 2024/25 year. Council has based the interest rate on debt forecast assumptions on current borrowing rates and maturities, and the interest rate forecast for the next ten years from Infometrics.

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
4.09%	3.83%	3.73%	3.65%	3.61%	3.61%	3.61%	3.59%	3.58%	3.60%

Interest on investments is based on a similar methodology to the above, and is expected to change with the borrowing rate keeping the same margin above the borrowing rate.

2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
5.34%	5.08%	4.98%	4.90%	4.86%	4.86%	4.86%	4.84%	4.83%	4.85%

There is a high level of uncertainty about the interest rate assumptions. The assumptions will be reviewed annually when preparing the Annual Plan, to ensure the assumptions are more precise and better aligned with updated market expectations.

With forecast interest expenditure on gross external debt in 2024/25 of \$1,453,000 and \$17,364,000 over the ten years of the LTP, an increase in interest rates of 1% will result in an additional \$329,000 in interest expenditure in Year 1 to \$1,782,000 and an additional \$4,479,000 of expenditure over the ten years of the LTP to \$21,843,000.

It is anticipated the loan to the Agricultural and Pastoral Association of \$7,180,000 will roll over on its maturity dates and will continue to derive interest revenue to offset the interest cost, plus a 0.25% administration fee. The debtor is not expected to default on any interest payments, nor are they expected to make any loan repayments during the LTP.

Inflation

The forecast financial information includes provision for inflation. The local government sector jointly procures inflation data from Business Economic Research Ltd (BERL), and Council will rely on the Cost adjusters 2023 report for inflation assumptions.

	2024/ 2025	2025/ 2026	2026/ 2027	2027/ 2028	2028/ 2029	2029/ 2030	2030/ 2031	2031/ 2032	2032/ 2033	2033/ 2034
Roads	0.00%	2.00%	2.30%	2.30%	2.20%	2.10%	2.00%	2.00%	2.00%	1.90%
Property	0.00%	2.10%	2.20%	2.10%	2.00%	1.90%	1.90%	1.90%	1.80%	1.80%
Water	0.00%	2.50%	2.70%	2.60%	2.50%	2.30%	2.30%	2.20%	2.10%	2.10%
Energy	0.00%	2.50%	2.70%	2.60%	2.50%	2.30%	2.30%	2.20%	2.10%	2.10%
Staff	0.00%	2.10%	2.20%	2.10%	2.00%	1.90%	1.90%	1.90%	1.80%	1.80%
Other expenses	0.00%	2.10%	2.20%	2.10%	2.00%	1.90%	1.90%	1.90%	1.80%	1.80%
Maintenance Contract	0.00%	2.00%	2.30%	2.30%	2.20%	2.10%	2.00%	2.00%	2.00%	1.90%
Sundry Revenue	0.00%	2.10%	2.20%	2.10%	2.00%	1.90%	1.90%	1.90%	1.80%	1.80%
Waste Index	0.00%	2.50%	2.70%	2.60%	2.50%	2.30%	2.30%	2.20%	2.10%	2.10%

For some areas, it is accepted that inflation is exceptionally higher than normal. Where this has been identified, council has sought expert advice for more appropriate rates – for example insurance is expected to increase by 25% in year 1 and then 7.5% each year after that.

Inflation has had a significant negative impact on actual council expenditure against budgeted expenditure in the past three years. However, there are clear signs that inflation has peaked. The pace of price increases is expected to decline. The key risk for local government remains higher-than-normal price increases, and the effect this may have on council expenditure. This may be exacerbated by adverse shocks to the economy such as severe weather events.

There is a medium level of certainty around the inflation rates, however all signs are showing that inflation has a stable outlook from 2024. If the inflation rates tabled above were all to increase by 1% it would impact total operating expenditure for the first three years of the LTP as follows:

	Budgeted Operating Expenditure (\$000)	After 1% Increase (\$000)
Year 1	\$27,035	\$27,035
Year 2	\$28,194	\$28,458
Year 3	\$29,207	\$29,498

Housing supply and demand

The average residential house price in Stratford is currently \$478,472 (as at March 2023), compared to the national average house price of \$939,146, and the New Plymouth average of \$707,352, and slipping back from a peak for Stratford in 2022 of \$519,616. This presents an opportunity for growth, particularly fuelled by first home buyers, and down-sizers looking to invest in the district's housing stock, and potentially relocate to the district. Since 2018, average house price growth has been higher than the national average.

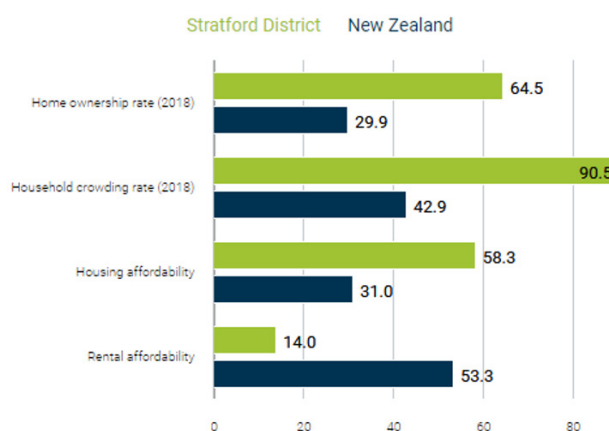
The graph below shows that Stratford District is out-performing the nation (on average) in all housing wellbeing areas except for rental affordability. Affordable housing is important for community well-being. In Stratford District the average house value was 7.1 times the average household income in 2021. Housing was more affordable than the New Zealand average (9.0). However the average weekly rent accounted for 28% of average household income, compared to 22% nationally. The home ownership rate in Stratford is 70% (compared to the national average of 65%). The household crowding rate is 5% in Stratford compared to the national average of 11%.

The data to the right shows a significant decrease in building consent applications in 2023 which is most likely a result of the current economic conditions. However subdivision and land development activity remains high, which is a good indicator of market prospects for housing demand. Council has made the assumption in terms of resource allocation and financial budgeting that the demand for these council services will be consistent over the next ten years.

The Rating Valuation process was carried out in 2023 (as at August 2023) by Quotable Value Ltd, and audited by the Officer of the Valuer General. The updated values will be used for rates purposes from Year 1 of the LTP (from 1 July 2024). The change in the values from 2020 to 2023 Rating valuations are summarised below:

Indicator scores: Housing, 2022

Score out of 100



	2023	2024	2025	2026
Building Consent Applications	241	360	306	242
Subdivision Applications	84	82	70	72

	Number (2020)	Number (2023)	Increase	Valuation (2020)	Valuation (2023)	Increase	Average Rating Value
Commercial	172	178	3.5%	99,055,000	133,152,000	34.4%	748,045
Dairy	417	404	-3.1%	1,219,498,000	1,257,132,500	3.1%	3,111,714
Forestry	205	211	2.9%	118,549,000	158,053,700	33.3%	749,070
Industrial	196	187	-4.6%	53,847,000	72,312,400	34.3%	386,697
Lifestyle	798	955	19.7%	451,896,000	621,535,500	37.5%	650,823
Mining	2	2	0.0%	775,000	776,000	0.1%	388,000
Other	273	259	-5.1%	142,191,000	181,796,050	27.9%	701,915
Pastoral	279	240	-14.0%	471,118,000	630,788,000	33.9%	2,628,283
Residential	2,758	2,873	4.2%	983,147,000	1,276,718,000	29.9%	444,385
Utilities	28	29	3.6%	256,750,000	252,168,000	-1.8%	8,695,448
TOTAL	5,128	5,338	4.1%	3,796,826,000	4,584,432,150	20.7%	858,830

Council has budgeted for the cost of a Rating Valuation in years 2026, 2029, and 2032 of the LTP.

Pensioner housing – Council provides 10 pensioner housing units available for over 65 year olds capable of caring for themselves. Total weekly income from all sources, including NZ Superannuation, must not be in excess of the adult minimum wage for a 40 hour week. There is roughly 40 to 50 on the waitlist at any given time, the number on the waiting list increases yearly. At a regional level, a Regional Housing Strategy is being developed which advocates for a model of a regional council owned housing collective (potentially a council controlled organisation) owning the regional community housing stock. No assumptions have been made based around this strategy for LTP planning.

In the LTP 2021-31, Council decided to extend on the previous 33 lot subdivision, with an additional subdivision (45 lots) on neighbouring land. To date, Council has spent \$2,145,000 in purchasing the land. Further development work is required to provide roading, water and wastewater services. Council has also committed to the original vendor to provide four areas for wetlands. It is unlikely that the subdivision project, including the sale of all sections, will be complete by 30 June 2024, therefore Council has budgeted for further loan funded expenditure of \$6,000,000 in Years 1 to 3 of the LTP, in addition to the rates funded interest on the loan and sales receipts totalling \$9,259,000, which will be used to repay debt.

Rating Unit Growth

It is expected that the number of rating units will grow by an average of 1.0% per year over the next ten years. Based on population data projections and the increase in the rating units in the past two years below, there has been an average increase of 1.5% across all the rating units charged, excluding Water and Wastewater increases that are inflated due to the introduction of a 50% charge on unconnected but serviceable properties.

	2021/22	2023/24	Increase	% Increase
Solid Waste	2604	2717	113	4.3%
Water Supply	2972	3284	312	10.4%
Wastewater	2720	2905	185	6.8%
UAGC	4868	5153	285	5.9%
General Rates	4788	5063	275	5.7%

Business Growth

The customer satisfaction survey 2023 results year on year indicate that residents would like to see improvements to the CBD Broadway area, particularly in terms of vibrancy and the look and feel of the centre of town and a general tidy up of the shops and verandahs on the main street. Many would also like to see more

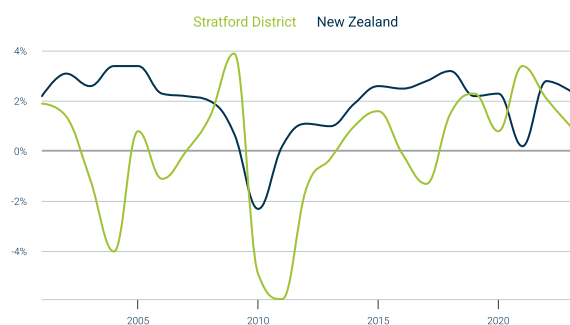
variety of shops on Broadway – particularly shops for essential items, healthy food shops and clothing. There is sufficient infrastructure to support commercial business operations within the CBD, however the aesthetics of the main centre are in need of investment.

In December 2023, Council approved to progress the proposed Prospero Place concept plan for the Northeast Plaza to progress to the next stage where designs would be developed. This will open up the central business district area in the Stratford township and provide open, comfortable spaces for the community to congregate within the CBD. This project is budgeted to be part loan and part grant funded.

The two biggest contributing industries in Stratford are the Agriculture and Forestry sector contributing 27% (Dairy Farming making up 16% of this) of district GDP, and the Electricity and Gas Supply contributing 16%. Stratford has the region's largest electricity generation site at Contact's 575MW gas powered plant – it is considered a nationally significant generation site. There is a risk that over-reliance on these two industries contributes to economic wellbeing vulnerability.

In 2022, there were 3,737 (2019:3,462) filled jobs in the Stratford District. Significant employment growth was experienced in 2021 in the district, compared to the national average, and previous years. The biggest increase in jobs in Stratford since 2018 to 2022 has been in 1) central government administration, defence and safety, 2) education and training, and 3) local government administration.

Employment growth
Annual % change, March years



The district unemployment rate was 3.8%, compared to the regional unemployment rate of 3.7% and national unemployment rate of 3.4%. Stratford has a higher rate of self-employment at 17%, than the national average of 16%. Stratford also has a higher productivity rating per employee. In 2022, GDP per employee came to \$153,873, compared to the national average of \$132,815.

Licensed Commercial Operators:

The number of premises registered for food and alcohol licences has reduced in the past

three years. The assumption is that registrations will remain steady over the next ten years.

	2020	2023
Premises with Alcohol Licence	33	29
Health Registrations	21	21
Beauty Therapy Registrations	8	11
Food Registrations	53	51

Climate Change

At the regional and district level, research indicates Taranaki could experience more extreme and various weather events as a result of climate change, causing increases in flooding, landslides, avalanches and mudslides during heavy rainfall events and prolonged periods of drought, with the risk of wildfires during summer months. Such events could place increased pressure on business continuity and funding availability.

Legislation that is expected to impact Council includes: Waste Management Bill (Replacing the Waste Management and Minimisation Act 2008, and the Litter Act 1979) The Climate Change Adaptation Act, Natural and Built Environment Act and Spatial Planning Act (Currently the Resource Management Act).

Legislation that is also likely to have an impact on the Stratford District is 'Te Ruruku Putakerongo' (Collective Redress Act - Taranaki Maunga, Te Kāhui Tupua) as community expectations on Council service delivery may change once the maunga becomes a legal person.

In 2021, the Financial Sector (Climate-related Disclosures and Other Matters) Amendment Bill was passed, making climate-related disclosures mandatory from 2023 for certain organisations, but not currently capturing Stratford District Council. The Carbon Neutral Government Programme, launched in 2020, requires a number of public sector organisations to become carbon neutral from 2025. Again, this does not apply to Stratford District Council. It is likely that these expectations will eventually be placed on Council at

some future point, and Council is working towards eventual compliance.

Resilience

Council has updated its community outcome "Resilient" to include the following Strategic Goals:

- We consider our natural resources as taonga (treasures) and we will work with our treaty partners and community to look after them.
- We support a low-emissions future for our community
- We enable our rangatahi (youth) to be sustainable leaders
- We strive to have resilient infrastructure that meets the current and future needs of the district
- We respect Te Ao Māori values and Mātauranga Māori in our mahi (actions)

Any environmental issues impacting on council assets and or services have historically been brought to council's attention in the context of future works. Either as a result of the environmental impacts, or as an opportunity to future proof assets or services in the context of other required works. For example, the council is proposing to spend \$100,000 a year on the replacement of culverts to mitigate the effects of climate change. The status quo approach would be to continue to address these matters at the asset or activity level via the LTP.

Water conservation is a key requirement for future resource consent renewals and will look to be addressed in the LTP by installing water meters universally across all properties in the Stratford District in Year 1 of the LTP, and was consulted on in the LTP 2021-31.

Council hired a Sustainability Adviser in March 2023. The purpose of this position is to develop and deliver environment and sustainability strategies, plans and projects, including those relating to land & water conservation, Council's energy use, renewable energy and the mitigation of climate change. The position also has the responsibility to provide strategic guidance and support on waste minimisation activities ensuring Council's Waste Minimisation Plan is implemented and the outcomes are achieved.

Future plans within the first three years of the LTP are to develop a corporate Sustainability Policy (and embed this internally), research and contract out a corporate baseline emissions assessment, and develop

a Sustainability Strategy – utilising a facilitated working party model to develop the strategy. Projects will be developed to meet the high-level outcomes and objectives, approved by council, of the working party Sustainability Strategy. A capital expenditure budget of \$395,000 has been set from years 4-10 of the LTP.

Once baseline data is captured there is a potential for Council to develop an Emissions Reduction Plan that initially reduces Council's corporate emissions, but with a view to the future – to assist and enable the community to do the same.

This Council also has officers that attend Regional Climate Change Forum (TAs), Aotearoa Council Climate Network (TAs), and the Regional Risk Reduction Assessment Group. (Multiple Regional Representation) These groups are all collaborative platforms/networks that share best practice and lessons from experience, which will be helpful for knowing how to get the best value for this district.

The Audit and Risk Committee has approved the Insurance Framework which establishes how infrastructure assets will be protected from an insurance

perspective from the effects of extreme weather events caused by climate change.

Operational Assumptions

Infrastructure Asset Assumptions

The remaining useful lives of Council assets are recorded in the Infrastructure Strategy and have been taken from the most recent Independent Asset Revaluation carried out in 2023.

There is a medium level of uncertainty about the expected useful lives which is based upon estimates by actual performance, industry standards, engineer estimates, and valuers. Plant, equipment, and infrastructure assets lives range from 4 years to 120 years and were determined either upon initial recognition, or at the asset revaluation cycles. Depreciation and interest costs would increase if replacement capital expenditure was required earlier than anticipated. However, these impacts could be mitigated as capital projects could be reprioritised in the event of early expiration of assets. It is also possible for assets to last longer than their estimated useful life, again mitigating the effects of asset failure before the expected date. Service disruption may occur where assets fail before their useful life, however, Council is very responsive when it comes to ensuring the core infrastructure services are maintained and operated with minimal disruption.

There is a low level of uncertainty that Council activities will significantly change and result in decisions not to replace existing assets. Where a decision is made not to replace an asset, this will be factored into capital projections. Council has a comprehensive asset management planning process in place to ensure there is an efficient renewal program.

Council is constantly trying to improve the level and accuracy of asset data for core infrastructure recognising the current information could be improved. The maintenance and renewal forecasts are based on realistic and reliable information about asset condition and performance.

A report was presented to the September 2023 Audit and Risk Committee showing that critical assets requiring replacement within the next ten years had a combined replacement cost of \$53,528,517 – with the majority related to Roading Overlay. This is budgeted for in the LTP and funded in accordance with the Revenue and Financing Policy.



Roading Assumptions

The Funding Assistance Rate (FAR) government roading subsidy is forecast to be 63% in 2024/25 and to remain at this level over the following nine years. Note – this includes Special Purpose Roads that were previously funded at 100% subsidy. This is based on written confirmation from Waka Kotahi (New Zealand Transport Agency) in 2023 that the FAR would apply for approved activities in the 2024-27 National Land Transport Programme. An assumption has also been made that Waka Kotahi will fund all roading projects approved by elected members.

There is medium to high level of uncertainty around the FAR rate remaining at 63% over the 10 years of the LTP. If the FAR rate reduced by 1%, this would amount to a loss of subsidy revenue in 2024/25 of \$86,000 – from \$7,427,000 to \$7,341,000, and \$1,126,000 over the 10 year LTP period, from \$108,210,000 to a total of \$107,084,000 over the ten years.

Council has not yet received confirmation of the full budget for the first 3 years of the LTP from Waka Kotahi and is unlikely to have this approved by the time the LTP is adopted. Council will reduce its budgets in years 1-3 of the LTP to the amount approved by Waka Kotahi if the approved amount is less than the budget allocation requested. The Brecon Road bridge project has not yet been approved by Waka Kotahi as the business case for this is yet to be initiated, but the procurement process to prepare the business case is underway and is expected to be submitted to Waka Kotahi in the 2024/25 financial year. It is highly unlikely that the Brecon Road bridge project will proceed without central government funding. As the project represents a planned improvement to the current level of service, delay or termination of the project, for funding or other reasons would result in the current level of service to remain. There is an even higher risk that Waka Kotahi may not fund all of the roading projects proposed from Year 4 onwards.

Waka Kotahi's Low Cost Low Risk roads project will have a significant impact on Council expenditure. Council is proposing to spend \$22,634,488 over the next ten years on this programme, anticipated to be funded by Waka Kotahi at the 63% rate.

The Connecting our Communities Strategy is a 30 year vision for the Stratford District with a number of projects falling out of the strategy with forecasted capital expenditure of \$400,000 per year (uninflated) for the next ten years. This is also expected to be funded at 63%.

Uneconomic Bridges – These are bridges that have a low efficiency rating, usually determined by usage, number of beneficiaries, and availability of alternative options. Where an investment decision relating to the renewal, reinstatement, upgrading of transport infrastructure is determined to be uneconomic, Council is required to consider a range of options including alternatives to providing an infrastructure solution and a robust assessment of social, cultural, economic and environmental impacts. Uneconomic bridges requiring replacement, or significant upgrade over the next 30 years in the district have a combined replacement cost of \$5,300,000. Of these 6 bridges, four provide access to only one property and are unlikely to meet Waka Kotahi funding criteria without a robust impact assessment. Therefore, there is high uncertainty around achieving funding for these bridges. Council rarely decides to proceed with roading expenditure without government funding, or from any other significant funding source, including but not limited to the relevant landowner.

Forestry harvesting has had a significant adverse impact on expenditure on rural road emergency maintenance in the Stratford district for a number of years. Under the new National Environmental Standards for Commercial Forestry (that come into force from November 2023) Councils will have greater control over commercial forestry harvesting practices, and more power to decide where new commercial forests are located to reduce negative impacts on communities and the environment. Council will continue to apply a differential to ratepayers that exacerbate this by having large forest plantations on their property, but is proposing to change the way the differential is applied from 1 July 2024. The current system creates inequities as the forestry differential is only applied to properties that are primarily used for forestry purposes. This results in situations where properties that have large forestry blocks that may cause damage are not captured under this differential, and small properties fully planted with forestry that are unlikely to cause too much damage captured. The proposed differential will apply to the proportion of the property that is used for forestry purposes (other than indigenous or protected forests) larger than 10 hectares. This is a fairer approach, and the assumption is that it will bring more ratepayers under this differential.

Ability to deliver planned capital expenditure

There is a high risk that Council will not be able to achieve 100% of its planned capital budget. History shows this has never been achieved, and for varying reasons. In the past three years, the delivery rate for capital projects (against budget) was:

2022/23 62%
(due to internal and external resource factors)

2021/22 86%
(near completion of Wai O Rua Aquatic Centre)

2020/21 47%
(timing of construction of Wai O Rua Aquatic Centre)

Delivery of scheduled projects, such as Wai O Rua Stratford Aquatic Centre which formed a key part of council’s project delivery during the financial years listed above was heavily influenced by COVID - lockdowns, illness, limitations on international shipping and resource availability delayed project delivery. The 2022/23 year saw council taking advantage of government stimulus funding. These projects leapfrogged planned works as these funds came with tight delivery requirements. As these stimulus projects were never in the original programme for the years they were delivered in, they did not contribute to the measured project delivery.

Council has mitigated these risks as much as practical by working through the full capital projects list with elected members line by line, and prioritising projects based on a set of criteria. Major capital projects have also been spread over multiple financial years taking into account initial development, construction, and implementation phases of a project.

Council Farm

The Council owns and operates a dairy farm in Stratford, which consistently has provided an economic return to ratepayers, and assists in mitigating the impact of rates increases. In the past three years the farm has contributed to rates as follows:

	Rates Contribution
2021/22	\$53,000
2022/23	\$149,000
2023/24	\$198,000

The Farm Reserve currently has a nil balance as it was fully used up for rates mitigation for 2023/24. For the purposes of the LTP, an assumption has been made that the Farm will provide at least \$75,000 of rates mitigation each year over the life of the LTP, and that any additional

profit will go towards loan repayments. The loan balance for the farm is currently at \$1,909,228.

Percy Thomson Trust – Council Controlled Organisation (CCO)

The Council currently has one CCO, the Percy Thomson Trust. The Trust’s main activities are to operate an Art Gallery and a retail store, and provide an Arboretum. The Trust is a CCO by way of the Council having the ability, as per the Trust deed to appoint all trustees.

The LTP has been prepared on the basis that the Trust will continue to operate as a CCO, with similar financial impacts to previous years.

Other Environmental Factors

In addition to the significant assumptions and areas for consideration above, there are other significant factors that may have an impact on the direction of the LTP and contribute to decision making.

Relationships with Mana Whenua

Council has made a commitment through the recently updated Community Outcomes to work with iwi to achieve the following outcomes:

Resilient:

- We consider our natural resources as taonga (treasures) and we will work with our treaty partners and community to look after them
- We respect Te Ao Māori values and Mātauranga Māori in our mahi (actions)

Connected:

- We are committed to fostering meaningful and genuine partnerships with Mana Whenua

Enabling:

- We encourage partnerships to collaborate with Mana Whenua for the benefit of the Stratford district

Iwi authorities that have mana over whenua within the Stratford district are:

- Ngāruahine Iwi Authority
- Te Runanga o Ngāti Ruanui Trust
- Ngaa Rauru Kiitahi
- Te Runanga o Ngāti Mutunga
- Te Kahui Maru Trust
- Te Atiawa Iwi Authority
- Te Runanga o Ngāti Tama.

There are no formal agreements between Council and iwi. However, engagement occurs regularly with iwi project by project as the need arises. Council has made a commitment through the Communication and Engagement Strategy to involve iwi in Council decision making at an early stage.

In 2021, Council established a Māori Ward for the 2022 and 2025 local elections. The Māori Ward was advocated for strongly by local iwi and Māori. All councillors have a responsibility to represent the community, however the Māori ward councillor has a particular responsibility to represent people of Māori descent and bring forward Māori views and aspirations to the decision making process.

Regional Relationships

Council is committed to maintaining strong relationships with the other Taranaki councils in the region. The Future for Local Government Review recommendations strongly recommend that regional shared services are considered by default when looking to renew major council contracts.

Taranaki has four Councils, made up of three territorial authorities and one regional council:

- Taranaki Regional Council
- New Plymouth District Council
- South Taranaki District Council

Major regional projects include:

- Tapuae Roa - regional economic development strategy,
- Ara Ake Energy Centre
- Regional Waste Minimisation strategy,
- Regional Sports Facilities strategy
- Taranaki Maunga Project
- Regional Housing Strategy

The Stratford District is also noted as a relevant local authority (along with the Manwatu-Wanganui Regional Council, Ruapehu District Council and Whanganui District Council) under the Te Awa Tupua (Whanganui River Claims Settlement) Act 2017. There is uncertainty at present as to what Stratford District Council's obligations will be specifically and what council resources will be required to meet our legislative obligations.

Sports, Recreational and Educational Facilities

The Stratford District is fully equipped, for a town of its size, with a wide range of facilities for all age groups.

The Wai O Rua Stratford Aquatic Centre, opened in October 2022, is Stratford's premier swimming and wellness facility – fully owned and operated by Stratford District Council. The facility has a capacity of 665 including swimmers and visitors. The average daily number of patrons is 300 during term time. Current services provided include recreational swimming, swimming lessons, play sessions for babies and parents, group fitness classes including pilates, aqua natal, spin bikes and aqua aerobics, and birthday parties and venue hire. The strategic goals for the Aquatic Centre look to expand on the existing service offerings, where financially viable to do so.

Located next to the Aquatic Centre is the Stratford multi-sports hub, with a stadium (used for indoor sports), gymnasium and squash courts, international standard hockey facilities, and five outdoor netball courts and three tennis courts.

The Library and Information Centre form a community hub that is proposed to be combined into a single council activity made up of the Library, Information Centre and AA driver services.

Stratford's main playground is located within Victoria Park, and includes a half-basketball court, bike-park and pump track, and a skate park, with bbq facilities and a large grass field for family activities. There are two other playgrounds and parks in the urban area that Council also maintains.

The Taranaki Pioneer Village in Stratford provides a unique outdoor museum with 40 authentic historic colonial structures dating back to 1853, presenting the life of Taranaki pioneers in the 19th and 20th centuries. Although not owned by the Council, funding has been provided to assist in the maintenance of this unique cultural facility.

Stratford Park – The A&P Association is proposing to build international standard Equestrian Arena and Motor Sport facilities in Stratford at an estimated cost of \$75m. There is no timeframe for when this project will be complete as funding for the development is yet to be secured and resource consents have not yet been applied for. Council has provided support for this project by way of a \$7,180,000 loan to purchase land, however this loan is not expected to impact on financial budgets for the LTP.

There are ten primary schools in Stratford, and two high schools (one is a girls only high school). Overall there has been a decline in the last three years, with the exception of Stratford High School, Taranaki Diocesan School for Girls, Midhirst Primary School, Avon School, and Huiakama School. The three smallest primary schools have a combined roll of 37 students from ages 5-12.

- Stratford High School – roll 518 (2020: 493)
- Taranaki Diocesan School for Girls – roll 113 (2020: 99)
- Stratford Primary School – roll 390 (2020: 426)
- St. Josephs Primary School – roll 184 (2020: 239)
- Ngaere School – roll 152 (2020: 163)
- Midhirst Primary School – roll 140 (2020: 109)
- Toko School – roll 121 (2020: 144)
- Pembroke School – roll 97 (2020: 102)
- Avon School – roll 75 (2020: 66)
- Huiakama School – roll 16 (2020: 15)
- Marco School – roll 14 (2020: 18)
- Makahu School – roll 7 (2020: 10)

Participation in high quality early childhood education has significant benefits for children and their future learning ability and can positively impact literacy, numeracy, and problem-solving skills in later years. There are eight dedicated early childhood education facilities in the district. In 2022, the percentage of children starting school who attended early childhood education was 99% (compared to the national average of 96%).

To summarise, the district is well served with sufficient recreational and educational facilities. The focus of the LTP will be on maintaining and improving on existing council owned recreational infrastructure.

Emergency Management Preparedness

The Council has an established Emergency Operations Centre at the War Memorial Centre in Stratford to train for and undertake its civil defence operations. The TET Sports Stadium has been identified as the likely area for a welfare centre, if and when needed. The location and nature of an event may however render these facilities unusable or determine that a different location may be more appropriate. All critical Emergency Operations Centre Equipment is mobile and easily relocatable.

Both buildings have been identified as earthquake prone, which may impact their usability during or after an emergency, particularly an earthquake. Council has budgeted to earthquake strengthen the TET Stadium to IL4 level and 100% strengthened in the LTP, at an estimated cost of \$1,300,000, and to earthquake strengthen the War Memorial Centre to IL3 and 67% strengthened.

In the meantime, both buildings are considered appropriate for training and response to events other than an earthquake.

Council maintains a pool of trained staff as well as community volunteers and has access to highly trained Emergency Management professionals through the Taranaki Emergency Management Office and the National Emergency Management Office. Furthermore, there is strong mutual support by councils within and outside the region if and when the need arises.

Civil Defence Emergency - Council insures above ground and below ground assets under separate insurance policies. The above ground assets are insured under a Material Damage Policy, and the below ground assets are insured through LAPP. Central government is a co-funder of roading infrastructure and, as demonstrated by various recent events, would be expected to support local authorities during any response and rebuild efforts.

Through the Taranaki Emergency Management Office, the Taranaki region maintains a hazard register, and plans and trains to respond to events arising from natural, biological and infrastructure hazards. These range from earthquakes and volcanic eruptions to biosecurity issues and infrastructure failure.

Appendix One - Table of Assumptions and Risks

Assumption	Source	Risk	Level Of Uncertainty	Impact	Risk Control
Population Change That the district population will increase on average by 0.4% each year.	Infometrics	Population growth is significantly higher or lower than projections	Low	If population is significantly higher, then infrastructure may not be able to cope with the demand. If population is significantly lower, then services may go underutilised and revenue from fees and charges may reduce.	Limited risk mitigations available. The cost of reducing the impact of a significant increase in population would severely outweigh the benefits.
Demographic Change The prediction is that the proportion of elderly over 65's and young under 10's will be higher than the national average, and that the Maori population will continue to grow at a faster rate than all other ethnicities.	Infometrics	The demographic make-up of the district differs significantly from previous year changes and expectations.	Low	The district already has a higher dependency ratio than the national average which puts a greater burden on the working age population, and is likely to reduce productivity capacity and growth.	Limited risk mitigations available. Ensure attractions and facilities are available for all age groups, and support is available for ethnic minorities.
Climate Change 1. Gradual change in temperature – no impact factored into LTP 2. Socio-economic consequences of climate change decisions – no impact factored into LTP	Corporate baseline emissions assessment (TBC)	Environmental changes may accelerate at a rate higher than predicted. The consequences of adaptation measures may disproportionately harm parts of the community.	Medium	The district has no exposure to coastlines, however may be impacted by severe weather events including heavy rainfall and drought. Work with community where climate change decisions will impact negatively.	Capture baseline emissions data Work with the business community on diversification Work with households and schools on waste reduction
Waka Kotahi Revenue Significant proportion of revenue, budgeting for 63% of all roading expenditure	Waka Kotahi	FAR may change Some expenditure is not funded – change in criteria for inclusion in subsidised works programme	Medium	Financial impact – if FAR increases then we have over-rated the community, if FAR reduces we may have to reduce the planned programme. If some works are not approved, then this will directly impact parts of the community, and reduce the works programme.	Waka Kotahi have confirmed the FAR rate for the next 3 years. Work will be prioritised by what is approved by Waka Kotahi.
Emergency Event Disruptive or destructive emergency events could lead to damage – not budgeted for	N/A	Business continuity – continuing to provide agreed levels of service	High	Impact on infrastructure, employment, housing, social disruption, health and access. Increased debt - Likely to require loan funding for rebuild costs.	Business continuity plans, insurance, borrowing capacity. Central government source of funding.

SIGNIFICANT FORECASTING ASSUMPTIONS

Assumption	Source	Risk	Level Of Uncertainty	Impact	Risk Control
Three Waters Reform Delivery of 3 waters activities by a Taranaki Regional entity from 1 April 2025.	Legislation / regional agreement	Risk that this may not occur as planned causing uncertainty, additional work and resourcing.	Medium	Service delivery impacts – confusion on who is doing what and when. Reduced debt and responsibility for Council may not be realised.	The region is committed to exploring options for the future delivery of the 3 waters activities, including a regional 3 waters entity.
Resource Consents That council will be able to obtain all resource consents necessary for council business.	Schedule of consents (internal)	Council may not be able to continue existing service delivery if consents expire or are not renewed / approved by Taranaki Regional Council.	Low	Council has numerous consents (excluding 3 waters) in areas such as solid waste, property (Wai o Rua, Farm), and Roading. Any issues may prevent Council from delivering existing levels of service.	Work closely with TRC and iwi authorities – particularly in the lead up to consent expiry date.
Useful Lives of Significant Assets and Depreciation Revaluations, and consequently reassessments of the useful lives of significant assets will continue every three years for Land and Buildings (Years 2026, 2029, and 2032) and every two years for Roading (Years 2026, 2028, 2030, 2032, 2034).	2023 Asset Revaluation by Beca	Useful lives could be less or longer than predicted, causing unexpected asset failures	Medium	Service delivery – asset failures if lives are less than predicted Financial impact – replacing assets earlier than expected means that there are insufficient funds to cover the cost of replacement.	Ensure a full asset revaluation is carried out every three years, and an independent impairment assessment is undertaken each year.
Revaluation of Non-Current Assets Revaluations will take place every three years and the percentage increases assumed are as follows: <ul style="list-style-type: none"> • Buildings: 4.35% in year 3, 6.39% in year 6, 6.32% in year 9 • Roading 10% in year 2, and every second year after that • Utilities 5% in year 2, and every second year after that 	Building (BERL) Roading & Utilities (based on BERL rates plus a premium reflecting recent contract cost escalations and valuers projections)	Risk that Council is not funding depreciation at an appropriate level to cover the future asset replacement cost	Medium	Financial impact – revaluations come at a substantial cost to Council in terms of fees and increased depreciation, however they ensure sufficient funds are set aside for future replacement and that the burden is placed evenly on current and future generations.	Waka Kotahi have confirmed the FAR rate for the next 3 years. Work will be prioritised by what is approved by Waka Kotahi.
Return on Investments A&P Loan Term Deposits Council Farm (refer assumptions in report)	Current rates / margins Historical data	Returns could be higher or lower than predicted	Low	Minimal financial impact due to materiality in relation to total revenue.	Have agreements in place confirming performance where possible, or obtain quotes (for all term deposits)

SIGNIFICANT FORECASTING ASSUMPTIONS

Assumption	Source	Risk	Level Of Uncertainty	Impact	Risk Control
<p>Rateable Properties The assumption is that rateable properties will increase by an average of 1% over the next ten years.</p>	Consent Data	Increase in rateable properties could be higher or lower than predicted	Low	Higher number of rateable properties increases the spread of the overall intake lowering individual property rates. On the flip side, the increase can put pressure on council infrastructure and resourcing. The reverse applies for a reduction in rateable properties.	Limited controls available. Ensure land development processes are resourced and streamlined to encourage and support growth in the district, and at appropriate locations.
<p>Capital Delivery Council plans to deliver 100% of all budgeted capital expenditure over the life of the Long Term Plan. The financial model was developed based on this assumption.</p>	Director Assets / Chief Executive	That Council delivers significantly less than 100% of capital budget.	High	Reduced service levels if assets are not maintained as they should be, over-reliance on repairs and maintenance expenditure. Potential to over-rate ratepayers if new expenditure is factored into budget, along with operational impacts, and then doesn't materialise.	Council has prioritised projects and elected members have reviewed and accepted the capital programme. Major capital projects have also been logically spread taking into account initial development, construction, and implementation phases of a project.
<p>Inflation Council, along with many other NZ councils, calculates and applies inflation factors to its 10 year budget forecast, using predictions of future inflation levels from New Zealand economic research company.</p> <p>The predictions are stated earlier in this report.</p>	Business and Economic Research Ltd	That inflation is much higher than forecast assumptions.	Medium	Financial impact on expenditure – budget increases will be required.	Limited controls available. Review and update assumptions annually.
<p>Interest on Debt Interest cost assumptions are stated earlier in this report.</p>	Infometrics	That interest costs continue to increase higher than forecast assumptions	Medium	Financial impact on interest expenditure – budget increases will be required (less of an impact after three waters transition date)	Reduce reliance on debt. Comply with treasury policy and LGFA covenant limits.
<p>Council Subdivision All sections will be sold in 2028/29 at a total sale value of \$9,208,000.</p>	Market and Historical data and trends	There is a risk of not achieving budgeted sales – either due to low demand at the time sections become available for sale, or not being able to achieve expected section sale prices due to market conditions at the time.	Low to Medium	Reduced sales will impact council's revenue and cashflow, and ultimately the inability to repay loan and reserve funding used to fund the subdivision costs.	Council have used conservative sales estimates based on current market rates, and anticipate that the real estate market will increase over the next 4 years. Additionally, there is an urgent shortage of residential sections in the district.



Financial Strategy



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Long Term Plan 2024-34

Financial Strategy

Summary of key information

Rates Increase Limit: < 7%

Borrowing Limits:

Net Debt < 115% of Annual Operating Revenue

Borrowing costs <15% of Annual Rates Revenue

Borrowing costs <10% of Annual Operating Revenue

Growth assumption: 0.4% annually

Inflation assumption:

Average of 2.1% annually, varies across categories of expenditure

Waka Kotahi (NZTA) Subsidy:

63% over the 10 years of the Long Term Plan

Three Waters activities:

Within council ownership and control for the ten years of the Long Term Plan

Introduction

The purpose of the financial strategy is to:

- Provide guidance for elected members and staff when considering proposals for funding and expenditure.
- Make Council funding and expenditure decisions and their overall effects on service levels, rates, debt and investments transparent to ratepayers.
- Ensure that services levels are maintained, while ensuring debt, revenue and expenditure (Operating and Capital) are managed in a financially sustainable way.

The Financial Strategy sets out the overall financials goals of the Stratford District Council for the 2024-34 Long Term Plan ('LTP'). The main target actions of this Financial Strategy are to:

- Ensure the Stratford District Council authority maintains financial sustainability to ensure independence and debt capacity for future growth opportunities. This includes ensuring targeted rate reserve balances are not in deficit by the end of the LTP.
- Build resilience for the Stratford District – by, amongst other things, adequately funding for asset renewals, and ensuring council owned buildings are earthquake strengthened and fit for purpose.
- Provide the platform to enable achievement of the Community Outcomes, agreed levels of service, and performance measures, without significantly burdening the districts' ratepayers.

Compared to the Financial Strategy 2021-2024, the foundation for this Strategy is based on significantly increased operating costs due to high inflation between 2022 and 2024, and an unprecedented capital expenditure programme from 2021 to 2024. This has resulted in the need to lift the rates increase limit to a level that is realistic, at <7% (LTP 2021-31: <6%), despite this being breached in year 1 of the Long Term Plan (of 15.37%).

The Net Debt to Annual Operating Revenue Limit is to reduce to 115% (LTP 2021-31: 130%), and additional limits have been added to ensure appropriate management of costs associated with debt. This prudent strategy recognises the need to maintain a high level of debt capacity, and the impact that debt servicing has on rates, and future financial sustainability. By year 10 the Net Debt to Revenue limit increases to 132%, due to significant resilience projects, although the limit is met in all prior years.

Guiding vision and desired community outcomes

Council's vision is to be "A Welcoming, Inclusive, Safe Community – Te Pūmanawa o Taranaki." (Te Pūmanawa o Taranaki translates as 'The Beating Heart of Taranaki.')

The Community Outcomes adopted in August 2023 are provided on page X, and guide the levels of service council provides.

Elected members have acknowledged that there is more work to do to achieve these Community Outcomes, above what would be considered business as usual. However, the foundations are in place, and future work to achieve these outcomes is focused on using the existing resources available to council – staff, expertise, infrastructure, community, funding capacity – to deliver on the Community Outcomes.

Prudence

Council is required to set its operating revenues to cover its projected operating costs unless it is prudent to do otherwise. The test of whether operating revenues are set to cover operating costs is whether the Statement of Comprehensive Revenue and Expense has a balance before Asset Revaluations (Net Surplus figure below) of greater than zero. The financial projections show that Council has met this requirement.

Long Term Plan forecast of Net Surplus

in \$000's	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Total operating revenue	32,733	32,512	39,748	40,963	46,835	38,387	40,133	40,509	42,063	44,446
Total operating expense	27,035	28,194	29,207	31,404	33,583	34,110	34,625	35,904	36,894	38,827
Net surplus	5,698	4,318	10,540	9,559	13,252	4,277	5,508	4,605	5,170	5,619

The net surplus includes Waka Kotahi funding revenue for capital expenditure on roading projects, which are particularly high in years 3, 4, and 5 of the LTP due to the Brecon Road bridge project. Revenue also includes the sale of subdivision sections in 2028/29 budgeted at \$9,208,000, which will be used to repay the original funding sources (debt and reserves).

As stated in the Revenue and Financing Policy "Prior to determining the amount of expenditure to be funded by rates, Council will identify and exhaust all other funding sources available." These include Fees and Charges, Grants and Subsidies, Borrowings (where prudent), Asset Sales Proceeds, Financial Contributions, and Interest and Dividends from Investments. Fees and charges take into account the principles of user benefits/pays and exacerbator pays, while also recognising that many of the services that Council delivers provide wellbeing outcomes to the community and therefore affordability is also taken into account to encourage capacity utilisation and improved outcomes for the community.

Significant factors underpinning the financial strategy

Service Levels

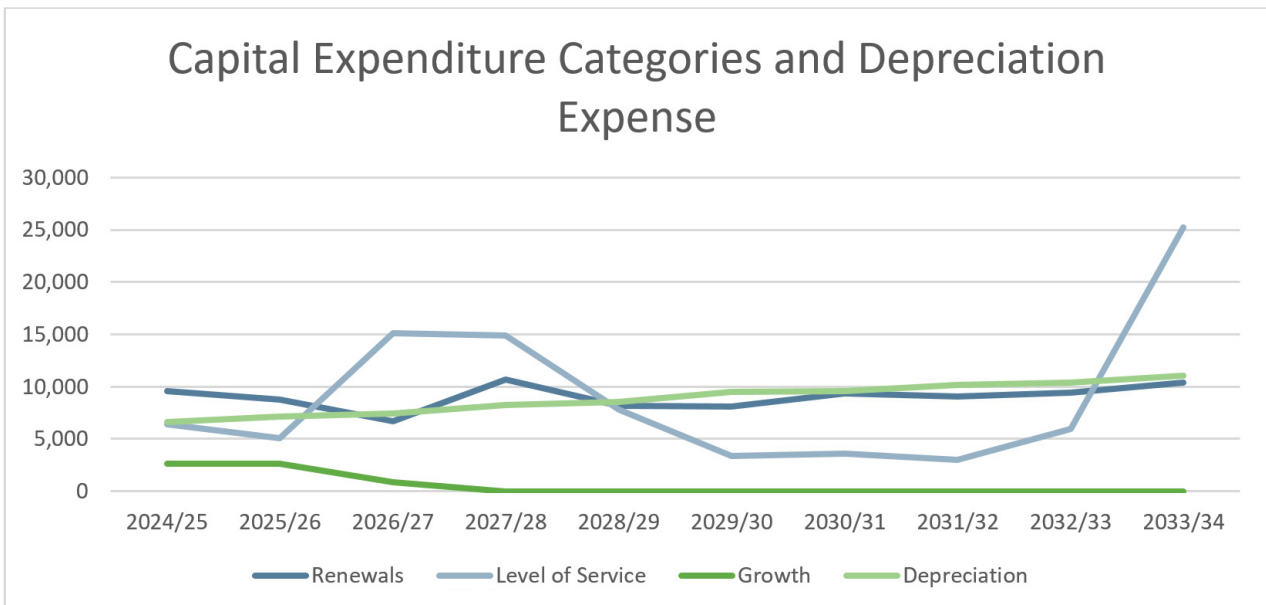
The budgeted expenditure in year 1 of the Long Term Plan provides for increased service levels in comparison to the previous Long Term Plan, notably the operating costs for the new Swimming Pool and Bike Park, Economic Development initiatives, Sustainability / Waste Minimisation initiatives, and the rollout of universal Water Metering. There are no significant cost reductions forecast that would result in a decrease in service levels provided.

Grants and subsidies will be actively sought to help fund the capital work programme. In previous years, the Council was successful in obtaining Government funding for the new Swimming Pool project of \$8,000,000, the Water Supply second Trunkmain of \$2,390,000, and the Stratford Bike Park of \$1,800,000. We are now seeing the impact of maintaining these assets on the ongoing funding required from our community.

Note: most assets that have been grant funded initially will be fully depreciated in the expectation that Council will fund the replacement of the asset from the appropriate reserve, except for roading where it is expected that the roading subsidy will continue to contribute towards the replacement of roading assets, and the Wai o Rua - Stratford Aquatic Centre where only Council's contribution towards the cost of construction will be depreciated.

To continue to deliver the levels of service for an Activity, Council must ensure that it has made sufficient provision for funding to do the maintenance and asset replacement outlined within its Asset Management Plans. The LTP includes provision for renewal capital works of \$9,538,100 in 2024/25, and \$90,040,000 over the full 10 years of the Long Term Plan. Depreciation over the 10 years of the LTP is \$88,721,000.

As the graph below indicates, depreciation over the years is at a similar level to renewals, demonstrating Council's commitment to maintain assets at a rate similar to the rate at which they are failing.



Building resilience

One of the key action plans for this Long Term Plan is to build resilience for the district and focus on maintaining current levels of service and being adequately equipped for future district growth.

Council will fully fund for depreciation on three waters and roading infrastructure. Universal water metering is expected to be rolled out over the first three years of the LTP to help with water conservation and identification of water loss and infrastructure maintenance requirements. Additionally, the Stratford water grit tanks will be replaced in years 1 and 2 of the LTP at a budgeted cost of \$4,000,000, and a new Patea crossing for the old trunkmain will be constructed in year 10 of the LTP at a budgeted cost of \$4,000,000. Additionally, for Wastewater, a new discharge point will be constructed in year 10 of the LTP at a budgeted cost of \$5,200,000 (note all figures quoted here are uninflated).

All council owned buildings that do not meet current legislative seismic standards will be brought up to standard by the end of the Long Term Plan to ensure public safety from potential earthquake risk and the ability to operate a civil defence emergency centre.

Council has recently hired a Sustainability Officer who is responsible for developing and delivering environment and sustainability strategies, plans and projects, including those relating to land & water conservation, Council's energy use, renewable energy and the mitigation of climate change. Future plans within the first three years of the LTP are to develop a corporate Sustainability Policy (and embed this internally), research and contract out a corporate baseline emissions assessment, and develop a Sustainability Strategy – utilising a facilitated working party model to develop the strategy. Projects will be developed to meet the high-level outcomes and objectives, approved by council, of the working party Sustainability Strategy. A capital expenditure budget of \$395,000 has been set from years 4-10 of the LTP. Council will also provide for resilience by ensuring debt capacity is maximised, which is reflected by a lower Net Debt to Revenue limit than the covenant set by the LGFA.

District Growth

Population and the number of rateable properties is expected to increase by 0.4% per annum. Council has noticed the upturn in Taranaki's regional growth which appears to be flowing through most of the provincial areas. In recent years there has been an increase in rating units of around 1%. However, it is not expected that this level of increase will be sustainable over the next ten years and so for the purposes of determining rating unit growth, 0.4% growth has been used as a conservative measure.

The District Plan will be reviewed over the next few years and will take into account any potential change

in use of land as a result of any higher than anticipated population growth. There is currently provision in the District Plan if new infrastructure is required to respond to new development. Those provisions allow Council to obtain financial contributions from developers to any response to the development required by Council.

Current assets have the capacity to cope with the moderate growth experienced and forecast. It would take consistent growth of 1-3% for a considerable number of years before this would change. If growth was to occur at a higher than anticipated level, the Council and the community would have enough time to develop policies and a new financial strategy to cope with that growth. New debt would be the likely source of funding for any new infrastructure required, after exhausting funding from financial contributions.

In 2019 – 2020, the Council developed a 33 section urban subdivision, with all sections sold within a year. Due to the high demand, Council plans to invest a further \$8,000,000 in a new subdivision, to be fully loan funded in the short term, with operating costs to be reserve funded. The budgets in the LTP are set to break even and not make an economic return from the section sales.

Forecasting Assumptions

Council has made a number of forecasting assumptions in preparing the 10 year plan. These are outlined in the Long Term Plan under Significant Forecasting Assumptions.

The Council also undertook a review of the current and forecast environment including the demographics, legislative reform, inflation, employment, and facilities available and in high demand in the district – including health and medical, educational and recreational facilities.

The most recent property rating valuations in 2023, effective from 1 July 2024, show a continued pattern (from the last three yearly valuation) of residential property values increasing, and dairy land values remaining flat. This is likely to have an impact on capital value based rates (general and roading targeted rate) and ability to pay for residential property owners. The increasing UAGC will also impact lower value properties, and council has increased its remission policy scope for low value properties that qualify for a remission of the UAGC.

Although Council believes it has made prudent assumptions in each case, there is a high level of uncertainty in some assumptions. In most cases Council has some flexibility to cope with changing circumstances. Depending on the issue, Council's response could involve reducing maintenance for a short period, postponing scheduled capital renewals or levels of service capital items, or using "headroom" in Council's borrowing capacity.

Current position (2024) and end position (2034)

Treasury Position

Net debt by the end of year 1 of the Long Term Plan is expected to be \$27,393,000. This is expected to peak to \$58,817,000 in ten years, by 2034. Loan funded capital expenditure proposed over the Long Term Plan is \$61,219,000.

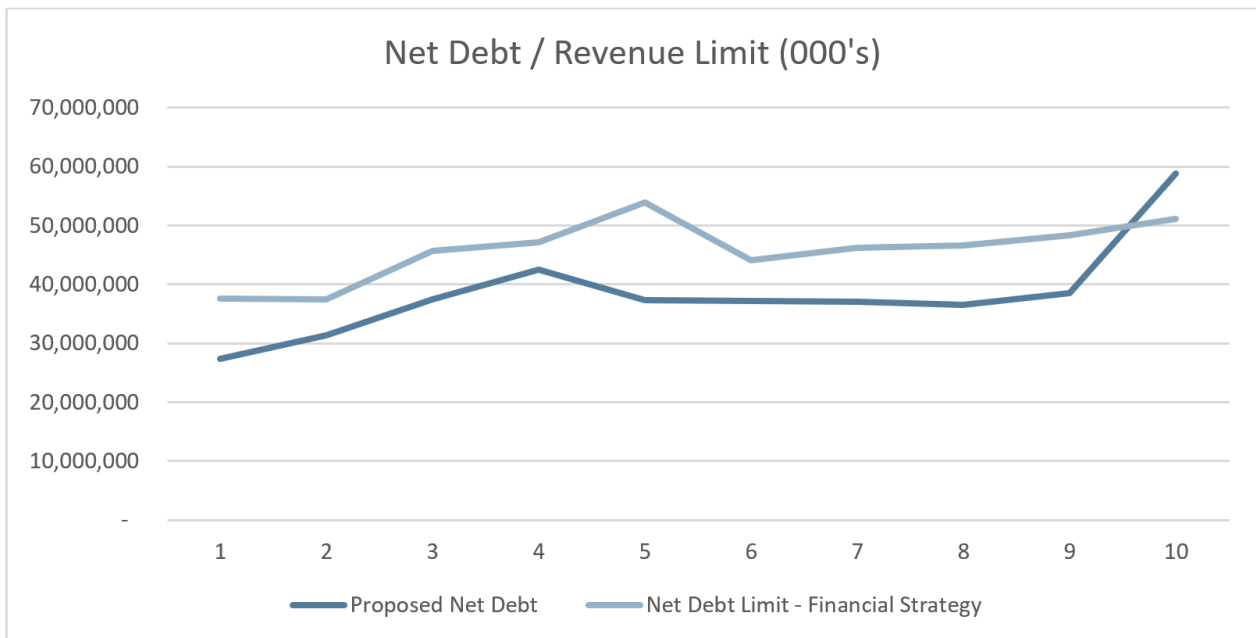
The Net Debt limit has been reduced to 115% of annual operating revenue to encourage prudent decision making when considering proposals for funding investment in level of service capital expenditure. Borrowing flows directly through to the rates requirement by increasing the cost of interest. However, this limit is breached in year 10 of the Long Term Plan when it reaches 132%.

In terms of long term liquidity, and access to capital funding, the Council is not expected to breach its LGFA covenants over the next ten years, and based on the proposed net debt forecast. In the short term, Council has access to a \$1,000,000 loan facility if needed.

The net debt limit is lower than the LGFA covenant of 175% of annual operating revenue, as elected members consider that future generations should not be inheriting a treasury position where debt is at its maximum. Council is mindful that interest rates and borrowing costs are and may continue to increase further, putting pressure on ratepayers to fund debt servicing costs.

Council investments forecast to provide a financial return include Term Deposit investments of \$6,000,000, and a loan to the Stratford Agricultural and Pastoral Association of \$7,180,000. The forecasts maintain both at the same level over the next ten years, although it is likely the term deposits may need to increase as the level of reserves increases, and there is provision for \$3,680,000 of the \$7,180,000 loan to be repaid in the loan contract within the next 5 years so this may reduce, offsetting one another to some extent.

Council expects to breach its Net Debt / Revenue limit in year 10 of the Long Term Plan due to significant Water and Wastewater improvement projects.



Rates

A key challenge is to keep rates at an affordable level while delivering on the Community Outcomes and the increased levels of service desired by the community. Rates are a key source of funding as many of the services provided by Council are unable to be provided privately due to the public benefit associated with these services limiting the economic returns on investment, or there is no practical way to charge for services efficiently.

Council will set rates on the following basis:

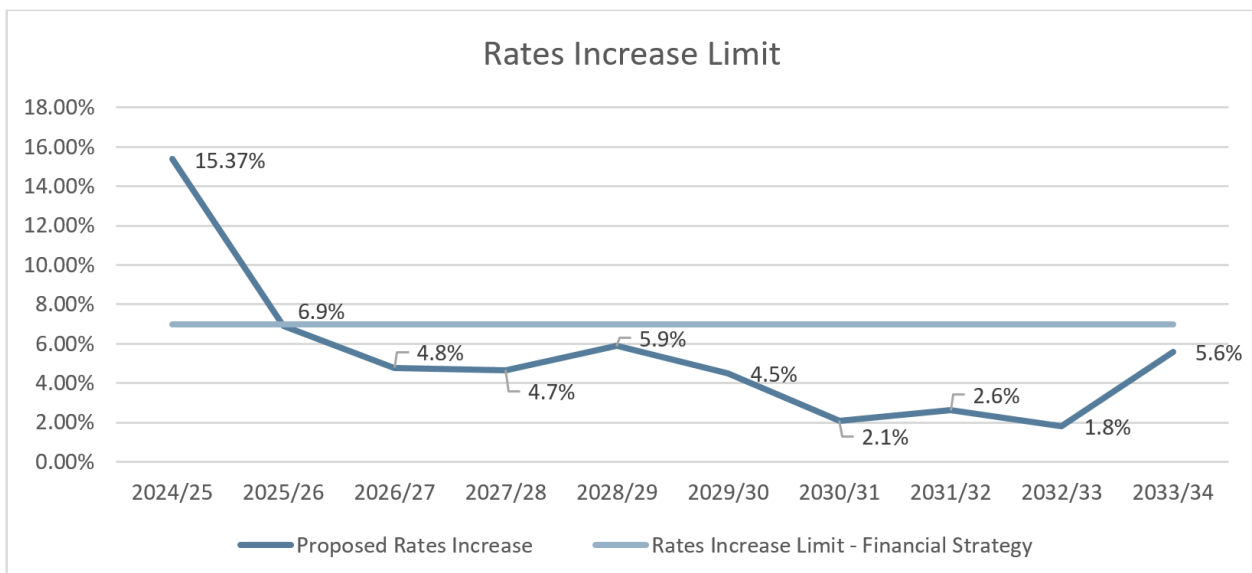
- District wide rates on all properties:
- General Rates (including a Uniform Annual General Charge)
- Roading Rates (for the costs of the roading activity), which will include a differential on properties that have plantation forestry.
- Targeted rate on serviced and serviceable properties
- Wastewater Disposal Rates (for sewage disposal from serviceable properties)
- Solid Waste Collection Rates (for refuse collection from serviceable properties)
- Water Supply Rates (for water supply to serviceable properties)

- Targeted rate on properties in a specified area:
- Community Centres (for the maintenance of local community halls)

Inter-generational equity is better served by maintaining consistency in the level of rates increases year on year. The rates increase limit is to be set at 7%, up from 6% from the previous Long Term Plan (and 4.45% from the LTP 2018-28). This is to take into account the increased prices experienced by the local government sector in all cost areas, and the increased levels of service delivered to the community to deliver on the Community Outcomes, as a result of the completion of capital projects budgeted for in the Long Term Plan 2021-31.

The below graph shows the budgeted rates increase over each of the next ten years against the rates increase limit.

The proposed rates increases are less than the rates increase limit set by Council, except for in Year 1 of the Long Term Plan, where a significant upwards shift is required as a result of recent inflationary pressures, and to include the impact of new capital expenditure on operating funding requirements. Additionally, in year 1 and 2 of the LTP, council has committed to rectifying the deficit in the Roading Reserve. From year 2 onwards, council spending is expected to settle under the limit and the focus will be on maintenance of existing services and building infrastructure resilience.



	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Proposed rates increase	15.37%	6.9%	4.8%	4.7%	5.9%	4.5%	2.1%	2.6%	1.8%	5.6%
Rates increase limit - financial strategy	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%	7.00%
Difference in Rates Increase	8.37%	-0.11%	-2.23%	-2.34%	-1.11%	-2.51%	-4.91%	-4.38%	-5.20%	-1.40%
Remove/(add) to get to limit	\$1,352,755	\$(20,530)	\$(445,311)	\$(488,325)	\$(243,324)	\$(580,977)	\$(1,186,456)	\$(1,081,547)	\$(1,318,331)	\$(360,853)

Rates are rising at a level higher than expected inflation of 2.10% largely due to the operational costs (depreciation and/or interest) arising from new capital expenditure on service level increases, particularly the new swimming pool complex and the bike park. Many of the fees and charges are not able to be increased at a rate higher than inflation without affecting community participation and overall revenue, and counteracting the wellbeing benefits provided by council services.

Fees and charges for 2024/25 were reviewed by Council as part of the development of the Long Term Plan, with increases across the board, where appropriate.

Council Infrastructure and Asset Condition

Council manages Assets with a value of \$463,280,000 (as at 30 June 2023), made up largely of infrastructure assets, including Rooding, Water Supply, Wastewater and Stormwater assets (total infrastructure asset value of \$392,377,000). These assets have very long lives of up to 120 years, and have an estimated replacement value of \$583,261,000. By the end of the Long Term Plan, June 2034, the value of Council property plant and equipment is expected to increase to \$831,682,000, as a result of asset revaluations and capital expenditure on new assets to increase levels of service.

Generally, the Council takes a risk-based approach to monitoring the condition of assets and conducts condition assessments of its critical assets. Where assets have low risk because they are in the first half of their life, condition monitoring is low. If the consequences of running an asset through to failure are high, the Council, through its AMP and systems hold more information on the asset condition. The Council has assessed the risk of sudden asset failure as minor and therefore has not budgeted for the replacement of assets before their useful life. To clarify, Council's strategy is to replace non-critical assets when they fail. This is a common strategy with many Councils, and

Stratford has a good track record of fixing failures in a timely manner.

Council insures all essential infrastructure assets, except Rooding assets, at full reinstatement cost, ensuring that following a risk event, the Council is effectively positioned to return in a timely manner to its pre-event state.

The Financial Strategy is the enabler of the Infrastructure Strategy which identifies Rooding and Three Waters resilience as the key focus areas for the Long Term Plan. The Council's Infrastructure Strategy and Asset Management Plans provide details on asset condition and expectations for asset replacement. Assets are only replaced when at the end of their useful life based on the condition of the asset, rather than at the end of the expected useful life.

There is a high risk that council's planned capital expenditure program will not be fulfilled in each year of the LTP, based on historical capital program completion rates. The reasons for not delivering on the full program are largely due to factors outside of council's control which are unlikely to be mitigated for the future as well. The capital program for years 2 and later will be reviewed at each Annual Plan and for the next Long Term Plan. The biggest impact on under delivering on capital projects will be on council's debt and reserves balances, which will be lower than forecast. Where there is potential for significant reductions in levels of service as a result of not delivering particular capital projects, these projects will be prioritised.

Council Infrastructure and Asset Condition

Council manages Assets with a value of \$328,722,000 (as at 30 June 2020), made up largely of infrastructure assets, including Roothing, Water Supply, Wastewater and Stormwater assets (total infrastructure asset value of \$288,000,000). These assets have very long lives of up to 120 years, and have an estimated replacement value of \$412,549,000.

By the end of the Long Term Plan, June 2031, the value of Council assets is expected to increase to \$518,776,000, as a result of asset revaluations and capital expenditure on new assets to increase levels of service.

The Council's Infrastructure Strategy and Asset Management Plans provide details on asset condition and expectations for asset replacement. Assets are only replaced when at the end of their useful life based on the condition of the asset, rather than at the end of the expected useful life.

Infrastructure deep dive 1 - Roothing

Council has identified seven bridges that will need to be replaced by Year 10 (2031) at a cost of \$2,000,000. There are a further 14 bridges to be replaced in Years 11 – 20, and a further 36 bridges to be replaced in Years 21-30. The Council's total budget over the next 30 years for bridge replacement is \$16,500,000. These will need to be funded from the rooothing reserve, the Long Term Plan 2021-31 seeks to build the Roothing reserve up from \$600,000 to \$3,632,000 by June 2031 to ensure there are sufficient funds in the reserve to cover this cost, allowing for intergenerational equity.

An increase in Heavy Commercial Vehicles (HCV's) and forestry activity combined, coupled with the current standard of Council rooothing assets in areas where forestry is prevalent, is resulting in reactive investment and inefficient allocation of resources. The preferred response option is to strengthen key rooothing structures to accommodate the HCV's, enabling these vehicles to efficiently use key routes, however there may still be reactive maintenance work required as notice of at least 4-6 months is required from the forestry landowners to enable road strengthening work to be carried out and this is often not achievable. Over the ten years of the Long Term Plan it is forecast that \$2,900,000 will be spent on proactive strengthening of these roads, and \$3,900,000 will be spent on reactive maintenance.

The costs above are expected to be subsidised by Waka Kotahi at 61%

Infrastructure deep dive 2 – Water Reforms

In July 2020, the Government launched the Three Waters Reform Programme - a three-year programme to reform the water, wastewater and stormwater service delivery arrangements. The work on this is still underway and no firm decision has been made yet on what the reforms might look like, so the Long Term Plan does not allow for potential Water Reforms at all. Instead the operating and capital expenditure budget are as per normal with some level of service expenditure required to ensure a sustainable water supply for future generations. This includes rolling out Universal Water Metering to all residential properties connected to the district's water supply, and investment in a second Trunkmain and a third Water Reservoir.

However, if the 3 Water Activities were to be shifted from Council to another entity, from say Year 4 of the Long Term Plan, this would have an impact on Council assets, debt, revenue, expenditure, and treasury covenants. With everything else remaining the same but overheads being reallocated to other activities, the total rates requirement in Year 4 would drop by \$2,724,611 – or roughly a 13% reduction in rates from the previous year. By Year 4, the debt for the three waters Activities is expected to be \$11,839,272, and it is proposed that this debt, along with any reserve funds – expected to total \$657,087 by Year 4, will be transferred to the new consolidated entity.

Although Council rates would significantly reduce, and the level of debt would too, it does not mean that the community would benefit economically, as the new entity will take over charging Stratford ratepayers the cost of the 3 Water Activities. Also, total annual revenue of \$3,588,274 (Year 4 forecast) would be transferred to the new entity and unable to be used by Council in determining Local Government Funding Agency (LGFA) covenants.

Policy on giving security for borrowing

Council has the ability to borrow from the LGFA. The accession to LGFA was completed in May 2018, and Council became a guarantor to the LGFA in April 2020.

Borrowings from the Local Government Funding Agency will be under Debenture Trust Deed security documents and a debenture trustee is appointed to monitor financial compliance and to hold the security on our behalf for borrowed funds. The security for the loans is a charge over rates revenue.

Council may also choose to secure certain borrowings by a charge over assets. This will only occur when;

- there is a direct relationship between the debt and the asset purchase/construction and
- Council considers a pledge of the physical assets to be a more appropriate mechanism than the general charge over rates.

Any pledging of physical assets must meet the terms and conditions of the debenture trust deed and the Local Government Act 2002 (which prevents water service assets from being used as security for any purpose).

Financial investments and equity securities

Financial investments of \$13,180,000 is not expected to change over the Long Term Plan. Council also has non-financial investments in property including a farm, and has surplus cash available for investment from time to time.

Council maintains financial investments primarily to allow for:

- investment of surplus cash,
- liquid funds to be available to support Council reserves and/or a Civil Defence Emergency Event requiring significant capital expenditure, and/or
- a return on investment by way of improved community outcomes.

Over the ten years of the LTP, Council has budgeted to receive \$4,181,000 in interest revenue from financial investments. Investment return rates are based on either contracted investment rates, or for term deposits, the forecast 12 month term deposit rate.

Council also holds shares in cooperative companies for the farm operation to support the activity which requires the holding of those shares.

Investment and financial instruments will be restricted by the Treasury Management Policy, which is to be reviewed at least once every three years, and was last reviewed in February 2024.

The farm investment is expected to contribute at least \$75,000 per year to subsidise rates, however the Farm and Aerodrome Committee is responsible for the allocation of year end profits and may decide to increase this amount in any year to contribute towards the annual rates requirement.



Audit Opinion



To the reader:

Independent auditor's report on Stratford District Council's 2024-34 Long Term Plan

I am the Auditor-General's appointed auditor for Stratford District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Deloitte Limited. We completed our report on 9 July 2024.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 160 to 162 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

Emphasis of Matter

Without modifying our opinion, we draw attention to the following disclosures.

