

2023/2024 Māhere ā tāu Annual Plan



OUR MISSION

To work for a thriving and prosperous Taranaki by:

- Promoting the sustainable use, development and protection of Taranaki's natural and physical resources
- Safeguarding Taranaki's people and resources from natural and other hazards
- Promoting and providing for Taranaki's regionally significant services, amenities and infrastructure
- Representing Taranaki's interests and contributions to the regional, national and international community.

We will do this by leading with responsibility, working cooperatively, encouraging community participation, and taking into account the Treaty of Waitangi.



Ko ngā rārangi take

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He kupu tīmatanga

Foreword

Our mission is to work for the people of Taranaki to make the region a fantastic place to live, play, work and do business. Our focus is on improving lifestyles, supporting livelihoods and taking Taranaki forward while meeting the many environmental and regulatory challenges on the road ahead.

We know that to achieve this we have to work in tandem with iwi, residents and ratepayers, community groups, central and local government, the primary sector and businesses. When we work together, we can effectively care for our region, build resilience in our economy and improve the quality of life for our 120,000 residents.

Taranaki Regional Council's *2023/24 Annual Plan* outlines how we will continue to deliver the work programme set out in the *2021/2031 Long-Term Plan*. While there are no significant changes between the two plans, we will be operating in a different world to 2021. The impact of Covid-19 on the national and global economy continues to lead to high inflationary pressures and regulatory change gathers pace across many of the Council's work streams.

Caring for Taranaki

Our work programmes will continue to focus on caring for our region. From protecting our rivers, lakes and wetlands from pollution to controlling animal and plant pests to safeguarding our flora and fauna, our environment is at the heart of everything we do.

To continue to achieve the best outcomes for our community, the *2023/24 Annual Plan* includes additional investment in resources to "do the job", particularly in the science and land management areas. We're also investing in extra resources to deal with the huge workload involved in creating a new Natural Resources Plan for Taranaki which will set rules for how we care for soil, air and freshwater.

We're committed to providing an improved public transport network that links communities and helps those with limited or no access to transport. We've seen a big rise in those using the South Taranaki to New Plymouth Connector Service and the *2023/24 Annual Plan* addresses the increased demand for more bus services.



Charlotte Littlewood

Charlotte Littlewood
Chair



Steve Ruru

Steve Ruru
Chief Executive

Elsewhere, the successful *Towards Predator-Free Taranaki* is expanding, we're caring for the popular regional gardens of Pukeiti, Tūpare and Holland Gardens, we remain committed to creating the best regional stadium in the country with the redevelopment of Yarrow Stadium and work carries on to safeguard the community from natural hazards.

The challenges ahead

Regulatory changes represent a challenge to the Council. Essential freshwater, the reform of the *Resource Management Act*, local government reform and the Affordable Waters (formerly Three Waters) proposals impact on our programmes, policies and teams.

As mentioned, this increased regulatory pressure requires additional resourcing so we are able to implement changes to rules around freshwater and establish a framework for managing all our resources with the development of a Natural Resources Plan.

Mitigating against climate change remains a major factor not just for the year ahead but for the long-term and we are committed to considering the effects of climate change when we develop rules, policies and resource consent applications.

The 2023/2024 year is also expected to be volatile with factors such as the general election, interest rates and inflation providing additional complexity around how we deliver services across the region.



The bottom line

All of this has had an impact on our budget for the year ahead. Spending is now forecast to be \$53.8m (compared with \$45m in the *2021/2031 Long-Term Plan*) with general rates rising from the proposed 5% to 15% for 2023/24, which for most ratepayers will be less than \$30 per year extra. Transport targeted rates are rising to deliver the increased

demand for improved routes and more buses. There is no change to the Yarrow Stadium targeted rate.

We look forward to delivering the work programmes outlined in the *2023/24 Annual Plan* and we remain focused on working with our community and caring for our unique corner of Aotearoa.

Ko te kāhui kaunihera

Your Councillors

Your Councillors prepared this *Plan* with the assistance of Council staff and many others.

The Taranaki Regional Council has eleven representatives elected by the community through local body elections every three years, elected as follows:

Māori Constituency	One member
New Plymouth constituency	Five members
North Taranaki constituency	Two members
Stratford constituency	One member
South Taranaki constituency	Two members



Ko ngā ritenga whāi take, māhere hoki

Purpose and planning processes

The Council is required to produce a long-term plan every three years, covering the next 10-year period. It is also required to prepare an annual plan for each financial year that it does not prepare a long-term plan. The annual plans prepared in the years after the long-term plan will mainly contain budget, funding and financial statements for that year in support of the long-term plan. The next long-term plan is required to be prepared and adopted by 30 June 2024.

The *2021/2031 Long-Term Plan* is important as it presents the Council's strategic directions and programmes for the next decade. The *Long-Term Plan* is a document put together with the community. In it you will find a description of the activities to be engaged in over the next 10 years, the objectives of those activities and their costs – as accurately as can be forecast over this period.

But the *Long-Term Plan* does more than this – it describes how, through its various activities and programmes, it will contribute to achieving the long-term outcomes for the community that the community itself has identified. Many of these activities focus on ensuring that Taranaki's natural environment and physical resources are sustainably managed for the long-term benefit of the community. The *Plan* also describes how, with the help of the community and other organisations, we will work together to achieve these community outcomes.

There are a number of other more specific documents, plans and strategies in place to help it carry out its work. These are also prepared and reviewed in consultation with the community. The *2021/2031 Long-Term Plan* brings all the parts together in a single business planning process and document.

The relationship between the legislative mandate, its various plans and strategies, its *Long-Term Plan* and annual plans is outlined in Figure 1.

This is the second *Annual Plan* produced under the *2021/2031 Long-Term Plan*. The purpose of the

Annual Plan is to provide an update by exception against the *Long-Term Plan*, which remains the substantive reference document. Much of the material in the *Long-Term Plan*, e.g. explaining why we do what we do, remains current.

This *Annual Plan* concentrates on one year – in this case 2023/2024 – and includes such information as the performance measures for our programmes in this year. Considerable effort was put into the preparation and adoption of the *2021/2031 Long-Term Plan*. This included significant public engagement and consultation processes. This *Annual Plan* continues to deliver on the agreements put in place with the community in those plans. Indeed, there are no significant or material differences from the plans set out for 2023/2024 in the *2021/2