Uncertainty over receipt of Waka Kotahi Funding for Brecon Road Bridge Project

Page 19 outlines that the Council is proposing to undertake the Brecon Road Bridge Project that is dependent on co-funding from Waka Kotahi NZ Transport Agency (the Agency). Page 19 describes that there is a risk over the expected funding as it has not approved by the Agency. If the Agency does not provide funding or provides less funding than assumed, the project will need to be reconsidered, which could affect intended levels of service.

In accordance with clause 45 of Schedule 1AA of the Local Government Act 2002, the consultation document on the Council's plan did not contain a report from the Auditor-General. The consultation document is therefore unaudited. Our opinion on the plan does not provide assurance on the consultation document or the information that supports it.

Our opinion on the plan also does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400 The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;

- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

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

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality management

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the 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. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council or any of its subsidiaries.



Pam Thompson, Deloitte Limited

On behalf of the Auditor-General, Wellington, New Zealand



NEVER
LOOK
BACK

PRO SERIES

Community Outcomes

Vision

Council has spent time reviewing its vision statement for the district and will aspire to be:





A Welcoming, Inclusive, Safe community – Te Pūmanawa o Taranaki.

Te Pūmanawa o Taranaki translates as 'The Beating Heart of Taranaki.'

Community outcomes

To the deliver the vision we will develop strategies, policy and procedures that facilitate and encourage a welcoming, resilient, connected and enabling district.

Council has a role on behalf of the community it represents in planning, delivering and monitoring parts of this vision. Council has held workshops and used community feedback to refine the outcomes to better reflect what is important to Stratford. These are used to provide direction and inform Council on service delivery and resourcing. These community outcomes are:

Community Outcome	What council will do
Welcoming 	<ul style="list-style-type: none"> • We celebrate the unique stories of our district • We are inclusive, and value our diversity • Stratford is a friendly place where our visitors feel welcomed • Our diverse community feels safe and supported • We promote the district as the place to visit, live, play, learn and work
Resilient 	<ul style="list-style-type: none"> • We consider our natural resources as taonga (treasures) and we will work with our treaty partners and the community to protect and look after them • We support a low-emissions future for our community • We enable our rangatahi (youth) to be sustainable leaders • We strive to have resilient infrastructure that meets the current and future needs of the district • We respect and apply Te Ao Māori values and Mātauranga Māori (knowledge) in our mahi (actions/work)
Connected 	<ul style="list-style-type: none"> • We provide opportunities for families and people of all ages to connect with others in the community • Our community is engaged and actively participates in democracy • We value local knowledge when making decisions • We advocate for the services that our community needs to live safe and healthy lives • We welcome opportunities to work in partnership with others to help achieve our community outcomes • We are committed to fostering meaningful and genuine partnerships with Mana Whenua
Enabling 	<ul style="list-style-type: none"> • We are a business friendly district • We encourage a diverse and sustainable business community • We enable economic growth by supporting business investment and development • We support the growth of employment opportunities within our community; with a particular focus on our rangatahi (youth) • We carefully balance the needs and wants of our district when funding services and infrastructure • We encourage partnerships to collaborate with Mana Whenua for the benefit of the Stratford district

The group of activities contribute predominantly to the following community outcomes:

Activities	Welcoming 	Resilient 	Connected 	Enabling 
Recreation and Facilities	✓	✓	✓	✓
Community Development	✓	✓	✓	✓
Democracy	✓	✓	✓	✓
Environmental Services	✓	✓	✓	✓
Roading	✓	✓	✓	✓
Stormwater	✓	✓	✓	✓
Wastewater	✓	✓	✓	✓
Solid Waste	✓	✓	✓	✓
Water Supply	✓	✓	✓	✓

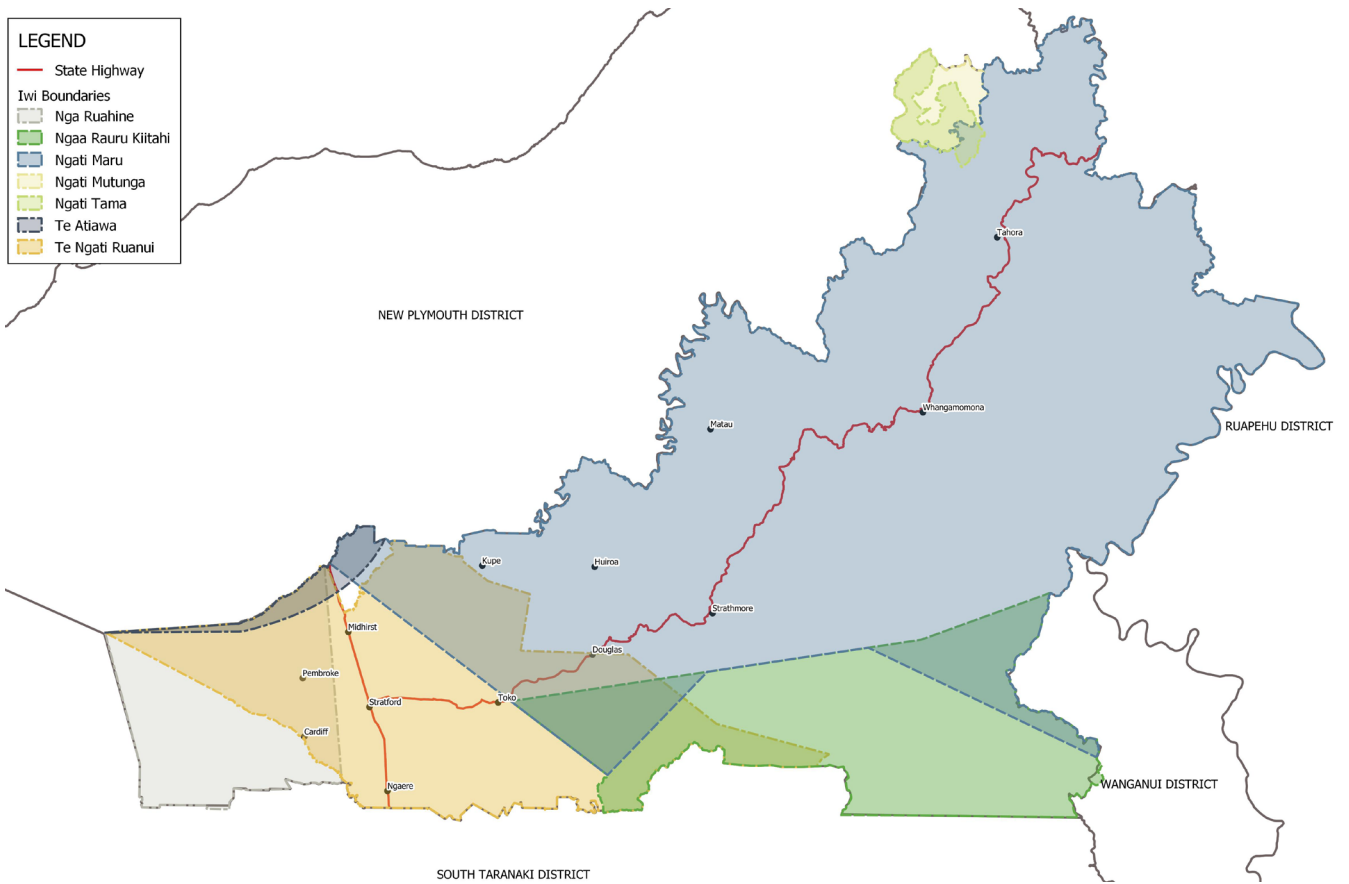
The group of activities meet the purpose of the Local Government four well-beings as follows:

Activities	Cultural	Social	Economic	Environmental
Aerodrome		✓	✓	✓
Civic Amenities	✓	✓		
Library Hub	✓	✓	✓	
Parks, Reserves and Cemeteries	✓	✓		✓
Wai o Rua -Stratford Aquatic Centre	✓	✓	✓	
Democracy	✓	✓	✓	✓
Community Development	✓	✓		
Economic Development	✓		✓	
Rental and Investment Properties		✓	✓	
Building Services			✓	✓
Planning			✓	✓
Community Health and Safety			✓	
Emergency Management		✓	✓	✓
Roading		✓	✓	
Stormwater	✓	✓	✓	✓
Wastewater	✓	✓	✓	✓
Solid Waste		✓	✓	✓
Water Supply	✓	✓	✓	✓

Opportunities for Māori Contribution to Decision Making Processes

As a Council, we recognise the special position of tangata whenua and the important role Māori have to play in Council's decision-making processes and aim to build and grow mutually beneficial, positive relationships with iwi and hapu situated within the Stratford District.

We acknowledge the following seven iwi as tangata whenua within the Stratford District. These are Ngāti Ruanui, Ngāruahine, Ngāti Maru, Ngāti Mutunga, Ngāti Tama, Ngā Rauru and Te Atiawa. Council also recognises the role of Whakaahurangi Marae within the district.



Council provides opportunities for Māori contribution to decision making in the following ways:

Statutory

Section 81 of the Local Government Act, 2002 requires Council to provide opportunities for Māori to participate in Council decision-making and consider ways we can foster the development of Māori capacity to contribute to Council's decision-making. The Resource Management Act 1991 places further requirements on Council to support Māori participation and capacity in contributing to its decision making processes.

Significance and Engagement

The Significance and Engagement Policy sets out how Council will determine the significance of an issue, proposal, or decision and the level of engagement required with key stakeholders including iwi. This ensures a consistent approach is used when considering Māori contributions to Council's decision-making. Council acknowledges its unique relationship with Māori and supports this through:

- Establishing and maintaining processes to provide opportunities for Māori to contribute to decision-making;
- Taking into account the relationship Māori have with their ancestral land, water, sites, waahi tapu, and other taonga, when a significant decision relates to land or a body of water;
- Building ongoing relationships with Māori to enable early engagement in the development of appropriate plans and policies

Internal Capacity

To enable and enhance effective engagement of Māori in decision making processes Council has committed resource to support and guide its interactions with Māori, with a focus on building the cultural competency of our staff and elected members. This includes ensuring training on Te Ao Māori is available and supported, including basic te reo Māori, tikanga, local history, and relevant legislation. This enhances staff confidence and skills in engaging with Māori to establish and manage effective relationships.

Working Together

Council values its relationship with mana whenua, demonstrated through involvement in significant community events such as the Puanga and te wiki o te reo Māori celebrations, through active engagement in the development of new recreational facilities as well as policy and bylaw adoption processes. Cooperation is also directly benefiting from iwi being increasingly included in regional groups such as the Taranaki Regional Executive Group, Ngā Kaiwhakatere o Taranaki and Civil Defence.

Going forward Council is committed to adopt a more formal approach to further enable Māori in decision making by having regular liaison meetings, at both governance and operational levels, and by establishing a Māori engagement framework with local iwi.

Governance

In 2021 Council adopted a bilingual name Te Kaunihera a Rohe o Whakaahurangi Stratford District Council, and is looking forward to continuing the conversation around bilingual language use across Council operations, services and facilities moving forward. In May 2021 Council adopted to include a Māori Ward for the 2022 and 2025 local body elections.



Council Activities

Groups of activities

As required by the Local Government Act 2002, Council has grouped the services it provides into the following groups of activities:

Group	Activity	Services
Recreation and Facilities	Aerodrome Civic Amenities Library Hub Parks, Reserves and Cemeteries Wai o Rua - Stratford Aquatic Centre	Civic Amenities & Toilets Housing for older persons
Community Development	Community Services Economic Development Rental and investment properties	Farm Holiday Park Rental properties
Democracy	Democracy	Democracy Corporate support
Environmental Services	Building services Planning Community health and safety Civil Defence and Emergency Management	District Plan Resource Consents Food and health Alcohol licensing Parking and other bylaws Animal control
Roading	Roading	Construction, maintenance and renewal of roads, footpaths and associated infrastructure
Stormwater	Stormwater	Construction and renewal of stormwater infrastructure
Wastewater	Wastewater	Construction, maintenance and renewal of waste water network and treatment facilities
Solid Waste	Solid Waste	Kerbside collection of refuse and recycling and operation of the transfer station
Water Supply	Water Supply	Construction, maintenance and renewal of water treatment plants and water reticulation network

Disclosure of significant negative effects on well-being

The Council is required to identify and disclose any activities undertaken to promote specific community well-beings which have potentially significant adverse effects for other outcomes.



Recreation and Facilities



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

RECREATION AND FACILITIES

AERODROME

1.1 What We Do

Council owns the aerodrome to make provision for local air transport, recreation and light commercial needs. The aerodrome is situated at Flint Road and has two grassed runways.

1.2 Why We Do It

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Aerodrome activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social & environmental - The Aerodrome activity has the potential to negatively impact on the social and environmental well-being of the local community through noise. To mitigate this, the aerodrome is located in a rural area and Council owns the farm surrounding the aerodrome which serves as a buffer zone.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028/34		
To maintain the Aerodrome for use by the Stratford community and other users.	Engage and meet regularly with Aerodrome users by attending formal meetings.	>3 meetings attended annually	>3 meetings attended annually	>3 meetings attended annually	>3 meetings attended annually	New Measure	Meeting register that captures all formal meetings held
The aerodrome is used by the Stratford community and visitors.	Number of aircraft movements during the year.	>3,500	>3,500	>3,500	>3,500	Not Achieved - 1,491	Annual AIMM compliance reporting

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Widening turn area at end of access road	Replacements	15,000	\$0	\$0	\$0

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below:

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
140	Operating Expenditure	144	146	152	155	157	163	164	166	171	173
27	Revenue	32	32	33	33	34	34	35	35	36	36
113	Net Cost of Service	112	114	120	122	123	129	130	131	135	137
EXPENDITURE											
105	Operating Costs	92	94	96	98	101	103	105	107	109	111
0	Interest	0	1	0	0	0	0	0	0	0	0
6	Depreciation	8	8	8	8	8	8	8	8	8	8
30	Allocated Overheads	43	44	48	48	48	52	52	51	55	54
140	Total Operating Expenditure	144	146	152	155	157	163	164	166	171	173
0	Principal Loan Repayments	0	1	1	1	1	0	0	0	0	0
0	Capital Expenditure	15	0	0	0	0	0	0	0	0	0
140	Total Expenditure	159	147	153	156	158	163	165	166	172	173
FUNDED BY:											
27	Charges for Services	32	32	33	33	34	34	35	35	36	36
27	Revenue	32	32	33	33	34	34	35	35	36	36
112	General Rates	110	113	118	120	122	127	128	130	135	137
0	UAGC	0	0	0	0	0	0	0	0	0	0
0	Transfers (to) from Reserves	0	0	0	0	0	0	0	0	0	0
0	Transfer from Reserves	0	0	0	0	0	0	0	0	0	0
0	Loan Funding - Capital	15	0	0	0	0	0	0	0	0	0
1	Other Funding	2	3	2	2	2	2	2	1	1	1
140	Total Funding	159	147	153	156	158	163	165	166	172	173

CIVIC AMENITIES

1.1 What We Do

Council's Civic Amenities include a range of facilities that are fairly typical of a rural area and service town:

- Council Office (Miranda Street)
- War Memorial Centre
- TET Multi Sports Centre
- Housing for Older Persons
- Centennial Rest Rooms
- Clock Tower (Glockenspiel)
- Bus Shelters
- Hall of Remembrance
- Public Toilets
- Rural Halls
- Security Cameras
- Structures/Beautification
- Transfer Station

1.2 Why We Do It

Council owns Civic Amenities to provide a community good or core civic functions, some of these are provided by Council because no other agencies are able or willing to provide them.

This activity contributes to the achievement of the District's civic, social and cultural needs.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Civic Amenities activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028/34		
To provide well-maintained and utilised facilities.	Buildings legally requiring a Building WoF have a current Building WoF at all times.	100%	100%	100%	100%	Achieved – 100%	Building WoF records
	Annual daily usage of War Memorial Centre measured by the percentage of days in a year there is a booking.	>75%	>75%	>75%	>75%	New Measure	Booking records
	Annual daily usage of Centennial Restrooms measured by the percentage of days in a year there is a booking.	>70%	>70%	>70%	>70%	New Measure	Booking records
	Booking cancellations as a percentage of total annual bookings for the War Memorial Centre and Centennial Restrooms	<20%	<20%	<20%	<20%	New Measure	Booking records
To maintain the housing pool to ensure compliance with the relevant legislation	All rental units comply with legislative requirements arising from Residential Tenancies Act, Health Homes Standards and any other applicable legislation.	Legislative requirements all met	Legislative requirements all met	Legislative requirements all met	Legislative requirements all met	New Measure	Annual audit of buildings against applicable legislation.
Maintain existing toilet facilities and ensure regular scheduled cleaning.	Percentage of Stratford District residents satisfied with overall level of service of toilets.	>80%	>80%	>80%	>80%	Not Achieved – 67%	Annual Residents Survey

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Admin Building access upgrade	Level of Service	\$0	\$0	\$41,337	\$0
Glockenspiel – Structural strengthening and water tightening of façade	Level of Service	\$0	\$0	\$0	\$1,488,632
TET Multi Sports Centre – Structural strengthening	Level of Service	\$0	\$51,035	\$826,741	\$0
War Memorial Centre – Structural Strengthening	Level of Service	\$0	\$0	\$0	\$1,574,794
TET Multi Sports Centre – Structural Strengthening to IL4	Level of Service	\$0	\$0	\$465,042	\$0
Prospero Place Development	Level of Service	\$300,000	\$510,350	\$416,370	\$0
Community Energy generation project	Level of Service	\$0	\$0	\$0	\$162,879
Retro fit council buildings with solar energy panels and batteries annual programme	Level of Service	\$0	\$0	\$0	\$164,847
Create wetlands	Level of Service	\$0	\$0	\$0	\$123,635
War Memorial Centre – Replace all lower flat roofs (x3)	Replacements	\$0	\$0	\$0	\$434,714
Admin Building – partial carpet replacement	Replacements	\$0	\$0	\$31,003	\$0
TET Multi Sports Centre infrastructure renewals	Replacements	\$50,000	\$51,035	\$51,671	\$412,117
Centennial Rest Rooms – resolve plumbing issues	Replacements	\$10,000	\$0	\$0	\$0
War Memorial Centre – hot water supply	Replacements	\$40,000	\$0	\$0	\$0
Miranda Street infrastructure renewals	Replacements	\$10,000	\$5,104	\$5,167	\$52,204
Public toilets infrastructure renewals	Replacements	\$30,000	\$0	\$0	\$0
Admin Building kitchen upgrade	Replacements	\$0	\$0	\$0	\$42,636
War Memorial Centre – stadium lighting	Replacements	\$0	\$0	\$0	\$32,604
War Memorial Centre – resurface stadium floor	Replacements	\$0	\$0	\$0	\$90,247
Demolition of the TSB Pool and associated reinstatement	Operating Expenditure	\$430,000	\$0	\$0	\$0
Demolition of Municipal Building and associated reinstatement	Operating Expenditure	\$0	\$306,300	\$0	\$25,345
Housing for Older Persons					
Replace four clotheslines	Replacements	\$5,000	\$0	\$0	\$0
Roof replacements	Replacements	\$120,000	\$81,680	\$0	\$0
Page Street Picket Fence	Replacements	\$0	\$0	\$10,434	\$0
Infrastructure renewals	Replacements	\$5,000	\$5,105	\$5,217	\$39,467

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below:

Civic Amenities

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
1,089	1,807	1,726	1,565	1,786	1,912	2,189	2,206	2,219	2,340	2,390	
54	60	61	63	64	65	66	68	69	70	71	
756	1,747	1,664	1,503	1,722	1,847	2,122	2,139	2,150	2,270	2,319	
EXPENDITURE											
380	888	755	459	473	483	493	503	513	523	533	
27	48	50	73	95	122	147	143	137	133	156	
533	705	749	844	1,029	1,057	1,345	1,361	1,372	1,469	1,490	
149	166	171	189	188	250	204	200	197	214	210	
1,089	1,807	1,726	1,565	1,786	1,912	2,189	2,206	2,219	2,340	2,390	
31	47	52	78	104	135	163	158	153	149	174	
595	443	621	1,855	275	2,204	158	111	107	214	1,541	
1,716	2,297	2,399	3,499	2,165	4,250	2,510	2,475	2,479	2,703	4,105	
FUNDED BY:											
54	60	61	63	64	65	66	68	69	70	71	
54	60	61	63	64	65	66	68	69	70	71	
752	919	960	1,088	1,309	1,433	1,686	1,703	1,717	1,812	1,863	
0	0	0	0	0	0	0	0	0	0	0	
19	19	19	19	19	19	19	19	19	19	19	
0	0	511	417	16	49	17	17	17	18	18	
257	368	368	384	384	384	409	409	409	435	435	
592	300	51	1,346	128	1,597	78	23	23	82	1,454	
34	620	418	170	235	692	227	229	220	264	243	
7	10	11	11	10	10	9	7	6	4	2	
1,716	2,297	2,399	3,499	2,165	4,250	2,510	2,475	2,479	2,703	4,105	

Housing for Older Persons

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
159	160	160	171	172	175	184	184	185	197	197	
77	94	101	108	116	124	133	142	152	163	174	
42	66	60	63	56	51	52	42	33	34	24	
EXPENDITURE											
64	55	57	58	60	62	64	66	68	70	72	
1	2	2	2	2	2	2	1	1	1	1	
37	46	46	48	48	48	51	51	51	54	54	
57	57	56	63	63	64	68	66	65	72	70	
159	160	160	171	172	175	184	184	185	197	197	
1	2	2	2	2	2	2	2	2	2	1	
30	125	87	16	5	5	6	6	6	6	6	
190	287	249	189	179	182	192	192	193	204	205	
FUNDED BY:											
77	94	101	108	116	124	133	142	152	163	174	
77	94	101	108	116	124	133	142	152	163	174	
34	35	32	34	31	30	30	26	23	24	20	
48	32	28	29	26	21	22	17	11	12	5	
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
0	125	87	16	5	5	6	6	6	6	6	
30	0	0	0	0	0	0	0	0	0	0	
1	1	2	2	1	1	1	1	1	1	0	
190	287	249	189	179	182	192	192	193	204	205	

LIBRARY HUB

1.1 What We Do

The Stratford District Library is co-located with the Visitor Information Centre (i-SITE) which sees a vibrant, community hub situated in the town centre, Prospero Place. The library hub provides physical and digital access to a collection of lending material and information resources in a welcoming environment intended for community activities, leisure, social interaction, and study. It promotes creativity and learning through the delivery of public programmes and the provision of support facilities such as the Wi-Fi network and access to equipment and technology.

1.2 Why We Do It

This activity contributes to the district's overall well-being by providing access to reading material, databases and internet services that individuals are unlikely to be able to provide for themselves.

This activity contributes to the community outcomes of:

- Welcoming
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Library Hub activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028/34		
To provide a multi-use community hub facility that is accessible, well utilised, and engaging to both residents and visitors to the Stratford District.	Number of items (including digital) issued annually	>50,000	>50,000	>50,000	>50,000	Achieved – 62,010	Monthly statistics from Koha
	Percentage of facility users satisfied with the quality of the services offered.	>80%	>80%	>80%	>80%	Achieved – 96%	Annual Residents Survey
	Number of participants in events and programmes at the facility	>1,200	>1,200	>1,200	>1,200	Achieved – 3,461	Internal attendance records

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Safety improvements around AA desk	Level of Service	\$5,000	\$25,525	\$0	\$0
Development of seating areas/meeting spaces	Level of Service	\$25,000	\$0	\$26,086	\$0
Bathroom upgrade	Replacements	\$15,000	\$0	\$0	\$0
Underneath storage	Replacements	\$10,000	\$0	\$0	\$0
Interior repaint	Replacements	\$0	\$51,050	\$0	\$21,733
Window sill replacements	Replacements	\$10,000	\$10,210	\$0	\$0
Update graphics on windows/bus shelters and other internal areas of library	Replacements	\$10,000	\$10,210	\$0	\$0
Library infrastructure renewals	Replacements	\$3,000	\$3,062	\$3,100	\$24,727

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below.

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
856	Operating Expenditure	899	929	959	975	991	1,020	1,031	1,043	1,068	1,082
80	Revenue	90	92	94	96	98	99	101	103	105	107
642	Net Cost of Service	809	837	866	880	894	921	930	940	963	975
EXPENDITURE											
537	Operating Costs	598	611	625	638	651	663	676	689	702	715
26	Interest	33	30	28	27	25	24	23	22	21	21
84	Depreciation	96	98	103	105	106	111	112	113	118	119
209	Allocated Overheads	173	190	203	206	209	221	220	219	227	228
856	Total Operating Expenditure	899	929	959	975	991	1,020	1,031	1,043	1,068	1,082
31	Principal Loan Repayments	32	31	30	29	28	27	26	25	24	23
0	Capital Expenditure	75	97	26	0	22	0	0	0	0	0
887	Total Expenditure	1,006	1,057	1,016	1,004	1,041	1,047	1,057	1,068	1,091	1,105
FUNDED BY:											
80	Charges for Services	90	92	94	96	98	99	101	103	105	107
80	Revenue	90	92	94	96	98	99	101	103	105	107
727	General Rates	758	784	811	826	838	866	876	886	909	923
0	UAGC	0	0	0	0	0	0	0	0	0	0
0	Targeted Rates	0	0	0	0	0	0	0	0	0	0
0	Transfer (to) from Reserves	0	0	0	0	0	0	0	0	0	0
41	Depreciation funded from Reserves	43	43	44	45	46	47	48	49	50	51
0	Loan Funding - Capital	5	26	0	0	0	0	0	0	0	0
0	Grants and Donations	25	0	26	0	0	0	0	0	0	0
31	Transfer from Reserves	77	103	30	29	50	27	26	25	24	23
8	Other Funding	9	10	10	9	9	8	6	5	4	2
887	Total Funding	1,006	1,057	1,016	1,004	1,041	1,047	1,057	1,068	1,091	1,105

PARKS, RESERVES AND CEMETERIES

1.1 What We Do

Council provides a range of active and passive recreation opportunities that benefit the community's physical, social and personal quality of life. Parks, reserves and cemeteries assets include:

- (i) 36.7 hectares of passive reserves:
 - Gardens, lawns, trees, and amenity street plantings
 - 2 neighbourhood parks and 3 playgrounds
- (ii) 10 hectares of urban active reserves comprising:
 - 2 croquet greens
 - 6 netball/tennis courts
 - 4 rugby fields
 - 1 cricket wicket
 - 2 soccer fields
- (iii) 9.4 hectares of cemeteries
 - 5.1 hectares in 2 operating cemeteries – including 2.7 hectares of newly purchased land for cemetery extension
 - 4.3 hectares in 5 closed cemeteries
- (iv) 14km of walkway including 12 footbridges.
- (v) 5.4 hectares in 19 esplanade reserves.
- (vi) Accessory structures and buildings:
 - Grandstand at Victoria Park
 - 2 Toilet blocks at Victoria Park
 - Croquet pavilion at Victoria Park
 - Memorial Gates at Victoria Park
 - Malone Gates at King Edward Park
 - Netball shelters at King Edward Park
 - Toilet facilities and changing rooms at Page Street sportsground
 - Stratford Gateway Structures (2)
 - Skate park at Victoria Park
 - Children's Bike Park at Victoria Park
 - Pump Track at Victoria Park
 - Half basketball court at Victoria Park
- (vii) 34.3 hectares in rural domains and reserves.

1.2 Why We Do It

To provide and manage parks, reserves and cemeteries encompassing passive, active and scenic open spaces which contribute towards the desirability and attractiveness in the community.

The Parks and Reserves activity creates and provides a sense of belonging and pride, adding to social, recreational and cultural facilities in the community which are accessible to all.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected

1.3 Significant Negative Effects

There are no significant negative effects associated with the Parks, Reserves and Cemeteries activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environmental and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year2 2025/26	Year3 2026/27	Years 4-10 2028/34		
To maintain parks, sports fields, cemeteries, and reserves.	Number of complaints specifically relating to Council service delivery	<40	<40	<40	<40	Not Achieved – 121	Reporting against corporate CRM system.
	Percentage of Stratford residents satisfied with:						
	• Parks;	>85%	>85%	>85%	>85%	Achieved – 90%	Annual Residents Survey.
	• Sports fields; and	>80%	>80%	>80%	>80%	Achieved – 85%	Annual Residents Survey.
• Cemeteries.	>80%	>80%	>80%	>80%	Not Achieved – 68%	Annual Residents Survey.	
To provide safe playgrounds to the community.	All existing playgrounds meet NZ Safety Standards.	No result (Biennial review)	100%	No result (Biennial review)	100%	Not applicable	Biennial playground inspection report and records provided from weekly and quarterly compliance checks by contractor.
To maintain safe foot bridges to the community.	All existing foot bridges meet NZ Safety standards.	No result (Biennial review)	100%	No result (Biennial review)	100%	Not applicable	Biennial bridge inspection Report

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Victoria Park Skate Park concrete resurfacing	Level of Service	\$100,000	\$0	\$0	\$0
Victoria Park – Skate Park – replace gravel path with concrete path	Level of Service	\$0	\$25,998	\$0	\$0
Continued walkway development	Level of Service	\$0	\$25,998	\$0	\$112,852
Continued parks development	Level of Service	\$0	\$25,998	\$0	\$112,852
King Edward Park – lighting and power box in Rhododendron Dell	Level of Service	\$50,000	\$0	\$0	\$0
Victoria Park - Seating to Pump Track area	Level of Service	\$0	\$25,998	\$0	\$0
King Edward Park – completion of lime chip path	Level of Service	\$0	\$62,394	\$0	\$0
King Edward Park – completion of replacing lime chip path to concrete (netball courts to Rhododendron Dell)	Level of Service	\$0	\$72,794	\$0	\$0
Victoria Park – sports fields continued development	Level of Service	\$20,000	\$207,981	\$0	\$0
Cardiff Walkway – new aluminium steps and bridge	Replacements	\$50,000	\$0	\$0	\$0
Carrington Walkway (Regan Street to Brecon Road)	Replacements	\$20,000	\$0	\$0	\$0
King Edward Park – Replace two bridges within three bridges trail	Replacements	\$0	\$0	\$0	\$430,411
King Edward Park and Victoria Park – playground equipment replacement	Replacements	\$10,000	\$10,399	\$10,435	\$78,996
Street Tree and tree surround replacements	Replacements	\$0	\$51,995	\$52,173	\$0
Replace old seats throughout all parks, reserves and walkways	Replacements	\$0	\$20,798	\$20,869	\$45,563

Project	Category	2024/25	2025/26	2026/27	2028-34
Continued parks development	Replacements	\$5,000	\$5,200	\$5,217	\$39,498
Continued walkway development	Replacements	\$0	\$20,798	\$0	\$0
Development of the Eastern Loop	Replacements	\$5,000	\$5,200	\$5,217	\$39,498
Page Street Sports Ground – install new turf on Ground 1	Replacements	\$0	\$0	\$0	\$106,537
Cemeteries					
Kopuatama Cemetery (new land) – concept plan and design and implantation	Level of Service	\$0	\$0	\$52,500	\$226,000
Replace plaques – Pioneer Cemetery	Replacements	\$0	\$20,667	\$0	\$0
Replacement boundary hedges Midhirst (old) Cemetery and Midhirst (open) Cemetery	Replacements	\$0	\$10,333	\$10,500	\$0
Victoria Park – grandstand infrastructure renewals	Replacements	\$0	\$0	\$0	\$90,247
Septic Tank replacement – Whangamomona Campground	Replacements	\$75,000	\$0	\$0	\$0

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below:

Parks & Reserves

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
934	Operating Expenditure	1,057	1,074	1,146	1,171	1,126	1,264	1,275	1,297	1,345	1,365
9	Revenue	10	10	10	11	11	11	11	11	12	12
769	Net Cost of Service	1,047	1,063	1,135	1,161	1,115	1,253	1,264	1,286	1,333	1,353
EXPENDITURE											
552	Operating Costs	681	672	685	706	716	737	747	768	778	800
14	Interest	18	27	33	32	32	31	31	31	30	30
196	Depreciation	169	186	223	228	247	275	279	281	304	305
172	Allocated Overheads	188	189	205	205	130	220	218	217	232	230
934	Total Operating Expenditure	1,057	1,074	1,146	1,171	1,126	1,264	1,275	1,297	1,345	1,365
16	Principal Loan Repayments	18	28	36	35	35	34	34	34	34	34
155	Capital Expenditure	340	582	94	394	239	78	45	103	23	83
1,105	Total Expenditure	1,414	1,684	1,275	1,601	1,400	1,376	1,354	1,435	1,402	1,482
FUNDED BY:											
9	Charges for Services	10	10	10	11	11	11	11	11	12	12
9	Revenue	10	10	10	11	11	11	11	11	12	12
927	General Rates	1,046	1,063	1,134	1,161	1,115	1,255	1,267	1,290	1,339	1,361
0	UAGC	0	0	0	0	0	0	0	0	0	0
0	Targeted Rates	0	0	0	0	0	0	0	0	0	0
0	Grants and Donations	150	51	0	0	0	0	0	0	0	0
0	Transfer (to) from Reserves	0	0	0	0	0	0	0	0	0	0
(10)	Transfer (to) Turf Replacement Reserve	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)	(10)
0	Depreciation funded from Reserves	0	0	0	0	0	0	0	0	0	0
155	Loan Funding - Capital and operating expendit	145	419	0	53	0	55	0	57	0	60
16	Transfer from Reserves	63	141	130	376	274	57	80	80	57	58
7	Other Funding	10	11	11	9	10	9	7	5	4	2
1,105	Total Funding	1,414	1,684	1,275	1,601	1,400	1,376	1,354	1,435	1,402	1,482

Cemeteries

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
220	Operating Expenditure	242	245	259	269	272	284	289	331	344	345
145	Revenue	157	160	164	167	170	174	177	180	183	187
74	Net Cost of Service	85	84	96	102	102	110	112	151	160	159
EXPENDITURE											
143	Operating Costs	153	156	159	163	166	170	173	189	193	197
3	Interest	5	4	5	5	5	5	9	13	12	12
8	Depreciation	10	10	13	19	19	21	21	43	46	46
66	Allocated Overheads	75	75	82	82	81	88	87	86	93	91
220	Total Operating Expenditure	242	245	259	269	272	284	289	331	344	345
4	Principal Loan Repayments	4	4	5	6	6	6	10	14	13	13
31	Capital Expenditure	0	31	63	0	0	0	226	0	0	0
255	Total Expenditure	246	279	327	275	278	289	525	345	357	358
FUNDED BY:											
145	Charges for Services	157	160	164	167	170	174	177	180	183	187
145	Revenue	157	160	164	167	170	174	177	180	183	187
76	General Rates	85	64	97	105	104	112	120	162	172	171
0	UAGC	0	0	0	0	0	0	0	0	0	0
0	Grants and Donations	0	20	0	0	0	0	0	0	0	0
0	Transfers (to) from Reserves	0	0	0	0	0	0	0	0	0	0
0	Transfer from Reserves	0	31	10	0	0	0	0	0	0	0
31	Loan Funding - Capital	0	0	52	0	0	0	226	0	0	0
3	Other Funding	4	4	4	4	4	3	3	2	2	1
255	Total Funding	246	279	327	275	278	289	525	345	357	358

WAI O RUA – STRATFORD AQUATIC CENTRE

1.1 What We Do

Wai o Rua - Stratford Aquatic Centre opened in October 2022. Owned and operated by Council, the centre has more than twice the capacity of the old TSB Pool Complex, and is home to an 8-lane 25 metre competition pool, a 20 metre programme and hydrotherapy pool, a learn to swim pool, a toddler pool and a zero-depth splash pad, kitted out with a range of interactive water toys.

1.2 Why We Do It

Council owns the pool to provide aquatic recreation for its residents and visitors. Council has historically adopted the role of provider of a swimming pool complex for the district as there has been no alternative.

The Pool makes a valuable contribution to the overall health and wellbeing of residents and visitors providing diverse recreational activities and enhancing the attractiveness of the district.

This activity contributes to the community outcomes of:

- Welcoming
- Connected

1.3 Significant Negative Effects

Wai o Rua - Stratford Aquatic Centre has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social - Cryptosporidia and other pathogens have the potential to cause significant negative health effects. Mitigation of this risk is a critical part of the water filtration and treatment processes.

Social – Chlorine odour has the potential to cause significant negative health effects. The water filtration system used minimises the level of chlorine used, and keeps the chlorine odour at low levels.

Environmental & cultural – Any accidental or uncontrolled discharge of pool water or associated chemicals into the nearby Patea River would have significant negative impacts on the environmental and cultural wellbeing of the river and the community. The design of the facility minimises the risk of this occurring.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To provide an aquatic facility that is welcoming, attractive and a safe place to swim.	Compliance with NZS5826:2010 NZ Pool Water Quality Standards.	100%	100%	100%	100%	Achieved – 100%	Water quality register.
	PoolSafe accreditation is met	100%	100%	100%	100%	Achieved – 100%	Current accreditation.
	Percentage of pool users satisfied with the quality of the services and programmes offered.	>80%	>80%	>80%	>80%	Achieved – 84%	Annual Residents Survey.
	Number of pool admissions per annum.	>55,000	>55,000	>55,000	>55,000	Achieved – 61,378	Reported monthly to Council.

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Pilates – Reformers	Level of Service	\$42,000	\$0	\$0	\$0
Mirrors installation in club room	Level of Service	\$5,000	\$0	\$0	\$0
TV installed in meeting room	Level of Service	\$2,000	\$0	\$0	\$0
Total bars	Level of Service	\$5,000	\$0	\$0	\$0
Indoor café	Level of Service	\$0	\$0	\$0	\$53,269
Wai o Rua – infrastructure renewals	Replacements	\$2,000	\$2,042	\$2,086	\$15,797
Spin Bikes	Replacements	\$30,000	\$0	\$0	\$34,493
TV Replacements	Replacements	\$0	\$0	\$0	\$17,873

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below:

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
2,884	3,481	3,505	3,620	3,644	3,675	3,797	3,817	3,843	3,963	3,996	
392	720	735	751	767	782	797	812	828	843	858	
941	2,762	2,770	2,869	2,877	2,893	3,000	3,005	3,015	3,120	3,138	
EXPENDITURE											
1,615	2,099	2,146	2,210	2,261	2,309	2,357	2,404	2,453	2,500	2,553	
403	405	364	340	321	305	293	282	269	257	248	
505	483	484	505	505	507	539	539	539	574	574	
361	495	510	564	557	554	608	592	583	632	620	
2,884	3,481	3,505	3,620	3,644	3,675	3,797	3,817	3,843	3,963	3,996	
468	396	380	365	351	338	325	312	299	287	276	
0	86	2	2	55	2	2	2	37	2	20	
3,351	3,963	3,888	3,987	4,051	4,016	4,124	4,131	4,179	4,253	4,292	
FUNDED BY:											
392	720	735	751	767	782	797	812	828	843	858	
392	720	735	751	767	782	797	812	828	843	858	
1,999	2,517	2,525	2,624	2,635	2,649	2,760	2,769	2,784	2,893	2,914	
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0	0	0	
0	217	217	217	217	217	217	217	217	217	217	
0	2	0	0	53	0	0	0	0	0	0	
0	82	0	0	0	0	0	0	34	0	0	
946	398	382	367	354	341	327	314	302	290	296	
14	27	28	28	25	26	22	18	14	10	6	
3,351	3,963	3,888	3,987	4,051	4,016	4,124	4,131	4,179	4,253	4,292	



Democracy



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Long Term Plan 2024-34

DEMOCRACY

1.1 What We Do

Democracy

Democracy includes the formal meeting processes, elections and the means for community involvement in the democratic process. The Democracy activity supports the elected members in these roles and ensures the purposes of the Local Government Act 2002 are met.

Corporate Support

Corporate Support provides a range of professional support services to the Council and to agencies closely associated with Council. These services include financial planning, reporting, analysis and advice, the provision of accounting services, secretarial and administrative support and the development and maintenance of management information systems.

1.2 Why We Do It

Council is required by the Local Government Act 2002 to provide a democratic process and manage its funding and administrative services efficiently and responsibly on behalf of the district.

The Democracy activity, by its nature, contributes to all of the desired district well-beings, and community outcomes that Council aims to achieve.

Corporate Support is an internal support function that provides services to other areas of Council to assist them in the delivery of activities. The total costs are allocated to other activity areas.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Democracy activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To provide Democracy services in accordance with statutory deadlines.	Agendas and associated reports for all scheduled meetings are publicly available in accordance with statutory timeframes.	100%	100%	100%	100%	Achieved – 100%	Meeting Register.
	All Council meetings are publicly notified in accordance with statutory timeframes.	100%	100%	100%	100%	Achieved – 100%	Meeting Register.
Council uses a variety of communication and engagement tools and platforms to consult, inform and engage with the community.	The community is satisfied with how Council keeps them informed.	>80%	>80%	>80%	>80%	Not Achieved – 61%	Annual Residents Survey.
Ensure accountability documents are prepared and meet statutory requirements.	The Annual Report, Annual Plan and Long Term Plan meet statutory deadlines and receive an unmodified audit opinion.	Achieved	Achieved	Achieved	Achieved	Achieved	Audit Opinion.

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Procurement Software	Level of Service	\$25,000	\$0	\$0	\$0
Procure to Pay	Level of Service	\$63,000	\$0	\$0	\$0
National Processing Reporting	Level of Service	\$10,000	\$0	\$0	\$0
ePlan	Level of Service	\$0	\$0	\$0	\$70,000
Authority ERP Upgrade – Altitude SaaS	Level of Service	\$0	\$0	\$0	\$120,000
Phone System upgrade	Level of Service	\$0	\$25,000	\$0	\$0
GoGet Upgrade	Level of Service	\$0	\$0	\$20,000	\$20,000
Council Chambers AV	Level of Service	\$105,000	\$0	\$0	\$105,000
Authority data cleansing	Replacements	\$15,000	\$0	\$0	\$0
Computers and peripherals	Replacements	\$30,000	\$60,000	\$50,000	\$305,000
Vehicle replacements	Replacements	\$35,000	\$35,000	\$35,000	\$245,000
Photocopier replacements	Replacements	\$10,000	\$0	\$0	\$27,000
Content Manager upgrade	Replacements	\$0	\$15,000	\$0	\$60,000
Firewall + Wi-Fi replacement	Replacements	\$0	\$25,000	\$0	\$49,000
Core Server replacement	Replacements	\$0	\$40,000	\$0	\$40,000
Core Switch replacement	Replacements	\$0	\$25,000	\$0	\$35,000
EftPOS Terminal upgrades	Replacements	\$0	\$7,000	\$0	\$7,000
Staff cell phone fleet replacement	Replacements	\$0	\$35,000	\$0	\$70,000
Disaster recovery onsite server and software replacement	Replacements	\$0	\$0	\$17,000	\$17,000
Battery UPS replacement	Replacements	\$0	\$0	\$8,000	\$0
Large plotter and LaserJet printer replacements	Replacements	\$0	\$0	\$6,000	\$0
iPad replacements – staff and contractor	Replacements	\$0	\$0	\$12,000	\$0
Datacentre upgrade	Replacements	\$0	\$0	\$0	\$100,000
Portable presentation/conference screens	Replacements	\$0	\$0	\$0	\$10,000
Councillor iPad replacements	Replacements	\$0	\$0	\$0	\$20,000
Replacement of GPS location unit and software for GIS	Replacements	\$15,000	\$0	\$0	\$0
Upgrade/replace GIS system	Replacements	\$0	\$100,000	\$0	\$0

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below.

Democracy

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
1,279	Operating Expenditure	1,526	1,613	1,658	1,695	1,751	1,781	1,792	1,834	1,865	1,918
0	Revenue	0	0	0	0	0	0	0	0	0	0
1,279	Net Cost of Service	1,526	1,613	1,658	1,695	1,751	1,781	1,792	1,834	1,865	1,918
EXPENDITURE											
545	Operating Costs	572	612	587	617	666	630	646	689	659	714
734	Allocated Overheads	954	1,001	1,070	1,078	1,085	1,151	1,145	1,145	1,206	1,204
1,279	Total Operating Expenditure	1,526	1,613	1,658	1,695	1,751	1,781	1,792	1,834	1,865	1,918
0	Contingency Reserve Replenishment	0	0	0	0	0	0	0	0	0	0
1,279	Total Expenditure	1,526	1,613	1,658	1,695	1,751	1,781	1,792	1,834	1,865	1,918
FUNDED BY:											
0	Charges for Services	0	0	0	0	0	0	0	0	0	0
0	Revenue	0	0	0	0	0	0	0	0	0	0
0	General Rates	0	0	0	0	0	(0)	0	(0)	0	0
1,250	UAGC	1,475	1,558	1,604	1,647	1,700	1,738	1,756	1,806	1,846	1,906
29	Other Funding	52	55	54	47	51	43	35	28	20	12
1,279	Total Funding	1,526	1,613	1,658	1,695	1,751	1,781	1,792	1,834	1,865	1,918

Corporate Support

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
24	Operating Expenditure	26	0	0	0	0	0	0	0	0	0
85	Revenue	85	85	85	85	85	85	85	85	85	85
(61)	Net Cost of Service	(59)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)
EXPENDITURE											
Operating Costs											
759	- Chief Executive's Department	838	856	875	893	911	928	946	964	981	999
1,017	- Finance Department	1,125	1,056	1,323	1,206	1,121	1,402	1,275	1,184	1,480	1,345
(1,751)	Allocated Overheads Recovered	(1,938)	(1,912)	(2,198)	(2,099)	(2,032)	(2,330)	(2,221)	(2,148)	(2,461)	(2,344)
24	Total Operating Expenditure	26	0	0	0	0	0	0	0	0	0
206	Capital Expenditure	308	367	148	202	330	105	156	192	122	205
230	Total Expenditure	334	367	148	202	330	105	156	192	122	205
FUNDED BY:											
85	Charges for Services	85	85	85	85	85	85	85	85	85	85
85	Revenue	85	85	85	85	85	85	85	85	85	85
(0)	General Rates	0	0	0	0	0	0	0	0	0	0
(61)	UAGC	(59)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)	(85)
206	Transfer from Reserves	308	367	148	202	330	105	156	192	122	205
230	Total Funding	334	367	148	202	330	105	156	192	122	205



Community Development



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DISTRICT COUNCIL

Long Term Plan 2024-34

COMMUNITY DEVELOPMENT

COMMUNITY SERVICES

1.1 What We Do

Community Services encourages and supports groups and individuals in the district to achieve their own goals and outcomes in a sustainable way that benefits the community. It does this by providing information, advice, and support to groups and individuals, through activities such as networking, facilitation, administration support, promotion, advocacy, and event facilitation.

Examples of the current community services activities include:

- Facilitating the Positive Ageing Group and Youth Council
- Coordinating the promotion of school holiday activities
- Administration of community funds including Sport NZ Rural Travel Fund and Creative New Zealand Funding Scheme
- Working with community groups to identify the outcomes they want for the community
- Working in partnership with regional agencies to support the well-being of the community
- Providing community events such as Summer Nights and war memorial commemorations.

1.2 Why We Do It

This activity contributes to the district's well-being by the Council maintaining a general overview of trends in the social well-being of the district. The aim is to actively involve people in building their own sustainable and resilient communities and initiating, usually in conjunction with others, action for enhancement whenever it considers that to be necessary, appropriate and practical.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Community Services activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Enable opportunities for the community to engage, celebrate, connect and sustain local capability.	Number of major community events led by council	>4	>4	>4	>4	New Measure	Council records (e.g monthly reports to council)
	Percentage of residents satisfied with the quality of the events and programmes offered by Council.	>80%	>80%	>80%	>80%	Not Achieved – 61%	Annual Residents Survey

1.5 Key Future Projects

There are no future projects associated with the Community Services activity.

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below.

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
496	Operating Expenditure	532	525	545	548	552	572	572	574	592	594
0	Revenue	3	3	3	3	3	3	3	3	3	3
408	<u>Net Cost of Service</u>	<u>529</u>	<u>522</u>	<u>542</u>	<u>545</u>	<u>549</u>	<u>569</u>	<u>569</u>	<u>571</u>	<u>589</u>	<u>591</u>
EXPENDITURE											
383	Operating Costs	362	346	350	355	359	363	367	371	375	379
113	Allocated Overheads	170	179	194	193	193	209	205	203	217	215
496	<u>Total Operating Expenditure</u>	<u>532</u>	<u>525</u>	<u>545</u>	<u>548</u>	<u>552</u>	<u>572</u>	<u>572</u>	<u>574</u>	<u>592</u>	<u>594</u>
FUNDED BY:											
0	Charges for Services	3	3	3	3	3	3	3	3	3	3
0	Revenue	3	3	3	3	3	3	3	3	3	3
384	General Rates	456	448	468	472	476	497	499	502	522	525
0	UAGC	0	0	0	0	0	0	0	0	0	0
107	Grants and Donations	64	64	64	64	64	64	64	64	64	64
4	Other Funding	9	10	10	8	9	8	6	5	3	2
496	<u>Total Funding</u>	<u>532</u>	<u>525</u>	<u>545</u>	<u>548</u>	<u>552</u>	<u>572</u>	<u>572</u>	<u>574</u>	<u>592</u>	<u>594</u>

ECONOMIC DEVELOPMENT

1.1 What We Do

Council has a leadership role in economic development. This activity supports the development and growth of the district by:

- Encouraging and supporting the establishment, retention and development of sustainable, new and existing businesses.
- Promoting business opportunities and events that benefit the local economy
- Promoting the district as a great place to live and visit.
- Supporting the Stratford Business Association
- Working in partnership with Venture Taranaki Trust to support the economic growth of the district.

1.2 Why We Do It

Council provides this service to enable growth in population, increase employment opportunities, and promote the district as a destination for business and visitors. This works towards enabling a local economy that is prosperous.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Economic Development activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Develop and facilitate strategic partnerships that enable growth, attract ongoing investment, and increase diversity and capability within the local business sector.	Number of new and existing businesses accessing services and programmes offered.	>5	>5	>5	>5	New Measure	Venture Taranaki Quarterly reports
	Number of promotional activities delivered or partnered with to encourage visitation to the district.	>1	>1	>1	>1	New Measure	Venture Taranaki Quarterly reports

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
41 Flint Road subdivision	Level of service	\$2,600,000	\$2,564,600	\$834,769	\$0

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below.

Economic Development

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
626	Operating Expenditure	510	477	485	524	500	515	555	528	543	586
0	Revenue	0	0	0	0	0	0	0	0	0	0
626	<u>Net Cost of Service</u>	<u>510</u>	<u>477</u>	<u>485</u>	<u>524</u>	<u>500</u>	<u>515</u>	<u>555</u>	<u>528</u>	<u>543</u>	<u>586</u>
EXPENDITURE											
430	Operating Costs	372	336	335	374	349	355	396	369	375	418
196	Allocated Overheads	139	141	150	150	151	160	159	160	168	168
626	<u>Total Operating Expenditure</u>	<u>510</u>	<u>477</u>	<u>485</u>	<u>524</u>	<u>500</u>	<u>515</u>	<u>555</u>	<u>528</u>	<u>543</u>	<u>586</u>
FUNDED BY:											
0	Revenue	0	0	0	0	0	0	0	0	0	0
0	Targeted Rates	0	0	0	0	0	0	0	0	0	0
262	General Rates	251	235	238	259	246	254	275	262	270	292
262	UAGC	251	235	238	259	246	254	275	262	270	292
94	Grants and Donations	0	0	0	0	0	0	0	0	0	0
8	Other Funding	8	8	8	7	7	6	5	4	3	2
626	<u>Total Funding</u>	<u>510</u>	<u>477</u>	<u>485</u>	<u>524</u>	<u>500</u>	<u>515</u>	<u>555</u>	<u>528</u>	<u>543</u>	<u>586</u>

Council Projects

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
93	Operating Expenditure	141	245	291	300	1,364	0	0	0	0	0
0	Revenue	0	0	0	0	9,208	0	0	0	0	0
93	<u>Net Cost of Service</u>	<u>141</u>	<u>245</u>	<u>291</u>	<u>300</u>	<u>(7,844)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
EXPENDITURE											
0	Operating Costs	0	0	0	0	0	0	0	0	0	0
93	Interest	141	245	291	300	0	0	0	0	0	0
0	Cost of Sales related to sections	0	0	0	0	1,364	0	0	0	0	0
0	Allocated Overheads	0	0	0	0	0	0	0	0	0	0
93	<u>Total Operating Expenditure</u>	<u>141</u>	<u>245</u>	<u>291</u>	<u>300</u>	<u>1,364</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
97	Principal Loan Repayments	0	0	0	0	8,231	0	0	0	0	0
1,049	Capital Expenditure	2,600	2,655	835	0	0	0	0	0	0	0
1,240	<u>Total Expenditure</u>	<u>2,741</u>	<u>2,899</u>	<u>1,126</u>	<u>300</u>	<u>9,595</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
FUNDED BY:											
0	Charges for Services	0	0	0	0	0	0	0	0	0	0
0	Sale of sections	0	0	0	0	9,208	0	0	0	0	0
0	Revenue	0	0	0	0	9,208	0	0	0	0	0
191	General Rates	(0)	0	0	0	0	0	0	0	0	0
0	Sales of Sections - Capital	0	0	0	0	0	0	0	0	0	0
1,049	Loan Funding	2,600	2,655	835	0	0	0	0	0	0	0
0	Grant funding	0	0	0	0	0	0	0	0	0	0
0	Transfer from Reserves	141	245	291	300	(977)	0	0	0	0	0
1,240	<u>Total Funding</u>	<u>2,741</u>	<u>2,899</u>	<u>1,126</u>	<u>300</u>	<u>8,231</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

RENTAL AND INVESTMENT PROPERTIES

1.1 What We Do

The Rental and Investment Properties activity manages properties council owns for strategic or commercial purposes.

Under this activity Council staff performs common landlord roles, such as the day-to-day maintenance of grounds and buildings as well as the long term planning for purchase, disposal, renewal, upgrades and redevelopment of properties.

This activity covers the following:

Farm - manage 160 hectares of land (132 hectares milkable) on a 50/50 share milking basis.

Holiday Park - operate a formal lease for the land.

Rental Properties - Council manages urban and rural land and commercial properties under this activity.

- Land with a Council function that generally has limited potential for any other use or is strategically important to Council.
- Land that has commercial potential and its legal status permits its availability for sale.
- Land that is currently vacant or occupied informally by an adjoining owner and has limited options for sale.

1.2 Why We Do It

The prudent management of Council owned properties not used in the day-to-day functions of Council ensure these do not become a nuisance and maximises commercial return for Council.

Each property is held for specific reasons and the property portfolio is regularly reviewed to ensure any properties surplus to requirements are disposed of. The key properties and the reason for Council's ownership are described below.

Farm - The farm is considered to be an economic investment that was purchased for the purposes of providing a financial contribution to ease the burden of rates on the community. In 2015 the farm expanded by 54 hectares when the Council purchased the neighbouring farm for the purposes of increasing economies of scale, and returns to the ratepayer. The farm contributes to the economic well-being of the district by providing rates mitigation for ratepayers.

The farm surrounds the aerodrome, therefore providing a buffer zone to allow for smooth operations of the aerodrome.

Holiday Park - Council has traditionally adopted the role of provider of the holiday park as there has been no alternative provider in Stratford.

Rental Properties - most properties have been purchased for a strategic purpose because of their location, either for Council's future use or for on selling at a later date.

This activity contributes to the community outcomes of:

- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Rental and Investment Property activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Environmental & cultural - Contamination of streams that cross or border the council owned farm, from runoff from paddocks, effluent ponds or animals gaining access to the river has the potential to negatively impact the environmental and cultural wellbeing. This is mitigated by good farming practices and significant investment made in fencing and riparian planting of stream edges as well as effluent management.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To run the council farm in a way that maximises profits and meets the National Environmental Standards (NES).	Milk production is maximised	>150,000 kg/ms	>150,000 kg/ms	>150,000 kg/ms	>150,000 kg/ms	Not Achieved – 142,659 kgs/ms	Milk Supplier's Statements issued by Fonterra.
	The Council farm's Environmental Plan is reviewed annually	Achieved	Achieved	Achieved	Achieved	Not Achieved	Report to Farm and Aerodrome Committee
To ensure commercial properties owned are safe and legally compliant	Commercial properties are compliant with relevant legislation	Achieved	Achieved	Achieved	Achieved	New Measure	Annual audit of buildings and structures against applicable legislation.

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Council Farm					
Construct additional calving sheds	Level of Service	\$40,000	\$0	\$0	\$0
Race and culvert upgrades	Replacements	\$25,000	\$25,525	\$26,086	\$197,489
Clearing of subsoil drains	Replacements	\$0	\$51,050	\$0	\$0
Farm house lighting – new lights and fixtures	Replacements	\$5,000	\$0	\$0	\$0

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below.

Farm

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
461	Operating Expenditure	520	537	560	564	570	590	593	597	616	619
719	Revenue	636	649	663	676	689	702	715	728	741	754
(258)	<u>Net Cost of Service</u>	<u>(116)</u>	<u>(111)</u>	<u>(103)</u>	<u>(112)</u>	<u>(120)</u>	<u>(112)</u>	<u>(122)</u>	<u>(131)</u>	<u>(125)</u>	<u>(135)</u>
EXPENDITURE											
314	Operating Costs	321	332	339	346	353	360	367	374	380	387
69	Interest	85	81	78	77	75	75	74	73	72	72
47	Depreciation	54	53	61	62	63	68	68	68	72	71
31	Allocated Overheads	60	72	82	79	78	87	84	82	92	89
461	Total Operating Expenditure	520	537	560	564	570	590	593	597	616	619
129	Principal Loan Repayments	41	36	28	37	45	37	47	56	50	60
16	Capital Expenditure	70	77	26	27	27	28	28	29	29	30
606	Total Expenditure	631	650	614	628	641	655	668	682	695	709
FUNDED BY:											
719	Charges for Services	636	649	663	676	689	702	715	728	741	754
719	Revenue	636	649	663	676	689	702	715	728	741	754
(198)	General Rates	(148)	(78)	(78)	(78)	(78)	(78)	(77)	(77)	(76)	(76)
0	UAGC	0	0	0	0	0	0	0	0	0	0
0	Transfer (to) from Reserves	70	0	0	0	0	0	0	0	0	0
69	Transfer from Reserves	5	51	0	0	0	0	0	0	0	0
0	Sale of Land	0	0	0	0	0	0	0	0	0	0
16	Loan Funding - Capital	65	26	26	27	27	28	28	29	29	30
0	Other Funding	3	3	3	3	3	3	2	2	1	1
606	Total Funding	631	650	614	628	641	655	668	682	695	709

Holiday Park

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
2	Operating Expenditure	2	2	2	2	2	2	2	2	2	2
3	Revenue	4	4	4	4	4	4	4	4	4	4
(1)	<u>Net Cost of Service</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>	<u>(2)</u>
EXPENDITURE											
0	Operating Costs	0	0	0	0	0	0	0	0	0	0
2	Allocated Overheads	2	2	2	2	2	2	2	2	2	2
2	Total Expenditure	2	2	2	2	2	2	2	2	2	2
FUNDED BY:											
3	Charges for Services	4	4	4	4	4	4	4	4	4	4
3	Revenue	4	4	4	4	4	4	4	4	4	4
(1)	General Rates	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
0	Other Funding	0	0	0	0	0	0	0	0	0	0
2	Total Funding	2	2	2	2	2	2	2	2	2	2

Rental Properties

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
64	Operating Expenditure	70	77	82	83	84	90	90	90	97	97
37	Revenue	55	56	57	59	60	61	62	63	64	66
27	<u>Net Cost of Service</u>	<u>15</u>	<u>21</u>	<u>25</u>	<u>24</u>	<u>24</u>	<u>29</u>	<u>28</u>	<u>27</u>	<u>32</u>	<u>32</u>
EXPENDITURE											
10	Operating Costs	10	10	11	12	12	13	14	15	16	17
20	Depreciation	27	27	28	28	28	30	30	30	32	32
34	Allocated Overheads	33	39	43	43	43	47	46	45	49	48
64	Total Operating Expenditure	70	77	82	83	84	90	90	90	97	97
0	Capital Expenditure	0	0	0	0	0	0	0	0	0	0
64	Total Expenditure	70	77	82	83	84	90	90	90	97	97
FUNDED BY:											
37	Charges for Services	55	56	57	59	60	61	62	63	64	66
37	Revenue	55	56	57	59	60	61	62	63	64	66
26	General Rates	13	19	23	23	22	27	27	26	32	31
0	UAGC	0	0	0	0	0	0	0	0	0	0
0	Depreciation funded from Reserves	0	0	0	0	0	0	0	0	0	0
0	Transfer from Reserves	0	0	0	0	0	0	0	0	0	0
1	Other Funding	2	2	2	2	2	1	1	1	1	0
64	Total Funding	70	77	82	83	84	90	90	90	97	97



Environmental Services



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ENVIRONMENTAL SERVICES

BUILDING SERVICES

1.1 What We Do

The Council is registered as a building consent authority (BCA), as required by the Building Act 2004. The BCA receives and processes applications for building consents. It also involves monitoring and compliance, to ensure that all building, plumbing and drainage work in the District is undertaken in a safe, secure and proper manner. The Building Control Team also leads the preparation of Land Information Memorandums.

1.2 Why We Do It

The Council has a legal responsibility to ensure buildings are fit for purpose and comply with legislation.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Building activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - the construction and modification of buildings and structures represents a significant investment for their owners and directly impacts the community and the natural and built environment, as well as community safety. Performance indicators have been designed to strike a balance between legal requirements, supporting the environmental and economic well-being and delivering efficiency from a customer service perspective. Maintenance of a quality management system and a structured approach to continual improvement are two measures to ensure the purpose of the Building Act is upheld.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To process applications within statutory timeframes.	Percentage of building consent applications processed within 20 days.	100%	100%	100%	100%	Not Achieved – 99.6%, 240 out of 241	Council Records.
	Percentage of inspection requests completed within 24 hours of requested time.	100%	100%	100%	100%	Not Achieved – 97.4% 1,119 out of 1,149	Council Records.
	Percentage of code compliance certificate applications determined within 20 working days.	100%	100%	100%	100%	Not Achieved – 95.3%, 204 out of 214	Council Records.
To retain registration as a Building Consent Authority.	Current registration.	Confirmed	Confirmed	Confirmed	Confirmed	Achieved – registration current	Current IANZ Certification
To process LIMs within statutory timeframes	% of LIMs processed within timeframes.	100%	100%	100%	100%	Achieved – 100% 80 of 80	Council Records

1.5 Key Future Projects

There are no future projects associated with the Building Services activity.

1.6 Financial Summary

The ten year detailed financial summary including inflation is shown below.

Budget 2023/24 \$000		Forecast 2024/25 \$000	Projection								
			2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
1,008	Operating Expenditure	1,001	1,060	1,068	1,116	1,199	1,171	1,150	1,198	1,197	1,247
523	Revenue	560	572	585	597	609	620	632	644	656	668
485	Net Cost of Service	441	488	483	519	590	551	517	554	542	579
EXPENDITURE											
676	Operating Costs	734	782	768	816	898	848	831	881	862	913
332	Allocated Overheads	267	278	300	300	301	323	319	317	336	334
1,008	Total Operating Expenditure	1,001	1,060	1,068	1,116	1,199	1,171	1,150	1,198	1,197	1,247
FUNDED BY:											
523	Charges for Services	560	572	585	597	609	620	632	644	656	668
523	Revenue	560	572	585	597	609	620	632	644	656	668
0	General Rates	0	0	0	0	0	0	0	0	0	0
472	UA/GC	426	473	468	506	576	538	507	546	536	576
13	Other Funding	14	15	15	13	14	12	10	8	5	3
1,008	Total Funding	1,001	1,060	1,068	1,116	1,199	1,171	1,150	1,198	1,197	1,247

PLANNING AND BYLAWS

1.1 What We Do

This activity covers:

- The development and administration of the Stratford District Plan
- The processing of resource consents required under the District Plan.
- Monitoring of the district to ensure that the District Plan is relevant and complied with.

1.2 Why We Do It

All of the above functions are required by legislation.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Planning activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - land use and subdivision activity can impact on short and long term social, economic, environmental and cultural outcomes. Performance indicators have been designed to strike a balance between legal requirements, supporting the environmental and economic well-being, meeting the community's needs and delivering efficiency from a customer service perspective. Best social, economic, environmental & cultural practice and community expectations will also be incorporated in the future update of the District Plan which governs much of this activity.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To promote the sustainable management and use of land and public spaces.	To undertake a comprehensive review of the district plan, with notification within statutory timeframes.	N/A	N/A	N/A	N/A	Not Applicable	<i>No timeframe to be met in Year 1</i> Reports to Council
	To undertake a systematic review of bylaws and related policies as they reach their statutory review dates.	100% within review timeframes	100% within review timeframes	100% within review timeframes	100% within review timeframes	Not Achieved	Reports to Council
To process resource consents within statutory timeframes.	% of non notified applications processed within 20 working days.	100%	100%	100%	100%	Not Achieved – 90% 76 of 84	Council records
	% of notified applications processed within legislated timeframes for notification, hearings and decisions.	100%	100%	100%	100%	Achieved – 0 notified consent applications	Council records
	% of s223 and s224 applications processed within 10 working days.	100%	100%	100%	100%	Achieved – 100% 51 of 51 applications.	Council records

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
District Plan review	Operating Expenditure	\$0	\$61,260	\$229,560	\$4,194,467

1.6 Financial Summary

The ten year detailed financial summary including inflation for this activity is shown below.

District Plan

Budget	Forecast	Projection									
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
755	Operating Expenditure	101	242	400	739	823	841	799	813	678	689
0	Revenue	0	0	0	0	0	0	0	0	0	0
755	Net Cost of Service	101	242	400	739	823	841	799	813	678	689
EXPENDITURE											
634	Operating Costs	19	158	311	648	731	745	702	716	576	587
9	Interest	0	0	0	0	0	0	0	0	0	0
0	Depreciation	0	0	0	0	0	0	0	0	0	0
112	Allocated Overheads	83	83	89	91	92	97	97	97	102	102
755	Total Operating Expenditure	101	242	400	739	823	841	799	813	678	689
100	Principal Loan Repayments	0	0	0	0	0	0	0	0	0	0
0	Capital Expenditure	0	0	0	0	0	0	0	0	0	0
855	Total Expenditure	101	242	400	739	823	841	799	813	678	689
FUNDED BY:											
0	Revenue	0	0	0	0	0	0	0	0	0	0
0	General Rates	0	0	0	0	0	0	0	0	0	0
351	UAGC	97	237	396	735	818	838	796	811	676	688
500	Loan Funding - Capital	0	0	0	0	0	0	0	0	0	0
4	Other Funding	4	5	5	4	4	4	3	2	2	1
855	Total Funding	101	242	400	739	823	841	799	813	678	689

Resource Consents

Budget	Forecast	Projection									
		2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
353	Operating Expenditure	416	439	457	463	469	487	491	496	513	517
126	Revenue	134	137	140	143	146	148	151	154	157	160
227	Net Cost of Service	282	302	317	320	323	338	339	342	356	357
EXPENDITURE											
204	Operating Costs	307	313	320	327	333	340	346	353	359	365
149	Allocated Overheads	109	126	137	136	136	147	145	143	154	152
353	Total Operating Expenditure	416	439	457	463	469	487	491	496	513	517
FUNDED BY:											
126	Charges for Services	134	137	140	143	146	148	151	154	157	160
126	Revenue	134	137	140	143	146	148	151	154	157	160
0	General Rates	0	0	0	0	0	0	0	0	0	0
221	UAGC	276	296	311	315	318	334	335	338	353	356
6	Other Funding	6	6	6	5	6	5	4	3	2	1
353	Total Funding	416	439	457	463	469	487	491	496	513	517

COMMUNITY HEALTH AND SAFETY

1.1 What We Do

The activities broadly cover the regulation and enforcement of various statutes and bylaws relating to health, food, alcohol, animal control, and general nuisance arising from inappropriate parking of motor vehicles and/or use of public places.

Health Act and Food Act

The Council:

- provides a uniform system of control to ensure that food being sold is fit for consumption and safe
- carries out premises registration, education, monitoring and enforcement activities, including complaint resolution, to avoid and mitigate actual and potential adverse effects on public health.

From time to time this activity also has to review and respond to legislative changes. Overall its main role is licencing, compliance and enforcement.

Sale and Supply of Alcohol Act

The Council carries out licencing, monitoring and enforcement activities, to ensure that a reasonable system of control is in place over the sale and supply of liquor to the public, with the aim of contributing to the reduction of liquor abuse in the community.

Parking and other Bylaw compliance

Bylaws provide an enforcement tool where specific local regulation is required. In some instances bylaws are required to give a specific local interpretation of national legislation. Others, such as the Public Places Bylaw, are passed under the Local Government Act but simply reflect a set of local expectations.

The Council receives an average of 300 complaints concerning infringements of the various bylaws each year.

Animal Control

The Council exercises its responsibilities under the Dog Control Act 1996 and the Council's Dog Control Bylaw. The Council controls dogs as required by legislation to avoid nuisance and minimise risk to the community.

This covers:

- registration of dogs
- providing a timely response to all complaints concerning dogs, particularly in regard to instances involving aggressive behaviour by dogs
- Enforcing obligations on dog owners designed to ensure that dogs do not cause a nuisance to any person, and do not injure, endanger or cause distress to any person or cause distress to any stock, poultry, domestic animal or protected wildlife.

The Council operates a dog pound which has capacity for six dogs. The demand for services is relatively consistent. This activity also manages wandering stock on road reserves.

1.2 Why We Do It

These services are either required by statute or bylaws produced by the Council in response to either public expectations or legal requirements.

This activity contributes to the community outcomes of:

- Welcoming
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Community Health and Safety activity that may affect the social, economic, environmental or cultural well-being of the local community. This activity exists to avoid, minimise or mitigate significant negative effects of environmental or community health and safety events. Failure to deliver this activity would therefore have a significant negative impact on the economic and environment well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To fulfil obligations to improve, promote and protect public health.	Percentage of premises registered under the Food Act, Health Act, Beauty and Tattoo Bylaw, to be inspected for compliance.	100%	100%	100%	100%	Not Achieved – 99% 107 out of 108	Council Records
	Health nuisance and premise complaints are responded to within 1 working day.	100%	100%	100%	100%	Achieved – 100% 16 out of 16 complaints	Council Records
To fulfil obligations as a District Licensing Committee.	Percentage of licensed premises inspected.	100%	100%	100%	100%	Not Achieved – 93.7% 30 of 32 inspected	Council Records
	Percentage of applications processed within 25 working days (excluding hearings).	100%	100%	100%	100%	Achieved – 100% 90 of 90 applications	Council Records
To monitor and enforce bylaws.	Percentage of complaints responded to within 2 hours.	100%	100%	100%	100%	Achieved – 100% 287 of 287 complaints	Council Records
To ensure dogs are controlled.	Percentage of known dogs registered.	>98%	>98%	>98%	>98%	Achieved – 98% 2,123 of 2,176 dogs (target was 95%)	Council Records
	Percentage of dog attach/wandering dog complaints responded to within an hour.	100%	100%	100%	100%	Not Achieved – 95.3% 283 of 286 complaints	Council Records

1.5 Key Future Projects

There are no future projects associated with the Community Health & Safety activity.

1.6 Financial Summary

The ten year detailed financial summary including inflation for this activity is shown below.

Food and Health

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
189	Operating Expenditure	147	151	159	160	161	170	170	170	179	179
35	Revenue	38	39	40	40	41	42	43	44	44	45
154	<u>Net Cost of Service</u>	<u>109</u>	<u>112</u>	<u>120</u>	<u>119</u>	<u>120</u>	<u>128</u>	<u>127</u>	<u>126</u>	<u>134</u>	<u>133</u>
EXPENDITURE											
104	Operating Costs	80	81	83	85	87	88	90	92	93	95
85	Allocated Overheads	67	69	76	75	75	82	80	79	85	84
189	<u>Total Operating Expenditure</u>	<u>147</u>	<u>151</u>	<u>159</u>	<u>160</u>	<u>161</u>	<u>170</u>	<u>170</u>	<u>170</u>	<u>179</u>	<u>179</u>
FUNDED BY:											
35	Charges for Services	38	39	40	40	41	42	43	44	44	45
35	Revenue	38	39	40	40	41	42	43	44	44	45
0	General Rates	0	0	0	0	0	0	0	0	0	0
151	UAGC	105	108	116	116	116	125	124	125	133	132
3	Other Funding	4	4	4	3	4	3	2	2	1	1
189	<u>Total Funding</u>	<u>147</u>	<u>151</u>	<u>159</u>	<u>160</u>	<u>161</u>	<u>170</u>	<u>170</u>	<u>170</u>	<u>179</u>	<u>179</u>

Alcohol Licensing

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
124	Operating Expenditure	147	152	159	161	163	170	171	172	178	179
34	Revenue	35	36	37	37	38	39	39	40	41	42
90	<u>Net Cost of Service</u>	<u>112</u>	<u>117</u>	<u>122</u>	<u>124</u>	<u>125</u>	<u>131</u>	<u>131</u>	<u>132</u>	<u>137</u>	<u>138</u>
EXPENDITURE											
70	Operating Costs	84	86	87	89	91	93	94	96	98	99
54	Allocated Overheads	63	67	72	72	72	77	77	76	80	80
124	<u>Total Operating Expenditure</u>	<u>147</u>	<u>152</u>	<u>159</u>	<u>161</u>	<u>163</u>	<u>170</u>	<u>171</u>	<u>172</u>	<u>178</u>	<u>179</u>
FUNDED BY:											
34	Charges for Services	35	36	37	37	38	39	39	40	41	42
34	Revenue	35	36	37	37	38	39	39	40	41	42
0	General Rates	0	0	0	0	0	0	0	0	0	0
88	UAGC	109	113	119	121	122	128	129	130	135	137
2	Other Funding	3	4	4	3	3	3	2	2	1	1
124	<u>Total Funding</u>	<u>147</u>	<u>152</u>	<u>159</u>	<u>161</u>	<u>163</u>	<u>170</u>	<u>171</u>	<u>172</u>	<u>178</u>	<u>179</u>

Parking and other Bylaws

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
154	Operating Expenditure	156	158	166	169	172	178	179	181	187	189
1	Revenue	1	1	1	1	1	1	1	1	1	1
153	Net Cost of Service	155	157	164	168	171	177	178	180	186	188
EXPENDITURE											
69	Operating Costs	71	72	74	76	77	79	80	82	83	84
85	Allocated Overheads	85	86	92	94	95	99	99	100	104	105
154	Total Operating Expenditure	156	158	166	169	172	178	179	181	187	189
FUNDED BY:											
1	Charges for Services	1	1	1	1	1	1	1	1	1	1
1	Revenue	1	1	1	1	1	1	1	1	1	1
0	General Rates	0	0	0	0	0	0	0	0	0	0
150	UAGC	150	152	160	164	166	173	175	178	184	187
3	Other Funding	5	5	5	4	5	4	3	2	2	1
154	Total Funding	156	158	166	169	172	178	179	181	187	189

Animal Control

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
238	Operating Expenditure	311	315	335	334	336	355	354	354	374	372
167	Revenue	170	174	177	181	185	188	192	195	199	203
71	Net Cost of Service	141	142	157	153	151	167	162	159	175	170
EXPENDITURE											
111	Operating Costs	173	177	181	184	188	192	195	199	203	206
2	Interest	2	2	2	2	2	2	1	1	1	1
1	Depreciation	5	5	5	5	5	5	5	5	5	5
124	Allocated Overheads	131	132	147	143	141	158	152	149	165	160
238	Total Operating Expenditure	311	315	335	334	336	355	354	354	374	372
2	Principal Loan Repayments	2	2	2	2	2	2	2	2	1	1
0	Capital Expenditure	0	0	0	0	0	0	0	0	0	0
240	Total Expenditure	313	317	337	336	337	357	355	356	375	374
FUNDED BY:											
167	Charges for Services	170	174	177	181	185	188	192	195	199	203
167	Revenue	170	174	177	181	185	188	192	195	199	203
0	General Rates	0	0	0	0	0	0	0	0	0	0
68	UAGC	136	136	152	149	146	163	159	156	174	170
0	Loan Funding - Capital	0	0	0	0	0	0	0	0	0	0
0	Transfer from Reserves - Capital	0	0	0	0	0	0	0	0	0	0
5	Other Funding	7	8	7	6	7	6	5	4	3	2
240	Total Funding	313	317	337	336	337	357	355	356	375	374

CIVIL DEFENCE & EMERGENCY MANAGEMENT

1.1 What We Do

The overriding principle for Civil Defence and Emergency Management delivery across the Taranaki Civil Defence and Emergency Management (CDEM) Group is that it is a regionally coordinated and locally delivered approach. The Taranaki Region operates a CDEM Group Office, called the Taranaki Emergency Management Office (TEMO). TEMO is a shared service between all four councils in Taranaki that delivers Civil Defence and Emergency Management coordination throughout Taranaki on behalf of the councils in the region. The Council is obligated to plan and provide for Civil Defence and Emergency Management within the Stratford District and to ensure that it can function at the fullest possible extent during an emergency.

1.2 Why We Do It

Council has legal requirements to play a direct role in the prevention and management of natural hazards.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Civil Defence and Emergency Management activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To maintain effective emergency capability	Recruit, train and maintain a pool of staff and volunteers capable of responding to an emergency event. Number of people trained to at least Intermediate level.	>25	>25	>25	>25	New Measure	Takatu Records
To ensure the Stratford District Emergency Operations Centre is fit for purpose.	Annual capability audit undertaken (externally) and quarterly system checks undertaken (internally).	Achieved	Achieved	Achieved	Achieved	Achieved	Council Records

1.5 Key Future Projects

There are no future projects associated with the Civil Defence & Emergency Management activity.

1.6 Financial Summary

The ten year detailed financial summary including inflation for this activity is shown below.

Civil Defence and Emergency Management

Budget 2023/24	Forecast 2024/25	Projection								
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
432 Operating Expenditure	473	500	523	532	541	562	566	570	586	592
0 Revenue	0	0	0	0	0	0	0	0	0	0
432 Net Cost of Service	473	500	523	532	541	562	566	570	586	592
EXPENDITURE										
126 Operating Costs	134	137	140	143	146	148	151	154	157	160
1 Depreciation	1	1	1	1	1	1	1	1	1	1
305 Allocated Overheads	338	363	383	388	395	412	414	415	428	432
432 Total Operating Expenditure	473	500	523	532	541	562	566	570	586	592
FUNDED BY:										
0 Subsidies	0	0	0	0	0	0	0	0	0	0
0 Revenue	0	0	0	0	0	0	0	0	0	0
0 General Rates	0	0	0	0	0	0	0	0	0	0
420 UAGC	454	481	504	515	523	546	553	560	579	588
12 Other Funding	18	19	19	17	18	15	13	10	7	4
432 Total Funding	473	500	523	532	541	562	566	570	586	592



Roading



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

ROADING

1.1 What We Do

The Roading activity encompasses the management, construction, maintenance and renewal of rural and urban roads, footpaths, kerb and channel, street lighting and associated infrastructure for the District excluding State Highways. The Roading network managed by the Stratford District Council totals 613.1km, made up of 556.1km of rural roads, 14.2km of Special Purpose Roads and 42.6km of urban streets. State Highways 3 and 43 are maintained by the New Zealand Transport Agency (NZTA). In addition there are over 700km of unformed legal road and a number of bridges 'beyond the maintenance peg' that are not maintained by Council.

The Roading asset includes all pavements from the sub base to, and including, the top sealed or metal surface, traffic services (lighting, street and safety signage, footpaths, kerb & channel), bridges, culverts and side drains.

	Rural	Urban	Special Purpose	Total
Sealed km	350.4	42.5	14.0	407.1
Unsealed km	<u>205.7</u>	<u>0.1</u>	<u>0.2</u>	<u>206.0</u>
	556.1	42.6	14.2	613.1

The physical works carried out on the District roads are undertaken by private contractors. Most of the work, including all routine maintenance, renewals and planned work such as reseals and unsealed roads metal replacement, is carried out under the Roading Facilities Management Contract.

1.2 Why We Do It

Council is the road controlling authority under the Local Government Act 1974 and 2002 with responsibility for all local roads in the area. It provides an integrated, safe, responsive and sustainable local land transport system for the District. This is a fundamental requirement for every District.

The main users of the network are residents, industries (particularly dairy, forestry and oil), a small commercial sector, and visitors.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Roading activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - Traffic hazards and accidents have the potential to negatively impact the community's social, economic, environmental and cultural well-being. Council is actively involved in regional road safety strategies such as 'Roadsafe Taranaki', and the 'Community Road Safety Programme' and investigates injury accidents with the Police to address any roading issues that may be involved.

Social, economic, environmental & cultural – Dust from unsealed roads has the potential to negatively impact the community's social, economic, environmental and cultural well-being. Council is working with the rural community to manage nuisance from dust.

Social, economic & cultural –Road closures have the potential to negatively impact the community's social, economic and cultural well-being. Unplanned road closures are usually the result of environmental events and can be of concern, particularly for isolated rural communities. When this happens, every effort is made to have the road or alternative routes open as soon as possible. Planned road closures are generally not a significant problem as they are well notified to affected parties and council works with event organisers to reduce the impact of closures of popular routes.

Environmental & cultural – Earthworks and run-off from road construction and maintenance activities has the potential to impact the environmental and cultural wellbeing. To manage and mitigate this risk, all major project works are carried out under resource consent conditions and undertaken in a manner that avoids significant negative effects. Routine maintenance activities are governed by performance criteria outlined in the maintenance contract.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To provide a safe road network.	Road safety - The reduction from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	A reduction of at least 1	A reduction of at least 1	A reduction of at least 1	A reduction of at least 1	Achieved – Minus 3 there were three crashes during the year	Police CAS Database
To provide a well maintained roading network.	Road Condition – The average quality of ride on sealed road network, measured by smooth travel exposure.	Urban – ≥60% Rural – ≥91%	Urban – ≥60% Rural – ≥91%	Urban – ≥60% Rural – ≥91%	Urban – ≥60% Rural – ≥91%	Not Achieved – Urban – 54% Achieved – Rural – 92%	RAMM Rating Report
	Road maintenance – The percentage of the sealed road network that is resurfaced.	≥5%	≥5%	≥5%	≥5%	Not Achieved – 4%	RAMM Rating Report
	Road maintenance – The percentage of the unsealed road network that has been metal dressed.	≥5%	≥5%	≥5%	≥5%	Not Achieved – 4.35%	RAMM Report
	Footpaths - The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (annual plan, activity management plan, asset management plan, annual works programme or long term plan)	>72.5%	>72.5%	>72.5%	>72.5%	Achieved – 89%	RAMM Report
	Response to service requests - The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the long term plan (note: this information is actually held in the asset management plan not the long term plan).	>88%	>88%	>88%	>88%	Achieved – 90%	RAMM Report. Spreadsheet until connectivity is established between RAMM and Customer Service Requests

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
To provide a well maintained roading network.	Percentage of residents who are satisfied with:						Annual Residents Survey
	• Urban Road Networks	>50%	>50%	>50%	>50%	New measure	
	• Rural Road Network	>50%	>50%	>50%	>50%	New measure	
	• Footpaths	>60%	>60%	>60%	>60%	Not Achieved - 57%	

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Low cost low risk roads	Level of Service	\$2,600,000	\$1,559,711	\$2,183,109	\$16,291,668
Walking and Cycling	Level of Service	\$400,000	\$402,506	\$406,160	\$2,869,212
Centennial Bridge	Level of Service	\$0	\$0	\$0	\$681,000
Monmouth Road Extension (Stratford Park access)	Level of Service	\$0	\$0	\$0	\$523,808
Oberon Street extension to Flint Road – Hotspur Stret	Level of Service	\$0	\$0	\$0	\$2,128,713
Manaia Road widening to 6m wide	Level of Service	\$0	\$0	\$0	\$2,897,000
Seal Extensions (dust coat seals)	Level of Service	\$150,000	\$150,940	\$152,310	\$0
Brecon Road Bridge	Level of Service	\$0	\$1,020,000	\$9,913,250	\$10,141,250
Unsealed road metalling	Replacements	\$910,000	\$961,486	\$1,018,725	\$8,779,132
Sealed road resurfacing	Replacements	\$1,260,000	\$1,331,289	\$1,410,542	\$12,155,721
Drainage renewals	Replacements	\$915,000	\$966,769	\$1,024,322	\$8,827,369
Pavement rehab	Replacements	\$650,000	\$686,776	\$727,661	\$6,270,809
Structure component replacement	Replacements	\$950,000	\$1,003,749	\$1,063,504	\$9,165,028
Traffic services	Replacements	\$160,000	\$169,053	\$179,116	\$1,543,584
Footpath renewals	Replacements	\$210,000	\$221,881	\$235,090	\$2,025,954

1.6 Financial Summary

The ten year detailed financial summary including inflation for the Roothing activity is shown below.

Roothing

Budget 2023/24 \$000		Forecast 2024/25 \$000	Projection								
			2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
7,176	Operating Expenditure	7,441	7,985	8,351	9,540	10,174	11,074	11,473	12,395	12,862	13,935
4,738	Revenue	7,586	7,866	14,180	14,824	10,093	9,773	10,936	10,554	11,611	12,469
2,494	Net Cost of Service	(145)	119	(5,829)	(5,284)	81	1,301	538	1,842	1,251	1,466
EXPENDITURE											
3,436	Operating Costs	3,906	4,086	4,277	4,727	5,043	5,374	5,722	6,096	6,496	6,917
39	Interest	92	127	229	389	489	521	539	552	571	603
3,493	Depreciation	3,171	3,540	3,593	4,164	4,381	4,901	4,936	5,471	5,504	6,124
208	Allocated Overheads	273	231	253	260	261	278	276	276	292	290
7,176	Total Operating Expenditure	7,441	7,985	8,351	9,540	10,174	11,074	11,473	12,395	12,862	13,935
45	Principal Loan Repayments	90	133	245	426	542	578	598	616	638	670
12,311	Capital Expenditure	8,205	8,474	18,313	18,891	11,077	9,918	11,016	10,439	11,721	12,666
19,532	Total Expenditure	15,736	16,592	26,909	28,857	21,793	21,570	23,087	23,450	25,221	27,271
FUNDED BY:											
168	Charges for Services	160	161	163	165	167	169	171	173	175	177
4,570	NZTA Financial Assistance	7,427	7,704	14,017	14,658	9,926	9,604	10,765	10,381	11,436	12,292
4,738	Revenue	7,586	7,866	14,180	14,824	10,093	9,773	10,936	10,554	11,611	12,469
3,410	Targeted Rates	4,229	4,912	5,037	5,044	5,930	6,050	6,464	6,780	6,783	7,392
1,941	Depreciation funded from Reserves	1,823	2,038	2,072	2,413	2,549	2,856	2,877	3,192	3,212	3,578
1,774	Transfer from Reserves - Capital	1,960	2,098	2,311	2,597	2,824	2,976	3,118	3,265	3,422	3,596
(446)	Transfer (to) from Reserves	(1,043)	(1,508)	(1,416)	(852)	(1,434)	(1,163)	(1,411)	(1,346)	(1,147)	(1,304)
1,696	Loan Funding - Capital	1,166	1,170	4,710	4,819	1,816	1,065	1,093	999	1,334	1,538
6,160	Grants/Donations - Capital	0	0	0	0	0	0	0	0	0	0
250	Grants/Donations - Operating	0	0	0	0	0	0	0	0	0	0
8	Other Funding	15	16	15	14	14	12	10	8	6	3
19,532	Total Funding	15,736	16,592	26,909	28,857	21,793	21,570	23,087	23,450	25,221	27,271

Business Unit

Budget 2023/24 \$000		Forecast 2024/25 \$000	Projection								
			2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
380	Operating Expenditure	313	315	330	342	348	358	362	367	376	382
470	Revenue	340	347	355	362	369	376	384	391	398	405
(91)	Net Cost of Service	(27)	(32)	(25)	(21)	(22)	(18)	(21)	(24)	(22)	(23)
EXPENDITURE											
210	Operating Costs	217	216	222	231	235	240	244	249	254	258
3	Depreciation	6	6	6	6	6	6	6	6	7	7
167	Allocated Overheads	91	94	101	105	106	112	112	112	116	117
380	Total Operating Expenditure	313	315	330	342	348	358	362	367	376	382
FUNDED BY:											
470	Inhouse services - NZTA Financial Assistanc	340	347	355	362	369	376	384	391	398	405
470	Revenue	340	347	355	362	369	376	384	391	398	405
(96)	General Rates	(32)	(37)	(30)	(25)	(27)	(22)	(25)	(26)	(23)	(25)
0	UAGC	0	0	0	0	0	0	0	0	0	0
7	Other Funding	5	5	5	5	5	4	3	3	2	1
380	Total Funding	313	315	330	342	348	358	362	367	376	382



Stormwater



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Long Term Plan 2024-34

STORMWATER

1.1 What We Do

Stormwater reticulation and collection services are provided and managed by Stratford District Council:

- To provide a system for the normal drainage of stormwater and groundwater, thereby enhancing the life of other infrastructure eg. Roads, and protecting private property (to the defined level of service).
- To collect and disperse any excess water from a major rainfall event.

The Stormwater reticulation system is a network of pipes and open drains that collects stormwater from developed urban areas. Collection from roads and public areas is usually via sumps and directed to reticulation. Collection from commercial and industrial properties is via reticulation manholes. Residential area stormwater is discharged to ground mainly by soak holes, although if soil or other conditions are not suitable for soak holes, discharge is carried out via runoff through sumps and reticulation.

The Stratford District Council manages around 6.7km of stormwater pipes, and 1.9km of open channels/drains in the Stratford urban area. Council is also responsible for approximately 70 metres of 450mm culvert in Midhirst.

1.2 Why We Do It

Stormwater assets are critical for the protection of properties and infrastructure.

The Council provides the Stormwater service to meet the needs and requirements of its customers and stakeholders. The stormwater activity goals and objectives are:

- Channelization of stormwater flows in a safe and efficient manner;
- Protection of property from impacts of flooding;
- Protection of receiving environments.

This activity contributes to the community outcomes of:

- Resilience
- Connected
- Enabling

1.3 Significant Negative Effects

The Stormwater activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - the Stormwater system has the potential to affect community health if existing drainage systems are inadequate and results in flooded houses and properties.

Social, economic, environmental & cultural - Council is aware of the areas where surface flooding occurs and is progressively working towards eliminating these events. However, there will always be localised storm events that will exceed the capacity of any system. Council recognises this potential and endeavours to take all steps to ensure the risk is minimised.

These negative effects and any controls and mitigation measures in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users, and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Stormwater system protects property from impacts of flooding.	System adequacy						Reporting against corporate CRM system. Note: specific category to be set up for flooding – to separate between residential & commercial buildings and include count of habitable floors flooded (residential only).
	The number of flooding events that occur in a territorial authority district. “Flooding” in this context means stormwater entering a habitable floor	0	0	0	0	Achieved – 0 – No flooding events meeting the criteria	
	For each flooding event, the number of habitable floors affected. (Expressed per 1000 properties connected to the territorial authority’s stormwater system.)	0	0	0	0	Achieved – 0 – No flooding events meeting the criteria	
	For each flooding event, the number of buildings in the central business zone affected by flooding.	0	0	0	0	Achieved – 0 – No flooding events meeting the criteria	
Discharge Compliance	Compliance with the territorial authority’s resource consents for discharge from its stormwater system, measured by the number of: <ul style="list-style-type: none"> Abatement notices Infringement notices Enforcement orders, and Convictions received by the territorial authority in relation to those resource consents.	N/A	N/A	N/A	N/A	Not Applicable	Council does not hold discharge consents for discharge from its stormwater system.
Response Times	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	2 hours	2 hours	2 hours	2 hours	Achieved – 0 – No flooding events meeting the criteria	Work order tracking/reporting through Council’s Infrastructure asset management system.
Customer Satisfaction	The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority’s stormwater system.	<9	<9	<9	<9	Achieved – 0	Reporting against corporate CRM system.

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Pipework capacity increase	Level of Service	\$0	\$0	\$157,901	\$351,212
Safety Improvements	Level of Service	\$50,000	\$0	\$0	\$28,313
Modelling	Level of Service	\$400,000	\$0	\$0	\$115,855
Safety Improvements	Replacements	\$0	\$0	\$21,053	\$23,171
Silt retention – Victoria Park	Replacements	\$0	\$0	\$0	\$123,430
Reticulation renewals	Replacements	\$100,000	\$102,500	\$105,267	\$810,538
Silt retention – Victoria Park	Replacements	\$100,000	\$0	\$0	\$0

1.6 Financial Summary

The ten year detailed financial summary including inflation for the Stormwater activity is shown below.

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
499	Operating Expenditure	471	495	503	525	524	548	557	577	581	602
0	Revenue	0	0	0	0	0	0	0	0	0	0
499	Net Cost of Service	471	495	503	525	524	548	557	577	581	602
EXPENDITURE											
49	Operating Costs	79	81	84	85	87	89	91	92	94	96
45	Interest	54	55	54	54	51	53	56	56	53	52
255	Depreciation	277	300	300	318	318	334	338	357	357	378
149	Allocated Overheads	61	59	65	68	68	72	72	72	76	76
499	Total Operating Expenditure	471	495	503	525	524	548	557	577	581	602
52	Principal Loan Repayments	53	57	58	59	57	58	62	62	60	57
589	Capital Expenditure	650	103	284	108	111	311	255	118	302	247
1,140	Total Expenditure	1,174	655	845	692	692	918	874	758	943	906
FUNDED BY:											
0	Revenue	0	0	0	0	0	0	0	0	0	0
0	General Rates	0	0	(0)	0	0	0	0	0	0	(0)
429	UAGC	468	492	499	522	521	545	554	576	580	601
0	Targeted Rates	0	0	0	0	0	0	0	0	0	0
108	Transfer from Reserves	253	160	185	167	167	172	201	181	181	304
64	Depreciation funded from Reserves	0	0	0	0	0	0	0	0	0	0
533	Loan Funding - Capital	337	0	158	0	0	198	116	0	181	0
0	Grants/Donations - Capital	113	0	0	0	0	0	0	0	0	0
6	Other Funding	3	4	3	3	3	3	2	2	1	1
1,140	Total Funding	1,174	655	845	692	692	918	874	758	943	906



Wastewater



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Long Term Plan 2024-34

WASTEWATER (Sewerage)

1.1 What We Do

The Wastewater activity encompasses the planning, provision, operation, maintenance and renewal of wastewater reticulation, treatment and disposal, and associated infrastructure for the Stratford urban area.

Stratford District Council is responsible for wastewater treatment and reticulation in Stratford Township. The Stratford wastewater system services over 2,700 properties, which is approximately 98 percent of the Stratford urban area. All other dwellings in the district are serviced by on-site wastewater treatment systems.

1.2 Why We Do It

Council has obligations under the Local Government Act 2002, the Health Act 1956 and the Building Act 2004 that outline general duties of a local authority to improve, promote and protect public health through the sanitary and responsible treatment and disposal of wastewater.

The Council provides the Wastewater service to meet the needs and requirements of its customers and stakeholders; the goals and objectives of the Wastewater activity are:

- To collect wastewater from residential, commercial and industrial properties in a safe and efficient manner;
- To dispose of treated wastewater into the receiving environments in an environmentally friendly and sustainable manner in line with all applicable resource consent conditions.
- To facilitate the minimisation of risk and maintenance of public health through the safe disposal of wastewater into the receiving environment;
- To deliver on the agreed customer service levels.

This activity contributes to the community outcomes of:

- Resilience
- Connected
- Enabling

1.3 Significant Negative Effects

The Wastewater activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - The Wastewater system has the potential to affect community health. Continued efforts are made to ensure that environmental effects are minimised. This is addressed through ongoing improvements to the treatment system which form part of the discharge resource consent.

Social, economic, environmental & cultural - Odour is managed through increased aeration and screening.

Social, economic, environmental & cultural – Periodic failures in the reticulation network, such as blockages and overflows are being addressed as a priority and the immediate resolution is followed up by root cause investigation to minimise the risk of future recurrence.

Cultural – Historically, the treatment and disposal of wastewater raised cultural concerns, such as the direct disposal of the discharge from the oxidation ponds to the Patea River. These were addressed as part of the resource consent consultation process and subsequent upgrades. Council will continue to give consideration to cultural aspects as part of future upgrades.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Wastewater is managed without risk to public health.	System and adequacy - The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	<6	<6	<6	<6	Achieved – 1.11	Reporting against corporate CRM system.
	Discharge compliance - Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of <ul style="list-style-type: none"> Abatement notices Infringement notices Enforcement orders; and Convictions, Received by the territorial authority in relation to those resource consents.	<1	<1	<1	<1	Achieved - 0	Consent & compliance documentation.
Fault Response times	Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured:						
	Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site; and	2 hours	2 hours	2 hours	2 hours	Not Achieved – 6 hours 17 minutes	Work order tracking/reporting through Council's Infrastructure asset management system.
	Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault.	9 hours	9 hours	9 hours	9 hours	Not Achieved – 8 hours 7 minutes	Work order tracking/reporting through Council's Infrastructure asset management system.
Customer satisfaction	The total number of complaints received by the territorial authority about any of the following: <ul style="list-style-type: none"> Sewage odour Sewerage system faults Sewerage system blockages, and The territorial authority's response to issues with its sewerage system, Expressed per 1000 connections to the territorial authority's sewerage system.	<6	<6	<6	<6	Not Achieved – 12.59	Reporting against corporate CRM system.

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Trade Waste complaints response times	Attendance time: from the time that Council receives notification to the time that a Trade Waste Officer arrives on site.	<2 working days	<2 working days	<2 working days	<2 working days	Achieved	Work order tracking/ reporting through Assetfinda
Trade Waste consent processing	Percentage of trade waste consent applications processed within 15 working days.	100%	100%	100%	100%	Achieved – 100% 2 out of 2 applications	Authority

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Treatment upgrade	Level of Service	\$50,000	\$512,500	\$0	\$0
Pipe at Swansea Road bridge	Level of Service	\$0	\$0	\$157,901	\$694,579
New discharge point	Level of Service	\$0	\$0	\$0	\$6,410,772
West extension	Level of Service	\$0	\$0	\$0	\$604,454
Pipework capacity increase	Level of Service	\$100,000	\$0	\$0	\$0
Pipe at Swansea Road bridge	Replacements	\$300,000	\$0	\$0	\$0
Reticulation remodelling	Replacements	\$50,000	\$0	\$0	\$117,067
Infiltration renewals	Replacements	\$350,000	\$205,000	\$210,535	\$1,621,079
Bulk discharge renewals	Replacements	\$0	\$0	\$0	\$33,975
Treatment design	Replacements	\$0	\$0	\$0	\$478,590
Safety renewals	Replacements	\$0	\$102,500	\$105,267	\$810,540
Campervan discharge facility	Replacements	\$0	\$0	\$10,527	\$11,586
Desludging Ponds	Replacements	\$0	\$0	\$0	\$3,240,133
Routine step/aerate renewals	Replacements	\$35,000	\$35,875	\$36,844	\$283,689

1.6 Financial Summary

The ten year detailed financial summary including inflation for this activity is shown below.

Budget 2023/24	Forecast 2024/25	Projection									
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
1,063	1,025	1,065	1,109	1,152	1,168	1,208	1,218	1,263	1,295	1,475	
35	40	41	42	43	43	44	45	46	47	48	
1,028	985	1,024	1,067	1,110	1,125	1,164	1,173	1,217	1,248	1,428	
EXPENDITURE											
307	435	446	458	468	478	488	497	507	517	526	
59	56	63	71	74	74	71	72	75	87	213	
432	432	458	470	498	503	528	528	561	564	610	
265	102	99	109	113	113	121	120	120	127	126	
1,063	1,025	1,065	1,109	1,152	1,168	1,208	1,218	1,263	1,295	1,475	
69	54	65	76	81	82	78	80	84	97	236	
590	885	856	521	3,818	426	413	631	752	1,372	6,894	
1,722	1,964	1,987	1,706	5,051	1,676	1,700	1,929	2,098	2,764	8,605	
FUNDED BY:											
35	40	41	42	43	43	44	45	46	47	48	
35	40	41	42	43	43	44	45	46	47	48	
810	979	1,019	1,061	1,105	1,119	1,159	1,169	1,214	1,246	1,426	
100	0	0	0	0	0	0	0	0	0	0	
327	739	409	439	3,683	508	492	480	717	744	711	
108	0	0	0	0	0	0	0	0	0	0	
332	150	513	158	216	0	0	232	118	725	6,418	
0	50	0	0	0	0	0	0	0	0	0	
11	6	6	6	5	5	5	4	3	2	1	
1,722	1,964	1,987	1,706	5,051	1,676	1,700	1,929	2,098	2,764	8,605	



Solid Waste



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SOLID WASTE

1.1 What We Do

The Solid Waste activity encompasses the planning and provision of solid waste services and the operation, maintenance and renewal of all associated infrastructure.

The Council provides domestic refuse and recycling services to the households in the urban area of Stratford and Midhirst. In addition, it contracts out the operations of a transfer station in Stratford which allows for the disposal of general waste, recycling and green waste. All services are provided by a contractor with all recycling transported to the Materials Recovery Facility in New Plymouth, the general waste transported to the Hawera Transfer Station, consolidated with South Taranaki Districts general waste, then taken to the Bonny Glen landfill in the Rangitikei.

1.2 Why We Do It

The Council provides the Solid Waste service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Solid Waste Activity as per the LTP are to ensure that the:

- Levels of waste generated are reducing; and
- Waste collection services meet the needs of the community.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Solid Waste activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - disposal of solid waste to land has inherent negative impacts on the social, environmental and cultural wellbeing. To minimise these impacts, council only sends waste to appropriately consented sites and aims to minimise the volume of waste it sends to landfill by actively seeking further opportunities to increase waste minimisation and diversion.

Social, economic, environmental & cultural - odour, litter and noxious materials originating from historic, closed landfills can have negative impacts on the social, environmental and cultural wellbeing. These effects are controlled and minimised by resource consents and management practices.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
The levels of waste generated are reducing.	Waste to landfill per household (municipal kerbside collection only)	<500kg	<500kg	<500kg	<500kg	Achieved – 472kg	Landfill invoices & transactions.
	Percentage (by weight) of council controlled waste stream that is diverted from council controlled waste streams.	>20%	>20%	>20%	>20%	New measure	Recycling facility invoices & transactions.
The waste collection service is fit for purpose	Percentage of customers satisfied with the service provided.	>80%	>80%	>80%	>80%	Achieved – 83%	Annual Residents Survey

1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Transfer station – weigh bridge	Level of Service	\$0	\$0	\$0	\$595,786
Organic Materials Processing Facility	Level of Service	\$0	\$0	\$104,346	\$1,406,293
Mobile event waste bins and trailer for events on council land	Level of Service	\$10,000	\$10,210	\$0	\$0
Permanent recycling stations	Level of Service	\$10,000	\$10,210	\$10,435	\$32,594
Rural mobile mini recycling stations (x2)	Level of Service	\$0	\$0	\$46,959	\$0
Transfer station – city care building – sealing of concrete blockwork	Replacements	\$30,000	\$0	\$0	\$0
Transfer station renewals	Replacements	\$10,000	\$10,210	\$10,435	\$32,594

1.6 Financial Summary

The ten year detailed financial summary including inflation for the Solid Waste activity is shown below.

Budget 2023/24 \$000	Fore cast	Projection									
		2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
1,062	Operating Expenditure	1,443	1,496	1,540	1,610	1,668	1,730	1,757	1,783	1,821	1,861
170	Revenue	225	223	225	228	230	233	235	238	240	243
892	Net Cost of Service	1,218	1,273	1,314	1,382	1,437	1,497	1,521	1,545	1,581	1,618
EXPENDITURE											
831	Operating Costs	994	1,038	1,060	1,113	1,140	1,166	1,193	1,219	1,244	1,270
29	Interest	36	33	33	39	63	81	78	74	71	79
32	Depreciation	44	44	46	46	46	49	49	49	52	52
170	Allocated Overheads	369	380	400	412	419	434	438	442	454	459
1,062	Total Operating Expenditure	1,443	1,496	1,540	1,610	1,668	1,730	1,757	1,783	1,821	1,861
7	Landfill Aftercare Expenditure	7	0	0	0	0	0	0	0	0	0
34	Principal Loan Repayments	36	35	36	43	70	89	86	83	79	88
7	Capital Expenditure	60	31	172	341	1,108	22	0	0	0	596
1,109	Total Expenditure	1,546	1,561	1,747	1,994	2,846	1,841	1,843	1,866	1,900	2,544
FUNDED BY:											
170	Charges for Services	225	223	225	228	230	233	235	238	240	243
170	Revenue	225	223	225	228	230	233	235	238	240	243
853	Targeted Rates	1,162	1,222	1,263	1,331	1,385	1,447	1,473	1,499	1,537	1,576
24	UAGC	29	30	31	32	33	34	34	35	36	37
7	Loan Funding - Capital	10	10	115	330	1,098	11	0	0	0	596
0	Grants/Donations - Capital	10	10	47	0	0	0	0	0	0	0
49	Transfer from Reserves	91	45	46	54	81	100	86	83	79	88
7	Other Funding	20	21	21	18	20	17	14	11	8	5
1,109	Total Funding	1,546	1,561	1,747	1,994	2,846	1,841	1,843	1,866	1,900	2,544



Water Supply



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WATER SUPPLY

1.1 What We Do

The Water Supply activity encompasses the planning, provision, operation, maintenance and renewal of water treatment and reticulation systems, and all associated infrastructure.

Council operates three urban water supplies servicing the Stratford, Toko and Midhirst townships, with river fed sources for Stratford and Midhirst and a bore supply for Toko.

1.2 Why We Do It

Council has assumed the role of provider of water supply to provide all properties in the water supply zones with a constant, safe and sustainable water supply.

The Council provides the water supply service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Water Supply activity are:

- Water is safe to drink;
- A reliable water supply is provided;
- Water has a pleasant taste and odour;
- Water flow and pressure is appropriate for its intended use; and
- Water supply meets firefighting requirements.

This activity contributes to the community outcomes of:

- Resilience
- Connected
- Enabling

1.3 Significant Negative Effects

The water supply activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social & economic - Failure to meet Drinking Water Standards could have a significant negative impact on the social and economic well-being of its users and the district overall.

Social, economic, environmental & cultural – Discharge of contaminants to air, water or land could have a significant negative impact on the social, economic, environmental and cultural well-being of its users and the district overall.

These negative effects and any controls and mitigation measures in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Water is safe to drink.	The extent to which the local authority's drinking water supply complies with:						Plant & reticulation performance records in water outlook. Includes water quality sampling programme records as well as any plant non-performances.
	Part 4 of the drinking water standards (bacterial compliance criteria), and	100%	100%	100%	100%	Stratford – Achieved – 100% Midhurst – Achieved – 100% Toko – Achieved – 100%	
	Part 5 of the drinking water standards (protozoal compliance criteria).	100%	100%	100%	100%	Achieved – 100% Midhurst – Achieved – 100% Toko – Achieved – 100%	
	Maintenance of the reticulation network - The percentage of real water loss from the local authority's networked reticulation system.	<25%	<25%	<25%	<25%	Achieved Stratford – 15.3% Midhurst – 17.0% Toko – 8.2%	Calculated annually as per NZWWA Water Loss Guidelines.
A reliable water supply is provided.	Fault Response Times – Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured:						Work order tracking/reporting through Council's Infrastructure asset management system.
	Attendance for urgent call-outs: from the time that council receives notification to the time that service personnel reach the site.	2 hours	2 hours	2 hours	2 hours	Not Achieved – 2 hours 17 minutes (target was 1 hour)	
	Resolution of urgent call-outs: from the time that council receives notification to the time the service personnel confirm resolution of the fault or interruption.	9 hours	9 hours	9 hours	9 hours	Not Achieved – 14 hours 17 minutes (target was 8 hours)	
A reliable water supply is provided.	Attendance for non-urgent call-outs: from the time that council receives notification to the time that service personnel reach the site	2 working days	2 working days	2 working days	2 working days	Achieved – 1 day 23 hours 52 minutes	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
	Resolution of non-urgent call-outs: from the time that council receives notification to the time the service personnel confirm resolution of the fault or interruption	5 working days	5 working days	5 working days	5 working days	Achieved – 3 day 2 hours 10 minutes	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
A reliable water supply is provided.	Number of unplanned disruptions:						
	Minor * (between 5 and 50 connections affected)	<6	<6	<6	<6	Not Achieved – 7 (target was <5)	Work order tracking/reporting through Council's Infrastructure asset management system.
	Major * (more than 50 connections affected)	<3	<3	<3	<3	Achieved - 0	Affected property numbers provided via GIS/Asset Management System
Water has a pleasant taste and odour.	Customer Satisfaction - Total number of complaints received for: <ul style="list-style-type: none"> Drinking water clarity Drinking water taste Drinking water odour Drinking water pressure or flow Continuity of supply Council's response to any of these issues expressed per 1000 connections to council's networked reticulation system. 	<32	<32	<32	<32	Achieved: - 2.5	Reporting against corporate CRM system.
<i>Note: This is understood to be limited to supplied properties within the water supply zones.</i>							
Demand management	The average consumption of drinking water per day per resident within the district (in litres).	<275	<275	<275	<275	Achieved: Stratford – 187.24 Achieved: Midhirst – 143.69 Achieved: Toko – 147.69	Calculated from production records ex SCADA/Water Outlook, deducting commercial users as per water meter records as well as any other non-residential use and losses (as per bench loss), divided by number of residential connections and average number of residents per property.
Water flow and pressure is appropriate for its intended use.	Water pressure at 50 properties within the water supply zone, including any that have complained about pressure and or flow meets council specifications (flow>10l/min & pressure>350kpa)	100%	100%	100%	100%	Achieved – 50 properties tested for water pressure and flow - all passed – 100%	Pressure and flow to be measured at a minimum of 50 properties per annum. Test results recorded by handheld device directly into asset management system against property's point of supply. Where test at tap inside property fails, test will be repeated at point of supply (toby/meter box) to isolate problems with private pipework from public network. Customer is advised if problem with internal plumbing.
Water supply meets fire fighting requirements.	Fire hydrants meet NZFS Code of Practice conditions regarding supply.	100%	100%	100%	100%	Achieved – 30 hydrants were tested and all 30 passed the test – 100%.	Flow & pressure testing carried out by council contractor and or NZ Fire Service to NZ Fire Fighting Code of Practice standards.

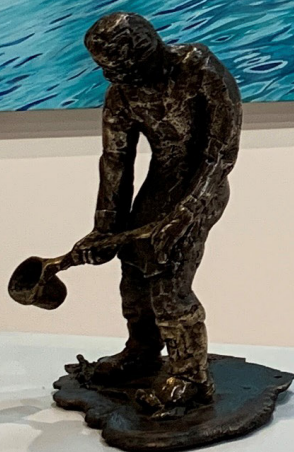
1.5 Key Future Projects

Project	Category	2024/25	2025/26	2026/27	2028-34
Midhirst Resource consent	Level of Service	\$50,000	\$0	\$0	\$0
Toko Resource consent	Level of Service	\$0	\$0	\$0	\$0
Alternative power supply for Midhirst and Toko	Level of Service	\$50,000	\$0	\$0	\$0
Reticulation modelling	Level of Service	\$0	\$102,500	\$0	\$113,251
Automated reticulation modelling	Level of Service	\$0	\$0	\$0	\$486,020
Midhirst generator hook up	Level of Service	\$0	\$0	\$0	\$0
Street work ridermains	Level of Service	\$100,000	\$0	\$0	\$0
Fuel tank for generator	Level of Service	\$0	\$41,000	\$0	\$0
Stratford bore	Level of Service	\$0	\$102,500	\$0	\$540,022
Stratford new reservoir	Level of Service	\$0	\$0	\$0	\$8,614,682
Toko new reservoir	Level of Service	\$0	\$0	\$0	\$166,056
New 30mm second trunkmain south	Level of Service	\$0	\$0	\$0	\$244,320
Toko storage tank	Level of Service	\$20,000	\$0	\$0	\$5,663
Universal water metering	Level of Service	\$1,593,851	\$0	\$0	\$0
Street work ridermains	Replacements	\$200,000	\$0	\$0	\$0
Fluoride plant upgrade	Replacements	\$300,000	\$0	\$0	\$0
Stratford grit tanks	Replacements	\$2,070,000	\$2,050,000	\$0	\$0
Hydrants	Replacements	\$0	\$26,625	\$0	\$115,772
Water renewals	Replacements	\$0	\$102,500	\$105,268	\$810,539
Laterals	Replacements	\$50,000	\$0	\$52,634	\$173,725
Meter renewal	Replacements	\$0	\$0	\$0	\$507,711
Reservoir cleaning	Replacements	\$60,000	\$0	\$0	\$67,950
Infrastructure general	Replacements	\$0	\$51,250	\$52,634	\$405,270
Membranes	Replacements	\$160,000	\$0	\$0	\$694,579
New Patea crossing for old trunkmain	Replacements	\$0	\$0	\$0	\$4,937,182

1.6 Financial Summary

The ten year detailed financial summary including inflation for the Water Supply activity is shown below.

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
2,293	Operating Expenditure	2,370	2,452	2,504	2,563	2,599	2,699	2,694	2,738	2,808	3,128
491	Revenue	603	636	664	694	717	759	773	801	837	948
1,802	Net Cost of Service	1,767	1,816	1,840	1,869	1,882	1,940	1,921	1,937	1,971	2,179
EXPENDITURE											
597	Operating Costs	846	864	884	903	922	941	959	978	997	1,015
318	Interest	373	373	352	348	350	340	326	310	318	553
797	Depreciation	797	873	878	922	942	993	995	1,045	1,045	1,124
581	Allocated Overheads	354	341	390	390	384	426	413	405	448	436
2,293	Total Operating Expenditure	2,370	2,452	2,504	2,563	2,599	2,699	2,694	2,738	2,808	3,128
401	Principal Loan Repayments	400	429	420	427	437	428	416	403	417	679
878	Capital Expenditure	4,654	2,475	211	1,453	410	408	487	231	1,596	13,300
3,572	Total Expenditure	7,424	5,356	3,134	4,442	3,445	3,535	3,597	3,372	4,821	17,106
FUNDED BY:											
491	Charges for Services	603	636	664	694	717	759	773	801	837	948
491	Revenue	603	636	664	694	717	759	773	801	837	948
1,579	Targeted Rates	1,748	1,796	1,820	1,851	1,863	1,924	1,908	1,927	1,964	2,175
0	Transfer (to) from Reserves	0	0	0	0	0	0	0	0	0	0
804	Transfer from Reserves	1,240	2,658	630	853	680	717	903	634	683	1,512
199	Depreciation funded from Reserves	0	0	0	0	0	0	0	0	0	0
475	Loan Funding - Capital	1,814	246	0	1,026	166	119	0	0	1,330	12,466
0	Grants/Donations - Capital	2,000	0	0	0	0	0	0	0	0	0
23	Other Funding	19	20	20	18	19	16	13	10	7	4
3,572	Total Funding	7,424	5,356	3,134	4,442	3,445	3,535	3,597	3,372	4,821	17,106



Council Controlled Organisations



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Long Term Plan 2024-34

COUNCIL CONTROLLED ORGANISATION – PERCY THOMSON TRUST

1.1 Background

The Local Government Act 2002 defines entities in which Council has more than a 50% shareholding, or the ability to appoint more than 50% of the directors, as Council Controlled Organisations. The Stratford District Council has one organisation that meets these criteria and is therefore a Council Controlled Organisation; the Percy Thomson Trust.

The Trust was established to fulfil the wishes and bequest of the late Percy Thomson to provide an art gallery, arboretum and herbarium. There are to be a minimum of six trustees and a maximum of seven on the trust and less than 50% of the trustees can come from elected representatives.

1.2 Nature and Scope of Activities

The Percy Thomson Trust covers three activities, the Art Gallery, the Arboretum, and the Herbarium.

The Percy Thomson Gallery is located in Prospero Place, and the arboretum on Cloten Road near the intersection with Ariel Street. The herbarium is delivered through the Trust's membership of the New Zealand Plant Conversation Network, and specifically through the website, <https://www.nzpcn.org.nz/>.

The Percy Thomson Gallery is Stratford's public art gallery and was opened in June 2002. The gallery contains both exhibition areas and work areas for use by local artists and community art groups. The gallery provides an active programme of exhibitions and events that is both internally generated and toured from other art collections.

The gallery's main display area totals 178m² which can be comfortably partitioned into two areas of 116m² and 62m² respectively.

The Trust Deed sets out the objectives of the Trust and the key points are:

- to manage and promote the facilities.
- to establish exhibition programmes and education policies.
- encouraging public enjoyment and utilisation of Trust facilities and collections.
- to care for any art collections loaned.
- to look at ways of raising revenue.

Council provides administration services to the Trust.

1.3 Why We Do It

The Percy Thomson Trust contributes to the community outcomes by providing for the cultural requirements of the District.

1.4 Performance Measures

Level of Service	Performance Measure	Target				Actual 2022/23	How Measured
		Year 1 2024/25	Year 2 2025/26	Year 3 2026/27	Years 4-10 2028-34		
Delivery of art exhibitions	Deliver proposed art exhibitions which will include at least 1 local, 1 regional and 1 National.	Deliver proposed art exhibitions which will include local, regional and at least 1 National.	Deliver proposed art exhibitions which will include local, regional and at least 1 National.	Deliver proposed art exhibitions which will include local, regional and at least 1 National..	Deliver proposed art exhibitions which will include local, regional and at least 1 National.	Achieved	Art Gallery Records
	Number of visitors to the Gallery to be not less than 20,000 per year	>20,000	>20,000	>20,000	>20,000	Not Achieved: 18,684	Door Count
Development and maintenance of arboretum	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	Develop and maintain the arboretum to the standards in the Facilities Management Contract.	Achieved Note: The arboretum has been maintained by Stratford District Council on behalf of the Trust, and meets the standards as set out in the Facilities Management Contract. The planting programme was also maintained, and continued on in conjunction with the plantings/replacement of native trees.	Council Records



Prospective Accounting Policies



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Long Term Plan 2024-34

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Budget 2023/24 \$000		Forecast									
		2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
REVENUE											
16,168	Rates Revenue (Note 1)	18,653	19,938	20,888	21,862	23,149	24,188	24,695	25,342	25,798	27,243
3,373	User Charges for Services	3,663	3,733	3,813	3,893	3,970	4,046	4,124	4,204	4,282	4,362
11,181	Subsidies and Grants Note 2)	9,921	8,361	14,571	14,738	10,039	9,684	10,845	10,496	11,518	12,374
324	Finance Revenue	442	426	420	416	413	413	413	412	411	413
0	Development & Financial Contributions	0	0	0	0	0	0	0	0	0	0
0	Other Revenue - sale of land	0	0	0	0	9,208	0	0	0	0	0
55	Sundry Revenue	55	55	55	55	55	55	55	55	55	55
31,101	TOTAL REVENUE	32,733	32,512	39,748	40,963	46,835	38,387	40,133	40,509	42,063	44,446
EXPENSE											
5,789	Employee Benefit Expenses	6,158	6,289	6,430	6,565	6,696	6,823	6,953	7,085	7,213	7,342
11,436	Other Direct Operating Costs	12,800	13,131	13,579	14,594	15,134	15,827	16,178	16,695	17,336	17,926
0	Cost of sales - subdivision	0	0	0	0	1,364	0	0	0	0	0
1,241	Finance Costs	1,453	1,560	1,697	1,869	1,699	1,748	1,741	1,719	1,733	2,145
6,699	Depreciation and Amortisation	6,624	7,213	7,502	8,377	8,690	9,712	9,753	10,406	10,611	11,414
25,165	TOTAL OPERATING EXPENSE	27,035	28,194	29,207	31,404	33,583	34,110	34,625	35,904	36,894	38,827
5,936	NET SURPLUS/(DEFICIT) BEFORE TAX	5,698	4,318	10,540	9,559	13,251	4,277	5,508	4,605	5,170	5,619
0	Income Tax Expense	0	0	0	0	0	0	0	0	0	0
5,936	SURPLUS/(DEFICIT) AFTER TAX	5,698	4,318	10,540	9,559	13,251	4,277	5,508	4,605	5,170	5,619
5,936	Surplus/Deficit attributable to: Stratford District Council	5,698	4,318	10,540	9,559	13,251	4,277	5,508	4,605	5,170	5,619
OTHER COMPREHENSIVE REVENUE AND EXPENSE											
0	Loss on sale of financial assets at fair value through other comprehensive revenue and expense	0	0	0	0	0	0	0	0	0	0
0	Revaluation of financial assets at fair value through other comprehensive revenue and expense	0	0	0	0	0	0	0	0	0	0
0	Staff Gratuities Expenditure	0	0	0	0	0	0	0	0	0	0
0	Gains/(Loss) on property revaluation	0	31,144	3,002	38,182	0	48,885	0	50,596	5,130	59,120
0	Total Other Comprehensive Revenue and Expense	0	31,144	3,002	38,182	0	48,885	0	50,596	5,130	59,120
5,936	TOTAL COMPREHENSIVE REVENUE AND EXPENSE	5,698	35,462	13,543	47,741	13,251	53,163	5,508	55,201	10,300	64,739
5,936	Total Comprehensive Revenue and Expense attributable to: Stratford District Council	5,698	35,462	13,543	47,741	13,251	53,163	5,508	55,201	10,300	64,739

Budget 2023/24 \$000		Forecast									
		2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
Depreciation Allocated to each Group of Activities											
1,367	Recreation and Facilities	1,515	1,581	1,744	1,942	1,992	2,349	2,370	2,406	2,572	2,596
251	Democracy	296	327	370	385	405	448	428	407	402	414
67	Community Development	81	80	89	91	92	98	98	98	104	103
1	Environmental Services	5	5	5	5	5	5	5	5	5	5
3,496	Roading	3,176	3,546	3,599	4,170	4,387	4,907	4,942	5,477	5,511	6,131
255	Stormwater Drainage	277	300	300	318	318	334	338	357	357	378
432	Wastewater (Sewerage)	432	458	470	498	503	528	528	561	564	610
32	Solid Waste (Rubbish and Recycling)	44	44	46	46	46	49	49	49	52	52
797	Water Supply	797	873	878	922	942	993	995	1,045	1,045	1,124
6,698	TOTAL DEPRECIATION ALLOCATED TO EACH GROUP OF ACTIVITIES	6,623	7,212	7,501	8,376	8,690	9,711	9,752	10,405	10,611	11,413

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Budget 2023/24 \$000	Forecast		Projection							
	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
Current Assets										
1,705	106	(775)	907	(1,490)	737	3,189	5,562	8,146	10,563	12,450
6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
0	1,364	1,364	1,364	1,364	0	0	0	0	0	0
1,678	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917	1,917
9,383	9,387	8,506	10,188	7,791	8,654	11,106	13,479	16,063	18,480	20,367
Non-Current Assets										
8,253	8,820	8,820	8,820	8,820	8,820	8,820	8,820	8,820	8,820	8,820
0	0	0	0	0	0	0	0	0	0	0
489,562	511,347	551,733	569,799	625,174	632,445	683,067	686,277	738,481	748,388	831,682
497,815	520,167	560,553	578,619	633,994	641,265	691,887	695,097	747,301	757,208	840,502
507,199	529,553	569,059	588,807	641,785	649,920	702,994	708,575	763,366	775,688	860,869
Current Liabilities										
2,213	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400	2,400
7	0	0	0	0	0	0	0	0	0	0
182	338	338	338	338	338	338	338	338	338	338
4,122	4,221	4,615	5,225	5,738	5,215	5,196	5,192	5,140	5,331	7,364
6,524	6,959	7,353	7,963	8,476	7,953	7,934	7,930	7,878	8,069	10,102
Non-Current Liabilities										
37,095	37,992	41,535	47,024	51,640	46,939	46,764	46,732	46,259	47,978	66,274
6	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
37,101	37,992	41,535	47,024	51,640	46,939	46,764	46,732	46,259	47,978	66,274
Public Equity										
201,936	218,181	222,606	230,692	241,864	252,068	253,068	255,408	256,667	258,648	261,198
10,272	7,813	7,812	10,374	8,868	12,023	15,406	18,683	22,145	25,446	28,628
251,366	258,608	289,752	292,754	330,936	330,936	379,822	379,822	430,417	435,548	494,667
463,574	484,603	520,171	533,821	581,670	595,027	648,296	653,914	709,229	719,643	784,493
507,199	529,553	569,059	588,807	641,785	649,920	702,994	708,575	763,366	775,688	860,869

NOTES TO THE ABOVE STATEMENTS

Budget 2023/24 \$000	Forecast		Projection							
	2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
Note 1										
Rates Revenue consists of:										
15,677	18,065	19,317	20,239	21,183	22,447	23,444	23,937	24,556	24,976	26,309
491	588	621	649	679	702	744	758	786	822	933
16,168	18,653	19,938	20,888	21,862	23,149	24,188	24,695	25,342	25,798	27,243
Note 2										
Subsidies and Grants consists of:										
4,570	7,427	7,704	14,017	14,658	9,926	9,604	10,765	10,381	11,436	12,292
6,611	2,494	656	554	80	113	81	81	116	82	82
11,181	9,921	8,361	14,571	14,738	10,039	9,684	10,845	10,496	11,518	12,374
Note 3										
Investment in CCO's and other Entities										
\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100
\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$10
\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120	\$120

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY

Budget 2023/24 \$000	Forecast 2024/25 \$000	Projection									
		2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000	
NET ASSETS/EQUITY - OPENING BALANCES											
197,073	Accumulated comprehensive revenue and expense	212,622	218,181	222,605	230,695	241,865	252,068	253,067	255,408	256,667	258,650
9,090	Reserves / Special Funds	7,573	7,813	7,812	10,374	8,868	12,023	15,406	18,683	22,145	25,446
251,366	Asset Revaluation Reserves	258,608	258,608	289,752	292,754	330,936	330,936	379,822	379,822	430,417	435,548
457,529	TOTAL NET ASSETS/ EQUITY - Opening Balance	478,803	484,603	520,170	533,823	581,669	595,027	648,295	653,913	709,229	719,643
CHANGES IN NET ASSETS/EQUITY											
4,864	Accumulated comprehensive revenue and expense	5,561	4,423	8,082	11,169	10,200	998	2,334	1,247	1,973	2,541
1,182	Reserves / Special Funds	240	(1)	2,562	(1,506)	3,155	3,383	3,278	3,461	3,301	3,182
0	Asset Revaluation Reserves	0	31,144	3,002	38,182	0	48,885	0	50,596	5,130	59,120
6,046	TOTAL COMPREHENSIVE REVENUE AND EXPENSE	5,802	35,566	13,647	47,845	13,355	53,266	5,611	55,304	10,404	64,843
NET ASSETS/EQUITY - CLOSING BALANCES											
201,937	Accumulated comprehensive revenue and expense	218,181	222,605	230,695	241,865	252,068	253,067	255,408	256,667	258,650	261,198
10,272	Reserves / Special Funds	7,813	7,812	10,374	8,868	12,023	15,406	18,683	22,145	25,446	28,628
251,366	Asset Revaluation Reserves	258,608	289,752	292,754	330,936	330,936	379,822	379,822	430,417	435,548	494,667
463,574	TOTAL NET ASSETS/EQUITY - Closing Balance	484,603	520,170	533,822	581,669	595,028	648,295	653,913	709,229	719,643	784,493

PROSPECTIVE CASH FLOW STATEMENT

Budget 2023/24 \$000	Forecast	Projection									
		2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000	2033/34 \$000
CASH FLOWS FROM OPERATING ACTIVITIES											
Cash was Provided From:											
15,692	Rates	18,065	19,317	20,239	21,183	22,447	23,444	23,937	24,556	24,976	26,309
491	Water Supply Targeted Rate	588	621	649	679	702	744	758	786	822	933
4,570	NZTA Financial Assistance	7,427	7,704	14,017	14,658	9,926	9,604	10,765	10,381	11,436	12,292
324	Interest Revenue	442	426	420	416	413	413	413	412	411	413
0	Sale of land	0	0	0	0	9,208	0	0	0	0	0
55	Sundry Revenue	55	55	55	55	55	55	55	55	55	55
6,160	Grants and Donations	2,494	656	554	80	113	81	81	116	82	82
3,822	Other Revenue	3,661	3,731	3,811	3,890	3,968	4,044	4,122	4,202	4,280	4,360
31,114		32,731	32,510	39,746	40,961	46,832	38,385	40,130	40,507	42,061	44,444
Cash was Applied To:											
11,443	Supply of Goods and Services	12,807	13,131	13,579	14,594	15,134	15,827	16,178	16,695	17,336	17,926
5,789	Payments to Employees	6,158	6,289	6,430	6,565	6,696	6,823	6,953	7,085	7,213	7,342
1,129	Interest Paid on Public Debt	1,349	1,452	1,588	1,759	1,590	1,639	1,628	1,603	1,617	2,030
18,362		20,314	20,873	21,596	22,918	23,420	24,289	24,759	25,383	26,166	27,298
12,752	NET CASH FROM OPERATING ACTIVITIES	12,417	11,637	18,150	18,043	23,412	14,096	15,371	15,124	15,895	17,145
CASH FLOWS FROM INVESTING ACTIVITIES											
Cash was Provided From:											
0	Sale of Investments	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
Cash was Applied To:											
16,457	Purchase of Fixed Assets	18,516	16,456	22,566	25,569	15,961	11,449	12,963	12,014	15,388	35,587
0	Purchase of Investments	0	0	0	0	0	0	0	0	0	0
16,457		18,516	16,456	22,566	25,569	15,961	11,449	12,963	12,014	15,388	35,587
(16,457)	NET CASH FROM INVESTING ACTIVITIES	(18,516)	(16,456)	(22,566)	(25,569)	(15,961)	(11,449)	(12,963)	(12,014)	(15,388)	(35,587)
CASH FLOWS FROM FINANCING ACTIVITIES											
Cash was Provided From:											
4,016	Loans Received	5,513	3,938	6,099	5,129	(5,224)	(194)	(36)	(525)	1,910	20,329
4,016		5,513	3,938	6,099	5,129	(5,224)	(194)	(36)	(525)	1,910	20,329
Cash was Applied To:											
0	Repayment of Public Debt	0	0	0	0	0	0	0	0	0	0
0		0	0	0	0	0	0	0	0	0	0
4,016	NET CASH FROM FINANCING ACTIVITIES	5,513	3,938	6,099	5,129	(5,224)	(194)	(36)	(525)	1,910	20,329
311	NET INCREASE (DECREASE) IN CASH HELD	(586)	(881)	1,682	(2,397)	2,227	2,452	2,372	2,585	2,417	1,887
1,409	TOTAL CASH RESOURCES AT 1 JULY	692	106	(775)	907	(1,490)	737	3,189	5,562	8,146	10,563
1,720	TOTAL CASH RESOURCES AT 30 JUNE	106	(775)	907	(1,490)	737	3,189	5,562	8,146	10,563	12,450

PROSPECTIVE STATEMENT OF NET PUBLIC DEBT

Budget 2023/24 \$000		Forecast	Projection								
			2024/25 \$000	2025/26 \$000	2026/27 \$000	2027/28 \$000	2028/29 \$000	2029/30 \$000	2030/31 \$000	2031/32 \$000	2032/33 \$000
PUBLIC DEBT											
37,200	Opening Balance (reforecasted in Year 1)	36,700	42,213	46,150	52,249	57,378	52,154	51,960	51,924	51,398	53,309
4,016	Loan Funded Capital less Loan Repaymen	5,513	3,938	6,099	5,129	(5,224)	(194)	(36)	(525)	1,910	20,329
41,216	Closing Balance	42,213	46,150	52,249	57,378	52,154	51,960	51,924	51,398	53,309	73,637
39,511	Net Debt	27,393	31,330	37,429	42,558	37,334	37,140	37,104	36,578	38,489	58,817
BORROWING HIGHLIGHTS											
7.68%	Interest Expense as a % of Rates Revenue	7.79%	7.83%	8.12%	8.55%	7.34%	7.23%	7.05%	6.78%	6.72%	7.87%
132.53%	Net Debt as a % of Annual Operating Rever	83.69%	96.37%	94.17%	103.89%	79.72%	96.75%	92.45%	90.30%	91.50%	132.33%

PROSPECTIVE STATEMENT OF MOVEMENTS IN RESERVES

	Forecast		Projection							
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
GENERAL RENEWAL RESERVE										
Opening Balance	6,195	6,557	6,917	8,182	9,342	10,123	12,250	14,321	16,399	18,685
Interest Credited	83	83	86	100	114	123	149	173	198	227
Transfers In	1,876	1,971	2,187	2,400	2,471	2,876	2,877	2,892	3,057	3,093
Transfers Out	(1,596)	(1,695)	(1,008)	(1,340)	(1,803)	(872)	(954)	(988)	(970)	(1,027)
Closing Balance	6,557	6,917	8,182	9,342	10,123	12,250	14,321	16,399	18,685	20,977
ROADING RENEWAL RESERVE										
Opening Balance	(1,331)	(900)	0	626	640	1,091	1,337	1,704	2,086	2,128
Interest Credited	0	(11)	0	8	8	13	16	21	25	26
Transfers In	4,214	5,048	5,009	5,016	5,816	6,064	6,347	6,817	6,651	7,429
Transfers Out	(3,783)	(4,137)	(4,383)	(5,010)	(5,373)	(5,832)	(5,996)	(6,456)	(6,634)	(7,173)
Closing Balance	(900)	0	626	640	1,091	1,337	1,704	2,086	2,128	2,409
CONTINGENCY RESERVE										
Opening Balance	505	505	505	505	505	505	505	505	505	505
Interest Credited	7	6	6	6	6	6	6	6	6	6
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	(7)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)	(6)
Closing Balance	505	505	505	505	505	505	505	505	505	505
ASSET SALE PROCEEDS RESERVE										
Opening Balance	111	112	114	115	117	118	120	121	123	124
Interest Credited	1	1	1	1	1	1	1	1	1	2
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0	0
Closing Balance	112	114	115	117	118	120	121	123	124	125
TURF REPLACEMENT RESERVE										
Opening Balance	64	75	86	97	108	119	131	142	154	166
Interest Credited	1	1	1	1	1	1	2	2	2	2
Transfers In	10	10	10	10	10	10	10	10	10	10
Transfers Out	0	0	0	0	0	0	0	0	0	0
Closing Balance	75	86	97	108	119	131	142	154	166	178
FARM RESERVE										
Opening Balance	71	2	2	2	2	2	2	3	3	3
Interest Credited	1	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	(70)	0	0	0	0	0	0	0	0	0
Closing Balance	2	2	2	2	2	2	3	3	3	3
STAFF GRATUITIES RESERVE										
Opening Balance	142	143	145	147	149	151	152	154	156	158
Interest Credited	2	2	2	2	2	2	2	2	2	2
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0	0
Closing Balance	143	145	147	149	151	152	154	156	158	160
MAYOR'S RELIEF FUND RESERVE										
Opening Balance	4	4	4	4	4	4	4	4	4	4
Interest Credited	0	0	0	0	0	0	0	0	0	0
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0	0
Closing Balance	4	4	4	4	4	4	4	4	4	4
ELSIE FRASER BEQUEST RESERVE										
Opening Balance	52	(77)	(78)	(80)	(77)	(71)	(63)	(50)	(31)	(11)
Interest Credited	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(0)	(0)
Transfers In	28	28	29	29	29	31	31	31	33	33
Transfers Out	(157)	(28)	(29)	(26)	(21)	(22)	(17)	(11)	(12)	(5)
Closing Balance	(77)	(78)	(80)	(77)	(71)	(63)	(50)	(31)	(11)	17
RMA FINANCIAL CONTRIBUTIONS RESERVE										
Opening Balance	949	821	587	303	6	984	995	1,008	1,020	1,032
Interest Credited	13	10	7	4	0	12	12	12	12	13
Transfers In	0	0	0	0	0	0	0	0	0	0
Transfers Out	(141)	(245)	(291)	(300)	977	0	0	0	0	0
Closing Balance	821	587	303	6	984	995	1,008	1,020	1,032	1,045
STORMWATER RESERVE										
Opening Balance	923	1,012	1,222	1,410	1,637	1,864	2,108	2,332	2,599	2,866
Interest Credited	12	13	15	17	20	23	26	28	31	35
Transfers In	277	300	300	318	318	334	338	357	357	378
Transfers Out	(200)	(103)	(126)	(108)	(111)	(113)	(139)	(118)	(121)	(247)
Closing Balance	1,012	1,222	1,410	1,637	1,864	2,108	2,332	2,599	2,866	3,032

WATER SUPPLY RESERVE										
Opening Balance	(952)	(995)	(2,364)	(1,726)	(1,252)	(568)	129	639	1,461	2,258
Interest Credited	0	(13)	(29)	(21)	(15)	(7)	2	8	18	27
Transfers In	797	873	878	922	942	993	995	1,045	1,045	1,124
Transfers Out	(840)	(2,229)	(211)	(427)	(244)	(289)	(487)	(231)	(266)	(833)
Closing Balance	(995)	(2,364)	(1,726)	(1,252)	(568)	129	639	1,461	2,258	2,576
SOLID WASTE (Rubbish and Recycling) RESERVE										
Opening Balance	144	99	100	101	94	61	10	(27)	(61)	(89)
Interest Credited	2	1	1	1	1	1	0	(0)	(1)	(1)
Transfers In	44	44	46	46	46	49	49	49	52	52
Transfers Out	(91)	(45)	(46)	(54)	(81)	(100)	(86)	(83)	(79)	(88)
Closing Balance	99	100	101	94	61	10	(27)	(61)	(89)	(126)
WASTEWATER RESERVE										
Opening Balance	698	454	574	688	(2,407)	(2,360)	(2,273)	(2,172)	(2,271)	(2,382)
Interest Credited	9	6	7	8	(29)	(29)	(28)	(26)	(27)	(29)
Transfers In	432	458	470	498	503	528	528	561	564	610
Transfers Out	(685)	(343)	(363)	(3,602)	(426)	(413)	(400)	(633)	(647)	(475)
Closing Balance	454	574	688	(2,407)	(2,360)	(2,273)	(2,172)	(2,271)	(2,382)	(2,276)
TOTAL PROJECTED RESERVES (excluding Asset Revaluation Reserves)	7,813	7,812	10,374	8,868	12,023	15,406	18,683	22,145	25,446	28,628
ASSET REVALUATION RESERVES										
Opening Balance	258,608	258,608	289,752	292,754	330,936	330,936	379,822	379,822	430,417	435,548
Transfers In	0	31,144	3,002	38,182	0	48,885	0	50,596	5,130	59,120
Transfers Out	0	0	0	0	0	0	0	0	0	0
Closing Balance	258,608	289,752	292,754	330,936	330,936	379,822	379,822	430,417	435,548	494,667
TOTAL PROJECTED RESERVES (including Asset Revaluation Reserves)	266,421	297,564	303,128	339,804	342,959	395,227	398,505	452,562	460,993	523,295

The purpose of each Reserve Fund and the activities to which the fund relates to are disclosed below:

Purpose of each reserve fund

Council's reserve funds are classified in to three categories:

- Council Created Reserves
- Restricted Reserves
- General Renewals Reserve

The purpose of the reserves are as follows:

General Renewals Reserve (All activities)

This reserve has been created for the accumulation of depreciation on buildings, plant, vehicles, office equipment and furniture and fittings. The funds are set aside to provide for the ongoing replacement of operational assets in these categories, and also to maintain and enhance existing Council assets. Funds are also provided for new projects where necessary.

Roading Renewals Reserve (Roading)

This reserve has been created for the accumulation of depreciation on roads, bridges and street services assets. The funds are set aside to provide for the ongoing replacement of operational assets in these categories, and also to maintain and enhance existing Council assets. Funds are also provided for new projects where necessary.

Contingency Reserve (All activities)

This reserve has been created to assist in the event of an emergency. Purposes for which funds are currently set aside are such things as natural disasters e.g. floods, earthquakes, volcanic eruptions etc.

Asset Sales Proceeds Reserve (All activities)

The purpose of this reserve is to accumulate the net proceeds from the sale of Council assets that have not been specifically tagged for a particular purpose. These funds can then be used to acquire new capital assets.

Staff Gratuities Reserve (All activities)

These funds are for the payment of gratuities, redundancies, and farewells/recognition of long service of staff or elected members, however there are no other specific restrictions on this reserve.

Mayor's Relief Fund (Community)

This fund has been in existence since at least 1934 and was originally set up to provide funds for the 'relief of distress' in the Stratford District. In recent years the reserve has been funded by donations and distributions of these monies has been at the Mayor's discretion.

Turf Replacement Reserve (Parks and Reserves)

This reserve was created to accumulate funds annually to contribute towards the replacement of the hockey turf, when required.

Farm Reserve (Farm)

This reserve was created to accumulate funds annually to contribute to rates as recommended by the Farm and Aerodrome Committee.

Restricted Reserves

Elsie Fraser Bequest Reserve (Investment Property)

These funds came from a bequest from Elsie Fraser in 1985 for the provision of a 'home for the less affluent old people within the Stratford community'. All surpluses from operations of these units are credited to the reserve.

RMA/Financial Contributions Reserve (All activities)

Financial contributions are required by the Stratford District Plan. Council has received these funds from the subdivision of land and various land use activities. The reserve is used to fund growth related capital works and services.

Targeted Rate Reserves

Water Supply, Solid Waste and Wastewater Reserves (Water Supply, Solid Waste and Waste Water activities)

These reserves represent the balance of funds collected from various targeted rates which have not yet been spent. The funds can only be used for the purpose for which they were originally levied. The reserves include depreciation on infrastructural assets, costs of any capital/renewal expenditure and any surplus/deficit from operations for the year.

CAPITAL EXPENDITURE PROGRAMME

	Forecast	Projection								
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Roading										
Level of Service Improvement	3,150	3,162	12,730	13,023	4,909	3,436	4,204	3,280	4,196	4,758
Replacements	5,055	5,312	5,583	5,868	6,168	6,482	6,812	7,160	7,525	7,909
Stormwater										
Level of Service Improvement	450	0	158	0	0	198	116	0	181	0
Replacements	200	103	126	108	111	113	139	118	121	247
Water Supply										
Level of Service Improvement	1,814	246	0	1,026	166	119	0	0	1,330	7,529
Replacements	2,840	2,229	211	427	244	289	487	231	266	5,770
Solid Waste (Rubbish and Recycling)										
Level of Service Improvement	20	20	162	330	1,098	11	0	0	0	596
Replacements	40	10	10	11	11	11	0	0	0	0
Wastewater (Sewerage)										
Level of Service Improvement	150	513	158	216	0	0	232	118	725	6,418
Replacements	735	343	363	3,602	426	413	400	633	647	475
Recreation and Facilities										
Level of Service Improvement	724	1,057	1,842	250	1,614	149	265	132	99	1,531
Replacements	360	362	214	479	858	94	124	121	146	119
Community Development										
Meet Additional Demand	2,600	2,655	835	0	0	0	0	0	0	0
Level of Service Improvement	70	77	26	27	27	28	28	29	29	30
Replacements	0	0	0	0	0	0	0	0	0	0
Administration										
Replacements	308	367	148	202	330	105	156	192	122	205
TOTAL PROJECTS (excl GST)	18,516	16,456	22,566	25,569	15,961	11,449	12,963	12,014	15,388	35,587
FUNDING										
Loans	6,608	5,114	7,400	6,652	4,705	1,554	1,717	1,227	3,682	22,561
NZTA 100% Financial Assistance	0	0	0	0	0	557	1,250	579	591	602
Reserves	9,478	10,729	14,676	18,901	11,208	9,322	9,979	10,156	11,098	12,406
Grants/Donations	2,430	592	490	16	49	17	17	52	18	18
TOTAL (excl GST)	18,516	16,456	22,566	25,569	15,961	11,449	12,963	12,014	15,388	35,587

PROSPECTIVE ACCOUNTING POLICIES

Reporting Entity

The prospective financial statements of the Stratford District Council are for the years ended 30 June 2025 to 30 June 2034.

The Stratford District Council (Council) is a territorial local authority governed by the provisions of the Local Government Act 2002 (the Act) and is domiciled in New Zealand.

The financial statements in this Long Term Plan (LTP) are those of the Council as a separate legal entity and not of the Council group.

The primary objective of Council is to provide services or goods for the community for social benefit rather than making a financial return. Accordingly, having regard to the criteria set out in the Public Benefit Entity Internal Public Sector Accounting Standards (PBE IPSAS), as a defined public entity under the Public Audit Act 2001, the Council is audited by the Auditor – General and is classed as a Public Sector Benefit Entity (PBE) for financial reporting purposes. Council has designated itself as a Tier 2 entity.

The financial information contained within this document is in terms of FRS 42: Prospective Financial Information. It has been prepared to enable the public to participate in the decision making processes regarding the services to be provided by Council over the financial years 2024-2034 and to provide a broad accountability mechanism of Council to the community.

The operations of Council have been divided into the following Groups of Activities:

- Recreation and Facilities.
- Democracy.
- Community Development.
- Environmental Services.
- Rooding.
- Stormwater.
- Wastewater (Sewerage)
- Solid waste.
- Water Supply.

Council also advise caution that the information in these statements may not be appropriate for purposes other than those described.

The prospective financial statements were authorised for issue by Council on 9 July 2024. The Mayor and Chief Executive that authorise the issue of the prospective financial statements by Council are responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual results have been incorporated in these prospective financial statements. It is not intended to update the prospective financial statements subsequent to presentation.

Measurement Base

The measurement base adopted is that of historical cost, modified by the revaluation of certain assets.

Accounting Policies

The following accounting policies which materially affect the measurement of results and financial position have been applied consistently to all years presented from 1 July 2024 unless otherwise stated.

1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 93 and Part 1 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ PBE IPSAS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. Council is a tier 2 reporting entity using the public sector Public Benefit Entity Accounting Standards, as it has expenses between \$2.0m and \$30.00m for the first three years of the plan, and is not publicly accountable.

Although Council is not publicly accountable, Council has included a separate Cost of Services Statement for each significant activity.

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

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

The 2023/24 Annual Plan adopted by the Council in June 2023 has been provided as a comparator for these prospective financial statements. The closing balance in this comparative differs from the opening position used to prepare these prospective financial statements, which is based on the most up-to-date forecast information.

2 BUDGET FIGURES

The budget figures have been prepared in accordance with NZ GAAP and comply with NZ PBE IPSAS, and other applicable Financial Reporting Standards, using accounting policies that are consistent with those adopted in preparing these financial statements. Then as a tier 2 reporting entity, Council uses the public sector Public Benefit Entity Accounting Standards.

Council has not presented group prospective financial statements because it believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and as a consequence how much Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of Council.

3 REVENUE

Revenue is measured at the fair value of consideration received or receivable.

Rates Revenue

The following policies for 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 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. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.

- Rate remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.
- Rates collected on behalf of the Taranaki Regional Council (TRC) are not recognised in the financial statements, as the Council is acting as an agent for the TRC.

Development and Financial Contributions

Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

New Zealand Transport Agency roading subsidies

The Council receives funding assistance from the New Zealand Transport Agency, 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.

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 satisfied.

Building and Resource Consent revenue

Fees and charges for building consent services are recognised on receipt of the fees, which is when the service is provided. Fees and charges for resource consent revenue is recognised on the provision of an invoice.

Entrance Fees

Entrance fees are fees charged to users of the Council's local facilities, such as the pool. Revenue from entrance fees is recognised upon entry to such facilities.

Transfer Station Fees

Fees for disposing of waste at the Council's transfer station are recognised as waste is disposed of by users.

Sales of Goods

Revenue from the sale of goods is recognised when a product is sold to the customer.

Infringement Fees and Fines

Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2 year period.

Vested or Donated Physical 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.

For long-lived assets that must be used for a specific use (e.g. 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 it will need to return or pass the asset to another party.

Interest and Dividends

Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

Sale of Land

Revenue from the Sale of Land is recognised in full when the sale and purchase agreement becomes legally enforceable, as at the date the contract becomes unconditional.

4 INVENTORIES

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories held for commercial distribution, are measured at the lower of cost and net realisable value.

Council inventory is made up of land held for development and future resale.

When land held for development and future resale is transferred from investment property/property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

5 BORROWING COSTS

Borrowing costs are recognised as an expense in the period in which they are incurred.

6 GRANT EXPENDITURE

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

7 INCOME TAX

Income tax expense includes current tax and deferred tax.

Current tax is the amount of tax payable based on the taxable profit for the current year, and any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) 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 tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates 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 entity 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.

Current and deferred tax is recognised against the profit or loss for the period, except to the extent that it relates to items recognised in other comprehensive revenue and expenses or directly in equity.

In general, local authorities are only subject to income tax on income derived from a council-controlled organisation and income derived as a port operator.

8 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, finance leases are recognised 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 finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

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.

9 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held with banks and other short term investments with maturities of three months or less, and bank overdrafts. Bank overdrafts are shown as a current liability in the statement of financial position. The carrying value of cash at bank and short-term deposits with original maturities less than three months approximates their amortised cost.

10 DEBTORS AND OTHER RECEIVABLES

Debtors and other receivables are initially recorded at the amount due, less any provision for impairment (expected credit losses). Receivables are generally short-term and non-interest bearing and receipt is normally on 30 day terms.

The Council and group apply the simplified ECL model of recognising lifetime ECL for receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other 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 the Council’s rates remission 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 receivables are written-off when there is no reasonable expectation of recovery.

11 NON-CURRENT ASSETS HELD FOR SALE

Non-current assets held for sale are classified as such if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

12 PROPERTY, PLANT AND EQUIPMENT

Items of a capital nature over \$2,000 are treated as property, plant and equipment. Property, plant and equipment are classified into three categories:

- **Operational Assets** – These include land, buildings, library books, plant and equipment, motor vehicles, furniture and fittings, and office equipment.
- **Restricted Assets** – Restricted assets are mainly parks and reserves owned by the council and group that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
- **Infrastructure Assets** - Infrastructure assets are the fixed utility systems owned by the council and group. Each asset class includes all items that are required for the network to function. For example wastewater reticulation includes reticulation piping and wastewater pump stations.

In most instances, an item of property, plant or 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.

Property, plant and equipment classes of assets whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date.

If there is no market-based evidence of fair value because of the specialised nature of the item of property, plant or equipment, Council will carry those classes of assets at its cost less any accumulated depreciation and any accumulated impairment losses value.

Property, plant and equipment are valued as follows:

Class	Method of Valuation
Land	Fair Value
Buildings	Optimised Depreciated Replacement Cost
Roads, Bridges and Footpaths	Optimised Depreciated Replacement Cost
Water Supply Reticulation	Optimised Depreciated Replacement Cost
Water Supply Treatment	Optimised Depreciated Replacement Cost
Wastewater Reticulation	Optimised Depreciated Replacement Cost
Wastewater Treatment	Optimised Depreciated Replacement Cost
Stormwater system	Optimised Depreciated Replacement Cost

Revaluation

Unless stated valuations are carried out or reviewed by independent qualified valuers and are carried out at least on three yearly cycles. Valuations will be undertaken more regularly if necessary to ensure no individual item of property, plant or equipment within a class has a carrying value that is materially different from its fair value.

Council's land and building assets have been revalued by Telfer Young (Taranaki) Limited, independent valuers as at 30 June 2023 at fair value as determined from market-based evidence.

Council's infrastructure assets consisting of Stormwater, Waste Water and Water Supply were revalued by Beca Projects NZ Ltd, independent valuers, as at 30 June 2024 in accordance with Financial Reporting Standard (PBE IPSAS 17) and the New Zealand Infrastructure Asset Valuation and Depreciation Guidelines.

Roading assets (except land under roads) have been revalued by the independent valuers, Beca Projects NZ Ltd, as at 30 June 2024.

Roading Corridor Land is valued on the fair value of adjacent land. This assumes land in its bare state without the benefit of roading, water supply, sewer etc. The valuation takes into consideration the sale of vacant land in the area which is suitably adjusted to reflect an unimproved state.

Land under roads was valued based on fair value provided by previous valuations in 2016 of the Rooding Network. This valuation was carried out by Calibre Consultants Ltd. Council elected to use the fair value of Land under Roads as at 1 July 2016 as the deemed cost. Land under roads is no longer revalued.

Public Benefit Entity Revaluation

Revaluation increases and decreases relating to individual assets within a class of assets are offset. Revaluation increases and decreases in respect of assets in different classes are not offset. Where the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase is credited to the revaluation reserve. The net revaluation increase shall be recognised in the Statement of Comprehensive Revenue and Expenses to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the Statement of Comprehensive Revenue and Expense. A net revaluation decrease for a class of assets is recognised in the Statement of Comprehensive Revenue and Expense, except to the extent that it reverses a revaluation increase previously recognised in the revaluation reserve to the extent of any credit balance existing in the revaluation reserve in respect of the same class of asset.

Impairment

The carrying amount of Council's non-financial assets, other than investment property are reviewed at each Statement of Financial Position date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of an asset are not primarily dependant on the asset's ability to generate net cash flows, and where Council, if deprived of the asset, replaces its remaining future economic benefits, value in use shall be determined as the depreciated replacement cost of the asset.

Where Council accounts for revaluations of property, plant and equipment on a class of asset basis, an impairment loss on a revalued asset is recognised directly against any revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation reserve for that same class of asset.

Where Council accounts for revaluations of property, plant and equipment on a class of asset basis, a reversal of an impairment loss on a revalued asset is credited directly to the revaluation reserve. However, to the extent that an impairment loss on the same class of asset was previously recognised in the Statement of Comprehensive Revenue and Expense, a reversal of that impairment loss is also recognised in the Statement of Comprehensive Revenue and Expense.

Disposals

Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net 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 the Council and the cost of the item can be measured reliably.

Security

Council do not have any Property, Plant and Equipment pledged as security.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits for service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

13 INTANGIBLE ASSETS

Acquired software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

The carrying value of an intangible asset with a finite life is amortised on a straight line basis. The amortisation charge is recognised in the Statement of Comprehensive Revenue and Expense. The useful lives of intangible assets have been estimated as follows:

- Software 3-10 years.

14 DEPRECIATION

Depreciation is calculated on a straight line basis on all property, plant and equipment, excluding land, at rates that will write off the value of the assets, less their estimated residual values, over their useful lives.

The useful lives of the classes of assets have been estimated as follows:

	<u>Years</u>
Buildings	10-100
Plant	5-10
Motor Vehicles	5
Fixtures and Fittings	5-10
Office Equipment	4-10
Roading Basecourse	15-80
Roading Seal	2-16
Roading Culverts	20-80
Roading Sumps	80
Signs	10
Bridges (including Tunnels)	60-100
Footpaths	20-80
Streetlights	30
Stormwater	20-80
Water Supply	50-120
Sewerage	40-80
Street Beautification	10-100

15 BUSINESS UNIT

Business Unit gains or losses are recorded in the equity of the Stratford District Council.

16 GOODS AND SERVICES TAX (GST)

All items in the financial statements are exclusive of GST, with the exception of receivables and payables which are stated as GST inclusive. When GST is not recoverable as an input tax, 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 cashflow in the statement of cashflows.

Commitments and contingencies are disclosed exclusive of GST.

17 COST OF SERVICE STATEMENTS

The Cost of Service Statements report the net cost of services for significant activities of Council, and are represented by the costs of providing the service less all revenue that can be allocated to these activities.

Cost Allocation

The Cost of Service Statements reflect the full cost of significant activities, by including direct costs, internal transfers, depreciation and indirect costs (overheads) allocated on the 'step' method, based on hours of service supplied to each activity.

'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.

18 FINANCIAL INSTRUMENTS

Council is party to financial instruments as part of its normal operations.

19 OTHER FINANCIAL ASSETS

Financial assets (other than shares in subsidiaries) are initially recognised at fair value.

Purchases and sales of financial assets are recognised on trade-date, the date on which the 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.

Financial assets are classified into the following categories for the purpose of measurement:

- fair value through surplus or deficit (FVTSD);
- amortised cost; and
- fair value through other comprehensive revenue and expense (FVTOCRE).

The classification of a financial asset depends on the purpose for which the instrument was acquired. Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council and group'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 and group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in surplus or deficit as a grant expense.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses. Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates. Included in this category is also the loan to the Agricultural and Pastoral Association.

Subsequent measurement of financial assets at FVTOCRE

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 expected credit losses (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. The Council and group do not hold any debt instruments in this category.

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 and group designate into this category all equity investments that are not included in its investment fund portfolio, and if they are intended to be held for the medium to long-term.

Subsequent measurement of financial assets at FVTSD

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.

Instruments in this category include the Council and group's investment fund portfolio (comprising of listed shares, bonds, and units in investment funds) and LGFA borrower notes.

Expected credit loss allowance (ECL)

The Council and group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council and group 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 and group's historical experience and informed credit assessment and including forward-looking information.

The Council and group considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council and group 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.

20 PAYABLES

Short-term creditors and other payables are recorded at the amount payable.

Borrowings

Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employee entitlements

Short-term employee entitlements

Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

A liability and an expense are recognised for bonuses where the Council or group has a contractual obligation or where there is a past practice that has created a constructive obligation.

Presentation of employee entitlements

Annual leave is classified as a current liability. Retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

21 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 not recognised for future operating losses.

22 EQUITY

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds;
- restricted reserves;
- property revaluation reserve; and
- fair value through other comprehensive revenue and expense reserve.

Restricted reserves

Restricted reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Property revaluation reserve

This reserve relates to the revaluation of property, plant, and equipment to fair value.

Fair value through other comprehensive revenue and expense reserve

This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

23 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 that are believed to be reasonable under the circumstances.

As operator of the urban and rural landfills in the district, Council has a legal obligation to provide ongoing maintenance and monitoring services at the landfill sites after closure.

To provide for the estimated cost of aftercare, a provision has been created, and a charge is made each year based on the estimated value of restoration works over the number of years Council is required to maintain these sites.

A number of assumptions and estimates are used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- The physical condition of the asset. 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 physical inspections and condition modelling assessments of underground assets.
- Estimating any obsolescence or surplus capacity of any asset.
- The remaining useful life over which the asset will be depreciated. These estimates can be impacted by local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, Council could be over or underestimating the depreciation charge recognised in the Statement of Comprehensive Revenue and Expense. To minimise this risk useful lives are determined with reference to the NZ Infrastructural Asset Valuation and Depreciation guidelines published by the National Asset Management Steering Group. Asset inspections and condition modelling are also carried out regularly as part of Council's asset management planning activities.

- The replacement cost of an asset is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth and location.

24 ROUNDING ERRORS

Some rounding errors may occur in the financial statements due to stating dollar amounts to the nearest \$1,000.

25 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

Management has exercised the following critical judgements in applying accounting policies for the year ended 30 June 2025:

Classification of property

The Council owns a number of properties held to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are therefore accounted for as property, plant, and equipment rather than as investment property.

26 CHANGES IN ACCOUNTING POLICIES

There has been no changes in accounting policies.



Funding Impact Statement



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Long Term Plan 2024-34

FUNDING IMPACT STATEMENT

INTRODUCTION

This Statement sets out the information required by Schedule 10 of the Local Government Act 2002 (LGA). It details the rating mechanisms to be used to cover the estimated expenses for the years of the plan.

The Funding Impact Statement should be read in conjunction with Council's Revenue and Financing Policy.

Note: The Council will not invite lump sum contributions in respect of any targeted rate.

Important: All charges are stated GST inclusive, and funds raised are stated GST exclusive.

DEFINITION OF SEPARATELY USED OR INHABITED PARTS OF A RATING UNIT (SUIP)

A SUIP is a Separately Used or Inhabited Part of a rating unit and includes any part of a rating unit that is used or inhabited by any person. This definition applies to the application of the UAGC, the Rubbish and Recycling targeted rate, Wastewater targeted rate, and the Community Centre targeted rate.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental or other form of occupation on an occasional or long term basis. For the purpose of this definition, vacant land and vacant premises are separately used by the owner if it is available for separate sale, or provided by the owner for rental (or other form of occupation).

For a commercial rating unit (other than motels/hotels), this includes a building or part of a building that is, or is capable of being, separately tenanted, leased or subleased, and is not integral to the commercial operation. Motels/hotels are treated as one SUIP even if each accommodation unit may be capable of separate habitation.

For a residential rating unit, this includes a building or part of a building which is used, or is capable of being used, as an independent unit. An independent unit is any unit containing either separate cooking and living facilities, or a separate entrance; and that has its own toilet or bathroom facilities.

Separate parts of buildings, after the first, that are uninhabitable and declared unsanitary under the Health Act 1956 or the Building Act 2004 are not SUIPs.

EXAMPLES

	NO. OF SUIP'S per rating unit
Single Dwelling	1
Dwelling plus self-contained flat	2
Six flats	6
Corner dairy with integral dwelling attached	1
Dwelling with nail business within dwelling	1
Dwelling with hair salon in structure detached from main house	2
Three retail shops and one industrial building	4
Garden centre with separate café	2
Farm with 1 dwelling	1
Farm with 3 dwellings	3
Farm run-off	1
Farm with 1 dwelling plus a contracting business	2
Hotel/Motel with six rooms (one commercial business activity)	1
Hotel/Motel with attached restaurant	1
Caravan park with six cabins (one commercial business activity)	1
Rest home with 10 self-contained residential units	11

GENERAL RATE

Council set a general rate under section 13 of the Local Government (Rating) Act 2002 (LGRA) calculated on the capital value of each rateable rating unit within the district.

The general rate is set with no differential.

The rate (in cents per dollar of capital value) for 2024/25 is 0.15936 cents, raising \$6,010,590.

General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

UNIFORM ANNUAL GENERAL CHARGE

Council set a UAGC under section 15 of the LGRA in respect of every separately used or inhabited part of a rateable rating unit within the district.

The UAGC for 2024/25 is \$873 per SUIP, raising \$3,916,700.

TARGETED RATE – ROADING

Council set a targeted roading rate under section 16 in respect of roading and street services based on the capital value of each rating unit within the District as follows:

The Default category rate (in cents per dollar of capital value) under section 16 for 2024/25 is 0.10440 cents (and a differential factor of 1), raising \$3,879,400.

The Forestry category rate (in cents per dollar of capital value) under section 16 for 2024/25 is 0.65174 cents (and a differential factor of 6.24), raising \$350,000.

For the purposes of this rate the differential categories are defined as follows:

Default Category:

All rateable land not in the Forestry Category

Forestry Category:

This category includes:

- a) All rating units where the primary land use is exotic forestry; and
- b) All land used for exotic forestry with an area of greater than 10 ha in any rating unit where the primary land use is not exotic forestry.

The capital value of rating units to which b) applies will be apportioned between the Forestry category and the Default category.

For the purposes of this definition, “exotic forestry” does not include land that is categorised under the valuer general’s rules as indigenous forests or protected forests of any type.

TARGETED RATE – SOLID WASTE (RUBBISH AND RECYCLING)

Council set a targeted rate under section 16 of the LGRA for refuse and recycling collection on the basis of the extent to which the property receives a refuse and recycling service in the Stratford and Midhirst domestic collection area. Refer to the maps of the collection area on Council’s website, <https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps>.

The Solid Waste rate under section 16 for 2024/25 is \$490 per extent of provision of service, raising \$1,161,700. An additional rate of \$490 per each additional refuse and/or recycling container provided will be charged to eligible properties that have had approval by council for additional containers.

The Solid Waste rate will be used to fund urban domestic refuse and recycling collection, disposal, and waste minimisation activities.

TARGETED RATE – WASTEWATER (SEWERAGE)

Council set a targeted rate under section 16 of the LGRA for sewerage as a fixed amount per separately used or inhabited part of a rating unit, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council wastewater reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 30 metres of a public wastewater drain, but are not connected.

For all non-commercial properties the differential factor is 1 (base), and the Wastewater rate for each rating unit is \$380 per SUIP, and for serviceable properties is \$190 per rating unit, being 50% of the targeted rate.

Commercial properties are rated separately based on the number of toilets, and serviceable properties are not charged. Commercial properties are defined as properties that are used for a commercial purpose under the valuer general rules, and are connected to the Wastewater network.

Commercial properties are differentiated by use as follows:

Commercial base category (all commercial rating units not included in any other commercial category) and the differential factor is also 1 (base) and the amount is \$379 per SUIP

- Commercial 2 (commercial rating units used for an activity requiring 2 toilets) differential factor 150% of base and the amount is \$569 per SUIP.
- Commercial 3 (commercial rating units used for an activity requiring 3 toilets) differential factor 200% of base and the amount is \$758 per SUIP.
- Commercial 4 (commercial rating units used for an activity requiring 4 toilets) differential factor 225% of base and the amount is \$853 per SUIP.
- Commercial 5 (commercial rating units used for an activity requiring 5 toilets) differential factor 250% of base and the amount is \$948 per SUIP.
- Commercial 6 (commercial rating units used for an activity requiring 6 toilets) differential factor 275% of base and the amount is \$1,042 per SUIP.
- Commercial 7 (commercial rating units used for an activity requiring 7 toilets) differential factor 300% of base and the amount is \$1,137 per SUIP.
- Commercial Large (commercial rating units used for an activity requiring 8 or more toilets) differential factor 325% of base and the amount is \$1,232 per SUIP.

The sewerage system rate for 2024/25 is to raise \$979,200 and will be used to fund the wastewater activity.

TARGETED RATES - WATER SUPPLY

Council set a targeted rate under section 16 of the LGRA for water supply on the basis of the number of connections to the Stratford, Midhirst, or Toko Water Supply per rating unit under Schedule 3, Clause 8 of the LGRA, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council water reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 100 metres of a water main, but are not connected.

The Water Supply rate for properties connected is \$634 per connection, and for serviceable properties is \$317 per rating unit, being 50% of the targeted rate, and raising \$1,752,000.

In addition, Council set a targeted rate for extraordinary water supply under section 19 of the LGRA on the basis of an amount per unit of water supplied in the Stratford Water Supply Area, the Midhirst Water Supply area, and the Toko Water Supply Area to any rating unit which has been fitted with a water meter.

The Stratford water supply rate under section 19 for 2024/25 is \$2.26 per cubic metre of supply in excess of 250 cubic metres per annum, raising \$578,113.

The Midhirst water supply rate under section 19 for 2024/25 is \$2.26 per cubic metre of supply in excess of 250 cubic metres per annum, raising \$20,706.

The Toko water supply rate under section 19 for 2024/25 is \$2.26 per cubic metre of supply in excess of 250 cubic metres per annum, raising \$3,922.

The water supply rates will be used to fund the water supply activities in the Stratford, Midhirst and Toko areas.

TARGETED RATES - COMMUNITY CENTRES

Council sets targeted rates under section 16 of the LGRA for community centres on the basis of an amount per separately used or inhabited part of a rating unit in the listed community areas. This rate uses a fixed charge based on the location of the rating unit.

The community centre rates for 2024/25 are:

- A fixed charge of \$23.00 within the Wharehuia Community Centre area per SUIP collecting \$2,000.
- A fixed charge of \$23.00 within the Te Popo Community Centre area per SUIP collecting \$1,000.
- A fixed charge of \$13.80 within the Pembroke Road Community Centre area per SUIP collecting \$1,968.
- A fixed charge of \$34.50 within the Toko Community Centre area per SUIP collecting \$4,500.
- A fixed charge of \$17.25 within the Pukengahu Community Centre area per SUIP collecting \$825.
- A fixed charge of \$17.25 within the Midhirst Community Centre area per SUIP collecting \$5,685.
- A fixed charge of \$11.50 within the Makahu Community Centre area per SUIP collecting \$510.
- A fixed charge of \$30.00 within the Cardiff Community Centre area per SUIP collecting \$2,791.

The community centres rate will be used to fund the operating costs of the community centres and will raise \$19,279.

Refer to the boundary maps for each Community Centre area on council's website, <https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps>.

PAYMENT DUE DATES AND PENALTIES

All rates, except those for metered water supply, will be payable in four equal instalments due on:

1 st Instalment:	28 August 2024
2 nd Instalment:	27 November 2024
3 rd Instalment:	26 February 2025
4 th Instalment:	28 May 2025

Pursuant to Sections 57 and 58 of the LGRA the following penalties on unpaid rates (excluding metered water rates) will be added:

- A charge of 10% on so much of any instalment that has been assessed after 1 July 2024 and which remains unpaid after the due date for that instalment. The penalty will be added on the following dates:
 - 1st Instalment 4 September 2024
 - 2nd Instalment 4 December 2024
 - 3rd Instalment 5 March 2025
 - 4th Instalment 4 June 2025
- A charge of 10% on so much of any rates assessed before 1 July 2024 which remain unpaid on 16 July 2024. The penalty will be added on 23 July 2024.
- A continuing additional penalty of 10% on so much of any rates assessed before 1 July 2024, to which a penalty has been added under the immediately preceding bullet point, and which remain unpaid six months after the previous penalty was added. The penalty will be added on 23 January 2025.
- Penalties imposed are exempt from GST.

Payment Due Dates for Metered Water Supply

The due dates are set out in the table below. A charge of 10% on any amount outstanding for the quarter which remains unpaid on the following dates will be added on the dates below:

<u>Period</u>	<u>Due Date</u>	<u>Penalty Date</u>
1 July to 30 September 2024	27 November 2024	04 December 2024
1 October to 31 December 2024	26 February 2025	05 March 2025
1 January to 31 March 2025	28 May 2025	04 June 2025
1 April to 30 June 2025	27 August 2025	03 September 2025

EARLY PAYMENT

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers Council to allow for the early payment of rates.

- Council proposes to accept early payment of all rates assessed for the 2024/25 year, but no discount will be applied for early payment. (Section 55).
- Council proposes to accept early payment of all rates assessed for the 2025/26 and subsequent years, but no discount will be applied for early payment. These payments will be applied to general rates or individual targeted rates if requested by the ratepayer, otherwise they will be applied against future general rates. (Section 56).

PAYMENT LOCATIONS – ALL RATES AND CHARGES

Direct Debits are the preferred method of payment. Direct Debit Authority Forms are available at our Council office, or online.

Payments can be made online by going to <https://www.stratford.govt.nz> and clicking on “Pay Online”. Mail and electronic payments shall be deemed to be received at the Council Office on day of receipt.

The Council accepts payments by cash, eftpos or credit card between the hours of 8.30 am to 4.30 pm, Monday to Friday, at the Council offices, Miranda Street, Stratford.

STRATFORD DISTRICT COUNCIL FUNDING IMPACT STATEMENT FOR THE FINANCIAL YEARS 2024 TO 2034

For the Whole of Council

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	9,021	9,927	10,349	11,040	11,833	12,131	12,845	12,903	13,117	13,427	13,720
Targeted rates	7,147	8,725	9,588	9,848	10,029	11,018	11,343	11,792	12,225	12,371	13,522
Subsidies and grants for operating purposes	2,045	2,322	2,430	2,570	2,821	3,012	3,213	3,426	3,654	3,897	4,154
Fees and charges	3,373	3,663	3,733	3,813	3,893	3,970	4,046	4,124	4,204	4,282	4,362
Sale of sections	-	-	-	-	-	9,208	-	-	-	-	-
Interest and dividends from investments	324	442	426	420	416	413	413	413	412	411	413
Local authorities fuel tax, fines, infringement fees, and other receipts	55	55	55	55	55	55	55	55	55	55	55
Total operating funding (A)	\$21,964	\$25,134	\$26,581	\$27,746	\$29,046	\$39,807	\$31,916	\$32,713	\$33,666	\$34,443	\$36,226
Applications of operating funding											
Payment to staff and suppliers	17,225	18,958	19,420	20,009	21,159	21,830	22,650	23,131	23,780	24,549	25,268
Finance costs	1,241	1,453	1,560	1,697	1,869	1,699	1,748	1,741	1,719	1,733	2,145
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$18,466	\$20,411	\$20,981	\$21,705	\$23,027	\$23,529	\$24,398	\$24,872	\$25,499	\$26,282	\$27,413
Surplus (deficit) of operating funding (A-B)	\$3,498	\$4,723	\$5,601	\$6,041	\$6,019	\$16,278	\$7,518	\$7,841	\$8,168	\$8,161	\$8,812
Sources of capital funding											
Subsidies and grants for capital expenditure	9,136	7,599	5,931	12,002	11,917	7,027	6,471	7,420	6,843	7,621	8,220
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	4,016	5,513	3,938	6,099	5,129	(5,224)	(194)	(36)	(525)	1,910	20,329
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$13,152	\$13,112	\$9,869	\$18,100	\$17,047	\$1,804	\$6,277	\$7,383	\$6,317	\$9,531	\$28,549
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	1,049	2,600	2,655	835	-	-	-	-	-	-	-
- improve the level of service	9,921	6,378	5,074	15,076	14,872	7,814	3,942	4,845	3,559	6,561	20,862
- replace existing assets	5,487	9,538	8,727	6,656	10,697	8,147	7,508	8,118	8,455	8,827	14,725
Increase (decrease) in reserves	193	(681)	(987)	1,575	(2,504)	2,121	2,346	2,262	2,471	2,303	1,774
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$16,650	\$17,835	\$15,469	\$24,141	\$23,065	\$18,082	\$13,795	\$15,225	\$14,485	\$17,691	\$37,361
Surplus (deficit) of capital funding (C-D)	(\$3,497)	(\$4,722)	(\$5,599)	(\$6,040)	(\$6,018)	(\$16,278)	(\$7,517)	(\$7,840)	(\$8,167)	(\$8,159)	(\$8,811)
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

The Funding Impact Statement is required under the Local Government Act 2002 Schedule and conforms to the Local Government (Financial Reporting) Regulations 2014.

Generally accepted accounting practice does not apply to the preparation of the Funding Impact Statement as stated in Section 111(2) of the Local Government Act.

Reconciliation between the surplus in the Prospective Statement of Revenue and Expense and Surplus(Deficit) of operating funding in the Funding Impact Statement

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Surplus of operating funding from Funding Impact Statement	3,498	4,723	5,601	6,041	6,019	7,070	7,518	7,841	8,168	8,161	8,812
Subsidies and grants for capital expenditure	9,136	7,599	5,931	12,002	11,917	7,027	6,471	7,420	6,843	7,621	8,220
Gross proceeds from sale of assets	-	-	-	-	-	9,208	-	-	-	-	-
Depreciation	(6,699)	(6,624)	(7,213)	(7,502)	(8,377)	(8,690)	(9,712)	(9,753)	(10,406)	(10,611)	(11,414)
Net Surplus before taxation in Prospective Statement of Revenue and Expense	\$5,935	\$5,698	\$4,318	\$10,540	\$9,560	\$14,615	\$4,277	\$5,508	\$4,605	\$5,170	\$5,619

For Recreation and Facilities

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	4,444	5,470	5,542	5,916	6,197	6,301	6,845	6,900	7,003	7,295	7,397
Targeted rates	18	19	19	19	19	19	19	19	19	19	19
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	719	1,162	1,191	1,222	1,253	1,284	1,315	1,346	1,379	1,411	1,445
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	44	65	66	59	50	53	43	33	22	12	2
Total operating funding (A)	\$5,225	\$6,716	\$6,818	\$7,216	\$7,520	\$7,657	\$8,223	\$8,298	\$8,423	\$8,738	\$8,864
Applications of operating funding											
Payment to staff and suppliers	3,204	4,567	4,241	4,038	4,138	4,221	4,314	4,395	4,490	4,572	4,671
Finance costs	475	511	478	481	483	491	503	490	473	456	469
Internal charges & overheads applied	984	1,198	1,235	1,355	1,349	1,337	1,462	1,435	1,418	1,524	1,503
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$4,663	\$6,275	\$5,955	\$5,874	\$5,970	\$6,050	\$6,279	\$6,320	\$6,381	\$6,551	\$6,643
Surplus (deficit) of operating funding (A-B)	\$562	\$441	\$864	\$1,342	\$1,550	\$1,608	\$1,944	\$1,979	\$2,042	\$2,187	\$2,221
Sources of capital funding											
Subsidies and grants for capital expenditure	-	257	582	443	16	49	17	17	52	18	18
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	257	(478)	(473)	(465)	(476)	(544)	(557)	(317)	(527)	(509)	(521)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$257	(\$221)	\$109	(\$21)	(\$460)	(\$495)	(\$541)	(\$300)	(\$476)	(\$492)	(\$503)
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	296	729	1,108	1,842	250	1,614	149	265	132	99	1,531
- replace existing assets	38	355	311	214	479	858	94	124	121	146	119
Increase (decrease) in reserves	486	(863)	(447)	(734)	361	(1,360)	1,160	1,290	1,314	1,449	67
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$820	\$221	\$972	\$1,322	\$1,091	\$1,112	\$1,404	\$1,679	\$1,567	\$1,695	\$1,717
Surplus (deficit) of capital funding (C-D)	(\$562)	(\$442)	(\$864)	(\$1,343)	(\$1,550)	(\$1,608)	(\$1,944)	(\$1,979)	(\$2,043)	(\$2,187)	(\$2,220)
Funding balance ((A-B) + (C-D))	\$0	(\$0)	\$0	(\$0)	(\$0)	\$0	\$0	(\$0)	(\$0)	(\$0)	\$0

For Roding

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	(96)	(32)	(37)	(30)	(25)	(26)	(22)	(24)	(25)	(22)	(24)
Targeted rates	3,410	4,229	4,912	5,039	5,046	5,932	6,053	6,467	6,782	6,786	7,395
Subsidies and grants for operating purposes	2,344	2,258	2,366	2,480	2,757	2,948	3,149	3,362	3,590	3,833	4,090
Fees and Charges	638	500	508	518	527	537	546	555	564	573	582
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	15	20	20	18	15	16	13	10	7	4	1
Total operating funding (A)	\$6,311	\$6,974	\$7,770	\$8,025	\$8,321	\$9,407	\$9,739	\$10,370	\$10,917	\$11,173	\$12,043
Applications of operating funding											
Payment to staff and suppliers	3,646	4,123	4,302	4,499	4,958	5,278	5,613	5,967	6,345	6,749	7,175
Finance costs	39	92	127	229	389	489	521	539	552	571	603
Internal charges & overheads applied	375	364	325	354	365	368	390	388	388	408	408
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$4,060	\$4,578	\$4,754	\$5,082	\$5,711	\$6,135	\$6,524	\$6,894	\$7,285	\$7,728	\$8,185
Surplus (deficit) of operating funding (A-B)	\$2,251	\$2,396	\$3,015	\$2,943	\$2,610	\$3,272	\$3,215	\$3,476	\$3,632	\$3,445	\$3,858
Sources of capital funding											
Subsidies and grants for capital expenditure	8,886	5,169	5,339	11,537	11,901	6,978	6,455	7,403	6,791	7,603	8,203
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,651	1,076	1,037	4,465	4,393	1,275	488	495	383	696	868
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$10,537	\$6,245	\$6,376	\$16,002	\$16,294	\$8,253	\$6,942	\$7,898	\$7,175	\$8,299	\$9,071
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	7,856	3,150	3,162	12,730	13,023	4,909	3,436	4,204	3,280	4,196	4,758
- replace existing assets	4,455	5,055	5,312	5,583	5,868	6,168	6,482	6,812	7,160	7,525	7,909
Increase (decrease) in reserves	477	436	917	632	13	448	239	358	367	23	262
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$12,788	\$8,641	\$9,391	\$18,945	\$18,904	\$11,525	\$10,157	\$11,374	\$10,807	\$11,744	\$12,928
Surplus (deficit) of capital funding (C-D)	(\$2,251)	(\$2,396)	(\$3,015)	(\$2,943)	(\$2,610)	(\$3,272)	(\$3,215)	(\$3,476)	(\$3,632)	(\$3,445)	(\$3,858)
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Water Supply

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted rates	2,056	2,336	2,416	2,468	2,530	2,565	2,668	2,666	2,713	2,786	3,108
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	15	15	15	15	15	15	15	15	15	15	15
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	23	19	20	20	18	19	16	13	10	7	4
Total operating funding (A)	\$2,094	\$2,370	\$2,452	\$2,504	\$2,563	\$2,599	\$2,699	\$2,694	\$2,738	\$2,808	\$3,128
Applications of operating funding											
Payment to staff and suppliers	597	846	864	884	903	922	941	959	978	997	1,015
Finance costs	318	373	373	352	348	350	340	326	310	318	553
Internal charges & overheads applied	581	354	341	390	390	384	426	413	405	448	436
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$1,496	\$1,573	\$1,579	\$1,626	\$1,641	\$1,656	\$1,706	\$1,699	\$1,693	\$1,763	\$2,004
Surplus (deficit) of operating funding (A-B)	\$598	\$797	\$873	\$878	\$922	\$942	\$993	\$995	\$1,045	\$1,045	\$1,124
Sources of capital funding											
Subsidies and grants for capital expenditure	-	2,000	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	74	1,414	(183)	(420)	599	(271)	(309)	(416)	(403)	913	11,787
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$74	\$3,414	(\$183)	(\$420)	\$599	(\$271)	(\$309)	(\$416)	(\$403)	\$913	\$11,787
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	369	1,814	246	-	1,026	166	119	-	-	1,330	7,529
- replace existing assets	510	2,840	2,229	211	427	244	289	487	231	266	5,770
Increase (decrease) in reserves	(206)	(443)	(1,785)	248	69	262	276	92	411	362	(388)
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$672	\$4,210	\$690	\$458	\$1,521	\$672	\$684	\$579	\$642	\$1,958	\$12,911
Surplus (deficit) of capital funding (C-D)	(\$598)	(\$797)	(\$873)	(\$878)	(\$922)	(\$942)	(\$993)	(\$995)	(\$1,045)	(\$1,045)	(\$1,124)
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Wastewater (Sewerage)

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-	-
Targeted rates	810	979	1,019	1,062	1,106	1,120	1,160	1,170	1,215	1,247	1,428
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	35	40	41	42	43	43	44	45	46	47	48
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	11	6	6	5	4	5	4	3	2	1	0
Total operating funding (A)	\$855	\$1,025	\$1,065	\$1,109	\$1,153	\$1,168	\$1,208	\$1,218	\$1,263	\$1,295	\$1,475
Applications of operating funding											
Payment to staff and suppliers	307	435	446	458	468	478	488	497	507	517	526
Finance costs	59	56	63	71	74	74	71	72	75	87	213
Internal charges & overheads applied	265	102	99	109	113	113	121	120	120	127	126
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$631	\$592	\$608	\$638	\$655	\$665	\$680	\$690	\$702	\$731	\$866
Surplus (deficit) of operating funding (A-B)	\$224	\$432	\$458	\$470	\$498	\$503	\$528	\$528	\$561	\$564	\$610
Sources of capital funding											
Subsidies and grants for capital expenditure	-	50	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	263	96	447	82	135	(82)	(78)	152	35	628	6,182
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$263	\$146	\$447	\$82	\$135	(\$82)	(\$78)	\$152	\$35	\$628	\$6,182
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	332	150	513	158	216	-	-	232	118	725	6,418
- replace existing assets	258	735	343	363	3,802	426	413	400	633	647	475
Increase (decrease) in reserves	(103)	(307)	49	31	(3,185)	(5)	37	49	(157)	(181)	(102)
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$487	\$578	\$905	\$552	\$633	\$421	\$450	\$680	\$595	\$1,192	\$6,792
Surplus (deficit) of capital funding (C-D)	(\$224)	(\$432)	(\$458)	(\$470)	(\$498)	(\$503)	(\$528)	(\$528)	(\$561)	(\$564)	(\$610)
Funding balance ((A-B) + (C-D))	\$0	(\$0)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Stormwater

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	429	468	492	500	522	522	546	555	576	580	602
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	6	3	3	3	3	3	2	2	1	1	0
Total operating funding (A)	\$435	\$471	\$495	\$503	\$525	\$524	\$548	\$557	\$577	\$581	\$602
Applications of operating funding											
Payment to staff and suppliers	49	79	81	84	85	87	89	91	92	94	96
Finance costs	45	54	55	54	54	51	53	56	56	53	52
Internal charges & overheads applied	149	61	59	65	68	68	72	72	72	76	76
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$243	\$194	\$196	\$203	\$207	\$207	\$214	\$219	\$220	\$224	\$224
Surplus (deficit) of operating funding (A-B)	\$192	\$277	\$300	\$300	\$318	\$318	\$334	\$338	\$357	\$357	\$378
Sources of capital funding											
Subsidies and grants for capital expenditure	-	113	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	481	284	(57)	100	(59)	(57)	140	54	(62)	122	(57)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$481	\$397	(\$57)	\$100	(\$59)	(\$57)	\$140	\$54	(\$62)	\$122	(\$57)
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	533	450	-	158	-	-	198	116	-	181	-
- replace existing assets	56	200	103	126	108	111	113	139	118	121	247
Increase (decrease) in reserves	83	24	140	115	151	150	162	136	176	176	74
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$672	\$674	\$242	\$399	\$259	\$261	\$474	\$391	\$295	\$479	\$321
Surplus (deficit) of capital funding (C-D)	(\$191)	(\$277)	(\$300)	(\$300)	(\$318)	(\$318)	(\$334)	(\$338)	(\$357)	(\$357)	(\$378)
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Solid Waste

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	24	29	30	31	32	33	34	34	35	36	37
Targeted rates	853	1,162	1,223	1,266	1,334	1,388	1,450	1,477	1,503	1,541	1,580
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	170	225	223	225	228	230	233	235	238	240	243
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	7	20	20	18	15	16	13	10	7	4	1
Total operating funding (A)	\$1,054	\$1,435	\$1,496	\$1,540	\$1,610	\$1,668	\$1,730	\$1,757	\$1,783	\$1,821	\$1,861
Applications of operating funding											
Payment to staff and suppliers	831	1,001	1,038	1,060	1,113	1,140	1,166	1,193	1,219	1,244	1,270
Finance costs	29	36	33	33	39	63	81	78	74	71	79
Internal charges & overheads applied	170	369	380	400	412	419	434	438	442	454	459
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$1,030	\$1,406	\$1,452	\$1,494	\$1,564	\$1,622	\$1,681	\$1,708	\$1,734	\$1,769	\$1,809
Surplus (deficit) of operating funding (A-B)	\$24	\$29	\$44	\$46	\$46	\$46	\$49	\$49	\$49	\$52	\$52
Sources of capital funding											
Subsidies and grants for capital expenditure	-	10	10	47	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(27)	(26)	(24)	79	287	1,028	(78)	(86)	(83)	(79)	508
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	(\$27)	(\$16)	(\$14)	\$126	\$287	\$1,028	(\$78)	(\$86)	(\$83)	(\$79)	\$508
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	-	20	20	162	330	1,098	11	-	-	-	596
- replace existing assets	7	40	10	10	11	11	11	-	-	-	-
Increase (decrease) in reserves	(10)	(46)	(1)	(0)	(8)	(35)	(51)	(37)	(34)	(27)	(36)
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	(\$3)	\$14	\$30	\$172	\$333	\$1,074	(\$29)	(\$37)	(\$34)	(\$27)	\$560
Surplus (deficit) of capital funding (C-D)	(\$24)	(\$30)	(\$44)	(\$46)	(\$46)	(\$46)	(\$49)	(\$49)	(\$49)	(\$52)	(\$52)
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Democracy

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,189	1,415	1,475	1,526	1,570	1,623	1,661	1,680	1,731	1,771	1,831
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and Charges	85	85	85	85	85	85	85	85	85	85	85
Internal charges and overheads recovered	1,751	1,938	1,912	2,198	2,099	2,032	2,330	2,221	2,148	2,461	2,344
Local authorities fuel tax, fines, infringement fees, and other receipts	29	52	53	47	40	42	35	26	18	10	2
Total operating funding (A)	\$3,055	\$3,490	\$3,524	\$3,856	\$3,794	\$3,783	\$4,111	\$4,013	\$3,981	\$4,326	\$4,261
Applications of operating funding											
Payment to staff and suppliers	2,321	2,535	2,523	2,785	2,716	2,698	2,960	2,868	2,836	3,120	3,057
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges & overheads applied	734	954	1,001	1,070	1,078	1,085	1,151	1,145	1,145	1,206	1,204
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$3,055	\$3,490	\$3,524	\$3,856	\$3,794	\$3,783	\$4,111	\$4,013	\$3,981	\$4,326	\$4,261
Surplus (deficit) of operating funding (A-B)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	-	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- replace existing assets	206	367	367	148	202	330	105	156	192	122	205
Increase (decrease) in reserves	(206)	(367)	(367)	(148)	(202)	(330)	(105)	(156)	(192)	(122)	(205)
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Surplus (deficit) of capital funding (C-D)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Community Development

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,110	822	855	888	932	910	954	997	974	1,016	1,063
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	201	64	64	64	64	64	64	64	64	64	64
Fees and Charges	824	698	712	727	742	756	770	784	798	812	826
Sale of Sections	-	-	-	-	-	9,208	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	16	22	23	23	20	21	18	15	12	8	5
Total operating funding (A)	\$2,151	\$1,605	\$1,655	\$1,702	\$1,758	\$10,960	\$1,806	\$1,860	\$1,849	\$1,901	\$1,958
Applications of operating funding											
Payment to staff and suppliers	1,329	1,064	1,024	1,035	1,086	1,073	1,091	1,143	1,128	1,147	1,201
Finance costs	162	225	326	370	377	75	75	74	73	72	72
Internal charges & overheads applied	436	404	433	471	468	467	505	497	493	528	522
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$1,927	\$1,694	\$1,783	\$1,876	\$1,931	\$1,616	\$1,671	\$1,715	\$1,694	\$1,747	\$1,795
Surplus (deficit) of operating funding (A-B)	\$224	(\$89)	(\$128)	(\$174)	(\$173)	\$9,345	\$135	\$145	\$154	\$154	\$163
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	839	2,624	2,644	833	(10)	(8,249)	(10)	(19)	(27)	(20)	(30)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	\$839	\$2,624	\$2,644	\$833	(\$10)	(\$8,249)	(\$10)	(\$19)	(\$27)	(\$20)	(\$30)
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	1,049	2,600	2,655	835	-	-	-	-	-	-	-
- improve the level of service	528	-	77	26	27	27	28	28	29	29	30
- replace existing assets	-	70	77	26	27	27	28	28	29	29	30
Increase (decrease) in reserves	(514)	(135)	(293)	(228)	(236)	1,042	70	70	69	75	74
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$1,063	\$2,535	\$2,515	\$659	(\$183)	\$1,096	\$125	\$126	\$126	\$134	\$134
Surplus (deficit) of capital funding (C-D)	(\$224)	\$89	\$129	\$174	\$173	(\$9,345)	(\$135)	(\$145)	(\$154)	(\$154)	(\$164)
Funding balance ((A-B) + (C-D))	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

For Environmental Services

	Annual Plan	LONG TERM PLAN									
	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
	\$000	\$000	\$000	\$000	(\$000)	\$000	\$000	\$000	\$000	\$000	\$000
Sources of operating funding											
General rates, uniform annual general charges, rates penalties	1,920	1,753	1,998	2,234	2,629	2,795	2,855	2,790	2,855	2,783	2,846
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes (and loan receipts)	500	-	-	-	-	-	-	-	-	-	-
Fees and Charges	887	938	958	979	1,000	1,020	1,039	1,059	1,079	1,098	1,118
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	50	62	63	56	48	51	41	32	21	11	2
Total operating funding (A)	\$3,357	\$2,754	\$3,020	\$3,269	\$3,676	\$3,865	\$3,936	\$3,881	\$3,955	\$3,892	\$3,966
Applications of operating funding											
Payment to staff and suppliers	1,995	1,601	1,807	1,964	2,368	2,550	2,532	2,490	2,572	2,431	2,510
Finance costs	10	2	2	2	2	2	2	1	1	1	1
Internal charges & overheads applied	1,247	1,143	1,203	1,296	1,299	1,306	1,395	1,382	1,375	1,454	1,448
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	\$3,253	\$2,746	\$3,012	\$3,262	\$3,669	\$3,858	\$3,928	\$3,874	\$3,948	\$3,886	\$3,959
Surplus (deficit) of operating funding (A-B)	\$104	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7	\$7
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(102)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(1)	(1)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	(\$102)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$2)	(\$1)	(\$1)
Applications of capital funding											
Capital expenditure to:											
- meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	2	5	5	5	5	5	5	5	5	5	5
Increase (decrease) in investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	\$2	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5	\$5
Surplus (deficit) of capital funding (C-D)	(\$104)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)	(\$7)
Funding balance ((A-B) + (C-D))	\$0	(\$0)	(\$0)	(\$0)	\$0	(\$0)	\$0	(\$0)	\$0	\$0	(\$0)

SAMPLE RATING COMPARISONS

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
	Annual Plan 2023/24	Forecast	LTP Projection								
			\$	\$	\$	\$	\$	\$	\$	\$	
Residential - with services	\$345,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	\$440,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Solid Waste (Rubbish and Recycling)	365.00	490.00	513.00	527.00	553.00	572.00	594.00	602.00	609.00	621.00	634.00
Water Supply - fixed	582.00	634.00	671.00	682.00	696.00	702.00	727.00	723.00	732.00	748.00	831.00
Wastewater	315.00	378.00	392.00	406.00	421.00	424.00	437.00	439.00	453.00	463.00	528.00
Roading Rate	353.73	459.36	581.61	596.41	597.22	702.14	716.41	765.42	802.77	803.19	875.26
General Rate	576.43	701.17	714.49	761.45	797.71	808.47	876.65	885.28	895.96	934.35	949.11
Total Rates (excl TRC)	3,049.15	3,535.53	3,811.10	3,972.86	4,168.93	4,354.61	4,522.06	4,578.70	4,680.72	4,749.54	5,030.37
Movement \$	486.37	275.57	161.76	196.07	185.68	167.45	56.64	102.03	68.82	280.83	
Movement %	15.95%	7.79%	4.24%	4.94%	4.45%	3.85%	1.25%	2.23%	1.47%	5.91%	
Residential - with services	\$630,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	\$770,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Solid Waste (Rubbish and Recycling)	365.00	490.00	513.00	527.00	553.00	572.00	594.00	602.00	609.00	621.00	634.00
Water Supply - fixed	582.00	634.00	671.00	682.00	696.00	702.00	727.00	723.00	732.00	748.00	831.00
Wastewater	315.00	378.00	392.00	406.00	421.00	424.00	437.00	439.00	453.00	463.00	528.00
Roading Rate	645.94	803.88	1,017.82	1,043.71	1,045.13	1,228.74	1,253.72	1,339.48	1,404.84	1,405.59	1,531.71
General Rate	1,052.60	1,227.04	1,252.35	1,332.54	1,395.99	1,414.82	1,534.14	1,549.24	1,567.92	1,635.11	1,660.93
Total Rates (excl TRC)	3,817.54	4,405.93	4,783.18	4,991.25	5,215.13	5,487.56	5,716.86	5,816.72	5,954.76	6,052.70	6,398.65
Movement \$	588.38	377.25	208.08	223.87	272.43	229.30	99.86	138.05	97.93	345.95	
Movement %	15.41%	8.56%	4.35%	4.49%	5.22%	4.18%	1.75%	2.37%	1.64%	5.72%	
Residential - with services	\$715,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Solid Waste (Rubbish and Recycling)	365.00	490.00	513.00	527.00	553.00	572.00	594.00	602.00	609.00	621.00	634.00
Water Supply - fixed	582.00	634.00	671.00	682.00	696.00	702.00	727.00	723.00	732.00	748.00	831.00
Wastewater	315.00	378.00	392.00	406.00	421.00	424.00	437.00	439.00	453.00	463.00	528.00
Roading Rate	733.09	1,044.00	1,321.85	1,355.47	1,357.31	1,595.77	1,628.21	1,739.58	1,824.47	1,825.44	1,989.24
General Rate	1,194.62	1,593.56	1,623.84	1,730.57	1,812.98	1,837.43	1,992.38	2,012.00	2,036.26	2,123.52	2,157.06
Total Rates (excl TRC)	4,046.71	5,012.57	5,460.68	5,701.04	5,944.29	6,277.19	6,549.59	6,679.58	6,842.73	6,960.96	7,352.29
Movement \$	965.85	448.12	240.36	243.25	332.90	272.40	129.99	165.15	118.22	391.34	
Movement %	23.87%	8.94%	4.40%	4.27%	5.60%	4.34%	1.98%	2.44%	1.73%	5.62%	
Commercial - water services connection	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000	\$510,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Water Supply - fixed	582.00	634.00	671.00	682.00	696.00	702.00	727.00	723.00	732.00	748.00	831.00
Wastewater	315.00	378.00	392.00	406.00	421.00	424.00	437.00	439.00	453.00	463.00	528.00
Roading Rate	522.90	532.44	674.14	691.29	692.23	813.84	830.39	887.19	930.48	930.97	1,014.51
General Rate	852.11	812.72	828.16	882.59	924.62	937.09	1,016.12	1,026.12	1,038.49	1,082.99	1,100.10
Total Rates (excl TRC)	3,129.01	3,230.16	3,504.30	3,661.88	3,837.85	4,022.93	4,181.50	4,239.31	4,341.97	4,404.97	4,686.61
Movement \$	101.15	274.14	157.58	175.97	185.08	158.57	57.81	102.67	62.99	281.64	
Movement %	3.23%	8.49%	4.50%	4.81%	4.82%	3.94%	1.38%	2.42%	1.45%	6.39%	
Rural - pastoral i.e. sheep and beef farms - not connected to services	\$1,880,000	\$2,475,000	\$2,475,000	\$2,475,000	\$2,475,000	\$2,475,000	\$2,475,000	\$2,475,000	\$2,475,000	\$2,475,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Roading Rate	1,927.56	2,583.91	3,271.57	3,354.79	3,359.35	3,949.52	4,029.81	4,305.46	4,515.57	4,517.96	4,923.36
General Rate	3,141.10	3,944.07	4,018.99	4,283.16	4,487.12	4,547.63	4,931.15	4,979.71	5,039.75	5,255.70	5,338.72
Total Rates (excl TRC)	5,925.67	7,400.98	8,229.57	8,637.96	8,950.48	9,643.15	10,131.96	10,449.17	10,743.31	10,953.67	11,475.08
Movement \$	1,475.31	828.59	408.39	312.52	692.68	488.81	317.21	294.15	210.35	521.41	
Movement %	24.90%	11.20%	4.96%	3.62%	7.74%	5.07%	3.13%	2.82%	1.96%	4.76%	
Rural - dairy - not connected to services	\$3,430,000	\$3,610,000	\$3,610,000	\$3,610,000	\$3,610,000	\$3,610,000	\$3,610,000	\$3,610,000	\$3,610,000	\$3,610,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Roading Rate	3,516.78	3,768.85	4,771.87	4,893.25	4,899.91	5,760.71	5,877.82	6,279.88	6,586.34	6,589.84	7,181.14
General Rate	5,730.84	5,752.76	5,862.05	6,247.36	6,544.86	6,633.11	7,192.51	7,263.33	7,350.90	7,665.90	7,786.98
Total Rates (excl TRC)	10,104.62	10,394.61	11,572.92	12,140.61	12,548.76	13,539.83	14,241.33	14,707.22	15,125.25	15,435.74	16,181.12
Movement \$	289.99	1,178.31	567.69	408.15	991.07	701.50	465.88	418.03	310.49	745.39	
Movement %	2.87%	11.34%	4.91%	3.36%	7.90%	5.18%	3.27%	2.84%	2.05%	4.83%	
Rural - lifestyle - not connected to service	\$910,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Roading Rate	933.02	1,075.32	1,361.50	1,396.14	1,398.03	1,643.64	1,677.05	1,791.77	1,879.21	1,880.20	2,048.91
General Rate	1,520.43	1,641.37	1,672.55	1,782.49	1,867.37	1,892.55	2,052.16	2,072.36	2,097.35	2,187.22	2,221.77
Total Rates (excl TRC)	3,310.45	3,589.69	3,973.06	4,178.62	4,369.40	4,682.19	4,900.21	5,028.13	5,164.55	5,247.43	5,483.68
Movement \$	279.24	383.36	205.57	190.78	312.79	218.02	127.92	136.42	82.87	236.26	
Movement %	8.44%	10.68%	5.17%	4.57%	7.16%	4.66%	2.61%	2.71%	1.60%	4.50%	
Forestry - including forestry differential targeted rate	\$910,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	\$1,030,000	
Uniform Annual General Charge	857.00	873.00	939.00	1,000.00	1,104.00	1,146.00	1,171.00	1,164.00	1,188.00	1,180.00	1,213.00
Roading Rate	7,968.60	6,712.90	8,823.94	8,823.94	8,823.94	8,823.94	8,823.94	8,823.94	8,823.94	8,823.94	8,823.94
General Rate	1,520.43	1,641.37	1,672.55	1,782.49	1,867.37	1,892.55	2,052.16	2,072.36	2,097.35	2,187.22	2,221.77
Total Rates (excl TRC)	10,346.03	9,227.26	11,435.49	11,606.42	11,795.31	11,862.49	12,047.09	12,060.30	12,109.29	12,191.16	12,258.71
Movement \$	-1,118.76	2,208.22	170.94	188.88	67.18	184.61	13.21	48.99	81.87	67.55	
Movement %	-10.81%	23.93%	1.49%	1.63%	0.57%	1.56%	0.11%	0.41%	0.68%	0.55%	

Number of Rating Units Per Year

Year	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Rating Units	5,067	5,118	5							

BALANCING THE BUDGET

Introduction

In terms of the Local Government Act 2002, Council is balancing the budget over the period of the Long Term Plan due to the budgeted operating income exceeding budgeted operating expenditure. There are some areas of expenditure that Council has resolved not to fund, which are discussed further.

Local Government Act 2002

The financial statements within this plan do contain a balanced budget as outlined in Section 100 of the Local Government Act 2002 (the Act) for 2024/25 and subsequent years. Council is required under the Act to generate sufficient revenue to cover operational costs including depreciation.

The ten year detailed financial summary including inflation is shown below.

Forecast 2023/24	Forecast 2024/25	Projection									
		2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	
\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	
Funding:											
Depreciation funded from reserves (unfunded)											
1,941	- Roading	1,823	2,038	2,072	2,413	2,549	2,856	2,877	3,192	3,212	3,578
525	- Buildings	628	629	646	647	648	673	674	675	702	702
371	- Infrastructure	0	0	0	0	0	0	0	0	0	0
5,417	Loan Proceeds for Capital Expenditure	6,608	5,114	7,400	6,652	4,705	1,554	1,717	1,227	3,682	22,561
4,066	Capital Expenditure funded from reserves	5,879	6,949	4,482	8,556	5,952	5,205	5,599	5,703	5,871	7,042
228	Operational Expenditure funded from reserves	801	1,235	1,095	526	2,391	1,141	1,395	1,335	1,135	1,299
Less Expenditure											
1,480	Total loan repayments	1,176	1,256	1,381	1,603	10,008	1,828	1,833	1,832	1,851	2,312
10	Rates transferred to Reserve	10	10	10	10	10	10	10	10	10	10
79	Interest transferred to reserves	125	93	91	121	102	140	181	220	261	302
0	Cost of Sales	0	0	0	0	1,364	0	0	0	0	0
7	Landfill aftercare provision	7	0	0	0	0	0	0	0	0	0
16,457	Capital Expenditure	18,516	16,456	22,566	25,569	15,961	11,449	12,963	12,014	15,388	35,587
Net Surplus (Deficit) before other											
5,941	comprehensive revenue and expense	5,698	4,318	10,541	9,558	13,251	4,277	5,508	4,605	5,170	5,619

Use of Reserves

Council is forecasting to record overall surpluses in each year of the Long Term Plan, however, in some activities, Council has resolved not to set revenue to fund all of the costs relating to that activity. In some cases Council has resolved to use reserves to fund some specific expenditure. This is particularly the case where Council actively uses the Reserves, built up by surpluses recorded from targeted rate activities, to fund the capital expenditure and in limited cases one off operating expenditure of those activities.

Intergenerational Equity

Council considers the issue of intergenerational equity when funding depreciation in areas where it may not be fair to impose a cost for depreciation to this generation. Intergenerational equity requires today's ratepayers to meet the costs of utilising Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations.

Council has given careful consideration to the required funding for the provision and maintenance of certain assets throughout their useful life, and the equitable allocation of responsibility for this funding. Council does not consider it equitable for current ratepayers to fund the financing cost of interest and principal repayments on loans and at the same time fund depreciation for the eventual replacement of the asset.

Funding of Depreciation

Council primarily uses the Depreciation Reserve to fund:

Replacements/Renewals – works to upgrade, refurbish, or replace existing facilities with facilities of equivalent capacity or performance capability.

Capital expenditure – expenditure used to create new assets or to increase the capacity of existing assets beyond their original design capacity or service potential.

Depreciation is calculated on a straight line basis on all applicable property, plant and equipment, excluding land. The depreciation rates are set for the assets to be written off, less their estimated residual values, over their useful lives. Council does not consider it prudent to fund full depreciation on assets that may or may not be replaced, and doubt exists as to the form of the possible replacement, as a result a portion of the depreciation is funded on those assets. Assets that have an alternative funding source also have not had depreciation funded in full.

The Assets are:

Assets	Rationale for Not Funding Depreciation
Library books	Not funded to the extent of book renewals
Civic Amenities	May not be replaced
Roading (part)	Waka Kotahi's portion of subsidy
Three Waters	Funding from alternative source
Swimming Pool	Expectation of grant funding for future replacement (part)

Depreciation on some assets of Council are not fully funded. Those assets are the ones that Council elected not to replace at the end of their useful life; and those that Council expects to receive funding for by way of grants.

Policy:	Revenue and Financing Policy
Department:	Corporate Services
Approved by:	Council
Effective date:	July 2024
Next review date:	June 2027
Document Number:	D24/50

1. Overview

This Policy sets out Council's funding policies in respect of operating and capital expenditure for each Council Activity. The Policy is reviewed at least every three years. The last review was completed in 2022, after the adoption of the Long Term Plan 2021-31. This updated policy comes into effect from 1 July 2024.

The Council must undertake services in a financially prudent and sustainable way for the Council and the community as a whole. Funding decisions made by elected members and the rationale underpinning the decisions are set out in this Policy.

In accordance with section 101(3) of the Local Government Act 2002, in funding each activity the Council has considered:

- The community outcomes to which each activity contributes;
- An analysis of who benefits from the activity;
- The period of time the benefits are expected to occur;
- The extent to which the actions or inaction of a particular person or group contributes to the need to undertake the activity, and
- The costs and benefits of funding the activity distinctly from other activities, and
- The overall impact of any allocation of liability for revenue needs on the four wellbeing outcomes of the community.

Council has also taken into account legislative requirements in setting rates and determining sources of funding. For example the Local Government (Rating) Act 2002 provides that all rates set on a uniform fixed amount basis (including the UAGC, but excluding water and wastewater uniform targeted rates) must not exceed 30% of the total rates revenue. Other legislation set out statutory fees for various types of regulatory services, and these fees may be either fixed or not exceeded. The Resource Management Act 1991 specifies the circumstances in which local authorities may require financial contributions from developers to meet the costs of their impact on the environment, including their impact on the demand for infrastructure.

2. Funding Policy for Operational Expenditure

2.1 Non-Rates Funding Sources

Prior to determining the amount of operating expenditure to be funded by rates, Council will identify and exhaust all other funding sources available. These include:

Fees and Charges

Fees and charges are usually either full or part charges to recover the costs of delivering the services. Fees and charges are usually only set for services that a user has discretion to use or not, and where it is efficient for the Council to collect the fee or charge.

Grants and Subsidies

These are provided by external agencies and are usually for an agreed, specified purpose. The major source of grants and subsidies is the New Zealand Transport Agency (NZTA) which provides subsidies for road maintenance, renewals and improvements. For all other grants and subsidies, applications will be made wherever they are available.

Borrowing

Debt may be used to fund operational expenditure where that expenditure provides benefits over many years, and it is financially prudent to do so.

Council Reserves

For activities with specified purpose reserve funds, these funds may be used for rates smoothing purposes if Council is able to use the reserve fund in this way and deems this a prudent approach.

Financial Contributions

Financial Contributions may be required as part of Council's Development and Financial Contributions Policy, and used to fund operating or capital expenditure as per the requirements of the District Plan. As there is some uncertainty whether Council will charge Financial Contributions in the years ahead or to what extent, no amount has been budgeted for Financial Contributions in the Long Term Plan. Any actual Financial Contributions collected will be transferred to the Financial Contributions Reserve, with any funding decisions from the reserve to be made by elected members on a case by case basis.

Interest and Dividends from Investments

If the investment income relates to a specific activity that has a reserve established for a targeted rate, then investment income will go towards funding that activity. Otherwise, it will be part of a corporate treasury fund that nets off the overall general rates requirement. It is expected that the council owned Farm will contribute at least \$75,000 a year to offset the general rates requirement.

Operating Surpluses

The Council may choose to not fully fund operating expenditure in any year if the deficit can be funded from operating surpluses in the year before or in subsequent years. An operating deficit will only be budgeted when financially sustainable to do so, and to avoid significant fluctuation in rates, fees and charges and financial impact on residents and ratepayers.

2.2 Rates Funding Sources

When considering how rates are to be applied to ratepayers, Council has considered the following principles:

- Who benefits from providing the activity,
- Who causes the need to provide the specific service to the community,
- The ability of ratepayers, users, and exacerbators to pay for the costs of the activity,
- Intergenerational equity – where the cost aligns with the time period over which the benefits are received,
- Operating an efficient rating system, that is cost effective to administer, and transparent to ratepayers.

General Rates

These are generally used to fund activities that benefit a wide portion of the community, and where it is considered fair and efficient to use this rating tool.

General rates are applied by a specific rate in the dollar per Capital Value of a rating unit. The general rates requirement is determined after all other funding (including other rates funding) options have been netted off total operating expenditure. No differentials are used in the application of general rates.

Targeted Rates

These will be used where Council requires transparency in funding for a particular activity and where the funds collected will be ring-fenced for funding that Activity only.

Targeted rates may be applied on the basis of ratepayers who use or are able to use a service, to properties in a specified area, or over the district as a whole. They may be applied by rating unit or by a separately used or inhabited part of a rating unit (or "SUIP). A targeted rate may be set differentially under Section 16 of the Local Government (Rating) Act 2002 for different categories of rateable land.

Targeted rates are used to fund the Roading, Rubbish and Recycling, Wastewater, Water Supply, and Civic Amenities activities.

Council charges 50% of the water and wastewater rate to properties that are not connected to either supply but are within proximity to be able to connect to either supply, as a contribution towards the related fixed infrastructure costs.

For the Roading Activity, the rates collected from land that is used primarily for forestry purposes (excluding indigenous or protected forests) are based on a differential that is calculated at a level expected to collect a specific amount, determined annually, and guided by the cost of previous years' remediation work on roads damaged by forestry operations. Where parts of a rating unit are used for forestry purposes, the Council may apportion the rateable value of that rating unit among those parts in order to calculate the overall liability for the rating unit. This is to ensure fairness in that all forestry owners, that have exotic forestry of more than a certain minimum size (10 hectares) are contributing specifically towards roading costs impacted by forestry operations.

UAGC (Uniform Annual General Charge)

The UAGC is applied as a fixed rate per SUIP.

This rate will be used for activities where it is considered that each SUIP benefits from the activity by a similar amount. Council allows for remissions on the UAGC where the property is bare land, used for the same purpose as another property, and has the same ownership but is not contiguous. Council also allows for a remission on the UAGC for low value properties.

3. Funding of Capital Expenditure

Schedule 10 of the Local Government Act requires Councils to, in relation to each group of activities, and for each financial year covered by the Long Term Plan, include a statement of the amount of capital expenditure budgeted to a) meet additional demand for an activity, b) improve the level of service, and c) replace existing assets. This is outlined in the Funding Impact Statements in the Long Term Plan 2024-34. The funding source for each type of capital expenditure is explained below.

Renewal projects

Renewal projects restore or replace components of an asset or the entire asset to maintain the current level of service (original size, condition or capacity). These projects will be funded from capital reserves built up from rates funded depreciation. Where the reserve is not sufficient to meet the programmed renewals and the work is deemed necessary, then an internal loan may be used to recognise the overdrawn reserve account, and repaid from a contribution from the reserve over a period that matches with useful life of the asset.

Level of Service projects

Increasing the levels of service expenditure is the creation of new assets or improvements to existing assets that result in a higher level of service delivered to the community. These projects will be funded by loans and repaid from operational funding sources. It is considered that debt

funding is a fair funding mechanism for significant improvements to the community that will benefit future generations over several years, reflecting intergenerational equity.

Growth Related projects

These relate to the additional investment required to serve growth in existing services due to new areas being serviced, or growth in the district. These projects will be funded from financial contributions, with any additional funding requirement to be funded by loans as above (Level of Service projects).

Emergency Capital Expenditure

Where an entire asset is damaged by an extraordinary event, e.g. a natural disaster, all efforts will be made to claim under Council's insurance policies where possible, with any excess payable to be covered by Council's Contingency Reserve. If neither of these funding sources are sufficient or available, then Council may fund any emergency capital expenditure requirements through borrowing.

Reserves

The Asset Sales Proceeds Reserve, or any other reserve, not specifically tagged to an Activity, may be used to fund capital expenditure where specific council approval is given.

4. IMPACT ON FOUR WELL-BEINGS

Council has considered the economic impact on our community of the funding and rating system, and considers that the use of capital value rating system for the general rate and roading targeted rate is a fair way of funding the rates requirement. However, the council recognises that maximising the use of the UAGC provides a fair approach for higher value properties, which are generally rural and unlikely to receive more benefit from services than urban ratepayers. The remission policy allows recognition of the value of new economic investment in the district.

Council has considered the impact of the funding model on the cultural wellbeing of the district and that the activities that contribute to Council's cultural wellbeing should receive investment from all ratepayers as this benefits the wider community and the ongoing vibrancy and prosperity of the district. Council has a remission policy for Māori freehold land to recognise that certain Māori owned lands have particular conditions, features, ownership structures, or other circumstances which make it appropriate to provide relief from rates and recognise the cultural benefits of Māori freehold land.

Council has considered the environmental impact of its funding model, and where appropriate a user pays or exacerbator pays system is to be used to fairly allocate the cost of ensuring environmental wellbeing. The Regulatory activities are generally funded by a mixture of UAGC and fees and charges.

Council has considered the social impact of its funding model and that there is significant value to the wider district and community in ensuring that activities that contribute to the social wellbeing of the district are mostly funded by all ratepayers, with support from fees and charges where able to do so. Council uses its remission policy to minimise the rates impact on organisations that exist purely to benefit the social wellbeing of the district.

5. Groups of Activities

<i>Group</i>	<i>Activity</i>	<i>Description of Activity and further analysis</i>	<i>Time Period of Benefits</i>	<i>Distribution of Benefits</i>	<i>Community Outcomes (Rationale for Activity)</i>	<i>Funding Sources</i>
Recreation and Facilities	Aerodrome	Provides opportunities for local air transport, recreation and light commercial needs. Council owns the land, the apron pad, car parking, site drainage, landscaping. The Stratford Aero Club owns the clubrooms, hangars and the fuel pump. Standalone activity for transparency, as the land was acquired for the purposes of an Aerodrome.	Operational - annual	Aerodrome users / aeroclub members	Welcoming, Resilient, Connected, Enabling	General rates 50-70% User Charges 30-50% Capital Expenditure for improvements will be loan funded
	Civic Amenities	Range of community facilities including public toilets, bus shelters, rural halls, structures, War Memorial Centre, Clock Tower, Housing. Council provides these services to cater for the communities need, and would not otherwise be provided by any other party.	Operational - annual	Community, tourists, users of the facilities. Some facilities are considered to be of low benefit and won't be replaced, therefore the depreciation is not funded i.e. Centennial Restrooms, Rural Halls, TET Stadium.	Welcoming, Resilient, Connected, Enabling	Housing for Older Persons: General Rates 30-50% User Charges 50-70% Civic Amenities: General rates 60-80% Targeted rate (community halls) <5% User charges 5-15% Grants <10% Capital expenditure for replacements of assets will be funded by reserves. demolition costs will also be funded by reserves. Earthquake strengthening will be loan funded.

<i>Group</i>	<i>Activity</i>	<i>Description of Activity and further analysis</i>	<i>Time Period of Benefits</i>	<i>Distribution of Benefits</i>	<i>Community Outcomes (Rationale for Activity)</i>	<i>Funding Sources</i>
	Library Hub	Provides physical access to books, and online access to digital books and articles. Provides free wi-fi, some learning opportunities, school holiday programmes. This Activity also combines the Information Centre and AA services into a hub for residents and visitors to the district.	Operational - annual	Library users, wider community as a social hub, tourists, AA users	Welcoming, Connected, Enabling	General rates 90-100% User charges <10% Capital expenditure will be funded by a mixture of loans, reserves and grant funding.
	Parks, Reserves and Cemeteries	Provision of recreation opportunities, open spaces, sports fields, and cemeteries for use by all. These are managed under an open spaces contract, and therefore separate from Civic Amenities activity. The services provide open spaces for all the community to enjoy and therefore would not be provided otherwise.	Operational - annual	Users, the community also benefits from having areas available for recreation. Cemeteries are an important part of a community.	Welcoming, Resilient, Connected	Cemeteries: General rates 30-50% User charges 50-70% Parks and Reserves: General rates 95-99% User charges 1-5% Capital expenditure will be funded by a mixture of loans, reserves and grant funding.
	Wai O Rua Stratford Aquatic Centre	Provision of swimming pool facilities, swimming lessons, and fitness classes. Also provides spaces available for hire. This activity requires a large portion of council's rates requirement and provides recreation and learn to swim opportunities.	Operational - annual	Users. The business community also benefits from visitors from outside the region.	Welcoming, Connected	General rates 75-90% User charges 10-25% Capital expenditure will be funded by a mixture of loans, reserves and grant funding.

Group	Activity	Description of Activity and further analysis	Time Period of Benefits	Distribution of Benefits	Community Outcomes (Rationale for Activity)	Funding Sources
Community Development	Community Services	Support community groups in the Stratford district to achieve their goals i.e. Positive Ageing, Central Taranaki Safe Trust, Iwi groups, Youth Council, and providing events that benefit the community and recognise and enhance cultural wellbeing, including events that celebrate Māori culture.	Operational - annual	Community, groups and individuals receiving support from Council. Wider community benefits.	Welcoming, Resilient, Connected, Enabling	General rates >70% Grants and/or user charges <30%
	Economic Development	Supports the growth of the district and promotes the district as a place to do business and a great place to live. Council is strongly committed to improving economic wellbeing of the district.	Operational - annual	Ratepayers (property owners), business owners. The wider community are impacted by a stronger local economy.	Welcoming, Resilient, Connected, Enabling	UAGC 50% General rates 50%
	Investment Property	Council owns properties for strategic or investment purposes - includes Farm, and other commercial properties. This activity is distinct from other activities as it is expected to provide a contribution towards rates.	Varies, depending on the intended future use of the property.	Ratepayers expectation is that the investments should contribute towards rates however this is not always the case for some rental properties in the short term.	Resilient, Connected, Enabling	Farm: User Charges >100% (subsidises general rate) Rental Properties: User Charges >90% General Rates <10% Capital expenditure will be funded by a mixture of loans and reserves.
Democracy	Democracy	Includes all governance processes, meetings, elections, and community involvement in the democratic process.	Election costs - once every three years. Everything else annually.	Stratford district community – citizens and ratepayers	Welcoming, Resilient, Connected, Enabling	UAGC 100%

Group	Activity	Description of Activity and further analysis	Time Period of Benefits	Distribution of Benefits	Community Outcomes (Rationale for Activity)	Funding Sources
Environmental Services	Building Services	Receives and processes applications for building consents. Monitoring and compliance of building work in the district. This activity provides for growth of the district.	Operational - annual	Users, ratepayers,	Welcoming, Resilient, Connected, Enabling	UAGC 50-60% User charges 40-50%
	Planning	Development and administration of the District Plan. Issuing of resource consents. Council has a legislative obligation to provide these services.	District Plan costs - spread over the life of the plan	Community, users, all ratepayers	Welcoming, Resilient, Connected, Enabling	UAGC 60-80% User charges 20-40%
	Community Health and Safety	Regulation and enforcement of legislation and bylaws relating to health, food, alcohol, animal control, and general nuisance. This activity is provided by council to ensure that residents and visitors are safe from harm.	Operational - annual	Users (affected business owners, dog owners), exacerbators, community.	Welcoming, Connected, Enabling	UAGC 55-70% User charges 30-45%
	Emergency Management	Regional shared service for civil defence emergency management and preparedness. Council has a legislative obligation to provide these services.	Benefits are primarily received at the time of a Civil Defence event only.	The district and wider community, all ratepayers	Welcoming, Resilient, Connected, Enabling	UAGC 100%
Roading	Roading	Management, construction and maintenance of rural and urban roads, footpaths, street lighting and associated infrastructure, excluding state highways, repairing damage from roads impacted by forestry harvesting. Council will collect a fixed portion from the forestry properties, the amount to be determined annually with consideration to the cost of damage to ratepayers. Council has a legislative obligation to provide these services.	Operational – annual. Longer time period for forestry impacted roads.	Road users, forestry property owners, community and ratepayers	Welcoming, Resilient, Connected, Enabling	Targeted rate (incl reserves) 30-55% (rate per \$CV, forestry differential) NZTA Grant 40-65% User charges <5% Capital expenditure will be funded by a mixture of Loans, Reserves, and Waka

<i>Group</i>	<i>Activity</i>	<i>Description of Activity and further analysis</i>	<i>Time Period of Benefits</i>	<i>Distribution of Benefits</i>	<i>Community Outcomes (Rationale for Activity)</i>	<i>Funding Sources</i>
						Kotahi subsidy (grant funding).
Stormwater	Stormwater	<p>Provision of stormwater reticulation and collection services, and minimising excess water from a major rainfall event, and allowing for normal drainage of stormwater and groundwater.</p> <p>Council has a legislative obligation to provide these services.</p>	Operational - annual	The CBD and residents, community and ratepayers	Resilient, Connected, Enabling	<p>UAGC 100%</p> <p>Capital expenditure funded by Loans and Reserves.</p>
Wastewater	Wastewater	<p>The operation, maintenance and management of the reticulation network and treatment plant, managing the disposal of sewerage.</p> <p>Council has a legislative obligation to provide these services.</p>	Operational – annual Desludging of oxidation pond – capital cost occurs once every 15-20 years.	Properties connected to wastewater system, users of the discharge facility, commercial users.	Resilient, Connected, Enabling	<p>Targeted rate 85-95% (by SUIP, commercial differential) User charges 5-15%</p> <p>Capital expenditure funded by Loans and Reserves.</p>
Solid Waste (Rubbish and Recycling)	Solid Waste (Rubbish and Recycling)	<p>Waste and recycling collection service to households in urban areas and a transfer station in Stratford.</p> <p>Council has a legislative obligation to provide these services.</p>	Operational - annual	Properties within rubbish collection area, transfer station users, the community (bins on Broadway collected - UAGC funded).	Welcoming, Resilient, Connected, Enabling	<p>Targeted rate 75-85% (SUIP) User charges 15-25% UAGC <5%</p> <p>Capital expenditure will be funded by a mixture of loans, reserves and grant funding.</p>

<i>Group</i>	<i>Activity</i>	<i>Description of Activity and further analysis</i>	<i>Time Period of Benefits</i>	<i>Distribution of Benefits</i>	<i>Community Outcomes (Rationale for Activity)</i>	<i>Funding Sources</i>
Water Supply	Water Supply	<p>Council operates three water supplies, water treatment plant and manages the reticulation systems and associated infrastructure to supply the district with clean drinking water.</p> <p>Council has a legislative obligation to provide these services.</p>	Operational - annual	Properties to which water is supplied, wider community.	Welcoming, Resilient, Connected, Enabling	<p>Fixed targeted rate 60-80% (by SUIP)</p> <p>Variable targeted rate 20-40% (based on consumption)</p> <p>Capital expenditure will be funded by a mixture of loans and reserves.</p>

6. Support for principles relating to Māori land

Section 102(3A) of the Local Government Act 2002 provides that this policy must support the principles set out in the Preamble to Te Ture Whenua Māori Act 1993 (that requirement is effective from 1 July 2024). These principles include recognition that land is a taonga tuku iho of special significance to Māori people, and to facilitate the occupation, development, and utilisation of that land for the benefit of its owners, their whanau, and their hapū. Council considers that this policy supports those principles when viewed in conjunction with Council's Policy on Remission and Postponement of Rates for Māori Freehold Land."

Policy:	Development and Financial Contributions Policy
Department:	Corporate Services
Approved by:	Council
Effective date:	June 2024
Next review date:	June 2027
Document Number:	D24/10298

1. Purpose

- 1.1 Section 102(2) of the Local Government Act 2002 requires the Council to adopt a policy on development contributions (money or land required from developers under the provisions of the Local Government Act 2002) or financial contributions (money or land required from developers under the provisions of the Resource Management Act 1991 and the Stratford District Plan).

2. Scope

- 2.1 This policy will be considered for all resource consent applications where the cost of providing or upgrading the public infrastructure can be attributed to the development.

3. Objectives

- 3.1 Requiring developers to pay the actual costs of extending services is considered to be a fair approach to encourage an efficient, consolidated, compact pattern of land use. It is recognised that the true costs of service provision for an extended network would include not only the actual cost of the extension, but also a share of the costs that have been invested by the community in the establishment of the existing service network.
- 3.2 As a general rule, the Council will use financial mechanisms to ensure that ratepayers do not subsidise land developers who are seeking to extend service networks to serve their subdivisions and developments while there is still spare capacity on the existing network.
- 3.3 Section 106 of the Local Government Act 2002 sets out the requirements for a Financial Contributions Policy, which a local authority must adopt under Section 102(2)(d).

4. Principles

- 4.1 There are no instances in which Council will require development contributions under the Local Government Act 2002.
- 4.2 There are instances where Council may require financial contributions under the Resource Management Act 1991. These instances are where subdivision of land is proposed or development occurs and, as a result, there would be an increase in demand on Council's infrastructural services, including reserves, stormwater, water supply, wastewater, and roading. In these instances the developer is required to make a contribution to Council to provide for the additional demand and to mitigate potential effects in accordance with the District Plan as provided for by the Resource Management Act 1991. Payment is required at the time of subdivision or development.

5. Background

- 5.1 Development contributions are provided for under Sections 201 through 211 of the Local Government Act 2002. The Stratford District Council does not have a policy on development contributions due to the complex methodology imposed by the legislation and the requirement to demonstrate growth in order to apply and collect development contributions.
- 5.2 Council requires financial contributions as conditions of resource consents to ensure that any adverse effects from subdivision and development on the natural and physical resources of the district are minimised. Such contributions may be in the form of cash, land, or physical works, and may be for the purposes of, as stated in C2 of the Stratford District Plan:
- Provision of new roads, private ways, access lots, service lanes and access-ways.
 - Provision for maintaining, upgrading and/or widening of existing roads.
 - Provision of stock underpasses.
 - Provision for footpaths.
 - The provision of off-street parking.
 - The carrying out of earthworks including excavation, filling and compaction.
 - The carrying out of landscape design and land rehabilitation, including (but not limited to) the revegetation of modified or cleared land and the planting of trees and shrubs.
 - The provision of fencing or screening.
 - Provision of water supply.
 - Provision for sewerage systems.
 - Provision for stormwater control and disposal systems, including during construction of any works.
 - Provision for electricity supply.
 - Provision for gas supply.
 - Provision for street lighting.
 - Provision for telephone supply.
 - Provision of -
 - land for public open space, public recreation, community facilities or community purposes and for other reserves purposes; and/or
 - cash, for the purpose of upgrading or maintaining public open space, upgrading land or facilities for public recreation, upgrading land or facilities used for community purposes, or for the provision of street furniture.
 - The protection of -
 - notable trees and areas of indigenous forest;
 - outstanding natural features and landscapes;
 - heritage resources;
 - ecologically sensitive areas, including (but not limited to) wetlands and habitats of indigenous flora and fauna;
 - riparian margins, through the creation of esplanade strips or esplanade reserves.”

6. Policy Statement

- 6.1 Council requires financial contributions, land, physical works, or combinations thereof (i.e. monetary and land transfer), where land is developed or subdivided. The contribution shall be calculated in accordance with C.1.2.2 of the Stratford District Plan which is a fixed percentage of the unimproved land value.
- 6.2 The intention is that the contribution will positively and equitably contribute towards the sustainability of the environmental and infrastructural resources of the district.
- 6.3 During the period of the Long Term Plan 2024-34, Council has identified expenditure on growth infrastructure related to a council subdivision. Part of the cost of the development work will be funded from the Financial Contributions reserve. Decisions on the use of the Financial Contributions reserve for funding expenditure will be made by elected members on an annual basis for the following financial year.

- 6.4 All Financial Contributions received will go into the Financial Contributions Reserve, with the balance to be reported to elected members annually.
- 6.5 Council may, from time to time, request that expenditure that relates to the following, be funded from this reserve.
- Enabling kaitiakitanga and preservation of the natural environment for future generations.
 - Sustainable development.
 - Comprehensive social, recreational and cultural facilities accessible to all.
 - Clean air, water and land; and
 - A diverse natural environment that is accessible to all

Policy:	Significance and Engagement
Department:	Chief Executive
Approved by:	
Effective date:	1 July 2024
Next review date:	2027
Document Number:	D23/40550

1. Purpose

- 1.1 This policy outlines the framework used to determine the level of significance attached to specific Council decisions, and whether the community should be directly engaged
- 1.2 This policy covers:
- How Council will assess the significance of decisions.
 - When and how Council will engage with the community.
 - Council's strategic assets and their relation to this policy.

2. Significance

- 2.1 Local authorities make decisions about a wide range of matters and most will have a degree of significance (how important an issue is) but not all issues will be considered to be 'significant'.
- 2.2 An assessment of the degree of significance of proposals and decisions, and the appropriate level of engagement, will be considered on a case-by-case basis in the early stages of a proposal before decision making occurs.
- 2.3 Key criteria and considerations to determine the degree of significance are:

Key criteria	Considerations
Impact on the community now and into the future	<ul style="list-style-type: none"> • Will there be major impacts on wellbeing (cultural, social, economic or environmental)? • How many people are affected? • Are particular communities disproportionately impacted? • Is there high community interest in the matter, or is it likely to generate public interest? • Can the decision be reversed? • What does Council already know about the community's views on the matter?
Significance to mana whenua	<ul style="list-style-type: none"> • Does the matter relate to known issues of significance for iwi and hapu?
Effect on Council's ability to carry out its functions	<ul style="list-style-type: none"> • Is there likely to be an adverse effect on Council's ability to undertake any statutory function or role? • Will Council's levels of service be impacted?
Policy and outcomes	<ul style="list-style-type: none"> • Are there potential effects on delivering Council's existing policies and strategies? • Does the proposal promote achieving particular community outcomes? • Does the proposal flow logically from a decision already made or one part of the Annual Plan or Long Term Plan?
Strategic assets	<ul style="list-style-type: none"> • Is the ownership or function of a strategic asset(s) listed in Appendix 1 of this policy affected?
Financial cost	<ul style="list-style-type: none"> • How big are the financial costs? • Will Council's debt levels be impacted?

	<ul style="list-style-type: none"> • Significance may be assessed as high if unbudgeted expenditure is more than 5% of the annual total expenditure or gross debt increases by more than 20%. • Note this does not include Civil Defence emergency event response expenditure and expenditure that has external funding.
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- 2.4 Having considered the key criteria Council will make a judgement on the level of significance of the matter, designating it a category of Low, Moderate or High.
- 2.5 It may be that only one of the key criteria applies but to such a high degree that the decision will be considered 'significant'. At the other end, several criteria may be applicable but to only a low degree and therefore will be considered to have a lower level of significance.
- 2.6 In general, the more significant an issue, the greater the need for community engagement, recognising that sometimes the operational work the Council delivers will be highly significant to those immediately impacted but may not otherwise trigger 'significance' under this policy. Council staff endeavour to engage directly with affected parties whenever possible.
- 2.7 *Appendix 2* of this policy provides further detail on how the criteria will be used to assess significance.

3. Engagement

- 3.1 Engagement provides an opportunity for the public to express a view on the decision or proposal being considered by the Council. The community views expressed through an engagement process will be considered, along with other information such as costs and benefits, legislative requirements and technical advice.
- 3.2 Council undertakes engagement in a variety of ways, depending on the type of conversation required, who is being engaged with, the timeframe and cost associated with engagement, and any legislative requirements. Examples of engagement tools used by Council can be found in *Appendix 2*.

3.3 When will Council engage?

- Council will always engage when required by law. Where procedures for decision making are set out in legislation, those procedures will be used. See 3.4 for more information on legislative requirements.
- When the matter is deemed significant as per this policy.
- When Council thinks the matter warrants engagement regardless of the level of significance determined by this policy.

Likelihood of engagement against the significance category is detailed below:

Significance category	Likelihood of engagement
Low	Council may or may not carry out any engagement. If any engagement occurs it's likely to be targeted to directly affected individuals or groups only, rather than wider community engagement.
Moderate	Council will engage with directly affected individuals or groups and some form of wider community engagement is likely, unless there are good reasons not to do so (see 3.6 for details of when Council may not engage).
High	Council will engage with directly affected individuals or groups and some form of wider community engagement is highly likely, unless there are good reasons not to do so (see 3.6 for details of when Council may not engage).

3.4 Legislative requirements

The Local Government Act 2002 (LGA) prescribes processes for councils to follow when they consult and engage with communities on some decisions. These are mostly listed in sections 76 to 83 of the LGA. The Significance and Engagement Policy isn't required when Council is following these legal obligations as legislation supersedes any council policy. Some examples of legislative requirements under the LGA are below:

- A Special Consultative Procedure (SCP), defined under the LGA section 83, must be followed for community engagement on specific plans and processes including Long Term Plans and Bylaws of significant interest.
- Under section 77(1)(c) of the LGA Council must take into account the relationship of Māori and their culture and traditions with their ancestral land, water, sites, waahi tapu, valued flora and fauna, and other taonga, if a matter involves a significant decision in relation to land or a body of water.
- Other provisions in the LGA specify decisions or activities where community engagement is to be addressed through the larger public consultation processes for a Long Term Plan. These are:
 - a) A decision to transfer the ownership or control of a strategic asset, or a decision to construct, replace or abandon a strategic asset. See *Appendix 1* for a list of Council's strategic assets.
 - b) A decision that will, directly or indirectly, significantly affect Council's capacity, or the cost to Council, in relation to any activity identified in the Long Term Plan.
 - c) A decision to alter significantly the intended level of service delivery for any significant activity undertaken by or on behalf of Council, including a decision to commence or cease any such activity.

3.5 How will Council engage?

The Engagement Guide (refer to *Appendix 2*) identifies the form of engagement Council may use to respond to some decisions. It also provides examples of types of issues and how communities could expect to be engaged in the decision-making process.

Principles of Engagement

Council follows the below principles when undertaking engagement with the Stratford district:

- Give affected people a reasonable opportunity to contribute to the decision-making process
- Ask for views early in the decision-making process so that there is enough time for feedback to be provided and considered;
- Listen and consider views in an open and honest way;
- Respect everyone's point of view;
- Provide information that is clear and easy to understand;
- Consider different ways in which the community can share views with Council; and
- Ensure that the engagement process is efficient and cost effective.

Council will also take into consideration that the community can feel 'over consulted'.

Council will ensure that, when conducting any engagement or consultation process in relation to a significant decision, it will provide clear information on:

- What is being proposed
- Why it is being proposed
- What options we have
- What the impacts are (if any)
- How you can have a say
- The timeframes
- How we will communicate the outcome to you

In addition, we may add – if we know:

- What our preferred option is
- Any costs and rating impact

3.6 Engagement with Māori¹

The LGA requires councils to facilitate participation by Māori in decision-making processes. This is to recognise and respect the Crown's responsibility to take appropriate account of the principles of Te Tiriti o Waitangi/ the Treaty of Waitangi and to maintain and improve opportunities for Māori to contribute to local government decision-making processes. These requirements are additional to general policies on community engagement.

However, not all Māori engagement is driven by law. There will be many occasions where input from Māori will inform and enrich the work of Council, so it may choose to engage with Māori on matters that fall outside the scope of this policy.

Council acknowledges its unique relationship with Māori and will support this through:

- Establishing and maintaining processes to provide opportunities for Māori to contribute to decision-making.
- Taking into account the relationship Māori have with their ancestral land, water, sites, waahi tapu/sacred sites, and other taonga/treasures, when a significant decision relates to land or a body of water.
- Building ongoing relationships with local iwi, hapu and marae to understand the issues of significance for mana whenua, and determine appropriate points of engagement
- Applying the following three principles when developing an engagement process with Māori: engage early, be inclusive, think broadly.
- Acknowledging their rangatiratanga and status as treaty partners; that mātauranga Māori/Māori knowledge makes an important contribution to solving policy and practical problems; that Māori have the resources and capability to contribute; and that some issues affect Māori disproportionately and that Māori are therefore better placed to develop the solutions.

3.7 When Council may not engage

There are times when it is not appropriate or possible to engage with the community on certain matters. Examples of this include where Council:

- Has determined the matter is not of a nature or significance that requires consultation (s82(4)(c) LGA 2002).
- Already has a sound understanding of the views and preferences of the persons likely to be affected by or interested in the matter (s82(4)(d) LGA 2002).
- Is maintaining confidentiality or commercial sensitivity (s82(4)(d) LGA 2002).
- Has determined the cost of engagement as outweighing the benefits of it (s82(4)(e) LGA 2002).
- Is acting with urgency in a crisis (for example, under the Civil Defence Emergency Management Act 2002).
- Has a clear direction on a strategy or plan as part of its business as usual operations, and has already made up its mind about an issue, therefore cannot carry out meaningful engagement.
- Has consulted on the issue in the last 24 months.
- When a council action is required by legislation.

Where the above listed circumstances apply and engagement is not to be undertaken, Council is still required to give consideration to the views and preferences of persons likely to be affected by, or to have an interest in, the matter (s78(1) LGA 2002). The LGA 2002 requires that this consideration be in proportion to the significance of the matters affected by the decision (s79(1)).

3.8 Council's expectations of the community during engagement

¹ The term Māori is used here and refers to tangata whenua and or mana whenua that within the context of Stratford district means those who whakapapa to the land. In terms of mana whenua, there are also a number of groups and entities that include: iwi, hapū, marae, and post-settlement governance entities.

When carrying out engagement Council expects the community to:

- Use their real names and contact details when requested to do so while providing submissions or other feedback. Council may place less weight on, or even reject, submissions and feedback that appear to be submitted under a false name or with incorrect contact details.
- Provide their submission or feedback within the timeframe given.
- Use the appropriate engagement methods as provided by Council when making a submission or feedback to ensure it's captured as part of the decision-making process. Council will always provide clear instructions on how to have your say on a matter.
- Provide their submission or feedback in a respectful manner. Council recognises that people have the right to freedom of expression in making their submissions and feedback, however, Council must balance this against its health and safety obligations. Council may redact copies of submissions and feedback, or even reject them, where they include profanities, defamatory attacks on individuals or groups, or other offensive or unacceptable material. If Council does redact or reject a submission or feedback it will inform the submitter and where practical provide an opportunity for the submitter to revise their submission or feedback for inclusion in the decision-making process.
- Understand that their submissions or feedback may become public as part of the decision-making process. If there is any reason why information should not become public, members of the public should raise this with Council before or at the time of making their submission or feedback.

Appendix 1: Strategic Assets

Strategic assets are described in the Local Government Act 2002 (LGA) as ‘those assets or group of assets that Council needs to retain in order to maintain capacity to achieve or promote any outcome that Council determines to be important to the current or future wellbeing of the community,’ and includes:

- a) any asset or group of assets listed in accordance with section 76AA(3) by the local authority; and
- b) any land or building owned by the local authority and required to maintain the local authority’s capacity to provide affordable housing as part of its social policy; and
- c) any equity securities held by the local authority in—
 - i. a port company within the meaning of the Port Companies Act 1988;
 - ii. an airport company within the meaning of the Airport Authorities Act 1966

They are relevant to this policy because any decision to transfer ownership or control of a strategic asset to or from Council or to construct, replace or abandon a strategic asset cannot be made unless they are first included in the Long Term Plan (and therefore consulted on as part of that Long Term Plan).

For the purpose of section 76AA(3) of the LGA 2002, Council considers the following assets to be strategic assets:

- Roading network, footpath, streetlights and parking
- Water supply network
- Wastewater network
- Reserves listed and managed under the Reserves Act
- Stormwater network
- Housing for the Elderly
- Aquatic Centre
- Library and Visitor Information Centre
- War Memorial Centre
- Cemeteries
- Percy Thomson Trust

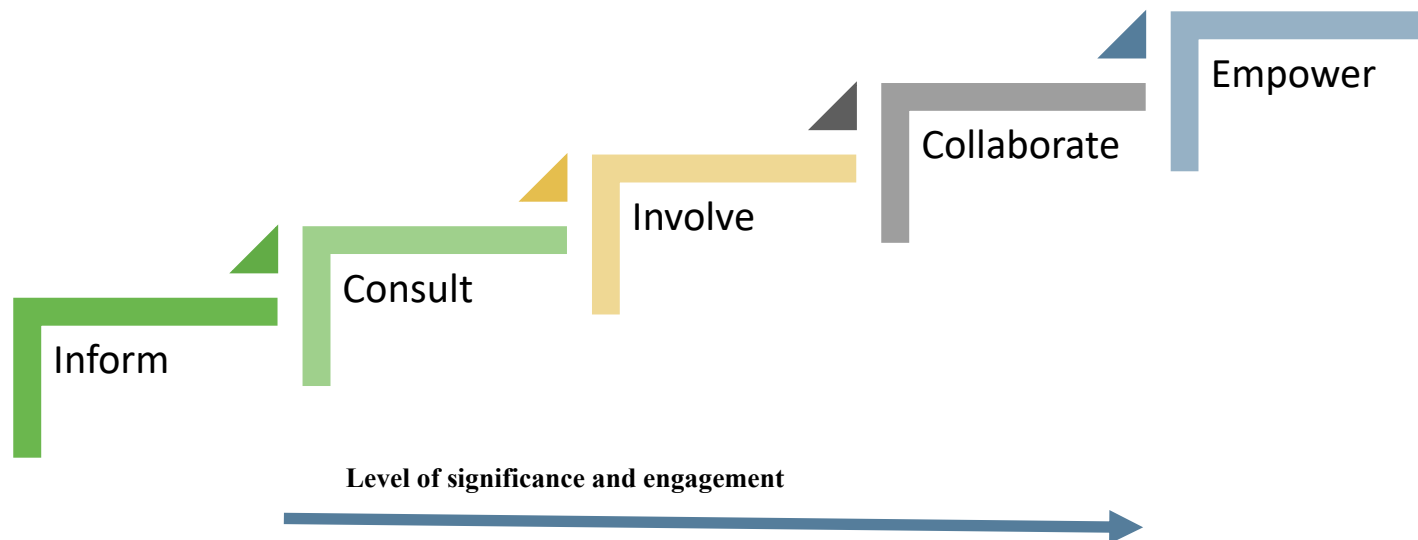
The acquisition or disposal of a small component of a strategic asset will not trigger section 97(1)(b) LGA 2002), unless it is considered that the operation of the strategic asset would be substantially changed. However, it is possible that this could be deemed a significant decision under the policy

Appendix 2: Engagement Guide

The International Association for Public Participation (IAP2) Spectrum demonstrates the possible types of engagement Council can have with the community. This model also shows the increasing level of public impact as you progress through the spectrum from left to right - 'inform' through to 'empower'. In simply 'informing' stakeholders, there is no expectation of receiving feedback and consequently there is a low level of public impact. At the other end of the spectrum, 'empowering' stakeholders to make decisions implies an increase in expectations and therefore an increased level of public impact.

Differing levels of engagement may be required during the varying phases of decision-making on an issue, and for different stakeholders. You can see more on this model in Council's Communication and Engagement Strategy.

It will not always be appropriate or practicable to conduct processes at the 'collaborate' or 'empower' end of this spectrum. Many minor issues will not warrant such an involved approach. Time and money may also limit what is possible on some occasions.



Level of Significance	Low	Moderate	High		
Key Considerations	<ul style="list-style-type: none"> Affects individuals Has very little public interest Low consequences for the district Low impact on Council being able to perform its role Expenditure incurred is less than a set percentage of the budgeted annual total expenditure Unbudgeted expenditure is less than a set percentage of the annual total expenditure 	<ul style="list-style-type: none"> Affects sub-group of the community Has moderate public interest Moderate consequences for the district Moderate impact on Council being able to perform its role Expenditure incurred is more than a set percentage of the budgeted annual total expenditure Unbudgeted expenditure is more than a set percentage of the annual total expenditure Moderately difficult to reverse Flows from a prior decision but with some notable variations 	<ul style="list-style-type: none"> Affects a wide range of people Has high public interest Large consequences for the district Large impact on the Council being able to perform its role Expenditure incurred is more than a set percentage of the budgeted annual total expenditure Unbudgeted expenditure is more than a set percentage of the annual total expenditure. Highly difficult to reverse Does not have a strong and logical flow from a prior decision 		
Depending on the level of significance, Council will apply one of the below engagement processes. For example: A decision of high significance could be anywhere between Consult and Empower.					
Level of Engagement	Inform	Consult	Involve	Collaborate	Empower
What does it involve	One-way communication providing balanced and objective information to assist understanding about something that is going to happen or has happened.	Two-way communication designed to obtain public feedback about ideas on rationale, alternatives and proposals to inform decision making.	Participatory process designed to help identify issues and views to ensure that concerns and aspirations are understood and considered prior to decision-making.	Working together to develop understanding of all issues and interests to work out alternatives and identify preferred solutions.	The final decision making is in the hands of the public. Under the LGA 2002, the Mayor and Councillors are elected to make decisions on behalf of their constituents.
Types of issues Council may use this for	Water Restrictions Works to improve parts of the roading network Adopting the Annual Report	Making proposed changes to a Policy or Bylaw	District Plan	Community or Economic Development Strategy	Election voting systems (MMP, STV or first past the post)
Tools Council may use	Website Social Media Flyer Public Notices	Formal submissions Hearings User Focus groups On-line surveys	Community workshops Focus groups	External working groups and co-design workshops (involving community experts)	Binding referendum Local body elections
When the community can expect to be involved	This process could mean Council would generally advise the community once a decision is made.	This process could mean Council would advise the community once a draft decision is made and may provide the community with up to four weeks to participate and respond.	This process could mean Council would generally provide the community with a greater lead in time to allow them time to be involved in the process.	Council would generally involve the community at the start to scope the issue, again after information has been collected and again when options are being considered.	Council would generally provide the community with a greater lead in time to allow them time to be involved in the process, e.g. typically a month or more.

VARIATION BETWEEN LTP AND ASSESSMENT OF WATER AND SANITARY SERVICES AND SOLID WASTE PLANS

Section 125 of the Local Government Act 2002 requires the Council to, 'from time to time, assess the provision, within its district, of Water Services and other Sanitary Services'. The most recent assessment undertaken was in 2024. The water and sanitary services assessed are:

- Water Supply;
- Wastewater - Sewage collection, treatment and disposal;
- Stormwater Drainage;
- Solid Waste - Refuse collection and disposal;
- Cemeteries; and
- Public Toilets.

The overall description in Council's *Assessment of Water and Sanitary Services 2024* remains correct. Additional recommended actions included in the 2024 assessment are summarised below:

2022 Action Plan	Progress so far	2024 Action Plan	Progress so far
Public Toilets			
Annual Customer Surveys are completed by the Community which provides feedback on the toilets. Inspections are undertaken which identifies required maintenance and works.		Work ongoing	
Install signage at Midhirst notifying travelers that there are public toilet facilities 5km down the road in Stratford. Once in place, monitor signage at Midhirst to identify its effectiveness.	Deemed unnecessary by Elected Members	No further action required	
Cemeteries			
Purchase of land next to Kopuatama Cemetery is finalised, (to extend the capacity of the Cemetery) - development will occur when required.	Land purchased and available to be used for cemetery purposes	No further action required	
Wastewater			
Continue to address ground water infiltration into the wastewater reticulation within the Stratford community. Stormwater infiltration project commenced.	Staff are testing the wastewater to see if stormwater is getting into the wastewater system	Continue to monitor stormwater infiltration and the effectiveness of the present enforcement actions and maintenance programme.	Wastewater modelling and infiltration programmes continuing
Continue to extend the wastewater reticulation to areas of medium to high density housing within the Stratford community.		Continue to extend the wastewater reticulation to areas of medium to high density housing within the Stratford community.	Money budgeted for reticulation capacity and range extensions in the 2024 Long term Plan
Monitor the impacts of septic tank discharges from the Midhirst residential areas in the streams, due to a high concentration of septic tanks in Midhirst	Previous review of older septic systems in Midhirst showed potential non compliance	Undertake survey of compliance with the New Zealand standards concerning septic tanks.	

2022 Action Plan	Progress so far	2024 Action Plan	Progress so far
Water			
In the next 10 year plan to consider a fresh water bore for additional supply to the Stratford water treatment plant		Scope options to secure access to additional surface and/or ground water for the Stratford community within the next 10 years.	Feasibility study planned for 2025/26 FY with work to begin if feasible in 2027/28 FY
N/A		Scope options for catering for population growth beyond 10%	
N/A		Develop updated DWSPs for Stratford, Midhirst and Toko to comply with new Water Services Act 2021.	Updated DWSPs finalised and sent to Taumata Arowai. Will require regular review
Solid Waste			
N/A		Prepare to start collecting waste data from private contractors via Solid Waste Bylaw	Planned to start collecting data in 2024/25 FY
Review refuse/recycling needs for Whangamomona community	Trial community delivery in 2022		Received Waste Levy Contestable Funds to facilitate collection, Regional review of rural waste collection ongoing
N/A		Completion of the regional approach to the development of the Waste Management and Minimisation Plan 2023.	Regional approach to WMMP completed
N/A		Continuation of support for the development of a regional Organic waste disposal facility.	Ongoing
Stormwater			
N/A		Add extra capacity to buffer area based on future population growth, urban density and to meet climate change demands.	
N/A		Regular desilting program for stormwater collection points.	Desilting of Victoria Park pond occurred in 2024, no formal programme prepared
General			
N/A		Updated monitoring requirements for Water, Solid waste and Sanitary services due to changes in legislation.	

DISCLOSURE STATEMENT

For the period commencing 1 July 2024

What is the purpose of this statement?

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

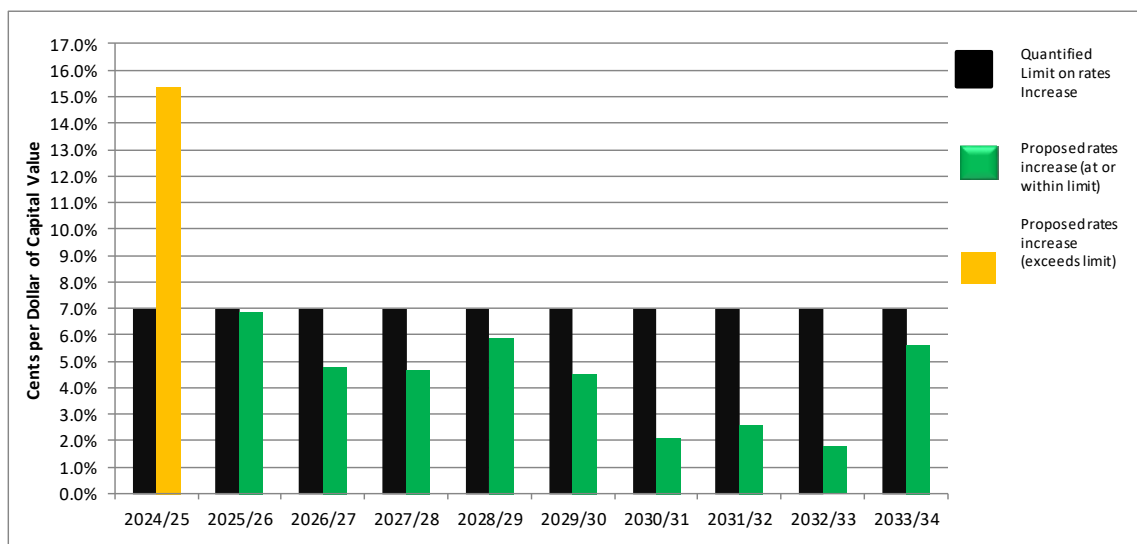
The council is required to include this statement in its long-term plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the **regulations**). Refer to the regulations for more information, including definitions of some of the terms used in this statement. These can be viewed on www.legislation.govt.nz under Local Government (Financial Reporting and Prudence) Regulations 2014.

Rates affordability benchmark

The council meets the rates affordability benchmark if its planned rates increases equal or are less than each quantified limit on rates increases.

Rates (increases) affordability

The following graph compares the council's planned rates increases with a quantified limit on rates increases contained in the financial strategy included in this long-term plan. The quantified limit is 7.0%.

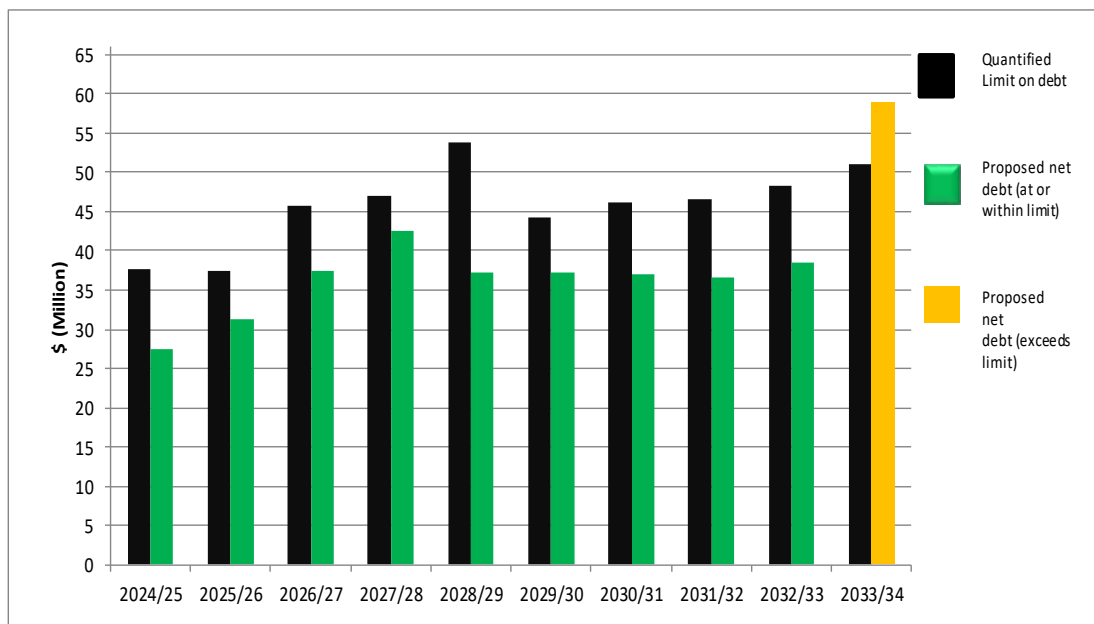


Council has exceeded the rates (increases) limit in year 1 of the Long Term Plan. In 2024/25, Council expenditure has been affected by record inflation driving costs upwards. In addition to the above we have gone through significant reforms regarding three waters, only to have these reforms cancelled following the 2023 general election, therefore costs that were deferred until there was certainty regarding the new reform requirements, have now come back in to the equation in 2024/25.

Debt affordability benchmark

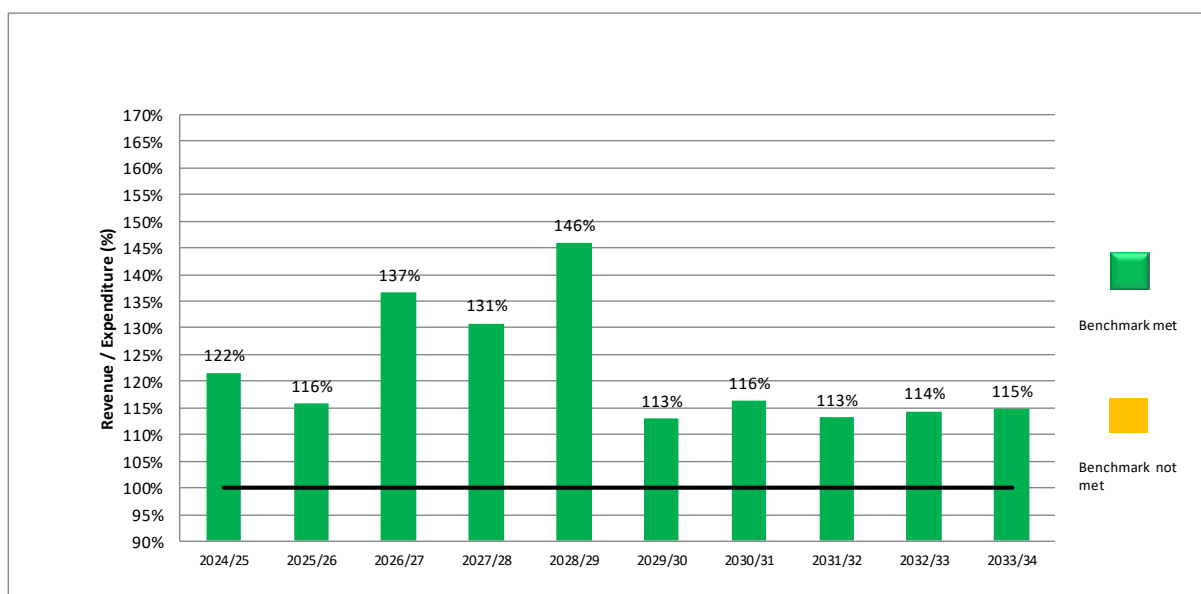
The council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing, except for year 10 (2033/34), where net debt is expected to reach 132% of revenue – against a limit of 115%. This is due to the significant debt funded capital expenditure proposed in later years of the Long Term Plan in relation to infrastructure upgrades.

The following graph compares the council’s planned debt with a quantified limit on borrowing contained in the financial strategy included in this long term plan. The quantified limit is that net debt (total borrowings minus cash holdings) is capped at below 115% of annual total revenue.



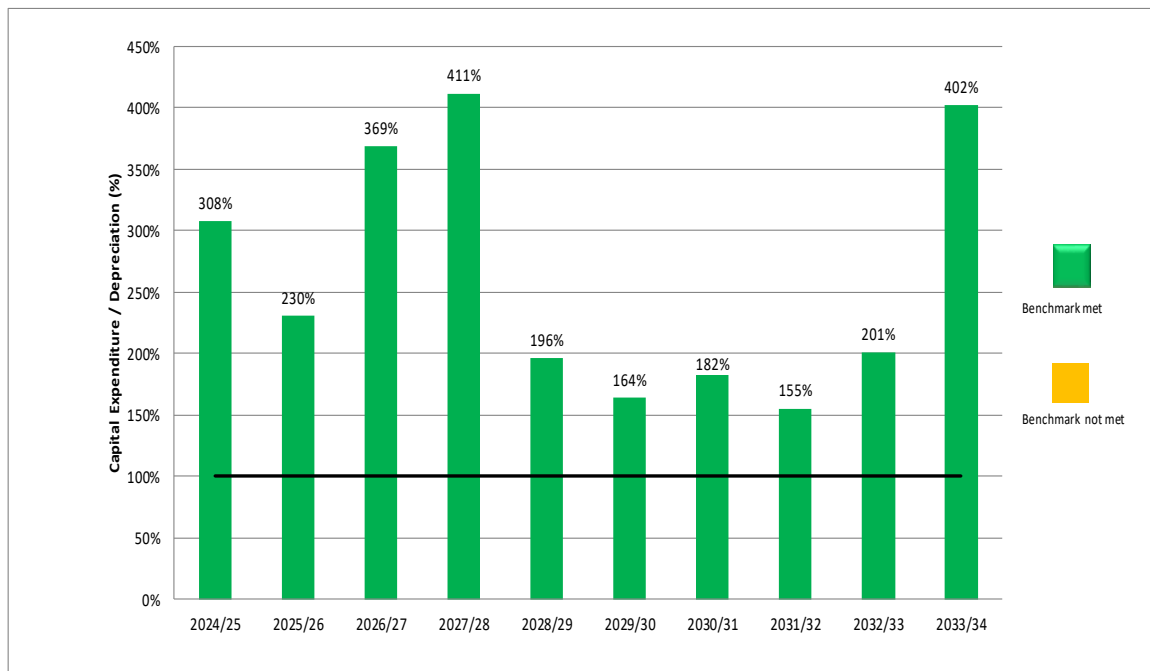
Balanced budget benchmark

The following graph displays the council’s planned revenue (excluding development contributions, financial contributions, vested assets and revaluations of property, plant or equipment) as a proportion of planned operating expenses (excluding losses on revaluations of property, plant or equipment). The council meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses, as is budgeted for over the next 10 years of the long term plan.



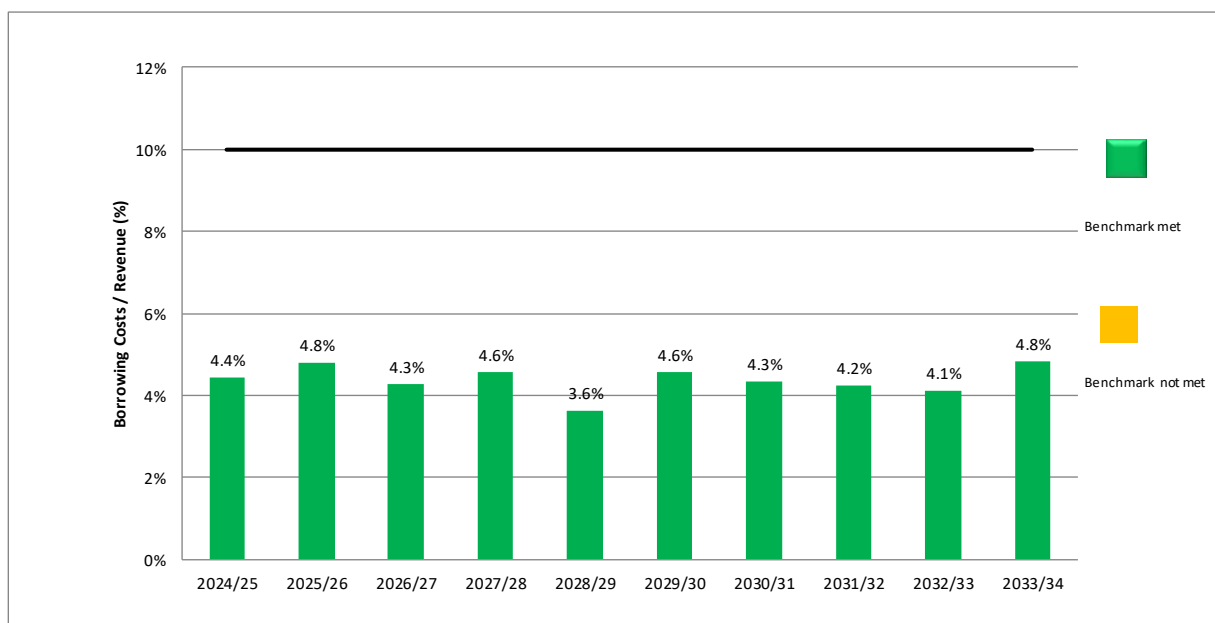
Essential services benchmark

The following graph displays the council's planned capital expenditure on network services as a proportion of expected depreciation on network services. The council meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services, as is budgeted for over the next 10 years of the long term plan.



Debt servicing benchmark

The following graph displays the council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets and revaluations of property, plant, or equipment). Council meets the debt servicing benchmark if its planned borrowing costs equal, or are less than, 10 percent of its planned revenue, as is budgeted for over the next 10 years of the long term plan.



Because Statistics New Zealand projects the Council's population will grow as fast as the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue."



Fees and Charges



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Long Term Plan 2024-2034

Fees and Charges

2024/25

Note all prices include GST if any

ABANDONED VEHICLES

Towage	At Cost
Inspection	\$230.00
<i>Fixed fee, includes inspection and administration</i>	
Storage of vehicle	At Cost

AERODROME

Commercial Strip Hire Fee	\$10.00	Per tonne of fertiliser
Private / Commercial Ground Leases	\$4.49*	Per square metre
Clubhouse Ground Lease	25%*	of private / commercial ground lease
Club Hangar Ground Lease	50%*	of private / commercial ground lease

* Leases are to be reviewed as per the rent review date in the individual lease contract. Where the lease review would result in an increase in the annual lease of more than 10%, a 10% increase will be applied to the existing annual lease amount **instead** of the per square metre rate.

AQUATIC CENTRE

CASUAL USE

Pool Entry

Adult	\$6.00	Per entry
Child/Senior	\$5.00	Per entry
Caregiver/Parent Supervising a child or person with a disability (in water)	\$3.00	Per entry
Family Pass - (2 Adult, 2x Child or 1 Adult, 3x Child)	\$16.00	Per entry
Spectator	Free	

Group Fitness

Adult	\$10	Per session
Child/Senior	\$8	Per session

Concessions Valid for 12 months

	10X	25X	50X
Adult	\$54	\$130	\$250
Child/Senior	\$45	\$107.50	\$205

Group Fitness

Adult	\$90.00	\$220.00	\$430.00
Child/Senior	\$72.00	\$175.00	\$340.00

Miscellaneous

School Group – Pool Entry	\$2.50	Per pupil
School Group - Swimming Sports (Available to schools once per year, maximum 4 hours, includes lane hire)	\$4.00	Per pupil
School Group - Instructor Hire	\$40.00	Per hour
Instructor – private hire	\$85.00	Per hour
Swim Club High Use – 2 entries/week	\$8.00	Per week
Swim Club High Use – 3 entries/week	\$11.25	Per week
Swim Club High Use – 4+ entries/week	\$14.00	Per week
Swimming Club Event (Applicable to Swimming Taranaki and Stratford Swimming Club)	50% discount on Private Hire Full Pool Complex	
Use of Showers (only)	\$5.00	Per entry
Big Inflatable	\$180.00	Max 3 hours
Aquabike (private use)	\$15.00	Per hour

Locker Hire (plus refundable bond of \$10)	4.00	Per session
Learn to Swim Instruction (includes entry)	\$145	Per term*

**Based on 10-week term, pro-rata adjustment where term is longer or shorter*

Private Hire (includes entry fee)

Full Pool Complex Exclusive Use. Maximum of 200 swimmers. (Includes multipurpose rooms).	\$600.00	Per hour
Additional charge per 50 extra swimmers	\$60.00	Per hour

Private Hire (excludes entry fee)

Main Pool – Per lane	\$25.00	Per hour
Learn To Swim Pool – Per lane	\$15.00	Per hour
Programme Pool – Per lane	\$30.00	Per hour
Small – Multi Purpose Room	\$25.00	Per hour
Big – Multi Purpose Room	\$30.00	Per hour

Programmes and Activities

Party Hire	As advertised
Private Lessons	As advertised
School Holiday Programme	As advertised
Other	As advertised

BUILDING CONTROL

Government levies

Certain building consent applications must pay government levies in addition to Council's building consent fees below. We collect the levies and pay them to the Building Research Association of New Zealand (BRANZ) and the Ministry of Business, Innovation and Employment (MBIE). The BRANZ levy is \$1.00 per \$1,000.00 for building work valued at \$20,000 including GST or more. The MBIE levy is \$1.75 per \$1,000.00 for building work valued at \$65,000.00 including GST or more.

Accreditation fee

All building consent applications must pay a Council accreditation fee, in addition to Council's building consent fees. To issue building consents, we have to meet certain standards set by the government (accreditation). This fee helps to cover the cost of meeting those requirements (Building Accreditation of Building Consent Authorities Regulations 2006)

Accreditation levy (applies to all Building Consents)	\$1.80	Per \$1,000.00 building work
Building Research levy (BRANZ)	\$1.00	per \$1,000 value or part thereof for project valued at \$20,000 or more
MBIE levy	\$1.75	per \$1,000 value or part thereof for project valued at \$65,000 or more
Electronic Lodgement Fee	\$152.00	(This fee is included within the consent type fees below)

There are two fee types:

Fixed fee

This fee covers projects where the costs are easily identified before application, or where an average rate is appropriate. The amount is fixed. No additional costs will be charged by Stratford District Council (SDC) in regards to the fee quoted.

Base fee

The base fee is based on the anticipated costs for the processing of the application. In some cases, actual costs of a project may exceed the estimated base fee due to external specialist input, amendments, additional information submitted, application complexity, inspection complexity or additional inspections undertaken. When this happens any additional amount will be charged in accordance with the staff charge out rates.

A typical calculation for the fee to pay can be done using this formula:

- Base Fee for category + MBIE/BRANZ levies (if applicable) + Inspections + Accreditation levy
- SDC inspection list can be found at <https://www.stratford.govt.nz/our-services/building/building-inspections>

Project Information Memorandum (PIM) application (When applied separate from a Building Consent)	\$637.00	Base fee
Fee for ALL manual/hardcopy applications (This fee will be charged on ALL Building applications not submitted via the online portal)	\$170.00	Fixed fee
Provision of a Record of Title	\$25.00	Fixed fee
Record of Schedule 1 exempt work	\$100.00	Fixed fee
Waiver/B2 Modification	\$340.00	Fixed fee + Cost of amendment
Private BCA Filing Fee	\$170.00	Fixed Fee
Building Consent Data (One year)	\$250.00	Fixed fee
Section 71, Building Act 2004 - Building on land subject to natural hazards.	\$536.00	Fixed fee
Section 75, Building Act 2004 - Construction of building on 2 or more allotments	\$536.00	Fixed fee
Amendments		At Cost
Minor Variation Assessments	\$80.00	Fixed Fee
New residential dwelling house/townhouse/multi-unit (First unit)	\$3,017.00	Base fee
Residential Multi-units (Subsequent units)	\$1050.00	Base fee
New Commercial buildings -(commercial/Industrial)	\$5,692.00	Base Fee
Commercial value fee	\$200.00	Per \$100,000 over \$1 million
Relocated/Repled buildings	\$1,587.00	Base fee
Minor Works (Residential) (e.g Internal wall removal/Minor Kitchen/Bathroom alterations)	\$1,122.00	Base Fee
Residential Alterations/Additions	\$2,282.00	Base fee
Commercial Alterations/Additions	\$3,172.00	Base fee
Proprietary Garages		
- Standard	\$912.00	Base fee
- With fire wall, Sleepout, or Plumbing & Drainage	\$1,122.00	Base fee
<i>Fully self-contained use residential dwelling rates.</i>		
Pole sheds (Res/Com)		
- 1-6 Bays	\$912.00	Base fee
- > 6 Bays	\$1,122.00	Base fee
Swimming pools		
Swimming pool >1200mm above ground and fences	\$152.00	Fixed Fee
In-ground swimming pools	\$867.00	Base Fee
Fireplaces:		
Inbuilt or with plumbing	\$560.00	Fixed fee
Free-standing without plumbing	\$440.00	Fixed Fee
Plumbing & Drainage	\$657.00	Base fee
Onsite Effluent System	\$657.00	Base fee
Wet Shower Installation	\$867.00	Base fee
Tents/marquees >100m2	\$532.00	Fixed fee
Amusement devices: Application to operate an amusement devise		Prescribed by the Amusement Devices Regulations 1978
Pool Inspections:		
Registration and audit inspection	\$210.00	Per inspection
Re-inspection (if non-compliance identified)	\$120.00	Per re- inspection

Building Consent Authority Fees

Inspections and re-inspections	\$210.00	Per inspection
Technical Administration	\$210.00	Per Hour
Late cancellation (Less than 24hrs)	\$170.00	Per hour
Costs for engineering review or other professional services not available in-house	\$80.00	Fixed fee plus 10%
Certificate of Acceptance	\$1.75 x	Base fee for relevant building consent, plus BRANZ/MBIE levies
Notice to Fix - Dangerous/Insanitary Notification	\$420.00	Base Fee +Inspection/Processing time
Building Consent Extension of Time	\$110.00	Fixed fee.
Schedule 1, Clause 2 Exemptions	\$447.00	Base fee
Certificate of Public Use	\$742.00	Base fee
Sale of Alcohol Building Certificate	\$420.00	Base fee
E/Q Prone Buildings	\$420.00	Base fee
E/Q Prone (EPB) Notice	\$170.00	Fixed Fee
Change of Use Assessment (assessment and record of)	\$420.00	Base fee
Miscellaneous Notices		Infringements
Compliance Schedules		
New Compliance schedules	\$420.00	Base fee. A \$75 fee per Specified system also applies.
Amendment to Compliance Schedule	\$420.00	Base fee. A \$75 fee per Specified system also applies.
Building Warrant of Fitness (BWof)		
Site audit and findings report	\$420.00	Base Fee
BWof annual renewal fee	\$130.00	Fixed fee
BWof late reminder notice	\$235.00	Fixed fee
Independently Qualified Persons (IQP) registration		As per Central IQP register fee schedule
Compliance Action	At cost	

BYLAWS

All licences and certificates as required under Council bylaw*	\$242.00	
Call Out Fee (in breach of bylaw, charged to offender)	\$300.00	
Release of Impounded Stereo	\$200.00	
Release of Impounded wheeled device, e.g. Skateboard or Cycle	\$50.00	
Permit for Stands and Stalls in a Public Place **	\$24.20	Per stand or stall per day with a minimum fee of \$72.60

* Excludes licences under:

- the *Tattoo and Beauty Parlour Bylaw*, see *Health Licences*;
- *Solid Waste*, see *Refuse (Solid Waste)*;
- *Trade Waste*, see *Trade Waste*;
- *Water Supply Bylaw*, see *Water Supply Bylaw Charges*.

*Also excludes licences under the *Trade Waste*

** Excludes not for profit organisations and community groups. See *Licences section for Mobile or Travelling Shops Bylaw*.

CEMETERY

Plot purchase

• Adult (16+ years)	\$2,800.00
• Child (2 – 15 years)	\$2,000.00
• Infant (under 2 years)	\$1,200.00
• Ashes plot	\$1,200.00
• RSA plot	no charge
• Memorial Wall	\$198.00

Interments (includes grave digging)

• Adult (16+ years)	\$2,100.00
• Child (2 - 15 years)	\$1,500.00
• Infant (under 2 years)	\$1,000.00
• Stillborn	\$550.00
• Ashes	\$600.00

Miscellaneous Charges

• Bond for damage (Private Users) as per clause 19.4 of Cemeteries Bylaw	\$300.00	Damage in excess of bond will be charged at cost
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Notes:

- *Weekends/Public Holidays Fees are included in above charges.*
- *Administration and Permit Fees are included in above charges.*
- *Disinterment and Reinterment are the same as interment charges above.*
- *Extra Depth is included in above charges.*
- *Services Cemetery fees are the same as the adult interment charge above.*
- *Services Cemetery Purchase of Plot is free as per Stratford Borough Council decision at meeting on 16 July 1917.*
- *Memorial Wall Plaque - Permanite material, size 390mm x 190mm*

DOG AND ANIMAL CONTROL

Registration Fees

	Discounted Fee if paid by the due date (Per dog)	Standard Fee if paid on or after the due date (Per dog)
Rural dog (for every dog up to and including first three dogs)	\$51.30	\$68.40
Rural dog (for every dog after first three dogs)	\$39.90	\$51.30
General Dog Owner	\$165.30	\$210.90
Good Dog Owner (refer Dog Control Policy)	\$131.10	\$171.00
Select Dog Owner (refer Dog Control Policy)	\$68.40	\$91.20

Urban Multiple Dog Licence

• Application	\$70.00
• Annual Renewal	\$40.00

Micro chipping

At cost

Replacement Tag

\$5.00

Bark Collar Hire (2 weeks)

\$54.00

Impounding Fees

Dogs:

• Registered dog, 1 st Impounding	\$150.00	
• Registered dog, subsequent Impounding	\$250.00	
• Unregistered dog	\$300.00	Plus registration
• Unregistered dog under 3 months	\$150.00	Plus registration
• After hours pound release fee	\$60.00	Requires payment of all applicable fees (impounding, sustenance & after-hours release) at the Library or Pool during opening hours prior to release

- Sustenance fee per dog \$10.00 Per day
- Destruction At cost
- Re-housing fee \$50.00

Other animals:

- Stock \$100.00
- Sustenance fee per animal (all stock) \$10.00 Per day
- Advertising At cost
- Droving As per staff charge out rates or cost if provided by contractor
- Call Out Fee As per staff charge out rates
- Transporting of Stock At cost

Notes

- *The criteria for these categories are given within the Stratford District Council Dog Control Policy.*
- *Any application to be a Select Dog Owner must be made before 30 April 2023.*
- *Infringements may be issued for all outstanding registrations after 1 October 2023.*
- *The Dog Control Act 1996 prescribes that an additional penalty fee may not exceed 50% of the fee that would have been payable if the dog had been registered on the first day of the registration year.*

HEALTH LICENCES

Health Act Registrations and Annual Renewals

- Hairdressers 242.00 Annual fee
- Offensive Trade 412.00 Annual fee
- Funeral Directors 242.00 Annual fee
- Camping Ground 242.00 Annual fee
- Complaint driven investigation \$170.00 Per hour
- Transfer of registration 242.00
- Campground exemptions 242.00

Food Act 2014

- Application for registration of a food control plan \$460.00 Fixed fee (includes up to 2 hours processing time)
- Renewal of registration of food control plan \$315.00 Annual fee
- Application for registration of a national programme \$315.00 Fixed fee (includes up to 1 hour processing time)
- Renewal registration of a national programme \$315.00 Annual fee
- Transfer of registration (Food control plan) \$400.00
- Transfer of registration (National Programme) \$315.00
- Initial verification visit \$400.00 Fixed fee (includes up to 2 hours processing time)
- Monitoring for food safety and suitability and subsequent verification investigation \$170.00 Per hour, plus disbursements at cost.
- Complaint driven investigation \$170.00 Per hour
- Application for review of improvement notice \$170.00 Per hour
- Application for second sites \$170.00 Per hour
- Significant amendment \$170.00 Fixed fee (includes up to 1 hour of processing time)
- New business assistance, or pr-opening visit \$170.00 Fee applied after the first hour.

Mobile and Travelling Shop Bylaw

- Licence for mobile and travelling shop as per the Mobile and Travelling Shop Bylaw \$60.00 Per day up to a maximum of \$500.00 per annum
- Complaint driven investigation \$170.00 Per hour

Tattoo and Beauty Therapy Bylaw

- Application for registration of a High Risk Activity \$375.00 Fixed fee (includes up to 1.5 hours processing time and annual inspection)

• Renewal of registration	\$250.00	Fixed fee (includes up to 1 hour processing time and annual inspection)
• Transfer of registration	\$375.00	Fixed fee
• Complaint driven investigation	\$170.00	Per hour
Other animals:		
• Stock	\$100.00	
• Sustenance fee per animal (all stock)	\$10.00	Per day
• Advertising	At cost	
• Droving		As per staff charge out rates or cost if provided by contractor
• Call Out Fee		As per staff charge out rates
• Transporting of Stock	At cost	

Notes

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• Renewal of registration of food control plan	\$315.00	Annual fee
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• Transfer of registration (National Programme)	\$315.00	
• Initial verification visit	\$400.00	Fixed fee (includes up to 2 hours processing time)
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• Complaint driven investigation	\$170.00	Per hour
• Application for review of improvement notice	\$170.00	Per hour
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• Transfer of registration	\$375.00	Fixed fee
• Complaint driven investigation	\$170.00	Per hour

HOUSING FOR OLDER PERSONS *(Rent reviews are subject to 60 days notice period)*

Charges will be initially set as per the individual tenancy agreement, and reviewed every 12 months, in line with Council's Housing for Older Persons policy available on our [website](#).

LAND INFORMATION MEMORANDUM *When requesting Property information; the information included is based on a search of Council records only. There may be other information relating to the land which is unknown to the Council. Council records may not show illegal or unauthorised building works on the property. The applicant is solely responsible for ensuring that the land is suitable for a particular purpose.*

Standard Application *(Processed within 10 working days)*

• residential	\$350.00
• commercial	\$500.00

Urgent Application *(Processed within 5 working days)*

• residential	\$600.00
• commercial	\$800.00

Property File Information

• Electronic data (USB storage device)	\$25.00	Per property file (plus \$4.00 postage fee if required)
• Property File by Email or Download Link	\$20.00	Per property file

LIBRARY

Fees

• Inter-loaning a Book (between libraries in NZ)	\$12.00	Per item
• DVD Rental	\$3.00	Per week
• Membership Card Replacement Fee	\$6.00	Per card

Overdue Fines

• DVDs	\$0.50	Per day overdue
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With a grace period of 3 days before fine for total overdue days is imposed

Replacement books, DVDs

At cost

Laminating:

• A4	\$2.00	Per page
• A3	\$4.00	Per page

Scanning:

• Self Service	No charge
• Staff assisted	\$1.00

Photocopying/Printouts

3D Printing

As per Photocopying, Printing
\$0.20 Per gram material, plus \$2.00 setup fee

Ready Made 3D Items

At Cost As advertised

Programmes & Events

As advertised

Wheelchair Use refundable bond (please book in advance)

\$50.00 Refundable (hireage is free)

Kowhai Room Hire

\$5.00 Per hour

The Kowhai Room hire fee will be waived for non-profit community groups

Ticket Booking Fees

Commission	\$1.50	Per ticket sold
Credit Card payments via phone	\$2.00	Per ticket (capped at \$10)
General Booking Fee (such as accommodation, bus ferry etc)	\$2.00	

MISCELLANEOUS

Debt Collection

Referral to debt management agency (addition to amount outstanding) 10% Of invoice outstanding

PARKING *These penalties have been set by Council as being the maximum allowable, pursuant to Schedule 2 of the Land Transport Act 1998.

Parking Infringement*

Exceeding restricted parking time limit:

- Up to 30 minutes \$12.00
- 30 minutes to 1 hour \$15.00
- 1 hour to 2 hours \$21.00
- 2 hours to 4 hours \$30.00
- Over 4 hours \$42.00

Parking Offences*

- Parked on or within 6m of an intersection \$60.00
- Parked on or near a pedestrian crossing \$60.00
- Parked on broken yellow lines \$60.00
- Double parking \$60.00
- Inconsiderate parking \$60.00
- Parked on a clear way \$60.00
- Parked on a bus only lane \$60.00
- All other Parking Offences \$40.00

Temporary "No Parking" Signs Application

- Fee \$15.00
- Refundable deposit \$20.00

PHOTOCOPYING & PRINTING

Photocopying & Printing

- A4 Black and White \$0.40 Per page
- A4 Black and White (double sided) \$0.60 Per page
- A4 Coloured \$1.00 Per page
- A4 Coloured (double sided) \$1.20 Per page
- A3 Black and White \$0.50 Per page
- A3 Black and White (double sided) \$1.00 Per page
- A3 Coloured \$1.50 Per page
- A3 Coloured (double sided) \$2.00 Per page

PUBLICATIONS

- Annual Plan \$50.00
- Long Term Plan (LTP) \$50.00
- Annual Report \$50.00
- Bylaws \$20.00
- District Plan (excluding planning maps) \$125.00
- Planning Maps \$125.00

REFUSE (SOLID WASTE)

Bylaws

- Licensing - Application Fee for Commercial Waste Collectors and Waste Disposal Operators \$150.00 Per annum
- Removal of Trade Refuse (Clause 13.4 of Solid Waste Management and Minimisation Bylaw) At cost
- Application Fee for Event Waste Management and Minimisation Plan (EWMMP) Approval \$100.00 Per event, plus contractor fee and disposal costs

Replacement Receptacles

- Recycling crate \$40.00 Per crate
- Wheelaway bin \$128.00 Per bin

Transfer Station

	Bag (50 ltr)	Car Boot	Car Other	Drum (200 ltr)	Small Trailer & Utes (no cage)	Tandem Trailer (no cage)	All Other (per m ³)
Green Waste	NA	\$5.00	\$8.00	\$8.00	\$10.00	\$38.00	\$18.00
Recyclables	Free	Free	Free	Free	Free	Free	Free
Scrap Metal	NA	\$15.00	\$20.00	\$20.00	\$25.00	\$50.00	\$50.00
General Refuse	\$5.00	\$24.00	\$32.00	\$32.00	\$39.00	\$133.00	\$78.00

Miscellaneous

- Whiteware \$10.00 Per unit
- TV \$20.00 Per unit
- Stereo, Computer \$10.00 Per unit
- Small E-Waste i.e. cellphones, keyboards \$5.00

First Year Service Fee for refuse collection

Pro rata amount of applicable targeted rate equivalent. *

*A service charge will apply from the first month following connection with the same conditions that would apply to the owner as if they were a ratepayer for that year.

RESOURCE MANAGEMENT

Resource Consents

- Notified (full) \$6,000.00 Deposit with full cost recovery
- Notified (limited) \$4,000.00 Deposit with full cost recovery
- Non-notified \$1,500.00 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Deemed Permitted/Boundary Activity \$500 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Certificate of Compliance \$1000 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Bond agreement under S222 \$350.00 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- S224 Certificate As per staff charge out rates
- S 223 Certificate As per staff Charge out rates
- Consultation with District Land Registrar \$145.00 Fixed Fee

Miscellaneous

- Request for Plan Change \$6,000.00 Deposit with full cost recovery
- Request for Designation or Heritage Order or removal/variation of Designation \$2,000.00 Deposit with full cost recovery
- Planning Certificates \$500.00 Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
- Monitoring of Resource Consent Conditions At cost As per staff charge out rates
- Attendance to Noise Complaints (Charged to Offender) \$300.00 Per call out
- Joint Hearings with Other Authorities At cost As per staff charge out rates with deposits As required by either Taranaki Regional Council or Horizons Regional Council

- Seizure, impounding, transporting and storage pursuant to S.328 of the Resource Management Act \$300.00

The following activities are exempt from all consent application, processing and monitoring fees:

- The alteration, but not demolition, of any heritage structure listed in Appendix 6 of the Stratford District Plan
- Work to maintain or enhance indigenous fauna or flora in protected areas listed in Appendix 9 of the Stratford District Plan

Any costs incurred from third parties in relation to any of the above applications will be on-charged to the applicant at cost.

Bonds held by Council do not accrue interest.

Any activities not listed above will be charged in accordance with staff charge out rates.

ROADING

Road Closure

- Application, including \$520.00
 - Traffic Management Plan
 - Advertising (Up to \$200. Actual cost will be charged if it exceeds \$200)
 - Inspection
- Additional Inspection At cost As per staff charge out rates
- Emergency Road Closure over 4 hours At cost

Fallen Trees

- Clearing of privately owned fallen trees on road reserve At cost Applies to costs greater than \$500.00

Temporary Obstruction Permit

- Application, including \$300.00
 - Traffic Management Plan
 - Inspection
- Additional Inspection At cost As per staff charge out rates

Traffic Management Plan

- Generic Traffic Management Plan \$500.00
- Site Specific Traffic Management Plan \$200.00

Corridor Access Request (CAR)

CAR application for:

- Excavation >10m² in any CAR in carriageway \$400.00
- Excavation <10m² in berm \$80.00
- CAR additional inspection \$170.00

Overweight Permit (set by statute, specified route)

- Single or multiple trip overweight permit \$20.91 Plus disbursements
- Continuous overweight permit \$62.73 Plus disbursements
- Renewal of a continuous overweight permit \$10.45 Plus disbursements
- Over dimension permit \$32.20 Plus disbursements
- HPMV permit \$62.73 Plus disbursements
- Specialist vehicle permit \$62.73 Plus disbursements

There is an additional fee of \$10.45 for overweight, HPMV or specialist vehicle permit applications if there are fewer than three working days available for processing.

Overweight Permits – District wide

- Generic Overweight Permit – valid for two years \$180.00
Note: Issued when an area wide permit is required to cover Stratford District Council defined roads. Permit outlines roads to be used, bridges to be crossed, bridges which are prohibited.
- Individual Overweight Permit – single trip only \$120.00
Note: Issued when an area wide permit is required to cover Stratford District Council defined roads. Permit outlines roads to be used, bridges to be crossed, bridges which are prohibited.
- Inspections (per hour) \$200.00

Licence to Occupy

- Application fee \$260.00
- Rental \$260.00 Per annum

Street Event

- Damages At cost

Other

- Damage to Street Furniture At cost
- Application for Road Stopping (LGA, 2002) \$500.00
- Application for Petrochemical pipeline in the road reserve \$750.00
- Application for Stock Underpass \$200.00

Vehicle Crossing

Vehicle Crossing Application fee \$205.00

Street Damage

Inspection \$170.00 Per inspection

Street Damage

Damage to street furniture, footpath, kerb and channel At cost
 Costs to make good any damage to vehicle crossings as a result of building works At cost
 Cost to repair an unsafe vehicle crossing (trip hazard, dangerous condition to pedestrians) At cost
 Failure to comply with consent conditions to construct a new vehicle crossing At cost

SALE OF ALCOHOL

Fee must be confirmed with the Liquor Licensing Inspector prior to lodging an application

On, Off and Club Licences Application Fees and Annual Fees:

Total risk rating of premises	Fees Category	Application fee	Annual fee
0-2	Very low	\$368.00	\$161.00
3-5	Low	\$609.50	\$391.00
6-15	Medium	\$816.50	\$632.50
16-25	High	\$1,023.50	\$1,035.00
26 plus	Very high	\$1,207.50	\$1,437.50

Special licence fees

Class 1 \$575.00

1 large event (400 people) or more than 3 medium events (100 to 400 people) or more than 12 small events (fewer than 100 people)

Class 2 \$207.00

3 to 12 small events (fewer than 100 people) or 1 to 3 medium events (100 to 400 people)

Class 3 \$63.25

1 or 2 small events (fewer than 100 people)

Manager's Certificates (new or renewal) \$316.25

Fee set by regulation in accordance with the Sale and Supply of Alcohol (Fees) Regulations 2013

Other Fees

- Temporary Authority \$296.70
- Temporary Licence \$296.70
- Extract from Register \$50.00
- Compliance Certificate (RMA/Building) \$50.00
- Website Advertising Fee \$50.00
- Refer to the Building Control fees for the requirement of a s.100(f) building certificate (new licence only)

Gambling Consent Fee

- Application Fee \$230.00

SPORTS GROUNDS/PARKS AND RESERVES

Sportsgrounds – seasonal use

• Cricket (per block)	\$600.00
• Rugby (per field Page Street)	\$500.00
• Rugby (per field Victoria Park no 1 and no 2)	\$850.00
• Football (per field)	\$500.00
• Croquet (Victoria Park greens)	\$500.00
• Netball (King Edward Park hard courts)	\$900.00
• Tennis (King Edward Park hard courts)	\$900.00
• Other codes (per field Victoria Park)	\$770.00
• Other codes (per field elsewhere)	\$420.00

Sportsgrounds – casual use

• Per field, per hour or part thereof (without lights)	\$20.00
• Per field, per hour or part thereof (with lights)	\$30.00

Sportsgrounds/Parks and Reserves – other events

• Major event (public event) per day or part thereof	\$155.00
• Minor event (private event) per day or part thereof	\$78.00
• Refundable bond for damage to grounds	

Determined by Council Officer upon initial assessment of application.

Page Street sports amenities building

• Seasonal use	\$420.00
• Casual use per day or part thereof	\$26.00

STAFF CHARGE OUT RATES

Charge out rates are as follows:

• Management	\$240.00	Per hour or part thereof
• Technical	\$210.00	Per hour or part thereof
• Research (includes LGOIMA, Cemetery enquiries)	\$170.00	First 30 minutes free
• Administration	\$170.00	Per hour or part thereof
• Vehicle Charge (Mileage)		Per current IRD mileage rate

STORMWATER CONNECTION

• Application Fee	\$250.00
• Connection Fee	N/A Property owner to engage suitably qualified contractor

TRADE WASTE

The compliance monitoring fee component is based on the number of sampling events specified in a discharger's trade waste consent multiplied by the charge specified.

Annual License for Conditional Activity Consents

Administration fee (includes up to 3 hours officer time)	\$302.40	First fee pro-rata during year
Inspection fee (includes up to 1.5 hours officer time)	\$194.40	
Total base fee* (administration and inspection)	\$496.80	As advertised
• Sampling event	\$239.40	Per event As advertised

Consent Application for Temporary Discharge Consents

		As advertised
Administration fee (includes up to 1.5 hours officer time)	\$151.20	As advertised
Inspection fee (includes up to 1 hour officer time)	\$144.00	As advertised
• Total base fee* (administration and inspection)	\$295.20	

Consent Application for Conditional Activity Consent

Administration fee (includes up to 5 hours officer time)	\$504.00	
Inspection fee (includes up to 5.5 hours officer time)	\$597.60	
• Total base fee* (administration and inspection)	\$1,102.50	
• Renewal fee (includes up to 3 hours officer time)	\$302.40	
• Technical charge for officer time above base fee (includes technical officers and monitoring officers)		As per staff charge out rates
• Manager/external technical charge for officer time	\$134.10	

Non-compliance Re-inspection Fee

• Administration fee (includes up to 3 hours officer time)	\$302.40	
• Inspection fee (includes 1.5 hours officer time)	\$194.40	
Total base fee* (administration and inspection)	\$496.80	
Sampling event	\$239.40	Per event

Other Charges

• Volume	\$0.97	Per m ³
• Suspended solids (SS)	\$0.85	Per kg
• Biochemical Oxygen Demand (BOD)	\$2.22	Per kg
• Copper	\$210.43	Per kg
• Nickel	\$352.00	Per kg
• Zinc	\$70.02	Per kg

In addition to the base fees the discharger will be charged for the cost of treating their effluent (BOD, SS, volume and toxic pollutants) as per the scale of trade waste charges, and the cost of any laboratory expenses incurred in characterising the waste. If the discharge is made into the wet well at the wastewater treatment plant, a handling fee is also charged.

**Base fee: the base fee is non-refundable except in accordance with the refund criteria. It is set at a level to cover a straight forward application with no external inputs or other case-specific costs. This fee will cover the receipt and issue of the application and initial inspection, and includes the number of hours of technical input specified. In some cases, the base fee will be exceeded. Matters that could cause the base fee to be exceeded include external or specialist inputs, amendments or additional information or application complexity. Any additional costs over and above the base fee will be invoiced to the applicant.*

VENUE HIRE (OTHER) *This includes hall-hire insurance, if not already covered by insurance. All damages to be recovered at cost, including cleaning.*

All Venues

10% Deposit (non-refundable within 60 days of the event)

Centennial Rest Rooms

• Whole Complex Day Rate	\$736.00	8.00am to 12.00am
• Whole Complex per Hour	\$46.00	Per hour or part thereof
• Meeting Room without kitchen	\$18.00	Per hour or part thereof
• Meeting Room with kitchen	\$22.00	Per hour or part thereof
• Institute Room without kitchen	\$24.00	Per hour or part thereof
• Institute Room with kitchen	\$28.00	Per hour or part thereof
• Stratford Women's Club hireage	\$5,000.00	Per annum

War Memorial Centre

• Whole Complex Day Rate	\$1,000	8.00am to 12.00am
• Whole Complex Weekend Rate	\$2,500	Friday 12.00pm to Sunday 12.00pm
• Stadium	\$30.00	Per hour or part thereof for 1-12 hours
	\$28.00	Per hour or part thereof for 12-24 hours
	\$26.00	Per hour or part thereof for 24+ hours
• Function Facility (with kitchen)	\$28.00	Per hour or part thereof for 1-12 hours
	\$26.00	Per hour or part thereof for 12-24 hours
	\$24.00	Per hour or part thereof for 24+ hours
• Function Facility (without kitchen)	\$24.00	Per hour or part thereof for 1-12 hours
	\$22.00	Per hour or part thereof for 12-24 hours

• TSB Chambers	\$20.00	Per hour or part thereof for 24+ hours
	\$20.00	Per hour or part thereof for 12-24 hours
	\$18.00	Per hour or part thereof for 1-24 hours
	\$16.00	Per hour or part thereof for 24+ hours
• Projector	\$25.00	Per hire
• Piano	\$15.00	Per hire

WASTEWATER

Bulk Discharge

• Tanker Load less than 2m ³	\$110.00	Use of bulk discharge point requires prior Council approval in writing.
• Tanker Load between 2m ³ - 4m ³	\$220.00	
• Tanker Load between 4m ³ - 6m ³	\$330.00	
• Tanker Load over 6m ³	\$440.00	
• Dump Station Clean up Fee	At Cost	

New Wastewater Connection

• Application fee	\$250.00	
• Connection Fee	N/A	Property owner to engage suitably qualified contractor
• First Year Service Fee		Pro-rata amount of applicable targeted rate equivalent.*
• Reconnection Fee	At cost	

WATER SUPPLY

Bulk Supply (Tanker Load)	\$5.00	Per cubic metre
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New Water Connection

• Application fee	\$250.00	
• Connection Fee	N/A	Property owner to engage suitably qualified contractor
• Reconnection Fee	At cost	
• First Year Service Fee		Pro rata amount of applicable targeted rate equivalent. *

**A service charge will apply from the first month following connection with the same conditions that would apply to the owner as if they were a ratepayer for that year.*

Water Supply Bylaw Charges

• Costs incurred in remedying breach of Water Bylaw	At cost
• Tampering/Interfering with Council equipment	At cost
• Unauthorised water abstraction from Council supply	At cost
• Correcting contamination of water supply	At cost
• Repair of private water assets	At cost
• Install backflow protection device	At cost



Infrastructure Strategy

2024 - 2054



TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Long Term Plan 2024-34

DOCUMENT QUALITY ASSURANCE

	NAME	DATE
Prepared By	Victoria Araba – Director, Assets	June 2024
Approved By	Sven Hanne - Chief Executive	June 2024

DOCUMENT CONTROL

VERSION	DATE	DESCRIPTION	UPDATED BY
1	February 2024	Draft for Approval by Elected Members for Release for Auditing and/or Public Consultation	Victoria Araba
2	March 2024	Incorporate Audit feedback	Victoria Araba
3	June 2024	Incorporate Changes from LTP feedback Incorporate	Victoria Araba

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1. Introduction

Section 101B of the LGA requires that the Council must, as part of its Long Term Plan (LTP), prepare and adopt an Infrastructure Strategy for a period of at least 30 consecutive years.

The Infrastructure Strategy (IS) 2024-2054 is a significant infrastructure strategy developed by the Stratford District Council ('the Council') spanning the 30-year period between 2024 and 2054. The IS has been prepared along with the LTP 2024-2034, for the purposes of identifying:

- Significant infrastructure issues for the Council over the 30-year period;
- The principal options for the management of those issues; and
- Implications of the identified options.

The IS considers a number of asset and lifecycle management issues including:

- Response to growth in the service demand and increase in service levels;
- Maintenance or improvement of public health and environmental outcomes;
- Asset resilience through appropriate risk management.

The IS presents an overview of how the Council will manage its core infrastructure assets over the 30-year planning horizon. It presents the most likely cost scenario for the management of the assets,

following the identification of the long-term significant issues and options.

The Council has an important stewardship role for the infrastructure assets and for the services they deliver. Council's vision for its significant infrastructure assets is: *'Infrastructure is resilient, fit for purpose, affordable and meets the needs of today without compromising the needs of tomorrow'*.

Infrastructure provides the foundation for efficient delivery of services and enables population and economic growth. It supports the fabric of modern living and is taken for granted until something fails or no longer provides the expected service. Infrastructure enables the Council to achieve desired community outcomes and meet asset ownership goals and objectives.

The IS aims to ensure core services provided by Council meet the agreed level of service and the infrastructure assets that deliver them are fit for purpose and can meet the needs of a changing community today and in the future. The IS will guide Council's decision making process and inform the community of the Council's long-term priorities with respect to the core services it delivers. It presents the Council's approach for addressing identified issues within the core local government infrastructure categories.

This Stratford District Council IS covers the four core local government infrastructure categories:

- Roading (and transport);
- Stormwater and drainage
- Sewer treatment and disposal;
- Water supply

Flood protection and control is addressed where it falls under each respective core service category. This IS describes the:

- Growth and Demand Drivers;
- Significant Issues the Council will address over the next 30 years;
- Options for addressing the identified issues, including the Council's preferred option;
- Significant Assumptions underpinning the strategy including Risks, Consequence, Mitigation;
- Level of Service, Risk and Lifecycle Management Strategies;
- Council's 30-year Investment Funding Strategy, including Capital and Operating Expenditure;
- Timeline for Investment.

The IS is reviewed and updated every three years in line with the LTP.

2. Mission, Vision, Values, Priorities and Community Outcomes

The Stratford District Council is the territorial authority for the Stratford District. Council's role in accordance with the Local Government Act 2002 (LGA) is to:

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

The Stratford District Council's **Mission Statement** is 'To serve the District and its communities through advocacy, promotion, services, facilities and positive leadership'

The Stratford District Council's **Vision Statement** is 'A welcoming, Inclusive, Safe community - Te Pūmanawa o Taranaki'. Te Pūmanawa o Taranaki translates as 'The Beating Heart of Taranaki'.

The Stratford District Council's **Values** are:

Integrity	<i>Be loyal to the organisation and trustworthy, honest and courteous with everyone we deal with.</i>
Teamwork	<i>Work together in the same direction, assist each other and have respect for others. Maintain a positive attitude and encourage teamwork.</i>
Excellence	<i>Be effective in everything we do using our experience and knowledge. Do the right thing at the right time. Be efficient by being cost effective and ensure prudent management of public money and assets.</i>
Pride	<i>Take pride in our performance and our organisation.</i>
Commitment	<i>Have commitment and respect for each other, our business and our customers.</i>
Innovation	<i>Examine alternatives, challenge the obvious and have a flexible attitude.</i>

The Council's key **Priorities** over the next 30 years are to:

- Ensure the provision of long-term, affordable core services to the community;
- Maintain agreed levels of service;
- Optimise the replacement of ageing infrastructure;
- Maintain compliance with legislative requirements; and
- Manage changing customer expectations and needs in a cost-effective manner.

Elected Members have reviewed the Council's **Community Outcomes** as part of the LTP process.

An assessment of the achievement of the Community Outcomes through the delivery of the four Core Infrastructure Services of Roading; Water; Wastewater and Stormwater, is provided below

Achievement of Community Outcomes through the delivery of Core Services

Community Outcomes		Roading	Water	Wastewater	Stormwater
Welcoming	<ul style="list-style-type: none"> We celebrate the unique stories of our district We are inclusive, and value our diversity Stratford is a friendly place where our visitors feel welcomed Our diverse community feels safe and supported We promote the district as the place to visit, live, play, learn and work. 	✓	✓	✓	✓
Resilient	<ul style="list-style-type: none"> We consider our natural resources as taonga (treasures) and we will work with our treaty partners and the community to protect and look after them. We support a low-emissions future for our community. We enable our rangatahi (youth) to be sustainable leaders. We strive to have resilient infrastructure that meets the current and future needs of the district. We respect and apply Te Ao Māori values and Mātauranga Māori in our mahi (actions/work). 	✓	✓	✓	✓
Connected	<ul style="list-style-type: none"> We provide opportunities for families and people of all ages to connect with others in the community Our community is engaged and actively participates in democracy We value local knowledge when making decisions We advocate for the services that our community needs to live safe and healthy lives We welcome opportunities to work in partnership with others to help achieve our community outcomes We are committed to fostering meaningful and genuine partnerships with Mana Whenua 	✓	✓	✓	✓
Enabling	<ul style="list-style-type: none"> We are a business friendly district We encourage a diverse and sustainable business community We enable economic growth by supporting business investment and development in our district We support the growth of employment opportunities within our community; with a particular focus on our rangatahi (youth) We carefully balance the needs and wants of our district when funding services and infrastructure We encourage partnerships to collaborate with Mana Whenua for the benefits of the Stratford district. 	✓	✓	✓	✓

3. District Overview

The Stratford District is a beautiful land-locked area situated in the heart of the Taranaki region and encompassing approximately 2,170km² of land. To the north, west and south of the district are the New Plymouth and South Taranaki districts in the Taranaki region; to the east, the district is bordered by the Ruapehu and Whanganui districts within the Horizons region.

Within the Stratford District are four distinct geographical areas:

- The alpine and bush environment of Te Papakura o Taranaki;
- The ring plain around Taranaki Maunga;
- The hill country located between the ring plain and the eastern hill country; and
- The eastern hill country to the boundary with Ruapehu District Council.

The district's population as at 2020 ranks 10th smallest out of the 67 districts in New Zealand. The rural landscape supports large farming, forestry and Department of Conservation reserves. The Stratford District is a growing tourist destination owing to key attractions such as the Te Papakura o

Taranaki, the Manganui Ski Field, Forgotten World Highway (SH43), Dawson and Mt Damper Falls.

The Stratford District is home to many settlements, with the four main centres being Stratford, Midhirst, Toko and Whangamomona.

Stratford is the main town in the Stratford District. It is located on the banks of the Patea River roughly 48 km south-east of New Plymouth and 30 km north of Hawera at the junction of State Highways 3 and 43.

Stratford with a population of approximately 9880 (Statistics NZ, June 2020) is near the geographic centre of the Taranaki region and the largest settlement of the Stratford District. The town is central Taranaki's main rural servicing centre, and the administrative base of the Stratford District Council and the Taranaki Regional Council.

Midhirst is located approximately 4 km north of Stratford, on State Highway 3. Inglewood is 17 km north of Midhirst and New Plymouth is 35 km to the northwest. An estimated 234 (Statistics NZ 2013) people live in Midhirst.

One of the most distinctive features of Midhirst is the towering concrete and glass

milk-powder drying plant, which was one of New Zealand's most advanced in its time (1980). The factory closed after amalgamating with Kiwi Dairies in 1983 and is now used for bulk grain storage.

Toko is located 10 km east of Stratford, at the intersection of East Road (State Highway 43) and Toko Road. It is situated on a railway, the Stratford–Okahukura Line, the western portion of which was operated as a branch line known as the "Toko Branch" prior to the line's completion.

The Toko Stream flows through the area to join the Patea River. An estimated 1,350 (Statistics NZ 2018) people live in or around Toko. This includes people living in the settlement and those living in the surrounding rural areas.

Whangamomona is a rural settlement 65 km North East of Stratford on State Highway 43. Once quite a thriving settlement and the headquarters of the Whangamomona County Council with a hotel, a number of stores and a post office, it suffered decline from the mid 20th Century with only the hotel remaining as a business in town. Today an estimated 126 people live in and around Whangamomona.

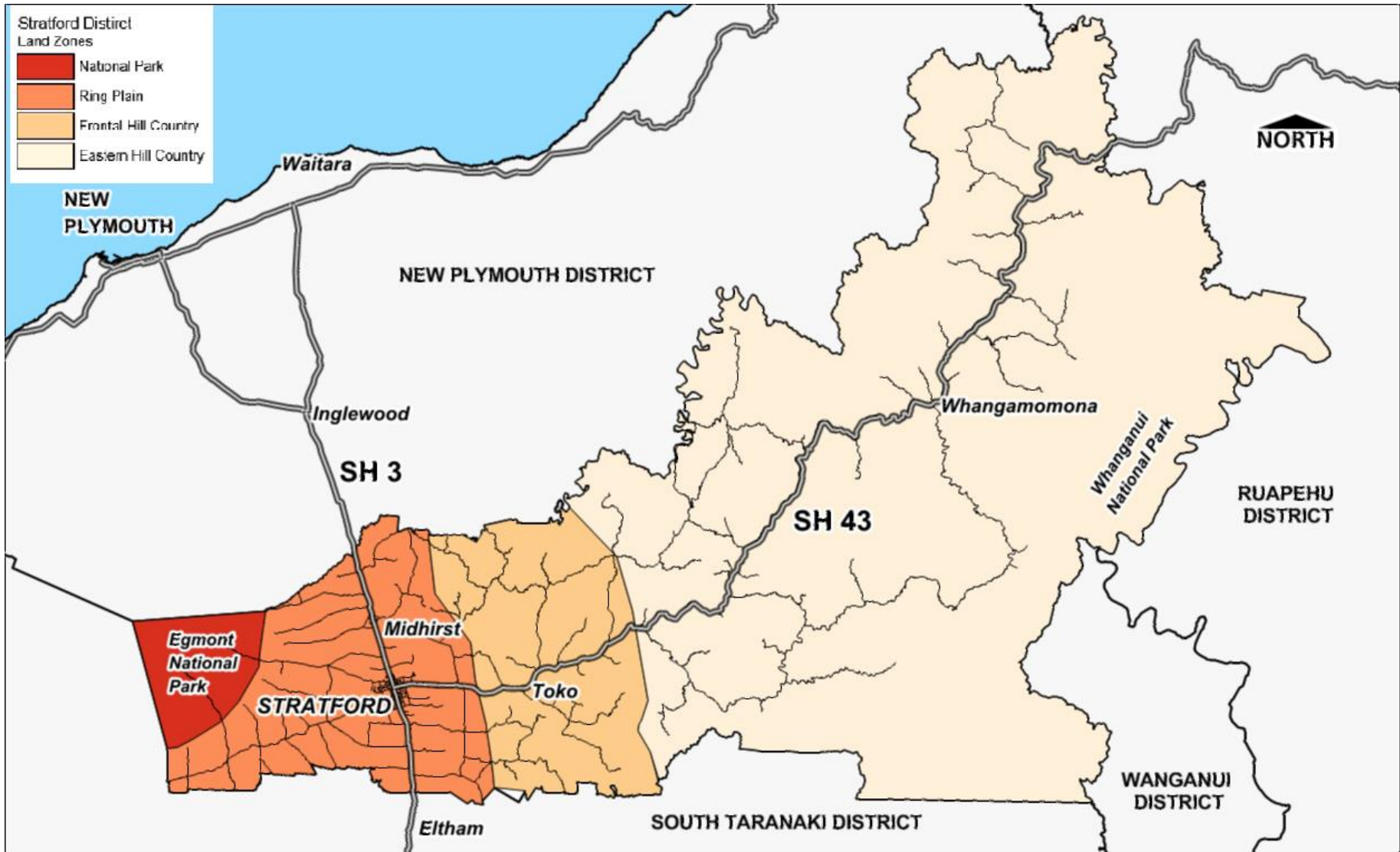


Figure 1 - The Stratford District

4. Legislative and Strategic Context

The Legislative and Strategic context of the IS is presented in Figure 2.

Section 101B of the LGA (2002) requires that the Council must, as part of its Long-Term Plan (LTP), prepare and adopt an Infrastructure Strategy for a period of a least 30 consecutive years. One principle by which a local authority should perform its role in Section 14(g) of the LGA is that:

'a local authority should ensure prudent stewardship and the efficient and effective use of its resources in the interests of its district or region, including by planning effectively for the future management of its assets'.

Undergirding the preparation of this long-term strategic document is the principle to ensure that the Council maintains the sustainable delivery of its core services to the community.

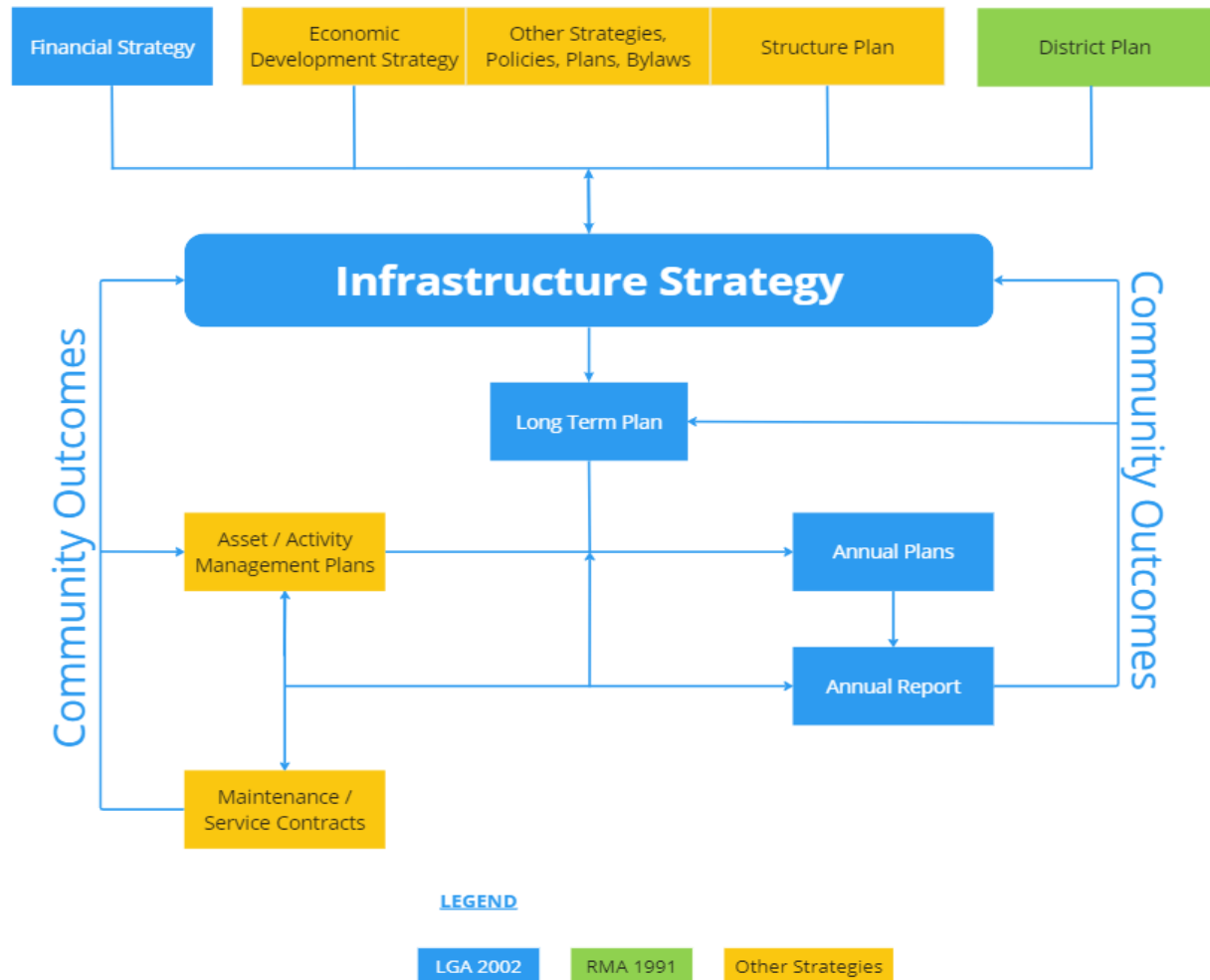


Figure 2 – Legislative and Strategic Context

5. Growth and Demand Forecast

The future growth and demand for services in the district can be attributed to a number of factors including:

- Population growth;
- Economic development;
- Tourism;
- Regulatory Changes; and
- Land-Use Changes.

Anticipated impacts of growth and increased demand include:

- Increased demand for services and the infrastructure that delivers these services;
- Increased pressure on existing infrastructure; and
- Increased maintenance and renewal costs.

Demand increases can impact affordability positively as well as negatively, depending on how these are managed. The uncertainties and reliability of these assumptions are discussed in the *Significant Assumptions* Table in Section 8.

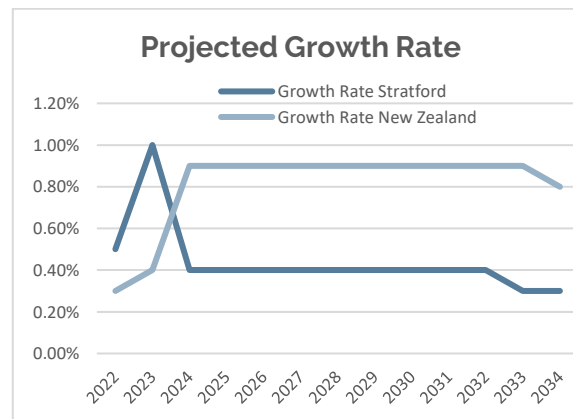
Population Growth

The Council is forecasting the district's population will grow from 10,295 in 2024 to 10,679 by 2034, at an average of 0.4% per year. This level of growth is unlikely to put significant pressure on council infrastructure. There is a low risk that growth may exceed these

projections and Council may need to invest in additional urban growth infrastructure which will impact on capital budgets and revenue. There is also a low risk that growth is lower than the projections and Council over invests in infrastructure and services.

The growth in the Māori population of the district has been consistently higher than the growth of all other ethnicities for each of the last ten years. Stratford district's Māori population was 1,550 in 2022, up 2.6% from the previous year.

The chart below shows total population projections over the ten years of the LTP, against the growth projections of the total New Zealand population.



Economic Development

This district's economic development strategy as well as its participation in Tapuae Roa – Make Way for Taranaki, the regional economic development strategy, set a direction for economic development and identify priorities and measurable goals for the district. It is anticipated that both strategies will enable and support economic growth and development in the Stratford District.

The two biggest contributing industries in Stratford are the Agriculture and Forestry sector contributing 27% of district GDP, and the Utilities sector (electricity, gas, water and waste) contributing 13%. Stratford has the region's largest electricity generation site at Contact's 575MW gas powered plant – it is considered a nationally significant generation site.

Tourism

Tourism currently makes up 0.9% of Stratford District's GDP (*Infometrics. 2022*).

Potential growth opportunities are:

- Walking and Cycling;
- Forgotten Highway; and
- Taranaki Maunga.

The Visitor Sector Action Plan (VSAP) is one of six action plans developed as part of the *Tapuae Roa – Make Way for Taranaki* - Regional Economic Development Strategy. The action plan describes the current regional sector dynamic, growth objectives, challenges, opportunities and the actions required to achieve sector growth. It is anticipated that the VSAP will facilitate growth in the Stratford District.

Land Use Changes

The Council is preparing a review of its District Plan. Core infrastructure assets will be planned to service new policy areas as required.

The Council has recently successfully completed the creation of a quality and affordable subdivision in one of the identified growth areas by supplying new residential lots to jumpstart and facilitate growth in the district. The uptake of the newly created lots was quick and attracted homeowners from all parts of the Taranaki region and beyond. The Council has recently commenced the development of a new subdivision, which is expected to support the creation of affordable residential lots to support the growth forecast for the Town.

Relationships with Tangata Whenua

While there are no formal agreements with Iwi, engagement occurs regularly with Iwi Authorities that have mana over whenua within

the Stratford district, on project by project as the need arises. Council has made a commitment through the Communication and Engagement Strategy to involve iwi in Council decision making at an early stage and through the Community Outcomes to work with iwi to achieve the following outcomes:

The Council has an ongoing relationship with a number of Iwi groups in the District, including;

- Ngaruahine Iwi Authority;
- Te Runanga o Ngāti Ruanui Trust; and
- Ngāti Maru Wharanui Pukehou Trust

Regulatory Changes

The SDC regularly reviews regulatory changes that may or will affect the delivery of our core services. This primarily includes updates to resource consents and changes to drinking water legislation and standards.

Regulatory changes, as seen in recent times, are likely to require the implementation of stricter outcomes from Territorial Authorities such as the Council. For example, current changes to the National Policy Statement for Freshwater (FVNPS) 2020, will have an impact on the management and cost of core service delivery of the 3-Waters Activity, with a direct impact on rates.

Also expected to have a key impact on future Water, Wastewater and Stormwater operations

are the new government's proposed bills on 3-Waters Reform and possible changes to the Government Policy Statement (GPS) on Land Transport.

6. Infrastructure Assets Information, Condition and Performance

The Council maintains its core infrastructure assets to support the delivery of its agreed level of service. The Council's core assets are in four categories:

- Wastewater;
- Roads;
- Stormwater; and
- Water supply.

Asset Management Plans (AMP) are maintained for all major assets, including the four core asset categories above. The AMPs contain information on the life, age and condition of the assets. They also contain details of the asset's location; valuation; useful lives; condition assessment system and data accuracy/confidence.

A summary of Council's core assets as at 19 January 2024, including the associated Optimised Replacement Cost (ORC), is provided below.

The Council owns and operates three urban water supplies servicing the Stratford, Midhurst and Toko Communities. Table below is a total of all 3 water supplies Data for the 3-Waters and roading infrastructure assets is held in AssetFinda and RAMM

databases respectively. More details are provided in the respective AMPs.

Water Supply Assets

Asset Group	Quantity
Reticulation	102,693 km
Fittings	6,297 No.
Treatment	394 No.
Total RC	\$56,894,821

Wastewater Assets

Asset Group	Quantity
Reticulation	60,551 km
Point and Plant	3,342 No.
Total ODRC	\$37,198,337

Stormwater Assets

Asset Group	Quantity
Reticulation (pipes)	26,485 km
Points – Inlets, Outlets, etc.	375
Total RC	\$23,893,854

Road Assets

Asset Group	Quantity
Sealed Roads	402 km
Unsealed Roads	206 km
Footpaths	73 km
Bridges/Large culverts	157 No.
Culverts	3976 No.
Tunnels	5 No.
Retaining Walls	259 No.
Signs	5525 No.
Markings	2450 No.
Guard Rails	910 No.
Streetlights	755 No.
Surface Water Channels	827 km
Total RC	\$450,673,329

The Council Roding assets include all land transport infrastructure assets including walking and cycling facilities.

Asset Condition and Data Confidence

Grade	Condition	Description
1	Very Good	Asset in structurally sound and excellent physical condition. No work required
2	Good	Asset in structurally sound and acceptable physical condition. Minor work required (if any)
3	Fair	Asset is structurally sound but shows deterioration. Moderate work required to return asset to agreed level of service
4	Poor	Asset failure likely in the short term. Significant work required now to return asset to agreed level of service
5	Very Poor	Asset has failed/is about to fail. Renewal/Replacement required Urgently.

Asset condition is a measure of an asset's physical integrity, while asset performance is a measure of whether the asset is delivering level of service requirements. Knowing the condition of an asset is a core part of what the Council and its contracting partners do as it enables more accurate prediction of its performance and supports its development, maintenance and renewal/replacement requirements. The

Council has no backlog or deferred maintenance in its work programme.

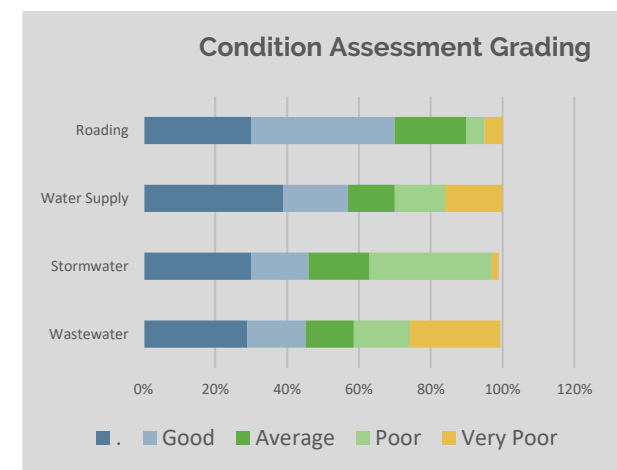
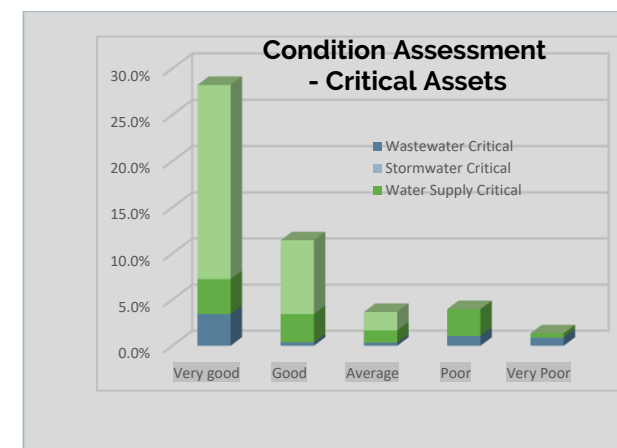
The Stratford District Council identifies the condition of its infrastructure assets by a combination of the following, based on risk and asset criticality, with higher risk assets inspected and assessed more rigorously:

- Asset Age;
- Visual targeted inspections;
- Analysis of collected statistical data; and
- Maintenance monitoring.

The Stratford District Council has developed a condition grading system to support the classification of our infrastructure assets at the group level. Using the system, assets are ranked from 1-5 as illustrated in the table above. The figures below provide a summary of the condition grading for our core assets, and our critical assets.

Given that some data in our asset database is either incomplete or unsupported, the Council's overall confidence level in the condition data assessment is '*Reliable to Uncertain*'. Therefore, the Council uses a combination of visual inspection, maintenance monitoring and other methods to support the development of its maintenance and replacement forward works programmes.

The Council will continue to deliver on agreed service levels, knowing the asset condition presented above. Council's approach to monitoring the condition of its assets is as described in Section 7.



While Council's overall confidence around its data quality is *'Reliable to Uncertain'*, the Council's confidence level for the 3-Waters is *'Reliable'* for its critical assets and *'Reliable to Uncertain'* for non-critical assets. With regards to roading assets, confidence is *'Reliable to Highly Reliable'* for the critical assets and other assets that receive regular inspections (such as structures, footpaths and carriageways). For other non-critical assets, the confidence is average, translating to *'uncertain'*.

This uncertainty stems from data held around the age of the non-critical assets, which have been deduced from the approximate date of construction, and also from the quality of data held on our service connections. However, given these are non-critical assets, impact of premature asset failure on continued service delivery is very low, as any disruption to service is limited to a few properties. The associated financial impact is also very low.

It is important to note that these assets do not fail simultaneously, as they are individual assets - any failed part can be isolated and managed, so the risk and consequences of failure is very low. This is evidenced from our annual performance indicators reported every month to the Council and summarized in the Annual Report. Our track record is good. Our strategy to mitigate the impacts of this *Uncertainty* is to be ready at all times to respond to all asset failures. Therefore we have, on hand or ready access to, supplies to replace any failed asset. Our contractors are on board as per the requirements of their maintenance contract.

The Council continues to validate the data in the AssetFinda database - as assets are replaced. Our maintenance contractors interact directly with our asset management system and provide corrections and updates to the condition data which is reviewed and/or updated as new data becomes available. Assets that are frequently interacted with therefore, are better documented than those that only get dug up as part of upgrades, renewals or repair work. It will take some time for the assessment of our 'confidence level' of our non-critical assets to be *'Reliable'*.

The charts above provide snapshots of the overall *Condition Grading Assessment* for all assets -critical and non-critical; the table below provides a summary of the *Data Confidence Levels*.

		Data Confidence Level				
		Highly Reliable	Reliable	Uncertain	Very Uncertain	Unknown
Wastewater	Critical		√			
	Non-Critical		√	√		
	OVERALL		√	√		
Stormwater	Critical					
	Non-Critical			√		
	OVERALL			√		
Water Supply	Critical		√			
	Non-Critical		√	√		
	OVERALL		√	√		
Roading	Critical	√	√			
	Non-Critical		√	√		
	OVERALL		√			

7. Critical Assets and Significant Infrastructure Issues

Critical Assets

Critical assets are defined as those assets that if they fail, are likely to have more significant consequences than others and have adverse significant economic, social and environmental impacts on the community.

Generally, the Council takes a risk-based approach to monitoring the condition of assets and conducts condition assessments of its critical assets. Where assets have low risk because they are in the first half of their life, condition monitoring is low. If the consequences of running an asset through to failure are high, the Council, through its AMP and systems employ a more intensive monitoring regime and targeted inspections to collect more information on the asset condition. The Council has assessed the risk of sudden asset failure as minor.

The Council establishes criticality using the Activity and Corporate rating levels. The Council's *Criticality Rating Criteria* is provided below. Activity level criticality is based on certain the criticality criteria – this is detailed in the AMP. The Council's *Corporate Level Criticality* ranking for its core assets is presented below.

Rating	Description
1	Critical with no redundancy - Failure of equipment compromises H&S directly (failure to supply drinking water to hospital)
2	Critical with no redundancy - Failure of equipment does not compromise H&S but affects production or Level of Service
3	Critical with redundancy - Failure of equipment does not compromise H&S but affects production or Level of Service

Rating	Description
1	Roading, Water Supply assets.
2	Wastewater (Sewerage).
3	Solid Waste and Stormwater.

Further details of *Asset Criticality* evaluation, in addition to the operating management of critical assets, are described in detail in the respective AMP.

For non-critical assets that affect a limited number of residents and no critical users (schools, medical centres, etc.), the Council's approach is to maximise the useful life of the asset - until it breaks. Reinstatement of non-

critical assets is generally achievable within four (4) hours. The Council manages flexible operating and renewal budgets that accommodate the re-prioritisation of such failed assets.

The Council has identified a number of significant issues in the medium and long term that are potentially detrimental to the Council's core assets. The *Significant Issues and Options* by asset Group are presented in the Appendix. Cost implications of the most likely scenario (key projects) for addressing these issues are presented in Section 14.

Significant Infrastructure Issues

The *Significant Infrastructure Issues* are key challenges that must be addressed to enable the delivery of agreed service levels both now and in the future. These challenges are typically renewal, resilience, service standards, changes in legislation, growth demand. These are categorised under four broad categories and include:

- Financial Issues:
- Natural Disasters/Climate Change -
- Operating Issues:
- Strategic Issues:

Significant Issue 1:

Financial Issues - Limited Resources, Funding Assistance and Subsidies, Financial Uncertainty

The continued delivery of robust and well maintained infrastructure for the district, at the agreed level of service, depends on our continued ability to attract funding assistance and subsidy from our key partners. Our major Partner is the New Zealand Transport Agency (NZTA) who currently provides a 63 % Funding Assistance rate (FAR) for all Roding Activities.

Key financial issues stem from:

- Increased asset values and associated depreciation contribution;
- Contract cost escalations;
- Affordability pressures to keep rates to a minimum;
- Bridges due for replacement in the next 10 years;
- Customer expectations; and
- Cost to service forestry impacts

Our ability to continue funding our services rely on:

- The number of rateable properties;
- The amount to be collected via rates from our ratepayers;
- Any alternative systems or funding sources to supplement the existing funding inadequacies.

Funding alternatives are as per Council's *Revenue and Financing Policy*.

Significant Issue 2:

Natural Disasters/ Climate Change - Resilience

The Taranaki region is susceptible to significant adverse effects from natural hazards. Natural disasters can result in heavy loss of property and threaten lives and livelihoods, forcing communities to learn to live with these hazards.

While it is not possible to reduce the incidence of natural hazards, steps can be taken to reduce the vulnerability of the community to their impacts. Natural hazards that are of concern to the Council include:

- Volcanic activity within next 50 years;
- Flooding, mainly surface flooding;
- Earthquake;
- Windstorm; and
- Land instability and erosion.

Significant Issue 3:

Operating Issues - Legislative Changes, Levels of Service increase, Forestry Impacts

There have been considerable legislative changes over the last decade which create a degree of uncertainty and require the Council to be more vigilant in meeting its obligations. Recent legislative changes that will have on-going impact on Council's delivery of its core services include:

The 3-Waters Reform - It remains to be seen what the final reform will be. The most recent update of 12 February 2024 stated that central government will, by 23 February 2024, pass

two bills to replace the repealed laws. *'The first bill would be passed by the middle of this year and would set out provisions related to council service delivery plans and transitional economic regulation. ... The second bill would set up the long-term replacement regime ... and the regulatory backstop powers, to be used if councils were failing to meet the requirements to deliver financially sustainable and safe water services'*. - [February 12 update](#)

The Government Policy Statement on Land Transport (GPS) - With the recent change in government, it is expected that the priorities of the current GPS will change.

Significant Issue 4

Strategic Issues - Renewal of Aging Assets, Growth and Demand Changes

All Council's assets are aging. Many of these aging assets are due for replacement at about the same period. The implication of this is that burden of the cost of renewal or replacement of these assets will fall on ratepayers living in the Stratford District within a certain era.

The Council aims to ensure that the cost of infrastructure replacement is not entirely borne by one generation. Through robust asset management planning, the Council will spread the cost of replacement in a way and at a rate that is fair and affordable to Stratford residents through time.

8. Significant Assumptions - Risks, Uncertainties, Impacts and Mitigation

Stratford District Council conducted an environmental scan as a means of identifying changes in the local economy, local demographics, and land-use, which are direct requirements under legislation. The scan provides an assessment that ensures the integration of all current relevant matters into the LTP development at an early point, to shape the development of both the Financial and Infrastructure strategies, as required by legislation.

Risk Assessment

In making assumptions about the future, there is a risk that the information relied for future planning is inaccurate. This has been articulated in the Council's Environmental Scan, with an assessment of the risk impact and mitigations.

Forecasting Assumptions

Stratford District Council has adopted a range of forecasting assumptions which will underpin the preparation of the LTP 2024-34 ("LTP"), and which represent the most likely

future scenario with the information known at present. However, there are several other likely outcomes that have not been factored in. Therefore, variations from the forecasting assumptions are likely, and it is accepted that variations from the LTP may be material.

Financial Budgeting

The development of the LTP relies heavily on Council's financial modelling systems, which must have a robust methodology and appropriate controls in place to prevent errors. The Council is committed to reviewing the budgeting model used in the development of the LTP 2021-31.

Decision Making Processes

While the adoption of the final LTP is made in one Council decision, it is essentially the culmination of a large number of individual decisions, made and owned by elected members. To ensure the best decisions are made, all significant decisions will be subject to consultation with the community in line

with Council's Significance and Engagement Policy,

Future Amalgamation

Although not adopted as policy by the Government, the Future for Local Government review panel have recommended a significant reform of the local government sector, with the suggestion that amalgamation of the 78 authorities is a potential to likely outcome. This is a low risk, due to the uncertainty of government policy, and low support for this from the sector as evidenced at the recent Local Government New Zealand meeting with mayors on the Future for Local Government recommendations. The assumption for the LTP is that the Council continues to operate as a standalone entity throughout the life of the LTP.

In addition to the above, the significant assumptions – *Risks; Uncertainties; Impacts and Mitigation* - are provided in detail in the Table below.

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
1. FINANCIAL ASSUMPTIONS				
<p>Revenue</p> <p>Council revenue will cover expenditure, providing for a balanced budget. The majority of revenue will be raised from rates, user charges and NZTA funding assistance</p> <p>The number of rating units will not change significantly over the period of the Infrastructure Strategy.</p> <p>Sources of funding for operating and capital expenditure do not change, but will remain as per the Revenue and Financing Policy.</p> <p>Funding Assistance from NZTA will remain at 63 % for all works categories.</p>	<ul style="list-style-type: none"> • Council revenue and reserves do not cover expenditure. • The predicted rate take is not realised. • Sources of funds are not realised. • NZTA funding assistance rate may change 	Medium to High	<ul style="list-style-type: none"> • A significant impact from changes in funding or funding sources may result in a revised operational and capital works programme, or changes in the level of user fees and charges, borrowing or rating requirements. • Operating, maintenance, renewal and level of service improvement budgets are affected. • Planned capital, maintenance and renewal works deferred or cancelled. • Asset ownership may need to be reviewed. • Potential social, environmental and public health implications as a result of reduced service levels. 	<ul style="list-style-type: none"> • Levels of revenue from user charges have been set at realistic levels in accordance with the ratios outlined in the Revenue and Financing Policy. • There is a concentration of risk associated with a small number of industrial consumers for some revenue streams (e.g., extraordinary water charges). • Regular liaison is maintained with these consumers. • Funding for projects and assets is considered before the commencement of each project or asset. • The rating base is reviewed annually when determining the rates for the year. • Any changes to NZTA funding are communicated well in advance
<p>Cost</p> <p>Costs will remain stable over the entire period of the Infrastructure Strategy</p>	Costs are higher than anticipated.	High	<ul style="list-style-type: none"> • Variability of prices, such as for oil, could cause variability in costs. • Higher cost of project delivery 	The Council and management will review its budget annually through the LTP/Annual Planning process and may adjust work programmes/budgets where necessary.
<p>Capital Expenditure Do-ability</p> <p>Council plans to deliver 100% of all budgeted capital expenditure over the life of the Long Term Plan. The</p>	That Council delivers significantly less than 100% of	High	<ul style="list-style-type: none"> • Price fluctuation hinder the completion of entire capital 	<ul style="list-style-type: none"> • Capital budget costs are inflated over the entire strategy period.

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
<p>financial model was developed based on this assumption.</p>	<p>capital budget.</p>		<p>projects</p> <ul style="list-style-type: none"> • Service disruption or reduced levels of service as a result of non-completion of projects • Reduced levels of service if assets are not maintained as they should be, over-reliance on repairs and maintenance expenditure. • Potential to over-rate ratepayers if new expenditure is factored into budget, along with operational impacts, and then doesn't materialise. 	<ul style="list-style-type: none"> • Council has prioritised projects and elected members have reviewed and accepted the capital programme. • Major capital projects have also been logically spread taking into account initial development, construction, and implementation phases of a project
<p>Inflation Rates</p> <p>The inflation rates remain as indicated in financial tables.</p> <p>Council, along with many other NZ councils, calculates and applies inflation factors to its 10 year budget forecast, using predictions of future inflation levels from New Zealand economic research company.</p>	<p>Inflation is much higher than forecast assumptions.</p>	<p>Medium</p>	<p>A significant change in inflation will result in changed revenue and expenditure. This could be significant and may adversely affect the ability of the Council to set affordable rates in future. Budget increases will be required.</p>	<ul style="list-style-type: none"> • Limited controls available. • The Council will review its budget annually through the LTP/Annual Plan process and may adjust work programmes /budgets when necessary.
<p>Useful Lives</p> <p>Infrastructural assets useful lives are determined during the certified valuations using specifications from suppliers.</p> <p>All assets will be replaced at the end of their useful life unless noted otherwise, based on:</p> <ul style="list-style-type: none"> • The asset's theoretical useful life; • The asset condition; 	<p>Those assets wear out earlier or later than estimated.</p> <p>That the useful asset life information held is incomplete or inaccurate</p>	<p>Low</p>	<ul style="list-style-type: none"> • The financial effect of uncertainty is likely to be immaterial. • Depreciation and interest costs would increase if capital expenditure was required earlier than anticipated. • Subsequent depreciation calculations will result in incorrect revenue setting, 	<ul style="list-style-type: none"> • Reprioritisation of capital projects • Update useful life information of infrastructure assets regularly • Council has a comprehensive asset management planning process. Where a decision is made not to replace an asset, this will be factored into capital projections.

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
<ul style="list-style-type: none"> The asset technology becoming obsolete; The asset's capability to perform intended work. <p>Depreciation costs are based on their respective lives.</p> <p>Unit cost assumptions used are the same as used during the most recent Certified Valuation and are determined using latest contracts, construction projects and supplier information.</p>	<p>That Council activities change, resulting in decisions not to replace existing assets.</p>		<p>resulting in incorrect rates collection and leading to insufficient funds.</p>	
<p>Revaluation of Non-Current Assets</p> <p>Revaluations will take place every three years and the percentage increases assumed are as follows:</p> <ul style="list-style-type: none"> Roading 10% in year 2, and every second year after that; and Utilities 5% in year 2, and every second year after that 	<p>Risk that Council is not funding depreciation at an appropriate level to cover the future asset replacement cost</p>	<p>Medium</p>	<p>Financial impact – revaluations come at a substantial cost to Council in terms of fees and increased depreciation, however they ensure sufficient funds are set aside for future replacement and that the burden is placed evenly on current and future generations.</p>	<p>As above, get quotes early for full revaluation years.</p>
<p>Interest on Debt</p> <p>Interest cost assumptions are as stated in the Financial Strategy.</p>	<p>That interest costs continue to increase higher than forecast assumptions</p>	<p>Medium</p>	<p>Financial impact on interest expenditure – budget increases will be required (less of an impact after three waters transition date)</p>	<p>Reduce reliance on debt. Comply with treasury policy and LGFA covenant limits.</p>

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
2. OPERATING ASSUMPTIONS				
<p>Levels of Service</p> <p>The demand for Council Services and customer expectations regarding levels of service will not change significantly and therefore there will be no significant effects on asset requirements or operating expenditure.</p>	<p>There are significant increases in customer expectations regarding demand for services and/or the level of service provided.</p>	<p>Low</p>	<ul style="list-style-type: none"> Infrastructure and service provision do not meet customer and stakeholder needs and expectations. Maintenance, renewal/replacement, and performance monitoring requirements increase. Customer and stakeholder needs are not met. Customer confidence is eroded. 	<ul style="list-style-type: none"> Regular reviews of Community expectations against levels of service, via customer surveys as well as feedback received. Minor changes may be made to service levels where budget, contracts and resources allow. These will generally occur within existing budgets. Major changes in service levels will be confirmed with the community via consultation. These will generally require increase to fees or rates, depending on how the service involved is funded.
<p>Legislation</p> <p>It is assumed that there will be no significant legislative changes that affect infrastructure and service delivery.</p>	<p>There are significant changes in legislation that require a different and/or higher level of service delivery, maintenance or performance standard.</p>	<p>High</p>	<ul style="list-style-type: none"> The ability to meet Levels of Service requirements will be altered. Maintenance and renewal planning and funding requirements will be increased 	<ul style="list-style-type: none"> Very little control as this is usually driven by central government. Current infrastructure and service provision meets good practice and will be able to adapt within reasonable timeframes. Ongoing discussion with Elected Members and stakeholders on the implementation of possible service level improvement requirements e.g. in the water sector - universal water metering.
<p>Resource Consents</p> <p>Renewed resource consents will have similar conditions as the expiring resource consents and will not be significantly altered.</p> <p>Any resource consents due for</p>	<p>Conditions of resource consents are altered significantly.</p>	<p>Medium</p>	<p>Council is unable to renew existing resource consents upon expiry.</p> <p>Breach of Consent conditions</p>	<ul style="list-style-type: none"> Appropriate planning and on-going interaction and/or consultation with regulators and other parties for resource consent applications/renewals should ensure that they are obtained. Monitoring of compliance with existing

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
renewal during the ten year period will be renewed accordingly.				<p>resource consent conditions will provide a record of compliance for future processes.</p> <ul style="list-style-type: none"> • The renewal of consents is dependent upon the legislative and environmental standards and expectations that exist at that time. • Work closely with TRC and iwi authorities – particularly in the lead up to consent expiry date.
<p>Three Waters Reform</p> <p>Delivery of 3 waters activities by a Taranaki Regional entity</p>	Risk that this may not occur as planned causing uncertainty, additional work and resourcing.	Medium	<ul style="list-style-type: none"> • Service delivery impacts – confusion on who is doing what and when. • Reduced debt and responsibility for Council may not be realised 	The Taranaki region is committed to exploring the possibility of a three waters CCO, now that legislation is repealed by the new government.
3. STRATEGIC ASSUMPTIONS				
<p>Population Growth</p> <p>The current population is projected to increase on average by 0.4% each year, based on an assumption of medium growth by Infometrics Model 2020.</p> <p>Note: Population projections do not represent forecasts, but indicate what the future size and structure will be if the underlying assumptions regarding births, deaths and migration prevail.</p>	That growth is higher than projected thereby putting pressure on Council to provide additional infrastructure and services.	Medium - High	<ul style="list-style-type: none"> • Accelerated infrastructure deterioration rate; • Increased maintenance and renewal/ replacement needs; • Maintenance and renewal/replacement requirements exceeds current programme of works and funding allocations; • Compromised ability to meet Levels of Service requirements. 	<ul style="list-style-type: none"> • Council will continue to monitor population change in the District. Generally, small increases in population can be managed within the existing level of service. • Declines in population will not necessarily reflect lower number of ratepayers as the number of people per household is declining but will impact affordability. • Where growth requires additional infrastructure (e.g., subdivisions), Council can require financial contributions for this work. Costs over this amount may result in additional Council expenditure which is likely to be funded out of debt.

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
<p>Demographic Change</p> <p>The prediction is that the proportion of elderly over 65's and young under 10's will be higher than the national average, and that the Maori population will continue to grow at a faster rate than all other ethnicities.</p>	<p>The demographic make-up of the district differs significantly from previous year changes and expectations.</p>	<p>Low</p>	<p>The district already has a higher dependency ratio than the national average which puts a greater burden on the working age population, and is likely to reduce productivity capacity and growth.</p>	<p>Limited risk mitigations available. Ensure attractions and facilities are available for all age groups, and support is available for ethnic minorities.</p>
<p>Asset Management Plans</p> <p>AMPs are complete; they include renewal and capital programmes for all major infrastructural assets and are based on sound assessments of asset condition, lifecycle and demand management.</p> <p>AMPs are peer reviewed in accordance with the Asset Management Policy.</p> <p>The following asset parameters are assessed in order to develop the renewals programme:</p> <ul style="list-style-type: none"> • Asset Criticality; • Material type • Asset Age • Asset Condition • Asset Performance (e.g. pipe bursts, leaks, valves not working, blockages and flooding) 	<p>Asset Management Plans are incomplete. Condition ratings and life cycle demand assumptions are erroneous.</p> <p>Asset Management Plans are not peer reviewed.</p>	<p>Low - Medium</p>	<ul style="list-style-type: none"> • Current Levels of Service are not clearly defined. • Improvement planning is not adequately tracked and/or resources and time needed is not adequately allocated. • Misalignment between projected and actual budgets • AMPs present a weak business case for investment. • AM improvement is inhibited. 	<p>Significant investment made in asset management systems and practices as well a condition assessment of assets.</p>
<p>Asset Disposal/Acquisition</p> <p>There are no substantial asset disposals that will impact significantly</p>	<p>Policy changes result in substantial</p>	<p>Low</p>	<ul style="list-style-type: none"> • Maintenance and renewal planning and funding 	<p>Regular review of levels of service, population growth and legislative environments, which</p>

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
<p>on the plan.</p> <p>There are no substantial asset acquisitions that will impact significantly on the plan.</p>	<p>asset disposal.</p> <p>Policy changes result in substantial asset acquisition.</p>	Low - Medium	<p>requirements will be reduced.</p> <ul style="list-style-type: none"> • Maintenance and renewal planning and funding requirements will be increased 	would be the most likely drivers of asset disposal and/or acquisition.
<p>Programming of Works</p> <p>The recommended programme of works will be carried out.</p>	The recommended programmed work is not carried out.	Low	<ul style="list-style-type: none"> • Identified problems/opportunities are not responded to. • The rate of deterioration to infrastructure is accelerated. • Compromised ability to meet agreed LoS. 	<ul style="list-style-type: none"> • On-going monitoring of work programmes. • Identification of root-cause of delays / failure to deliver.
<p>Staff</p> <p>Current staff members possess the necessary education and skill sets to adequately perform their designated functions.</p> <p>Current staffing levels are adequate and stable.</p>	<p>Staff leaving results in staff skill levels falling below the standard required - Skills shortage</p> <p>Staffing levels are not adequately maintained.</p>	Low - Medium	<ul style="list-style-type: none"> • Loss of institutional knowledge • Inadequate Operating management of infrastructure and/or delivery of service. • Demand on Council activities not being met by Council staff. • Negative impacts on customer service and reputational damage. 	<ul style="list-style-type: none"> • Active training and recruitment programmes ensuring suitably qualified staff • Strong relationships with key contractors and suppliers are maintained to ensure availability and competency of critical resources
4. HAZARD ASSUMPTIONS				
<p>Resource Consents</p> <p>Resource Consent Conditions will be understood, met.</p>	Non-compliance with Resource Consent Conditions	Low - Medium	Breach of Resource Consent Conditions	<ul style="list-style-type: none"> • Suitably qualified and skilled staff • Appropriate technology used to control consent conditions; • On-going consultation with regulators

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
<p>Water Supply Contamination</p> <p>Water quality will be maintained</p>	<p>Water contamination occurs</p>	<p>Low - Medium</p>	<ul style="list-style-type: none"> • Breach of Resource Consent Conditions • Public health and safety impacts • Negative publicity eroding public opinion. • Unexpected financial costs. • Unexpected legal implication for Council. 	<ul style="list-style-type: none"> • Implement regular and systematic routine testing of raw and treated water including for a range of heavy metals. • Suitably qualified and skilled staff • Appropriate technology used to control consent conditions; • On-going consultation with regulators
<p>Contractors Availability</p> <p>Council contracts out the majority of its operations and services. It is assumed that:</p> <ul style="list-style-type: none"> • Contractors will be available to undertake all contracted works; • It is assumed that all contractors will adhere to the terms of the contract 	<p>Contractors are unavailable to undertake works</p> <p>Contractor breaches terms of contract</p> <p>Contractor financial situation declines.</p>	<p>Low - Medium</p>	<ul style="list-style-type: none"> • Operations and services are disrupted • Compromised Asset and public safety • Substandard completed works • Negative publicity eroding public opinion. • Unexpected financial costs. • Unexpected legal implication. 	<ul style="list-style-type: none"> • Regular monitoring of and interaction with engaged contractors to ensure acceptable performance. • Healthy contracting environment within the district and region that allows for substitution of any one contractor- if significant issues experienced.
<p>Natural Disasters</p> <p>Current planned Incident Response would be effective until Level 4-5 at which point this will be treated as per Civil Defence / Emergency Management protocols.</p>	<p>The current Incident Response Plans are not effective until Level 4-5.</p>	<p>Low</p>	<ul style="list-style-type: none"> • Provision of service is disrupted. • Structural integrity of infrastructure is compromised. • Public safety is compromised. • Recovery from a major event is inhibited. 	<ul style="list-style-type: none"> • Infrastructure resilience incorporated into design, planning and maintenance of assets. • High-level planning on a regional basis with mutual support during events. • Contractual arrangements to ensure resource availability.

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
<p>Emergency Event</p> <p>Disruptive or destructive emergency events could lead to damage – not budgeted for</p>	<p>Business continuity – continuing to provide agreed levels of service</p> <p>Financial cost – emergency response and rebuild costs</p>	<p>High</p>	<ul style="list-style-type: none"> • Impact on infrastructure, employment, housing, social disruption, health and access. • Increased debt - Likely to require loan funding for rebuild costs 	<p>Business continuity plans, insurance, borrowing capacity. Central government source of funding.</p>
<p>Pandemic/COVID-19</p> <p>It is assumed that the current "Service Continuity Plan" would be effective in maintaining continuity of service in a pandemic event.</p>	<p>Service continuity Plan is not effective and continuity of service is unable to be maintained</p>	<p>Low - medium</p>	<ul style="list-style-type: none"> • Provision of service is disrupted. • Operation and maintenance of infrastructure is compromised. • Public safety is compromised. 	<ul style="list-style-type: none"> • Staff, being essential workers are set up to operate remotely. Others are able to continue operating essential services, with minor disruption to service levels. • Infrastructure resilience incorporated into design, planning and maintenance of assets. • High-level planning on a regional basis with mutual support during events. • Contractual arrangements to ensure resource availability. • Comply with national/regional Pandemic Action Plan
<p>Climate Change</p> <p>Climate change will impact on the Council's operations and will require an appropriate response to adapt and prepare for potential impacts.</p>	<p>The effects of climate changes are more severe than expected.</p> <p>The consequences of adaptation measures may</p>	<p>Medium</p>	<ul style="list-style-type: none"> • The district has no exposure to coastlines, however may be impacted by severe weather events including heavy rainfall and drought. • Unrealised effects of climate change are likely to create additional costs to mitigate their 	<ul style="list-style-type: none"> • Council activities will build appropriate mitigation responses into infrastructure development. • The Council will continue to monitor Climate change science and the response of central government and adapt its response where required. • Work with community where climate change

Significant Assumptions	Risk	Risk and Uncertainty Assessment	Potential Impacts and Implications	Mitigation / Control Description
	disproportionately harm parts of the community.		impacts, such as improving protection of critical infrastructure. <ul style="list-style-type: none"> • More severe weather events resulting from climate change may increase damage to infrastructure and place pressure on Council finances. 	decisions will impact negatively. <ul style="list-style-type: none"> • Capture baseline emissions data • Work with the business community on diversification • Work with households and schools on waste reduction
Further details on the significant assumptions are provided in the <i>Council Profile and Significant Forecasting Assumptions – Long Term Plan 2024-2034</i> , underpinning the Council's <i>Financial Strategy 2024-2034</i>				

9. Risk Management

Risk management is key for the continued delivery of service and minimising disruption to service delivery for all our infrastructure assets. Thus, are **'resilience'** projects are mainly derived from the mitigation measures identified in our Risk Management framework and from legislative requirements.

The Council's risk management framework is designed to be effective within its specific internal and external environments, and potential sources of risk and aims to:

- establish a systematic and structured approach to managing risks across the Council; and
- embed risk management practices into business strategy, planning and core operations to ensure that key risks are proactively identified, managed and communicated.

The Council has identified risks in its Corporate Risk Register, under six broad risk areas:

- Data and Information;
- Health and Safety;
- Financial;
- Compliance and Legislative;
- Operational; and
- Reputational and Conduct.

Risk management activities are based on the ISO31000 Risk Management Standard which directs governance and management

responsibilities to frame, assess, respond and monitor the identified risks.

The Council's risk management approach is underpinned by principles that will ensure the minimisation of risks for the principal asset systems as a result of the non-achievement of critical business objectives and impact of system failure.

The following are Council's risk management principles:

- Adds value by contributing to the achievement of Stratford District Council's objectives and improving performance;
- An integral part of the Stratford District Council's planning, processes, and decision making;
- Structured approach that is well-defined, transparent, and aligned with good practice;
- Responsive to change by monitoring, reviewing, and responding to the changing environment;
- Pragmatic by focusing on the most important risks and allowing informed risk taking;
- Explicitly addresses uncertainty based on best available information; and
- Undergo continuous improvement as we get better at identifying and managing risks and opportunities.

Benefits of applying effective risk management include:

- Improved achievement of the Council's strategic direction, objectives and priorities;

- Reduced risks – significant risks are identified and managed and early warning of problems and emerging risks are addressed, with appropriate design and operation of internal controls;
- Improved decisions – decisions are made after analysis of risk;
- Improved planning and resource allocation – risks are prioritised and included in business planning so that resources are better managed; and
- Increased accountability and transparency – clarity of key risks and the responsibility and accountability for their management.

The issues identified under these risk areas are consistent with the significant assumptions presented in the Section 8 of the IS. The top 10 risks for each Core Infrastructure Asset are provided in the respective AMPs and their attached Appendices.

The Council has adopted an Insurance Framework which:

- acknowledges the relevance of insurance and how it fits into its risk management function;
- Ensures that, following a risk event, the Council is effectively positioned to return in a timely manner to its pre-event state; and
- Considers Council priorities and the financial impact to ratepayers of risk mitigation through insurance

10. Asset Management Policy, Principles and Objectives

The Council's Asset Management Practices are as detailed in the respective AMPs. Each AMP includes improvement planning which enables the Council to close the gaps between its existing asset management practice and best practice. This will ensure the desired outcome of improved asset management and delivery of agreed service levels to the community.

Asset Management Policy

The *Asset Management Policy* establishes the management framework for managing infrastructure assets in a structured, coordinated and financially sustainable manner. The objectives of this Policy are to:

- Provide for a consistent approach to asset management planning within Council and ensure plans reflect the strategic direction of Council;
- Demonstrate to the community that Council recognises the critical importance of managing the District's assets and related activities in an effective and sustainable manner in order to deliver appropriate Levels of Service to current and future generations; and
- Confirm a coordinated process for each asset/activity area that links their contribution to the Community Outcomes with specific Levels of Service

performance requirements and desired improvement priorities and strategies.

Asset Management Principles

The Council's overarching principles for sound asset management are:

- Asset management goals and objectives will be aligned with corporate objectives and community outcomes;
- Capital, operation and maintenance, and renewal/replacement works will be aligned with asset management objectives;
- Sustainable and suitable development will be considered in the options for asset development and service delivery;
- Optimal replacement/lifecycle asset management strategies will be developed;
- Asset replacement strategies will be established through the use of optimised lifecycle management and costing principles;
- Funding allocation for the appropriate level of maintenance in order for assets to deliver required Levels of Service;
- Growth and demand forecasting will be integrated as part of all asset management planning to meet current and future needs of the community; and
- Ensure the design, construction and maintenance of assets, so far as

reasonably practical, are without risk to the health or safety of any person.

Asset Management Objectives

The Council's Asset Management objectives are to:

- Provide for good quality infrastructure and local public services that are efficient, effective and appropriate for current and future generations;
- Meet the foreseeable needs of the community;
- Ensure that assets are planned for, created, replaced and disposed of in accordance with Council priorities as determined in the Long Term Plan;
- Ensure all legal delegations are met;
- Ensure customer expectations are properly managed;
- Provide technical and professional advice that enables elected members to make sound well informed decisions concerning the management of assets;
- Assets are managed to meet agreed customer levels of service;
- Assets are managed and delivered in accordance with the strategies stated in the Asset Management Plans;
- Ensure data collection systems are in place to collect, store, maintain and use for prudent management of Council owned assets.

11. Levels of Service and Lifecycle Management

Levels of Service

Levels of Service (LoS) define the form and quality of service that the Council provides to the community. They represent a balance between what the community wants and what the community is willing to pay for. Asset management planning helps to determine the relationship between the LoS and the cost of service. The Council's asset management approach will ensure that it maintains the agreed LoS over the next 30 years.

In general, the Council is planning to keep its levels of service the same. In order to maintain the current service levels, the Council is planning to spend more than has been spent in recent years on infrastructure. This increased spending is being balanced with the affordability of our ratepayers to fund the additional cost of service, as detailed Council's Financial Strategy. With this additional Investment our assets will be more resilient and provide a reliable environment for our residents and businesses to live, work and play.

Once determined, the relationship is evaluated through the Long Term Planning process in consultation with the community. The agreed LoS are used to:

- Communicate the proposed LoS;
- Develop strategies to the deliver LoS;
- Develop targets to measure performance;
- Identify and evaluate the costs and benefits of services offered; and
- Enable customers to assess customer values such as accessibility, quality, safety, and sustainability.

As such, LoS cannot be defined beyond the 10-year planning horizon of the LTP.

Current and Planned LoS are presented in the respective AMPs for each core Infrastructure asset. The performance monitoring of the agreed LoS delivery is undertaken through performance measures and targets. The results of the performance monitoring are reported internally and externally through the:

- Monthly reports to Elected Members, which is also accessible to the public via the Council website; and
- LTP, Annual Plan and Annual Report to our customers, key stakeholders and partners.

Lifecycle Management

Lifecycle Management (LM) involves the planning; procurement, management; renewal/replacement and disposal of the assets for the delivery of the agreed LoS. The Council will employ robust LM strategies to maintain the delivery of the LoS

as agreed with the Community and amended via the LTP process. The rate of asset renewal is intended to maintain the overall condition of the asset system at a standard, which reflects its age profile, and ensures that the Community's investment in the District's infrastructure is maintained. The level of expenditure on cyclic asset replacement varies from year to year, reflects:

- Asset age/life;
- Asset condition; and
- Asset Criticality.

The Council will take into account the key LoS drivers described in earlier sections, including:

- Growth and Demand Forecasts;
- Identified Significant Issues and Options; and
- Potential Risks;

The LM Strategies for the delivery of planned LoS for the next 3 years are described in detail in the respective AMPs and they include:

- Management Strategies;
- Risk Management Strategies;
- Contractual Arrangements; and
- Incident Response Plans.

Further details on these strategies are presented below.

12.Asset Management Strategies

The overall management of infrastructure will be driven through strategies aimed at:

- Complying with the legislative and strategic requirements;
- Meeting agreed levels of service;
- Delivering value for money for ratepayers, funding partners and the Council; and
- Balancing customer expectations with the cost of improving the level of service.

These strategies are either under review or currently being prepared and drive the AMPs and Maintenance Agreements with our contractors. The Management Strategy framework fits into Council's overall strategic framework for the Infrastructure Assets as shown in Figure 3.

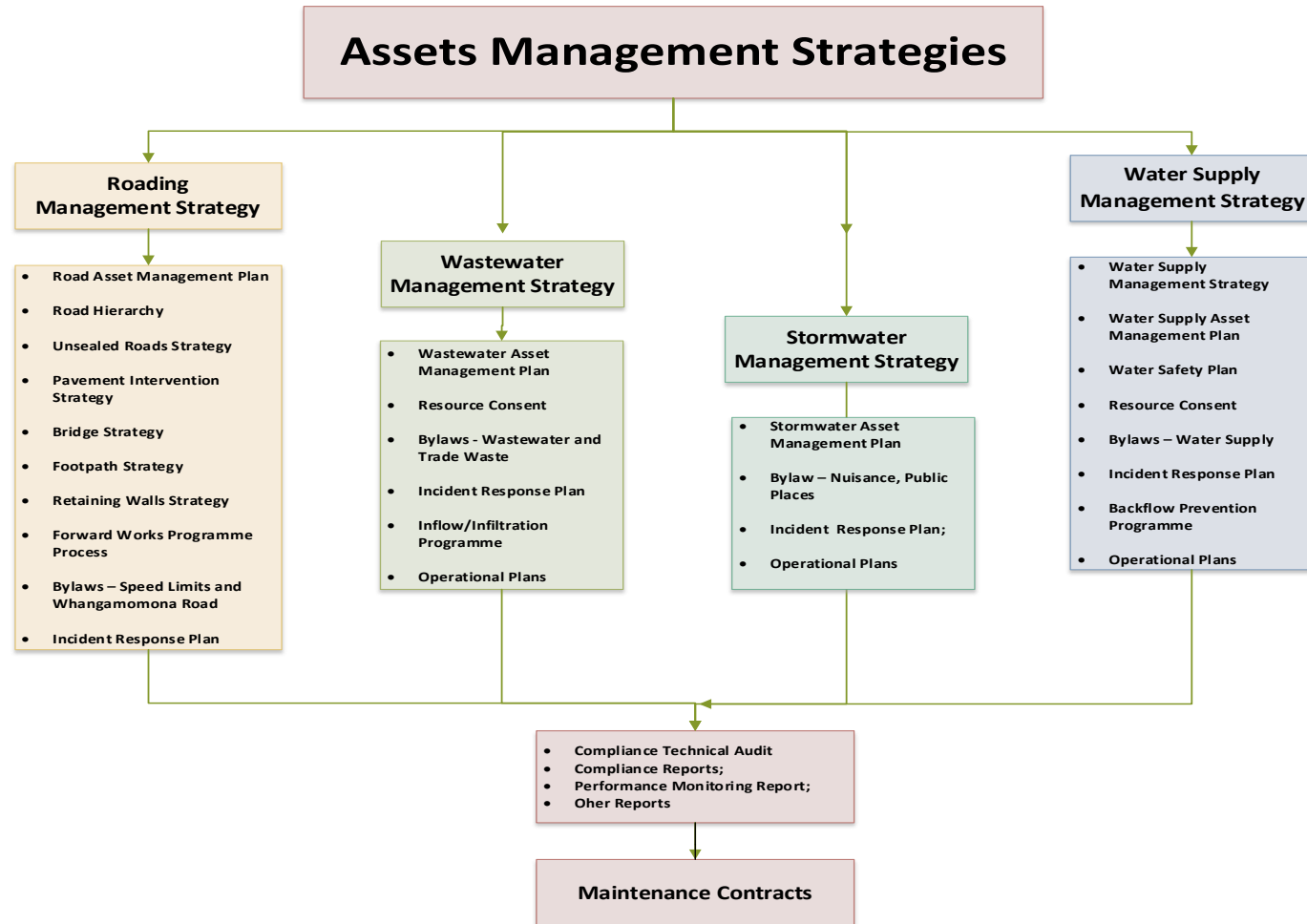


Figure 3: Asset Management Strategies

13. Contractual Arrangements

The Council has a number of contractual arrangements for the delivery of the agreed LoS. While these Contractual Arrangements are for current and up to the period agreed under each contract, they are a demonstration of how the Council will continue to deliver the LoS agreed with the Community.

In general, Professional Services are either delivered as part of SDC's 'Shared Service' arrangements or as covered by 'Maintenance Contracts' under each asset group. Physical Works are covered by the maintenance contracts or contracted in accordance with SDC's Procurement Procedures

Activity	Maintenance Arrangement	Operating Arrangement
<p>Roading</p> <ul style="list-style-type: none"> • Road maintenance • Bridge Inspections • Street Lighting 	<p>A 'General Rooding Maintenance, Resurfacing, Rehabilitation and Road Marking Contract' on a 3 + 2 + 2 term, covers an initial period of three years with the option of two 24-month extensions on satisfactory completion of the initial period. Each 24-month extension is at the Council's sole discretion. This contract was signed in 2019 and expires in 2026.</p> <p>A 6-year Structures Inspection and Reporting contract to inspect all structural assets in the Road reserve. The contract was signed in July 2021</p> <p>A New Plymouth and Stratford District Councils Streetlight Maintenance contract for a five year term with the provision of two one year extensions, for the inspection, reporting, maintenance and upgrading of all street lighting assets owned and/or maintained by the Stratford District Council. This contract commenced on 1 September 2023</p>	<p>Under the Local Government Act (1974), SDC is the road controlling authority and is responsible for the operation and the movement of all traffic, including cyclists and pedestrians, within the District. Rooding network includes all asset types associated with the rooding environment.</p> <p>The Bridge inspection contract is for the inspections of all structural assets, including Road bridges; retaining walls; large culverts; water drives and privately owned stock underpasses. This contract also requires the inspection of Council-owned Parks bridges; playgrounds; 3-Waters bridges and the external examination of the reservoirs.</p> <p>The Street Lighting contract is a joint contract with NPDC and includes all NZTA streetlight assets with the district.</p>
<p>3-Waters</p> <ul style="list-style-type: none"> • Water Supply (Stratford , Midhirst and Toko) • Wastewater (for Stratford) • Stormwater 	<p>SDC has a 'Services Maintenance Contract' covering three year service delivery with two rights of renewal. This Contract requires the Contractor to provide physical works and a degree of professional services for significant aspects of the work. The Contract was entered into in 2019. This contract is for the continued operation and maintenance of SDC's wastewater, water and stormwater services.</p>	<p>SDC's Engineering staff are responsible for the operation of:</p> <ul style="list-style-type: none"> • both the treatment plant (oxidation ponds) and the pump stations; and • all three water treatment plants (WTP). <p>The operation of our I & E is as part of a signed shared agreement.</p> <p>Stormwater system is reticulation only with no need for treatment plant Operating management.</p>

14. Key Projects

These key projects are Council's principal options for addressing the 'Significant Infrastructure Issues' discussed in Section 7. They are an outcome of a series of 'Early Conversation' workshops held with Elected Members in 2020. Each *Early Conversation* workshop identified:

- Problems and items for improvement in the delivery of our core services;
- Impact of this on the achievement of Community Outcomes and future-proofing Objectives;
- Options for addressing the identified problems;
- An assessment of each option against Community Outcomes and the identified future proofing objectives;
- Risks and Opportunities associated with each option and
- Principal Options to address each problem area.

Key consideration factors in the determination of the preferred options were support for *Future Requirements, Growth, Higher Level of Service, Health Benefits and Reliability and Efficiency*. Indicative costs of delivering the preferred options are presented in the attached Table and reflected in the 'Investment Funding Strategy' section. Further

detail on each key project is provided in the *Significant Issues and Options* sections in the Appendices.

Brecon Road Extension

This is an ongoing project. A Point Of Entry (POE) discussion paper has been commissioned for NZTA's review prior to the development of the Single-Staged Business Case.

This project aims to address the lack of a crossing infrastructure over the Patea River in the Stratford Urban area to the west of State Highway 3. On completion, this link road will provide an alternative crossing to the residents in this western urban area of Stratford. This is particularly important in case the bridge over the Patea River on State Highway 3 is closed due to emergencies, roadworks, or planned street events like the Christmas Parade and ANZAC Day Parade.

Apart from providing good connectivity between the north and south sides of the Patea River, this route has been identified as a key walking and cycling corridor, to serve schools (one high school and three primary schools), a medical centre, dentist, doctors and kindergartens, TET Multi Sport Centre and hockey pitch as well as the new aquatic

centre. At the present time, residents that live in the western half of Stratford, have to travel to SH3, along SH3 over the Patea River to access two primary schools, (St Joseph's, Avon School) and the medical centre on Romeo Street.

With two of the three emergency services located on Miranda Street, (Fire and Police) this link road will provide an alternative route for these services to attend emergency calls to the south of Stratford, without the need to travel through the Central Business District.

Walking and Cycling Initiative

The Connecting our Communities Strategy (2023-2053) is a 30-year strategy, the purpose of which is to address current transport network challenges, highlights opportunities for improvement, and outlines proposed actions for strategic investment over the next 30 years. By this, the Council will optimise existing partnerships and create new opportunities to maximise infrastructure investment benefits. A key structure in the delivery of this initiative is the Centennial Bridge, which has been allowed for in Year 8 of the Long Term Plan.

Over the next three decades, our focus will be on fostering sustainable transport in the Stratford district. This strategy outlines our commitment to creating safe and reliable road transport infrastructure, ensuring that our communities are well-connected and secure.

By promoting sustainable transport, we aim to contribute significantly to the realisation of the Stratford district's social, environmental, cultural, and economic objectives. This approach will not only enhance the overall well-being of our residents but also positively impact the surrounding environment, preserving our cultural heritage, and supporting local businesses and industries.

Our commitment to sustainable transport will serve as a cornerstone for the future development of Stratford, fostering a resilient and prosperous community for generations to come. Through a coordinated effort, we aspire to build a greener, more connected, and thriving Stratford district, aligned with the principles of sustainability and environmental stewardship.

The walking and cycling initiatives are as identified in the 30-year strategy which focuses on walking and cycling to work, school, for recreational activities and to support tourism opportunities in the district. These initiatives are designed to support the

social, environmental and health benefits of walking and cycling.

Footpath Replacement and Extensions

With an increasing number of elderly residents using mobility scooters, most of the footpaths within the district are of insufficient width to accommodate pedestrian/mobility scooter use. Of the 63km of footpaths within the district, 45km are less than 1.5m in width. To address this issue, Council has programmed footpath replacement from Year 1 of the LTP, an increased level of service by widening footpaths to a minimum width of 1.5m.

With the current restraints on budgets, the Council is proposing to replace 1300m of footpaths per annum. As a result, the duration of the programme will be extended to 35 years.

The Stratford District Council has identified 16km of urban streets where no footpaths exist. There is the potential to extend footpaths/cycleways under the Connecting our Communities Strategy should these locations form part of the cycling network. At the present time Councillors have decided not to fund new footpaths for the period of this Long-Term Plan.

Bridge Replacement

Following the latest cycle of bridge inspections which informs the development of the 30-year Bridge Replacement Programme, Council has identified 7 bridges that will need to be replaced by Year 10. There are a further 14 bridges to be replaced in Years 11 – 20, and a further 36 bridges to be replaced in years 21-30. The remainder of 100 bridges are due for replacement beyond the time scope of this strategy). The Council's total budget over the next 30 years is approximately \$33M.

Retaining Wall Replacements

Inspections data on more than 250 retaining walls throughout the district shows that approximately 50% of these retaining walls are in the *average to very poor* condition, with 58 retaining walls in *“poor” or “very poor”* conditions. These have been programmed for replacement over the 10-year life of the LTP. The remaining retaining walls in *average* condition will form part of a future works programme as their structural condition deteriorates over time.

Uneconomic Bridges

There have been numerous reports compiled by Council officers over the years on the subject of “Un-economical Bridges”. Within the Stratford District there are 14 bridges that will fall into this category. The definition of this category being *“Bridges built and currently*

maintained by Council that generally only provide access to individual properties". To clarify Council's legal obligation in relation to Un-economic Bridges, SDC sought a legal assessment in July 2016, which stated "if the Council previously maintained/erected the bridge, then the responsibility for maintaining the bridge continues". In layman's terms, if a public body (County, Borough, or District Council), has spent public funds either constructing or maintaining a bridge, irrespective of its location, the Council still has a responsibility to maintain this bridge. The only avenue to remove this responsibility is for Council to divest itself from the ownership of the bridge and the land on which it sits, or in other terms, sell the bridge and road reserve using the Road Stopping procedures.

For the purposes of developing a forward works programme for the Roding Activity Management Plan and Infrastructure Strategy, Council commissioned Consultants to produce a 30-year bridge replacement programme based on their in-depth knowledge of the districts bridge stock and the routine bridge inspection reports. Included in this replacement programme are the economic bridges. For uneconomic bridges, Council Officers are assessing several future options, including giving back the bridges to the benefiting owners. Until a resolution is

achieved, Council is committed to ensuring the bridges are fit for purpose.

Culvert LoS Improvements

With changes in climatic conditions, the frequency and intensity of rainstorm events has resulted in Council spending significant funds on remediation works. As a result of the recent changes to the National Environmental Standards for Freshwater, the Council will need to increase the size of the culverts when they are due for replacement, to target outcomes for fish abundance, diversity and passage and address in-stream barriers to fish passage over time. A direct implication of this is that for typical large diameter culvert replacement, a more cost-effective option would be to replace it with a bridge. Improvements programme is as per attached budget and timeframe.

Whangamomona Road Upgrade / Bylaw

Whangamomona Road is a popular tourist attraction and nationally recognised 4x4 club trail route. SDC obtained funding from NZTA to upgrade this road during the 2021-2024 LTP period. This work has been completed. On-going up-keep of this road will be undertaken using roading maintenance and renewal budgets.

The Council has resolved to create a new Bylaw to define the levels of service and to restrict certain types of vehicles from using the road, as this road is not suitable for all vehicle types, e.g. cars, campervans.

Road Renewals

This activity is associated with all the roading work categories, including some of the topics mentioned above. The four main work categories not mentioned are:

- Sealed Road Resurfacing;
- Unsealed Road Metalling;
- Drainage Renewals; and
- Sealed Pavement Rehabilitation.

The funding for these four work categories over the next 10 years is \$47m which is 75% of the total renewals budget for this period.

These activities are for resealing the district roads (25km/year), strengthening sealed roads used by heavy commercial vehicles, replacing culverts, kerb and channel and overlaying unsealed roads with metal. Our target length is to re-metal 15km of road per year.

Universal Water Metering

The case for Water Conservation in the Stratford District is driven by many factors including resource consent; equity in water tariff system and most importantly, the optimisation of water use and consumption to

ensure and support spare capacity for future growth etc.

Our current water-take resource consent from the Patea River requires the Council to undertake and report on our leak detection programme and implement a water use efficiency and conservation programme. The DIA performance measure of *Adequacy of System* is a mandatory performance measure that monitors the percentage of real water loss from the local authority's networked reticulation system. This is referred to as 'Benchloss'. Under the current tariff system, inequality occurs where a household uses more than its intended allocation of (250 m³) only to be subsidised by a smaller household or granny flat which uses considerably less.

With water metering comes more efficient consumption of existing water resources, which will also create spare capacity to support the future growth in Stratford – without the need to increase quantity of water taken from our streams. Water metering will also support our leak detection programme and ensure fairness in the consumption and of water by ensuring that costs lie where they fall.

The Council will now extend its water metering programme to include all properties in the district connected to the Council's water

reticulation system. This programme will be supported by the implementation of an electronic meter reading system. This project commenced in 2021 and is expected to be completed by June 2025. The budget for this programme is as per attached tables.

Emergency Water Supply

The Case for Additional Water Storage is driven by resilience and growth – resilience in ensuring that the provision of storage capacity for Stratford residents in emergency situations is adequate and to support future growth.

Resiliency analysis has identified approximately 3 days of water supply for Stratford in the current reservoirs, if there were any incidents that rendered the raw water intake unusable. The addition of a 4,500m³ water reservoir will provide an additional day of water supply in the event of failure of the water intake and ensure the continued provision of critical clean, safe drinking water for residents, and process water for industry in Stratford. The continuity of clean and safe water also gives confidence to existing and new industries. Year 9/10

For Toko residents,, the provision of a new water reservoir will provide an additional 16 hours of water supply to the current 2 days' supply. This depends on the time of the year and water usage. A new reservoir is

programmed for installation in Year 1 of this planning horizon. To further strengthen this resilience plan, the Council is proposing to procure additional land to extend the Toko Water Treatment site to allow the addition of water reservoirs from Year 16 of this planning timeframe.

Given that the Midhirst water storage is approximately 10 days, depending on demand, Council is proposing to install an emergency power supply plug-in device to provide resilience and support the continued treatment and supply of water in the event of an emergency. Council will also replace the existing reservoir in later years for earthquake resilience.

Alternative Water Supply

The need to explore an alternative water supply source for the Stratford Township is mainly driven by Resilience - in the event that we are unable to source water for treatment from the Patea River. The Patea River, supported by the Konini Stream, are currently the sole source of water supply for the Stratford Township.

Inability to source water from the Patea River and Konini Stream may arise as a result of severe drought, poisoning, natural disaster or other extreme weather or climatic event. The starting point is to commission a feasibility study to explore the alternative options

available to us. A feasibility study is expected to provide information on groundwater conditions; water supply alternatives; other alternatives to extend supply, cost evaluations and recommendations, etc. The feasibility study will commence in Year 2 of the LTP, budget as per attached tables.

Rider Mains

The installation of rider mains is a cost-effective way of distributing water in the network. This project continues in Year 1 of the LTP; the implementation timeframe and budgets are as per the attached Tables.

Resource Consent - Water Supply Renewal

The Council is currently going through a process of renewing its Water Take consent for Midhirst Township. With the take being from a stream identified as culturally significant, Iwi is a key stakeholder to this consent process and consultation with affected Iwi groups has commenced.

The Council is committed to working with the affected Iwi groups on achieving a sustainable solution. Iwi has issued a Cultural Impact Assessment (CIA) in support of the application. The new consent will prioritise water efficiency measures such as metering of water use, which Council has already implemented for Midhirst Township. Council

will also plan to renew the water supply for Stratford in the coming years. The current consent granted in 2017 and will expire in 2034.

Key infrastructure Renewals

The primary driver is the need to upgrade key water supply infrastructure to maintain the reliability and resilience of Stratford's water treatment system. The Council is proposing to replace the existing raw water intake line and grit tank for the Stratford Water Treatment Plant. A new raw water intake line and grit tank will improve security and quality of raw water supply to the water treatment plant

Another key project is the relocation of the existing water trunk main from 'under' to 'over' the bed of the Patea River. This relocation is to enable easy access for maintenance, repair and renewal. If desired and funded, this infrastructure could serve as another connection within the Carrington walkway network.

Pipework Capacity Increase – Water Supply, Wastewater and Stormwater

There have been new residential subdivisions and developments, urban infill and other growth-related pressures created in water supply, wastewater and stormwater networks. The consequence of this is that some pipes

are requiring upgrades in capacity to accommodate the increased flow.

To accommodate growth and increased demand, the Council has programmed an increase to the pipework capacity throughout the IS planning period. The pipework capacity programme will be undertaken at the time of renewal, commencing from Year 1 of the LTP, budget and implementation timeframe is as per the attached Tables.

Resource Consent – Wastewater Renewal

There are 2 parts to this; the implementation of the current consent and the renewal of the existing consent come 2034.

Changes to the national policy statement (NPS) on freshwater may require, at the expiry of this current consent, that the Council re-directs its wastewater discharge from water to land. If so, Council must plan to invest either in an appropriately sized and suitably location for this purpose, or seek to pipe this discharge into an established and consented receiving environment. This investment plan must be concluded prior to the expiry of the current consent in 2034. Estimated budget is as per the attached tables.

Following receipt of our new Wastewater Discharge Consent granted in April 2020 with an expiry date of 2034, the Council has

implemented a programme of required system upgrades as per the consent conditions. The Council continues to monitor the performance of the wastewater oxidation pond and provide feedback to the key affected parties including Ngati Ruanui and Fish & Game. Annual meetings are held to discuss performance progress. Intermittent meetings are held where issues arise to ensure they are addressed promptly.

Discharges to and from the wastewater treatment ponds are being sampled on a monthly basis. A health and safety induction document has been created for the wastewater treatment ponds. A wastewater spillage contingency plan for the wastewater ponds and sewer network has been created. Monitoring of the telemetered data and maintenance of the instruments operating at the wastewater treatment ponds is ongoing.

The implementation of the Trade Waste Bylaw is crucial to the successful implementation of the wastewater discharge consent conditions.

Reticulation Extension

An extension of the wastewater network is proposed west of Brecon Road (south) to extend the wastewater network and support growth and new developments in the area.

This project is programmed for implementation from Year 9 of the LTP.

Capacity Maintenance – Oxidation Pond Desludging

Wastewater treatment ponds require desludging to renew their capacity and improve treatment efficiency. The capacity of this pond is renewed approximately every 12-15 years by removing the sludge in the ponds. This project is programmed from Year 4 of the 30-year plan, and as per the tables attached..

Inflow/Infiltration Programme

The Inflow/Infiltration programme is a suite of interventions designed to minimise the inflow and infiltration of surface and groundwater into the wastewater pipe network. This is an important part of our annual network maintenance and renewal programme that ensures that only wastewater collected from households and businesses is transported to the treatment plant. This programme will consider the outcomes from the wastewater modelling commissioned by Council.

The requirement for this programme is also echoed in the conditions of our wastewater discharge resource consent which require the Council to provide a report, to the Taranaki Regional Council, with copies to our key Stakeholders - Ngati Ruanui and Fish & Game NZ.

The Council will continue this programme from Year 1 of the LTP, throughout the life of the LTP and beyond where necessary. The budget and implementation timeframe is as per the attached Tables.

Trade Waste Bylaw Implementation

Stratford District Council's Trade Waste Bylaw 2020 (TWB) was adopted by Council in July 2020, with subsequent amendments adopted in October 2020.

Consent conditions, consent templates and other associated documents have been created; applications for trade waste discharges have been received and processed. The initial focus of the consenting process was directed towards bulk tanker discharges, other industries have been identified as requiring consent and are working through the process, the consent process is ongoing.

Although the Local Government Act 2002 has enforcement provisions for breaches of bylaws using the court system, 'minor' offending does not. Offences are being documented within the TWB infringement fees for the offences have been established and included in the LTP fees and Charges schedule. Consultation process has been completed with the Ministry of Justice, and

the infringement scheme is now being reviewed by both the Parliamentary Counsel Office and Department of Internal Affairs.

Capacity Maintenance – Victoria Pond Desilting

Stormwater originating from the western extent of Stratford flow into the Victoria Park Pond, which is utilised as a sediment retention and stormwater treatment pond. The capacity of this pond is renewed approximately every 10 years by removing the silt and sediment. This is a crucial project that ensure s that stormwater quality downstream into the Patea River is maintained. This project is programmed from Year 9 of the 30-year plan.

Network Planning and Modelling – Wastewater and Stormwater

To accommodate growth and increased demand, Council has programmed to increase pipe capacity to cater for high flows. While

officers are aware of some pipes within the network requiring increased capacity, the Council has commissioned a network modelling project on both our wastewater and stormwater networks to reveal how our network systems are behaving.

This modelling will comprise the evaluation of network capacity, the identification of inflow and infiltration into the pipe network (for wastewater); the identification of bottlenecks in the existing or proposed network and the design of improvements needed to accommodate growth. The modelling project is expected to reveal the areas for improvement in the network from which priority areas can be programmed for improvement. This programme continues in Year 1 of the LTP.

Stormwater Safety Improvements

The Council's programme for stormwater safety improvements will continue through the IS planning period. Safety improvements consist of safety screening for stormwater inlets, outlets and manholes. The improvement programme continues in Year 3, budget and implementation timeframe is as per the attached Tables in section 15.

Infrastructure Asset Renewals

The Council's programme for Infrastructure renewals for Roding and 3- Waters Assets continue throughout the infrastructure strategy planning period. The renewal programme is commences from Year 1, budget is as per Table in section 15.

Budget Summary

The budget summary of these key projects is provided below. Details of the implementation timeline are provided in Section 15.

	No	Project Description	Estimated Budget (\$) 000 Year of Implementation		Total Estimated Budget (\$) 000
			1-10	11-30	
Roading	1	Brecon Road extension	21,075	-	21,075
	2	Walking and Cycling including Centennial Bridge Replacement	5,089	10,659	15,748
	3	Footpath Replacement and Renewals	2,934	6,612	9,546
	4	Bridge and Retaining Walls Replacement	11,949	32,500	44,449
	5	Culvert LoS and Drainage Improvements	11,509	25,000	36,509
	6	Roading Renewals and improvements	68,168	161,550	229,718
	Total			120,723	236,321
Water	7	Network Planning and Modelling	702	700	1,402
	8	Universal Water Metering	1,594	-	1,594
	9	Emergency Water Supply / Additional Storage	8,856	2,200	11,056
	10	Alternative Water Supply	643	-	643
	11	Rider Mains	300	450	750
	12	Resource Consent - Renewal	50	550	600
	13	Key Infrastructure Renewals	13,078	11,225	24,303
	Total			25,222	15,125
Wastewater	14	Resource Consent - Upgrade, Design and Renewal	7,007	45,000	52,007
	15	Capacity maintenance oxidation pond desludging	3,240	6,000	9,240
	16	Inflow/infiltration renewals			

	No	Project Description	Estimated Budget (\$' 000 Year of Implementation		Total Estimated Budget (\$' 000
			2,387	6,500	8,887
	17	Pipework Capacity increase	100	300	400
	18	Network Planning and Modelling	167	1	168
	19	Wastewater Infrastructure Renewals	3,667	5,800	9,467
	Total		16,568	63,601	80,169
Stormwater	20	Pipework Capacity increase	509	2,075	2,584
	21	Network Planning and Modelling	516	850	1,366
	22	Capacity Maintenance - Victoria pond desilting	223	850	1,073
	23	SW Safety improvements	123	780	903
	24	SW Infrastructure renewals	1,118	4,500	5,618
	Total		2,489	9,055	11,544
		GRAND TOTAL	165,003	324,102	489,105

15.30-Year (Inflated) Capital Budget for Key Projects

	Year	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	Total	
		2024 /25	2025 /26	2026 /27	2027 /28	2028 /29	2029 /30	2030 /31	2031 /32	2032 /33	2033 /34	2034 /35	2035 /36	2036 /37	2037 /38	2038 /39	2039 /40	2040 /41	2041 /42	2042 /43	2043 /44	2044 /45	2045 /46	2046 /47	2047 /48	2048 /49	2049 /51	2050 /51	2051 /52	2052 /53	2053 /54		\$000
	Project Description	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Roading	1 Brecon Road extension	-	1,020	9,913	10,141	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21,075
	2 Walking and Cycling including Centennial Bridge Replacement	400	408	417	427	436	446	1,136	464	473	482	482	482	482	482	482	500	500	500	500	500	550	550	550	550	550	600	600	600	600	600	600	15,748
	3 Footpath Replacement and Renewals	210	225	242	260	279	299	320	342	367	392	392	392	392	392	392	280	280	280	280	280	300	300	300	300	300	350	350	350	350	350	350	9,546
	4 Bridge and Retaining Walls Replacement	950	998	1,047	1,100	1,155	1,213	1,273	1,337	1,404	1,474	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	1,750	44,449
	5 Culvert LoS and Drainage Improvements	915	961	1,009	1,059	1,112	1,168	1,226	1,288	1,352	1,420	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	36,509
	6 Roading Renewals and improvements	5,730	4,863	5,686	5,905	8,095	6,794	7,061	7,009	8,126	8,899	7,350	7,350	7,350	7,350	7,350	7,350	7,400	7,400	7,400	7,400	7,400	8,750	8,750	8,750	8,800	8,800	8,800	8,800	8,800	8,800	8,800	229,718
		TOTAL	8,205	8,474	18,314	18,892	11,077	9,918	11,016	10,439	11,721	12,666	10,724	10,724	10,724	10,724	10,724	10,630	10,680	10,680	10,680	10,680	12,850	12,850	12,850	12,900	12,900	13,000	13,000	13,000	13,000	13,000	357,044
Water Supply	7 Network Planning and Modelling	-	103	-	486	-	113	-	-	-	-	150	-	-	-	-	150	-	-	-	-	200	-	-	-	-	200	-	-	-	-	1,402	
	8 Universal Water Metering	1,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,594
	9 Emergency Water Supply / Additional Storage	70	-	-	-	166	6	-	-	1,209	7,406	-	-	-	-	-	-	-	200	-	1,000	-	-	-	-	-	-	-	-	-	-	1,000	11,056
	10 Alternative Water Supply	-	103	-	540	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	643
	11 Rider Mains	300	-	-	-	-	-	-	-	-	-	150	-	-	-	-	-	-	150	-	-	-	-	-	-	-	150	-	-	-	-	-	750
	12 Resource Consent - Renewal	50	-	-	-	-	-	-	-	-	-	150	300	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	600
	13 Key Infrastructure Renewals	2,640	2,270	211	427	244	289	487	231	387	5,894	200	350	650	250	200	900	275	325	875	475	650	1,050	300	500	1,050	500	350	1,425	375	525	24,303	
	TOTAL	4,654	2,475	211	1,453	410	408	487	231	1,596	13,300	500	800	750	250	200	900	425	675	875	1,475	650	1,250	300	500	1,200	500	550	1,425	375	1,525	40,347	
Wastewater	14 Resource Consent - Upgrade, Design and Renewal	50	513	-	-	-	34	-	118	121	6,172	20,000	20,000	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	52,007	
	15 Capacity maintenance oxidation pond desludging	-	-	-	3,240	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	-	-	-	-	-	-	-	-	-	-	-	9,240
	16 Inflow/infiltration renewals	350	205	211	216	221	227	232	237	242	247	250	250	250	250	250	300	300	300	300	300	350	350	350	350	350	400	400	400	400	400	400	8,887
	17 Pipework Capacity increase	100	-	-	-	-	-	-	-	-	-	-	-	20	-	-	200	-	-	20	-	-	20	-	-	20	-	-	20	-	-	-	400
	18 Network Planning and Modelling	50	-	-	-	55	-	-	-	-	62	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-	0	-	-	0	-	-	168
	19 Wastewater Infrastructure Renewals	335	138	311	362	149	153	400	397	1,009	413	200	200	200	200	200	275	275	275	275	275	275	260	260	260	260	260	425	425	425	425	425	9,467
	TOTAL	885	856	521	3,818	426	413	631	752	1,372	6,894	20,450	20,450	5,470	450	450	775	575	575	575	6,595	575	610	630	610	610	630	825	825	845	825	825	80,169
Stormwater	20 Pipework Capacity increase	-	-	158	-	-	170	-	-	181	-	200	-	-	250	-	-	275	-	-	300	-	-	325	-	-	350	-	-	375	-	2,584	
	21 Network Planning and Modelling	400	-	-	-	-	-	116	-	-	-	-	-	200	-	-	-	-	-	300	-	-	-	-	-	-	350	-	-	-	-	1,366	
	22 Capacity Maintenance - Victoria pond desilting	100	-	-	-	-	-	-	-	-	123	-	-	-	-	-	-	-	350	-	-	-	-	-	-	-	500	-	-	-	-	1,073	
	23 SW Safety improvements	50	-	21	-	-	28	23	-	-	-	50	25	-	-	105	-	-	35	100	-	40	-	125	45	-	-	200	-	-	55	903	
	24 SW Infrastructure renewals	100	103	105	108	111	113	116	118	121	123	150	150	150	150	150	200	200	200	200	200	200	250	250	250	250	250	300	300	300	300	300	5,618
	TOTAL	650	103	284	108	111	311	255	118	302	247	400	175	350	400	255	200	475	585	600	500	290	250	700	295	600	1,150	500	300	675	355	11,544	
	GRAND TOTAL	14,394	11,908	19,330	24,270	12,023	11,051	12,389	11,540	14,991	33,106	32,074	32,149	17,294	11,824	11,629	12,505	12,155	12,515	18,750	13,230	14,400	14,980	14,460	14,305	15,330	15,475	14,875	15,570	14,875	15,705	489,105	

16. Investment Funding Strategy

Section 102 of the LGA requires that the Council *'must, in order to provide predictability and certainty about sources and levels of funding, adopt the funding and financial policies listed below:*

- A Revenue and Financing Policy; and
- A Liability Management Policy; and
- An Investment Policy; and
- A policy on Development Contributions (CD) or Financial Contributions (FC); and
- A policy on the Remission and Postponement of Rates on Maori freehold land.

The Council may also adopt either or both a Rates Remission Policy and a Rates Postponement Policy. The Council has adopted all the relevant funding and financial policies which guide Council's funding and financial decisions.

Revenue and Financing Policy

The Revenue and Financing Policy sets out Stratford District Council's policies in respect of the funding for capital and operating expenditure. The current policy has been reviewed. The funding sources are detailed in the LTP 2021-2051 and include general and targeted rates, borrowing, grants and subsidies, etc.

Treasury Management Policy

The Council's Treasury Management Policy incorporates the Liability Management Policy

and the Investment Policy requirements of the LGA. It guides the Council to prudently manage its revenue, expenditure, assets, liabilities, reserves, and investments, in the interest of the Council and district ratepayers.

Development and Financial Contributions Policy

The Council's Development and Financial Contribution Policy is consistent with the purpose as set out in Section 106 of the LGA. The Council does not require Development Contributions; however, the Financial Contributions Policy meet the requirement as set out in Section 108 (g) of the Resource Management Act (RMA) 1991

Financial Strategy

Council's Financial Strategy which aims to:

- Provide guidance for elected members and staff when considering proposals for funding and expenditure.
- Make Council funding and expenditure decisions and their overall effects on service levels, rates, debt and investments, transparent to ratepayers.
- Ensure that services levels are maintained, while ensuring debt, revenue, and expenditure (Operating and Capital) are managed in a financially sustainable way.

Capital projects and activities, including Renewal or Replacement projects and Level

of Service Improvements, for the next 30 years will be funded through one or a combination of the following sources:

- Loans;
- Grants;
- Reserves;
- Targeted rates; and/or
- Subsidies.

Given the present funding regime, the Council anticipates that the Roading Activity projects will continue to be 63 % funded by NZTA. The Council specifies how different projects will be funded in its Financial Strategy.

The cost of capital projects driven by growth will be borne by the Developer,

A summary of Council's Capital Investment funding for our core assets is shown in below.

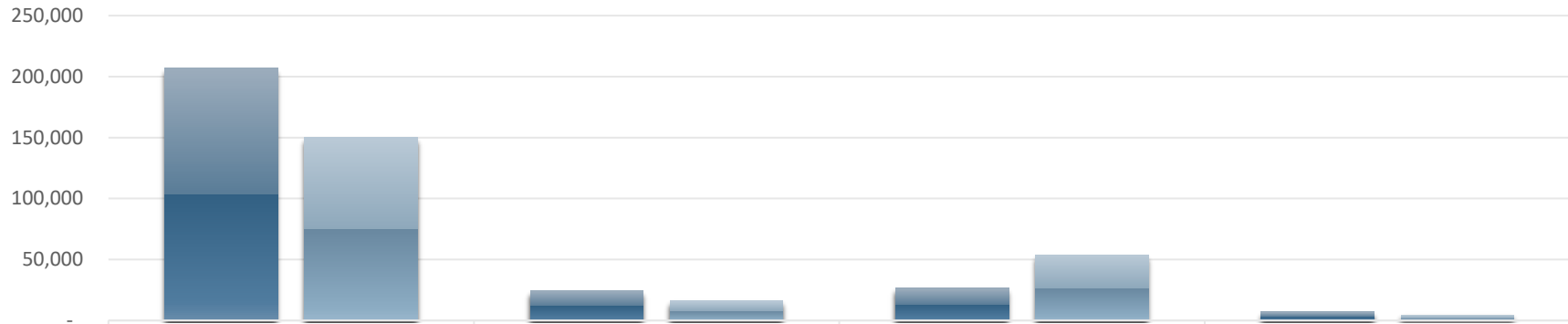
17. 30-Year Capital Expenditure Estimates

The Council's total projected 30-year Capital and Operating Expenditure Estimates are presented separately in the Tables and Charts below. The Capital and Operating Expenditure Estimate Tables and Charts - by Asset group - are presented in the Appendices.

The figures in Years 1 – 10 are as per the 2024-2034 LTP. Inflation has been accounted for as *BERL* Indicators have been applied to all expenditure figures for Years 1 to 10 and Year 10 rate applied to Years 11 to 30. Where there are no additional capital works, expenditure figures in Years 11 – 30 are equal to figures in Year 10.

Year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Roading															
Level of Service Improvement	3,150	3,162	12,731	13,024	4,909	3,436	4,204	3,280	4,196	4,758	22,159	22,450	24,100	24,500	150,058
Replacements	5,055	5,312	5,583	5,868	6,168	6,482	6,813	7,160	7,525	7,909	31,462	30,900	40,250	40,500	206,986
Stormwater															
Level of Service Improvement	450	-	158	-	-	198	116	-	181	-	775	975	800	875	4,528
Replacements	200	103	126	108	111	113	139	118	121	247	805	1,385	1,335	2,105	7,016
Water Supply															
Level of Service Improvement	1,814	246	-	1,026	166	119	-	-	1,330	7,529	850	1,500	350	1,200	21,067
Replacements	2,840	2,229	211	427	244	289	487	231	266	5,770	1,650	2,850	3,550	3,175	19,280
Wastewater															
Level of Service Improvement	150	513	158	216	-	-	232	118	725	6,418	45,020	220	40	20	53,864
Replacements	735	343	363	3,602	426	413	400	633	647	475	2,250	8,875	3,050	4,125	26,305
TOTAL	14,394	11,908	19,330	24,270	12,023	11,051	12,389	11,540	14,991	33,106	104,971	69,155	73,475	76,500	489,105
Key Assumptions:															
1. Capital expenditure Figures in Years 1 – 10 are as per the 2024-2034 LTP;															
2. BERL Indicators have been applied to Capital expenditure figures for Years 1 – 10 and Year 10 rate applied to Years 11 to 30; and															
3. Where there are no additional capital works, capital expenditure figures in years 11 – 30 are equal to figures in Year 10.															

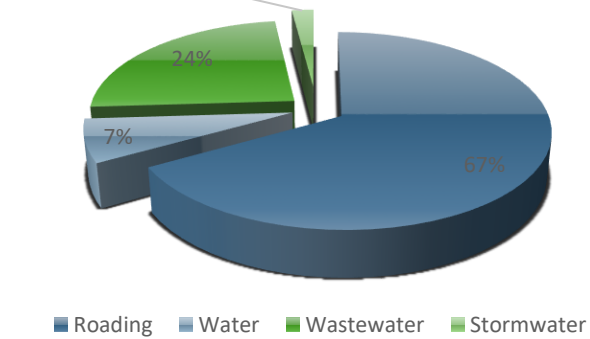
Total Capital Expenditure - 2024 - 2054



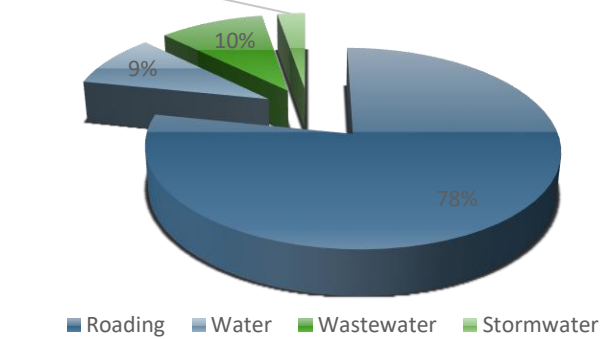
	Roading	Water	Wastewater	Stormwater
Replacement	206,986	24,218	26,339	7,016
Level of Service	150,058	16,130	53,830	4,528

■ Replacement ■ Level of Service

Level of Service Budget 2024-2054



Replacement Budget 2024 - 2054

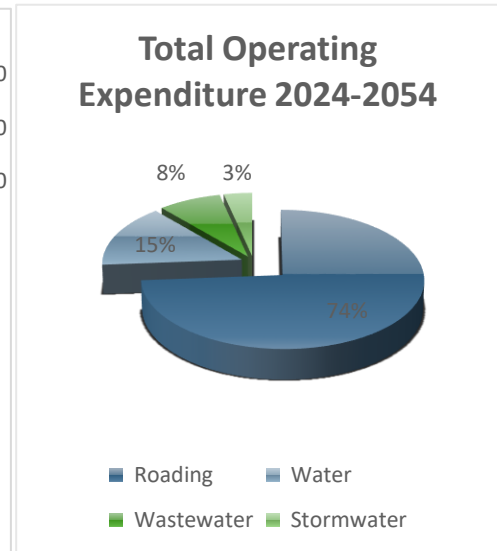
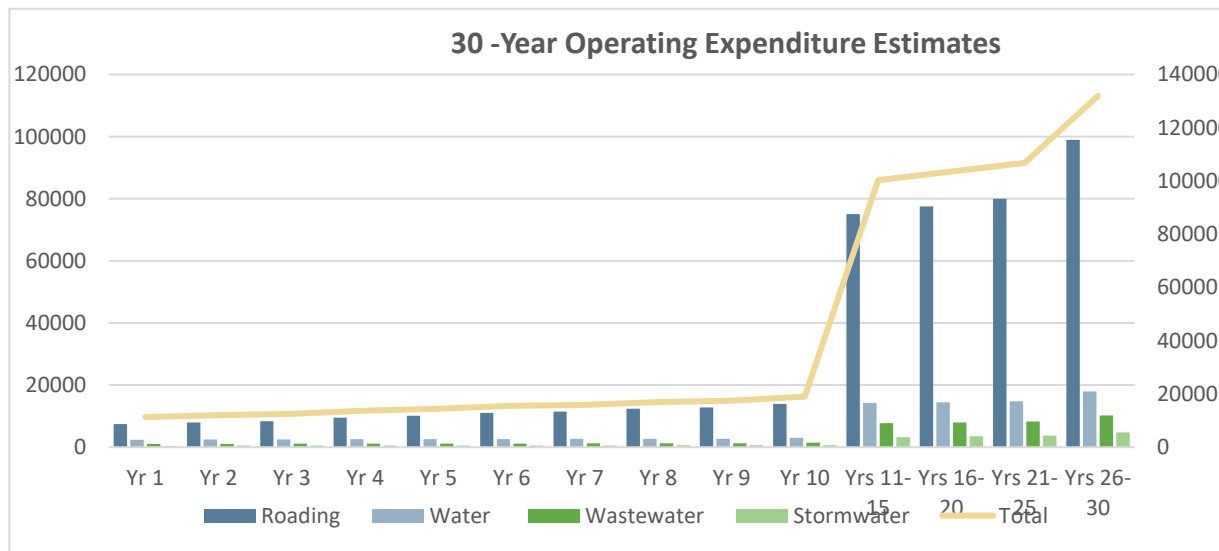


18. 30-Year Operating Expenditure Estimates

Year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Roading	7,441	7,985	8,351	9,540	10,174	11,074	11,473	12,395	12,862	13,935	75,000	77,500	80,000	99,000	436,729
Water Supply	2,370	2,452	2,504	2,563	2,599	2,699	2,694	2,738	2,808	3,128	14,250	14,500	14,750	18,000	88,055
Wastewater	1,025	1,065	1,109	1,153	1,168	1,208	1,218	1,263	1,295	1,475	7,750	8,000	8,250	10,200	46,178
Stormwater	471	495	503	525	524	548	557	577	581	602	3,250	3,500	3,750	4,800	20,683
TOTAL	11,307	11,997	12,466	13,780	14,466	15,528	15,942	16,973	17,546	19,140	100,250	103,500	106,750	132,000	591,646

Key Assumptions:

1. Operating expenditure Figures in Years 1 – 10 are as per the 2024-2034 LTP;
2. BERL Indicators have been applied to Capital expenditure figures for Years 1 – 10 and Year 10 rate applied to Years 11 to 30; and
3. Operating Expenditure Figures for Years 11 – 30 are equal to Figures in Year 10.



19. Appendices

- **Appendix 1: Roading**
 - Significant Issues and Options
 - 30 –Year Capital Expenditure
 - 30-Year Operating Expenditure
- **Appendix 2: Water Supply**
 - Significant Issues and Options
 - 30 –Year Capital Expenditure
 - 30-Year Operating Expenditure
- **Appendix 3: Wastewater**
 - Significant Issues and Options
 - 30 –Year Capital Expenditure
 - 30-Year Operating Expenditure
- **Appendix 4: Stormwater**
 - Significant Issues and Options
 - 30 –Year Capital Expenditure
 - 30-Year Operating Expenditure

Appendix 1: Roothing

Significant Issues and Options

The Significant Infrastructural Issues for the Roothing Activity are detailed in the Roothing Asset Management Plan and summarised below.

- Forestry Road Strengthening across the district;
- Increasing heavy commercial vehicle use is impacting on the Roothing network;
- Legislative Changes and the impact on existing assets.
- The geology, geography, environmental conditions (i.e. waterways) combined with poor drainage to adequately control the impacts of extreme weather events;
- Increased demand for safe and accessible urban transport infrastructure;
- Reduction in deaths and serious injuries as a result of driver behaviour and road condition;
- Replacement of aging bridges and retaining walls;
- Maintaining levels of service with an increase in the population;
- The future of Whangamomona Rd as a tourist destination.

The options for addressing these significant infrastructural issues drive the Long-term financial forecast for the Roothing Activity.

Issue 1 – Forestry Road Maintenance and Strengthening.

Response Options	Implications of Options
Target funding from forest block owners	<ul style="list-style-type: none"> • Funds collected from forestry block owners to be used to better maintain the affected road network
Maintain and strengthen the roads	<ul style="list-style-type: none"> • Support the increasing demand of forestry traffic on the transport network.
Strengthen key structures where applicable	<ul style="list-style-type: none"> • Bridge strengthening where applicable will support forest traffic, and the Industry at large, on the road network.
Maintain reasonable service levels	<ul style="list-style-type: none"> • Ensure the structural condition of the existing road is able to meet a reasonable level of service

Issue 2: Increase in HCV's coupled with current standard of assets is resulting in reactive investment and inefficient allocation of resources

Response Options	Implications of options
Maintain road structural integrity	<ul style="list-style-type: none"> • Accommodate increasing demand of heavy commercial vehicles on the transport network.
Strengthen key structures	<ul style="list-style-type: none"> • Accommodate both HPMV and 50MAX vehicles. All vehicles including the forestry/ agriculture/oil and gas industry are able to efficiently use key routes.
Maintain current service levels for bridges	<ul style="list-style-type: none"> • Ensure the structural condition of the existing bridges is able to meet the agreed level of service

Issue 3: Legislative Changes and the impact on existing assets.

Response Options	Implications of Options
Identify affected assets, replacements options to meet the new legislation and delivery timeframes.	<ul style="list-style-type: none"> • Supports consideration of options for replacing large diameter culverts with bridges to meet the New Environmental Standards requirements for fish passage. • Allows for long-term planning for renewal and budgetary requirements to seek funding from both the Council and NZTA.
Seek appropriate funding from our key funding partner – NZTA.	<ul style="list-style-type: none"> • Ensure Council provides adequate financial contribution to match NZTA's co-investment.

Issue 4: The geology, geography, environmental conditions (i.e. waterways) and poor drainage control has reduced the ability of the network to cope with extreme weather events

Response Options	Implications of Options
Culverts function to allow the passage of water from roadside drains.	<ul style="list-style-type: none"> Annual culvert inspections to ensure they function along with assessing those due for replacement. Increase the capacity of culverts to cope with more intense rainfall events.
Improvements to outlet controls to reduce the risk of underslips occurring.	<ul style="list-style-type: none"> Reduces the possibility of underslips forming therefore the roading network remains open for use
Roads are not closed due to un-planned events e.g. flooding, slips	<ul style="list-style-type: none"> Increase the maintenance programme to clear and maintain roadside drains to prevent un-planned closures Improved resilience of the road network in the Stratford district
Access to productive land is retained.	<ul style="list-style-type: none"> Enables the district to thrive and prosper as access to the markets is maintained
The community has reasonable access to the land transport network	<ul style="list-style-type: none"> Ensures connectivity to the rural communities.

Issue 5: Increased demand for safe and accessible urban transport infrastructure

Response Options	Implications of options
Future infrastructure requirements	<ul style="list-style-type: none"> Support increase in tourism Access to and through the district is maintained. Suitable parking areas on Mt Taranaki Attractive Urban streets Development of urban cycleways Construction of the Brecon Road Extension

Response Options	Implications of options
Footpaths improved	<ul style="list-style-type: none"> Meet current and future levels of service For all suitable urban streets Safer footpaths- reducing the risk of personal injury incidents occurring. Suitable for all users, including mobility scooters and wheelchairs. Improved road safety for pedestrians.
Provision of urban and rural cycle routes for commuting and recreational use	<ul style="list-style-type: none"> Encourages a healthier lifestyle through active transport systems Greater use and uptake on active modes of transport Increase in cycling tourists staying within Stratford District Improved environmental benefits from less vehicle emissions.

Issue 6: Poor driver behaviour, challenging road conditions, limited experience with local conditions and unforgiving roads and roadsides is resulting in safety issues and deaths and serious injuries.

Response Options	Implications of options
Promote safe use of the network through 'Roadsafe Taranaki'	<ul style="list-style-type: none"> Safer use of the transport network resulting in fewer crashes Supports the physical works undertaken and supports use of alternative modes by reducing the perception that they are unsafe.
Introduce safer speeds to the existing network	<ul style="list-style-type: none"> Reduction in the number and severity of crashes Achieves consistency with national guidance/best practice. Improved amenity for walking and cycling where speeds are lowered Improved efficiency for freight and general traffic where speeds are raised. Speed limit reviews to reduce the number of death and serious injury crashes throughout the district

Response Options	Implications of options
Undertake minor improvements to the existing network Infrastructure	<ul style="list-style-type: none"> Reduction in crashes and therefore deaths and serious injuries Able to respond to community requests for safety management and improvements of a minor nature; such as pedestrian islands Geometrical improvements to key routes throughout the district Use of road signage and roadmarking to highlight roadside hazards.
Undertake major improvements to the existing network infrastructure	<ul style="list-style-type: none"> Reduction in crashes, their severity and therefore deaths and serious injuries Able to undertake safety transformation project improvements on key routes. Improved resilience and reliability of the network. Geometrical improvements to key routes throughout the district

Issue 7 – Replacement of aging bridges and retaining walls

Response Options	Implications of Options
Identify all Uneconomic bridges and develop plan options for their replacement (Table below)	<ul style="list-style-type: none"> Potential sources of funding outside of general rates and/or NZTA funding, i.e. targeted rating of benefiting landowners. Alternative service levels, access and treatment options for affected bridges, as appropriate.
Many bridges are currently single lane.	<ul style="list-style-type: none"> Consider widening to two lane – this will increase replacement costs. Replace like for like at this stage. Can be reviewed at time of replacement.
Over 250 retaining walls have been identified.	<ul style="list-style-type: none"> Replacement of retaining walls in poor condition to continue over the period of this strategy. Annually - \$200k for years 0-10 to replace the “very poor” rated structures
Replacing these structures ensures the community remain connected.	<ul style="list-style-type: none"> Council may need to loan fund the replacements, depending on the number of bridges being replaced each year.

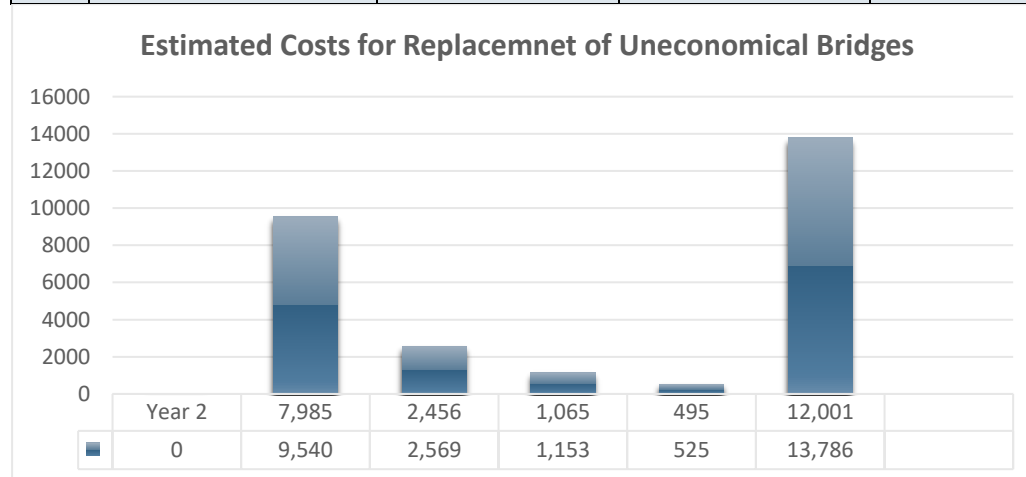
Issue 8 - Maintaining levels of service with an increase in the population

Response Options	Implications of Options
Differential levels of service for road hierarchy	<ul style="list-style-type: none"> Many low volume roads will have minimal maintenance
Increase in contract prices due to cost escalations and new contracts	<ul style="list-style-type: none"> Review the levels of service, contract specifications to remain affordable Development of a Maintenance Intervention Plan for all maintenance activities to provide the right solution and the right time.
Increase revenue to offset increases in household rates	<ul style="list-style-type: none"> Provides affordable services
Increase the population of Stratford	<ul style="list-style-type: none"> Bigger rating base to raise revenue

Issue 9 - The future of Whangamomona Rd as a tourist destination.

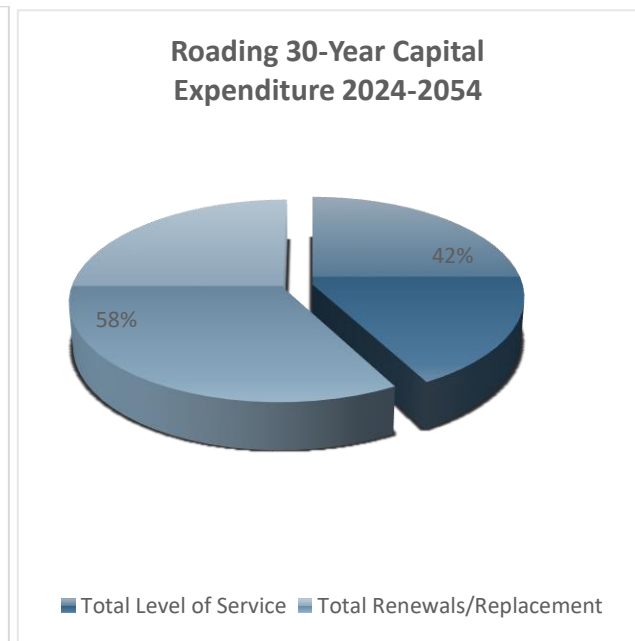
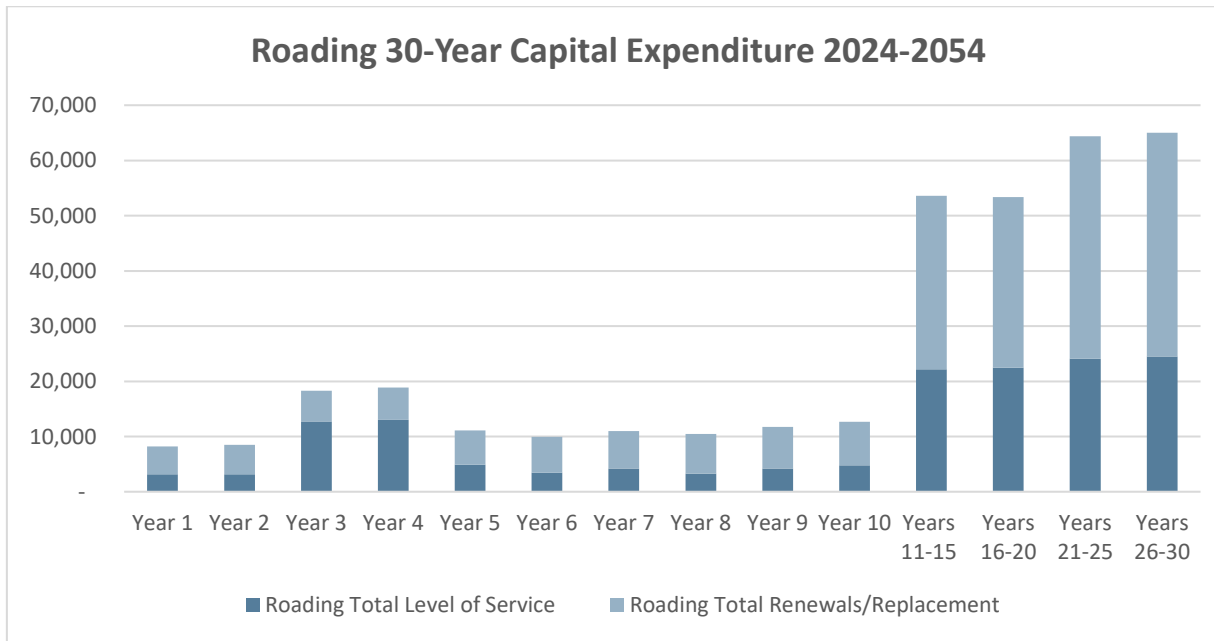
Response Options	Implications of Options
Ongoing maintenance of this road to retain its appeal as a tourist destination	<ul style="list-style-type: none"> Funds incorporated into operational budgets for roading. Cap the level of expenditure to \$40k per annum for minimal maintenance
Creation of a Bylaw specifically for Whangamomona Road	<ul style="list-style-type: none"> Controls the use of the road by specifically precluding certain types of vehicles Allows for the closure of the road throughout the winter months for maintenance purposes

Uneconomic bridges for replacement in the next 30 years				
Item	Bridge Location	Bridge Name	Expected Replacement Year	Estimated Costs
1	Lower Kohuratahi Road	Gowers Access	0- 5 years	\$250,000
2	Pukeko Road	Whitianga A	11 – 30	\$300,000
3	Mangaehu Road B	McBrides Bridge	11 – 30	\$2,000,000
4	Lower Kohuratahi Road	Bellringer's Access	11 – 30	\$2,000,000
5	Mt Damper Road	Mt Damper Rd Bridge	21 - 30	\$250,000
6	Upper Mangaehu Road A	Tapuni Rd Bridge	21-30	\$500,000
Total				\$5,300,000



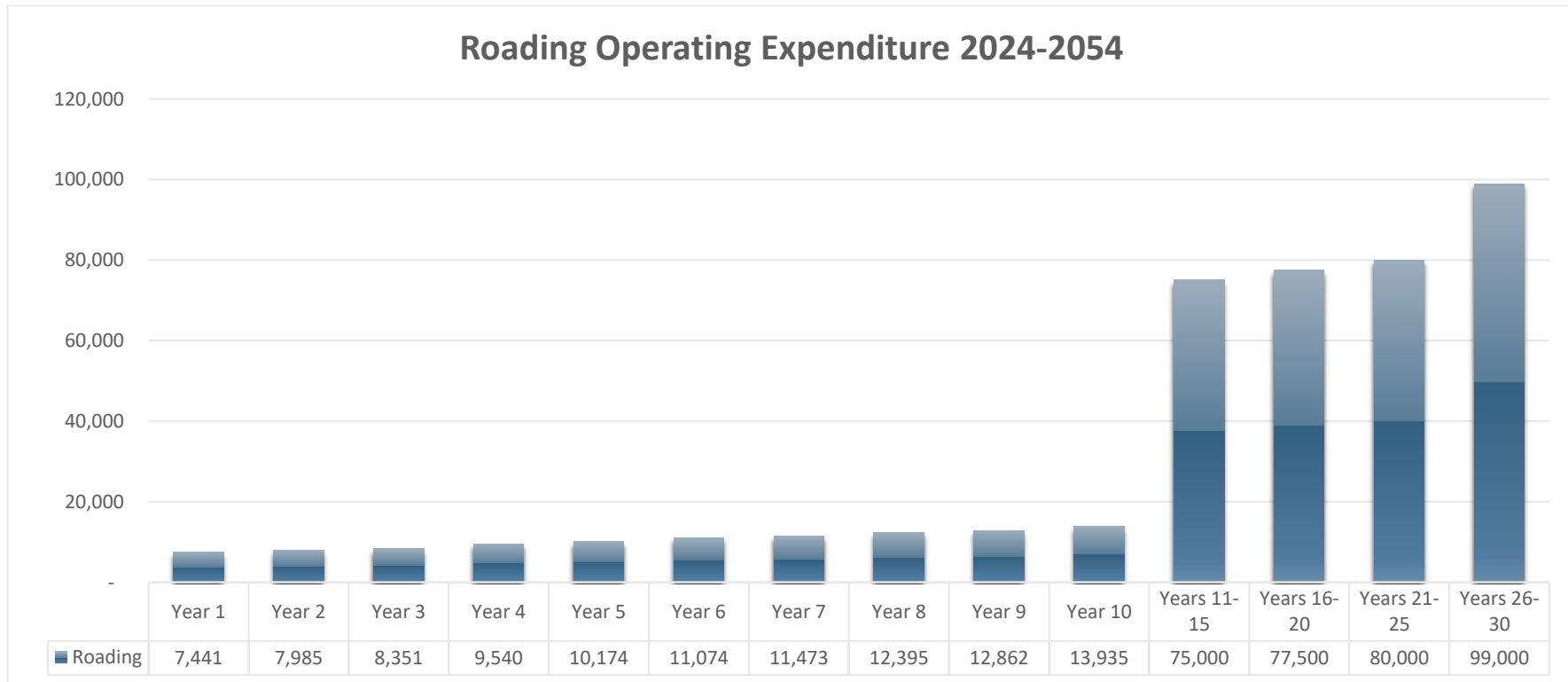
30 –Year Capital Expenditure – Rooding

Rooding	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Level of Service Improvement	3,150	3,162	12,731	13,024	4,909	3,436	4,204	3,280	4,196	4,758	22,159	22,450	24,100	24,500	150,058
Replacements	5,055	5,312	5,583	5,868	6,168	6,482	6,813	7,160	7,525	7,909	31,462	30,900	40,250	40,500	206,986
TOTAL	8,205	8,474	18,314	18,892	11,077	9,918	11,016	10,439	11,721	12,666	53,621	53,350	64,350	65,000	357,044



30 –Year Operating Expenditure – Roothing

Year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Roothing	7,441	7,985	8,351	9,540	10,174	11,074	11,473	12,395	12,862	13,935	75,000	77,500	80,000	99,000	436,644



Appendix 2: Water

Significant Issues and Options

The Significant Infrastructural Issues for the Water Supply Activity are detailed in the Water Supply Asset Management Plan and summarised briefly below.

- Water Infrastructure Upgrade
- Treated Water Supply Capacity Increase
- Emergency Water Supply
- Alternative Water Supply;
- Backflow Prevention;
- Improvement in the reticulation system; and
- Resource Consent renewal
- Universal Water Metering

The options for addressing these significant infrastructural issues drive the Long-term financial forecast for the Water Supply Activity

Issue 1: Water Infrastructure Upgrade

Response Options	Implications of options
Construct of a new raw water intake line and grit tank for the Stratford Water Treatment Plant	<p>This project is primarily driven by the need to upgrade key water supply infrastructure to maintain the reliability and resilience of Stratford's water treatment system. Constructing a new raw water intake line and grit tank will:</p> <ul style="list-style-type: none"> • Improve security and quality of raw water supply to the water treatment plant • Reduce operational risks from use of aged intake infrastructure • Enhance pretreatment capabilities to safeguard treatment processes • Provide resilience to ensure uninterrupted water supply during

	<p>maintenance/outages/natural events</p> <ul style="list-style-type: none"> • Support continuity and growth of water supply capacity long-term • Ensure compliance with extraction consent conditions and NPSFM 2020 <p>Upgrading these critical assets will ensure Stratford can continue delivering safe, secure, high quality drinking water to its residents and businesses into the future.</p>
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Issue 2: Treated Water Supply Capacity Increase

Response Options	Implications of options
Construct a new trunk main for future southern subdivisions	<p>This project is primarily driven by the need to increase capacity in the city's treated water supply to support future residential and commercial growth in southern subdivisions. Constructing a new trunk main will help optimize water delivery and use for the following reasons:</p> <ul style="list-style-type: none"> • It will provide infrastructure needed to enable development of planned southern subdivisions in line with council's land use priorities. • It supports council's obligations around supplying capacity for projected growth and demand. • It allows for more equitable distribution of water supply costs across present and future users. • It improves the flow path and therefore supply of water to the southwestern area of town. • It proactively addresses forecast increases

in water demand before capacity deficits occur.

The new infrastructure will be designed and built in ways that also promote sustainable use of water resources over the long term.

Issue 3: Emergency Water Supply

Response Options	Implications of options
Construct new water reservoirs in Stratford, Toko and Midhirst	<p>This project is primarily driven by the need to improve resilience and continuity of Stratford District's water supply system to ensure reliable delivery of safe clean drinking water. New water reservoirs will specifically support:</p> <ul style="list-style-type: none"> • An additional day of water storage capacity in Stratford to mitigate risks from potential failure at the existing water intake site and treatment plant. • Several additional days storage for Midhirst in case of prolonged discolouration in the water source causing prolonged water treatment plant shutdown. • This backup supply will provide critical contingency for provision of drinking water and industrial process water to Stratford District's residents and businesses during crisis events. • Planning for both steady-state and unexpected population growth and economic development across Stratford district by proactively adding storage capacity to meet future water security needs. • Reliable and sufficient water capacity signals Stratford's readiness for residential, commercial and industrial growth, providing confidence for investments and growth planning.

Issue 4: Alternative Water Supply

Response Options	Implications of options
Commission a feasibility report to explore the alternative water supply options available for the Patea River/Konii Stream Water Take	<p>This project is primarily to investigate alternative water supply options for the Patea River water source - in the face of an emergency that renders the take from the river unusable or due to environmental conditions such as prolonged low flow events. This project is primarily driven by resilience. The recommendation of the feasibility study, if implemented, will:</p> <ul style="list-style-type: none"> • Provide redundancy in the water supply source to this critical service; and in turn • Allow the Council to continue to perform its duties and responsibilities, under the Local Government Act, to the people of Stratford

Issue 5: Backflow Prevention

Response Options	Implications of options
Implement a Backflow Prevention campaign for all properties identify as being at risk of contaminating their water supply.	<p>This project primarily for health and safety purposes and is being achieved in conjunction with the universal water metering project. It is driven by the requirements of Section 18 of Council's Water Supply Bylaw, which requires a backflow prevention device be installed where there is a risk of contamination entering the potable water supply through backflow or syphoning.</p> <p>Once implementation is complete, the Council can be sure that the risk of contamination as a result of backflow or syphoning is minimised. This risk is part of the corporate Risk Register that must be minimised by Council for the health and safety of its residents.</p>

Issue 6: Improvements to the reticulation system

Response Options	Implications of options
Continue with the Implementation of rider mains in the water network	Rider mains represent a cost-effective way of distributing water within the network

Issue 7: Resource Consent renewal

Response Options	Implications of options
Undertake to renew the Expired Resource Consent to take water from the Te Popo Stream at Midhirst. This consent expired in June 2021.	<p>This process is required to satisfy the requirements of the Resource Management Act (1991) for expiring consents. The Council currently takes water from the Te Popo Stream under an authorisation consent from the Taranaki Regional Council, which expired in June 2021..</p> <p>This resource consent renewal process has commenced and it is expected to take 12 to 18 months to complete in conjunction with stakeholders and regulatory authority. Supporting documentation will need to be commissioned and submitted to the TRC for</p>

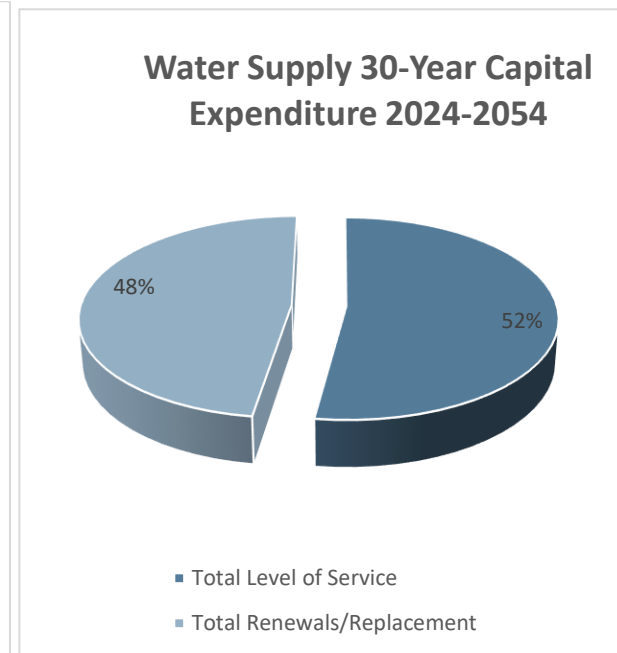
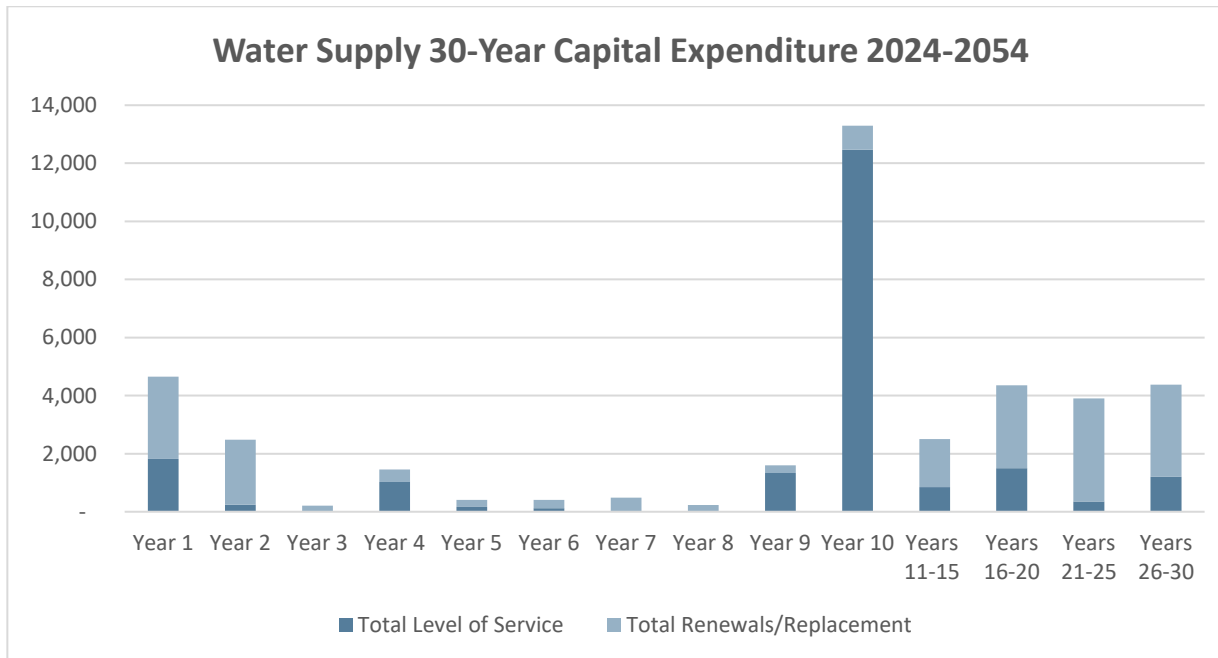
	At the completion of this process, the Council will be able to continue to take water from the Te Popo Stream to supply the residents of Midhirst.
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Issue 8: Universal Water Metering

Response Options	Implications of options
Implement universal water metering within Stratford.	<p>This is required to ensure and to demonstrate efficient use of the water extracted from the two sources.</p> <p>This project will allow Council to account for the water that has been treated and supplied to town.</p> <p>This project should assist Council in identifying leaks within its network as well as leaks within private properties.</p>

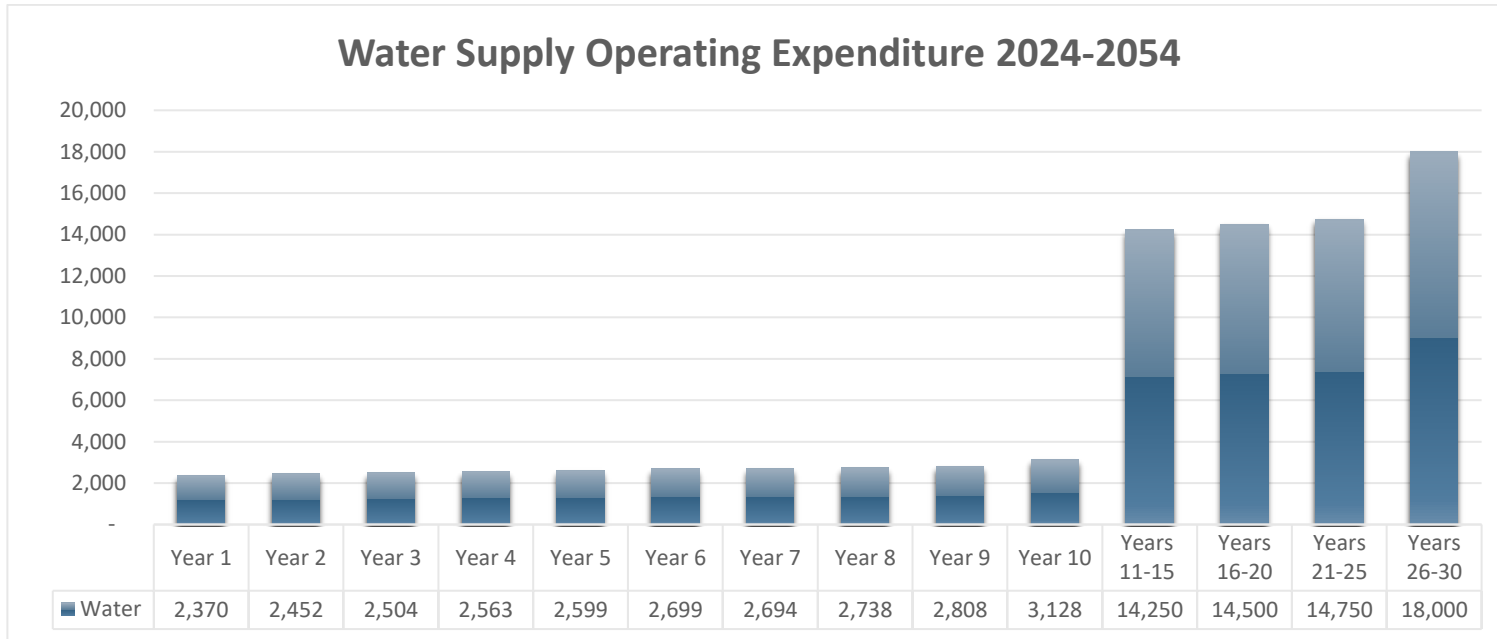
30 –Year Capital Expenditure – Water

Water Supply	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Level of Service Improvement	1,814	246	-	1,026	166	119	-	-	1,330	7,529	850	1,500	350	1,200	16,130
Replacements	2,840	2,229	211	427	244	289	487	231	266	5,770	1,650	2,850	3,550	3,175	24,218
TOTAL	4,654	2,475	211	1,453	410	408	487	231	1,596	13,300	2,500	4,350	3,900	4,375	40,347

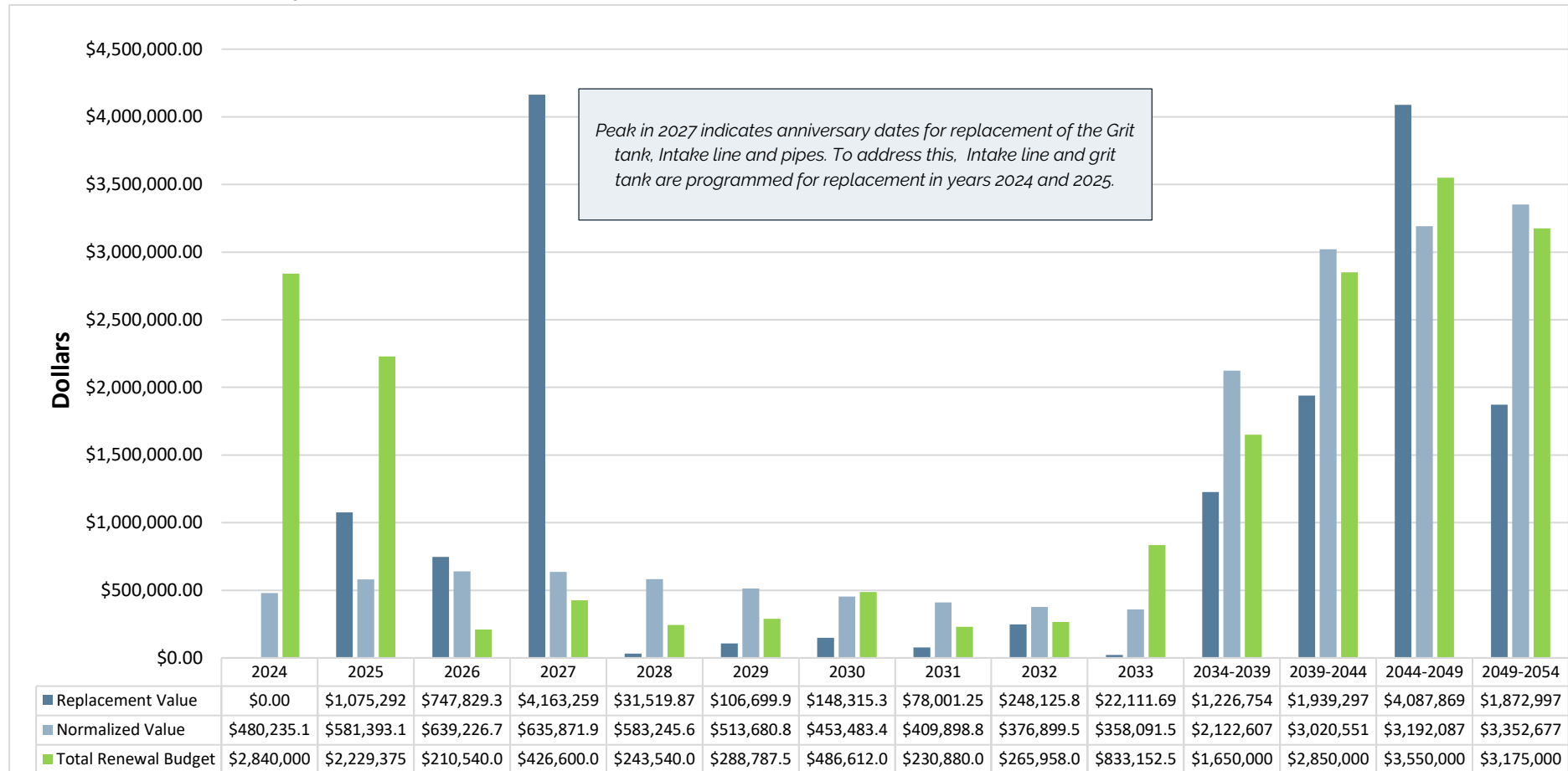


30 –Year Operating Expenditure – Water

Year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Water Supply	2,370	2,452	2,504	2,563	2,599	2,699	2,694	2,738	2,808	3,128	14,250	14,500	14,750	18,000	88,055



30 –Year Water Supply Replacement Profile - Water Treatment and Reticulation



Legend:

Replacement value: The total amount to spend on replacement based on Council's Asset Management System data;

Normalised Value – Total minimum budget recommended for spending to ensure the entire replacement programme is delivered in the long-term.

Total Renewal Budget – The optimum budget the Council has determined to spend to optimise the asset and service delivery

Appendix 3: Wastewater

Significant Issues and Options Assessment

The Significant Infrastructural Issues for the Wastewater Activity are detailed in the Wastewater Asset Management Plan and summarised below.

- Resource Consent compliance;
- Reticulation overload due to inflow/infiltration;
- Pipework Capacity Issues;
- Network Planning and Modelling
- Wastewater Infrastructure Condition and Maintenance

The options for addressing these significant infrastructural issues drive the Long-term financial forecast for the wastewater activity.

Issue 1: Resource Consent Compliance

Response Options	Implications of options
Implement all necessary measures to maintain compliance with the conditions of the wastewater discharge consent.	<p>Compliance with the requirements of the wastewater discharge consent is essential for minimising the adverse effects on the environment.</p> <p>Since the issuing of the Wastewater Discharge Consent in April 2020 Council has implemented the required system upgrade at the set time as per the consent condition. Council has monitored the effectiveness of the upgrade and is finding that the desired effect is not being achieved. In conjunction with stakeholders and the regulatory authority alternative treatment methods or infrastructure upgrade will likely need to be considered and implemented.</p>

Issue 2: Reticulation overload due to inflow/infiltration

Response Options	Implications of options
Implementation of Inflow/Infiltration programme, including inspections of private property to identify direct discharge of stormwater to sewer.	<p>This programme primarily to optimise reticulation capacity during rainfall events, by ensuring there is no inflow or infiltration of water into the wastewater reticulation system.</p> <p>The Inflow/Infiltration programme is a suite of interventions designed to minimise the inflow and infiltration of surface and groundwater into the wastewater pipe network. This is an important part of our annual network maintenance and renewal programme that ensures that only wastewater collected from households and businesses is transported to the wastewater treatment plant.</p> <p>CCTV inspections are undertaken as part of the network conditions assessments therefore no additional costs are incurred. Identifying areas of high infiltration allows Council to better focus funds.</p> <p>The removal of stormwater maintains the available reticulation capacity during rainfall events.</p>

Issue 3: Pipework Capacity Issues

Response Options	Implications of options
Programme the implementation of pipework capacity increase to support growth.	<p>This programme is to address under-capacity of pipe network to support growth, residential infill and other intense land-use activities.</p> <p>There have been new residential subdivisions and developments, urban infill and other growth-related pressures created in our wastewater</p>

network. The consequence of this is that some pipes are requiring upgrades in capacity to accommodate the increased flow.

Issue 4: Network Planning and Modelling

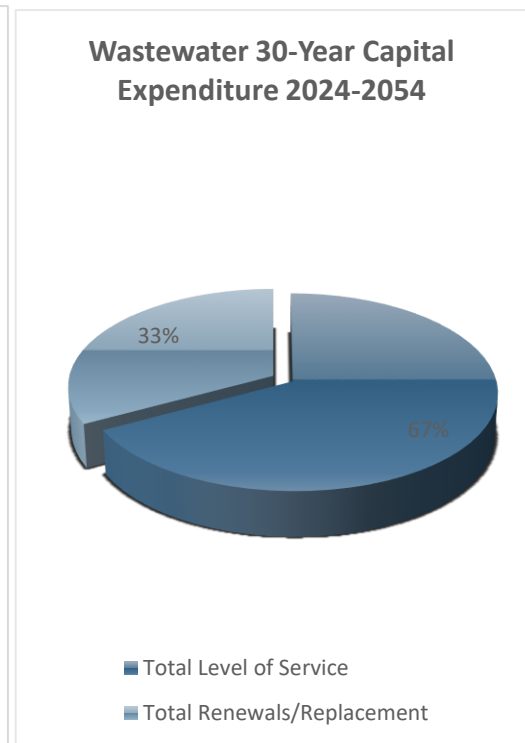
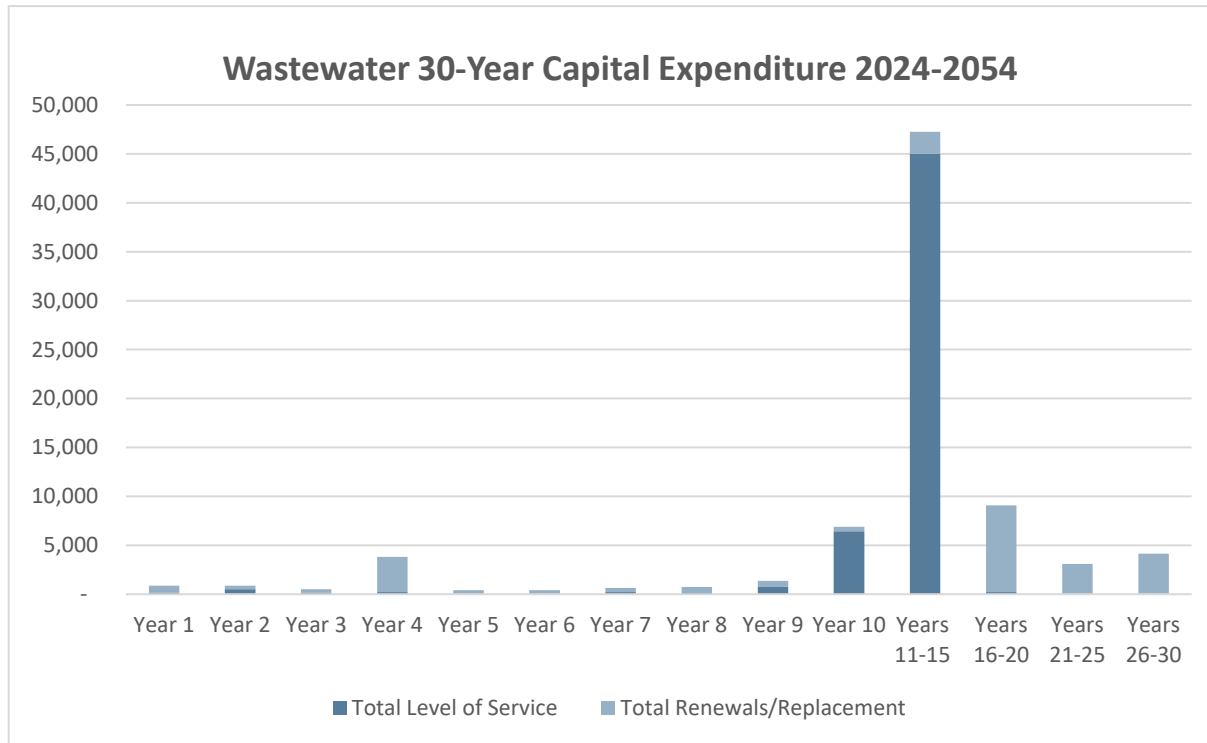
Response Options	Implications of options
Full review and calibration of the existing Wastewater model	<p>To accommodate growth and increased demand, Council has programmed to increase pipe capacity to cater for high flows. While officers are aware of some pipes within the network requiring increased capacity, the Council has commissioned a network modelling project on the wastewater network to reveal how our network systems are behaving and any areas of constraint.</p> <p>This modelling project comprises:</p> <ul style="list-style-type: none"> • Evaluation of network capacity; • Identification of inflow and infiltration into the pipe network; • The identification of bottlenecks in the existing or network; and • Any design of improvements needed to accommodate growth. The modelling project is expected to reveal the areas for improvement in the network from which priority areas can be programmed for improvement.

Issue 5: Wastewater Infrastructure Maintenance

Response Options	Implications of options
Wastewater Treatment Ponds Desludging	<p>This project is primarily driven by the need to maintain operational capacity and performance of the wastewater treatment ponds through regular desludging. Implementing a proactive maintenance strategy will:</p> <ul style="list-style-type: none"> • Remove accumulated solids to sustain required hydraulic retention times and effluent quality standards. • Support continuity of wastewater treatment services for residents and industries • Aid compliance with resource consents related to discharge quality/volumes. • Reduce risks of uncontrolled discharges from overloaded ponds during high flow events <p>Undertaking regular pond desludging will ensure the wastewater system can continue performing its vital functions over the long term.</p>

30 –Year Capital Expenditure- Wastewater

Wastewater	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Level of Service Improvement	150	513	158	216	-	-	232	118	725	6,418	45,020	220	40	20	53,864
Replacements	735	343	363	3,602	426	413	400	633	647	475	2,250	8,875	3,050	4,125	26,305
TOTAL	885	856	521	3,818	426	413	631	752	1,372	6,894	47,270	9,095	3,090	4,145	80,169

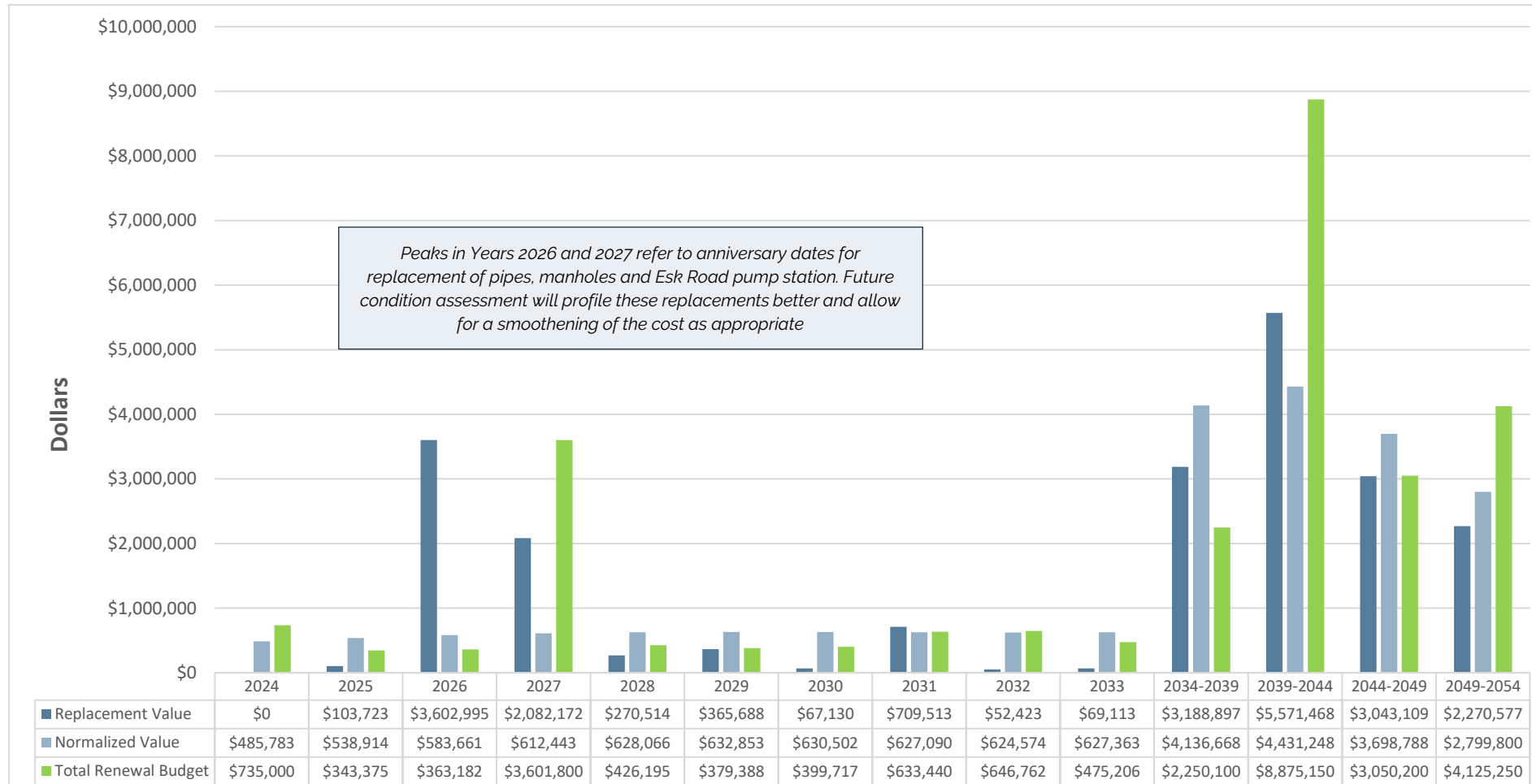


30 –Year Operating Expenditure - Wastewater

Year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Wastewater	1,025	1,065	1,109	1,153	1,168	1,208	1,218	1,263	1,295	1,475	7,750	8,000	8,250	10,200	46,178



30 –Year Wastewater Replacement Profile - Treatment and Reticulation



Legend:

Replacement value: The total amount to spend on replacement based on Council's Asset Management System data;

Normalised Value – Total minimum budget recommended for spending to ensure the entire replacement programme is delivered in the long-term.

Total Renewal Budget – The optimum budget the Council has determined to spend to optimise the asset and service delivery

Appendix 4: Stormwater

Significant Issues and Options

The Significant Infrastructural Issues for the Stormwater Activity are detailed in the Stormwater Asset Management Plan and summarised below.

- Network Planning and Modelling;
- Pipework Capacity Issues;
- Stormwater Safety Improvements
- Climate Change; and
- Replacement of Stormwater tunnels
- Stormwater Infrastructure Capacity Maintenance

The options for addressing these significant infrastructural issues drive the Long-term financial forecast for the Stormwater Activity.

Issue 1: Network Planning and Modelling

Response Options	Implications of options
Commission a new Stormwater model	<p>To accommodate growth and increased demand, Council has programmed to increase pipe capacity to cater for high flows..</p> <p>While officers are aware of some pipes within the network requiring increased capacity, the Council has commissioned a network modelling project on our stormwater network to reveal how our network systems are behaving.</p> <p>This modelling project will comprise</p> <ul style="list-style-type: none"> • the evaluation of network capacity; • the identification of bottlenecks in the existing or proposed network; and • the design of improvements needed to accommodate growth. <p>The modelling project is expected to reveal the areas for improvement and continues in Year 1 of the LTP</p>

Issue 2: Pipework Capacity Issues

Response Options	Implications of options
Programme the implementation of pipework capacity increase to support growth.	<p>This programme is to address under-capacity of pipe network to support growth, residential infill and other intense land-use activities.</p> <p>There have been new residential subdivisions and developments, urban infill and other growth-related pressures created in both our wastewater and stormwater networks. The consequence of this is that some pipes are requiring upgrades in capacity to accommodate the increased flow.</p>

Issue 3: Stormwater Safety Improvements

Response Options	Implications of options
Conduct an inlet structure study, and its implementation, to ascertain the extent of potential upgrades required to meet public safety requirements	Knowledge of what inlet structures are in the network and whether they are adequate is not at an appropriate level. This study will help Council gain the appropriate level of knowledge required to plan for the construction of new, safe stormwater inlet structures.

Issue 4: Climate change

Response Options	Implications of options
Create a catchment management plan to support upgrade of existing assets to accommodate a 1 in 100 year storm event	Should improve stormwater management in the existing network Pipeline capacity increase

Issue 5: Replacement of stormwater tunnels

Response Options	Implications of options
Consider rerouting of larger waterways/pipeline/tunnels to be more accessible and within public land or easements	Properties currently connected to existing infrastructure will need to be accounted for in any new design route

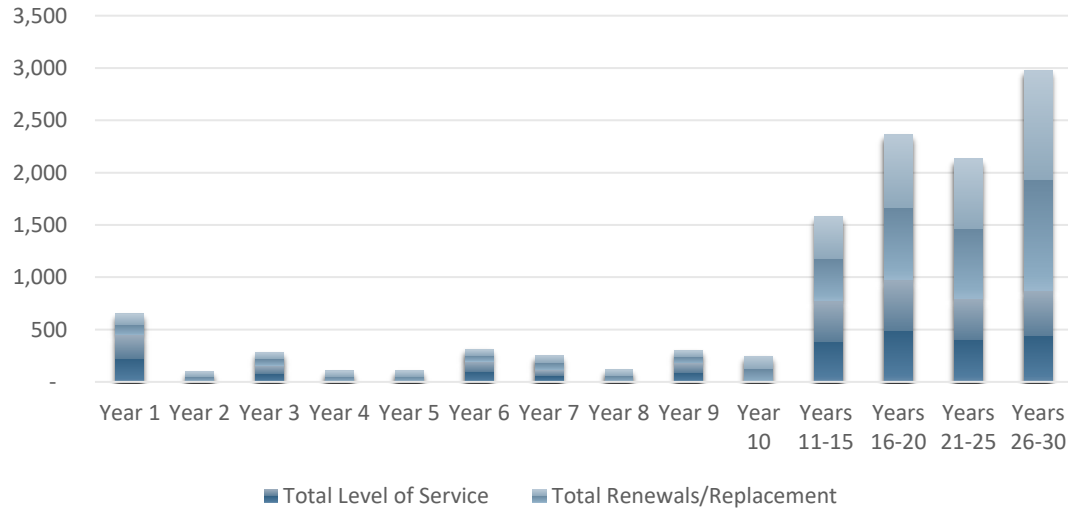
Issue 6: Stormwater Infrastructure Capacity Maintenance

Response Options	Implications of options
Victoria Park Drainage Desilting / Desludging	<p>This project is primarily driven by the need to maintain capacity and performance of the Victoria Park drainage infrastructure through regular desilting and desludging. Implementing a proactive maintenance strategy will:</p> <ul style="list-style-type: none">• Remove accumulated solids to sustain required hydraulic conveyance capacity• Mitigate flood risks during high rainfall events• Support continuity of stormwater drainage services• Aid compliance with resource consents related to discharge quality/volumes• Reduce risks of uncontrolled overflows due to reduced pipe capacity <p>Undertaking regular drainage desludging will ensure the Victoria Park stormwater system can continue performing its vital functions over the long term.</p>

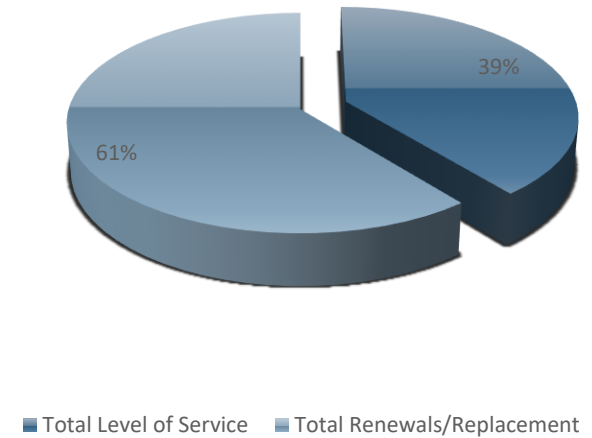
30 –Year Capital Expenditure - Stormwater

Stormwater	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Level of Service Improvement	450	-	158	-	-	198	116	-	181	-	775	975	800	875	4,528
Replacements	200	103	126	108	111	113	139	118	121	247	805	1,385	1,335	2,105	7,016
TOTAL	650	103	284	108	111	311	255	118	302	247	1,580	2,360	2,135	2,980	11,544

Stormwater 30-Year Capital Expenditure 2024-2054

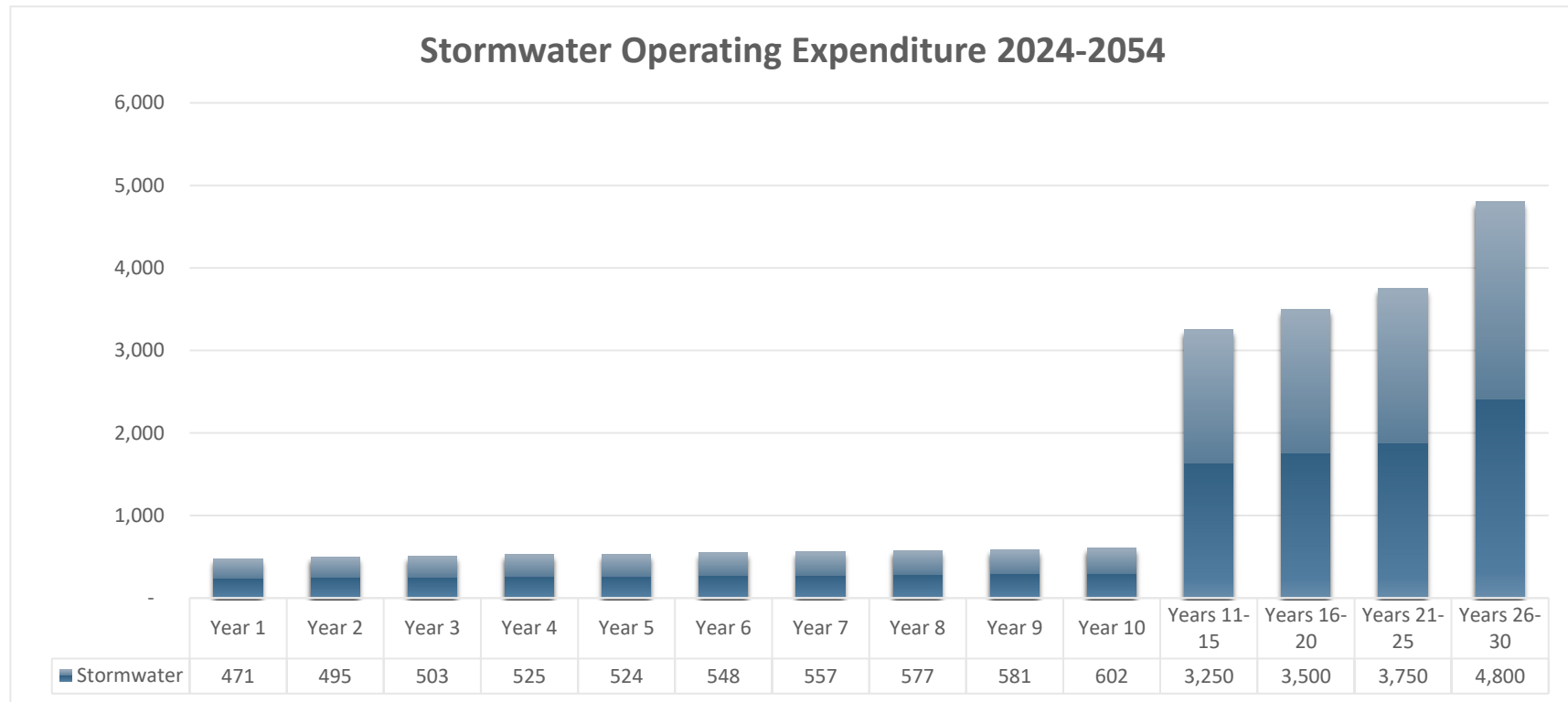


Stormwater 30-Year Capital Expenditure 2041-2054

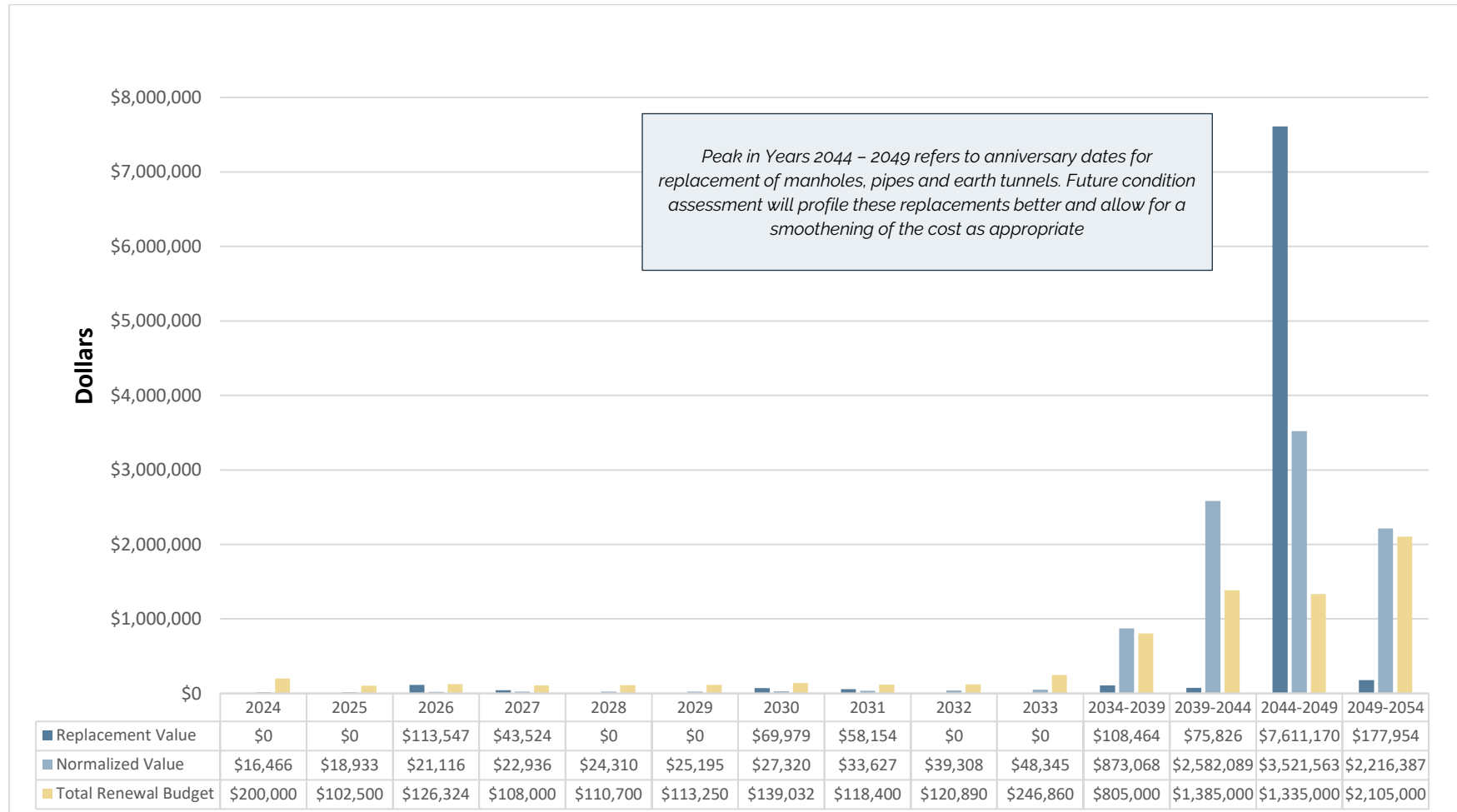


30 –Year Operating Expenditure – Stormwater

Year	1	2	3	4	5	6	7	8	9	10	11-15	16-20	21-25	26-30	Total
	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34	2034-39	2039-44	2044-49	2049-54	
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Stormwater	471	495	503	525	524	548	557	577	581	602	3,250	3,500	3,750	4,800	20,871



30 –Year Stormwater Replacement Profile - Reticulation



Legend:

Replacement value: The total amount to spend on replacement based on Council's Asset Management System data;

Normalised Value – Total minimum budget recommended for spending to ensure the entire replacement programme is delivered in the long-term.

Total Renewal Budget – The optimum budget the Council has determined to spend to optimise the asset and service delivery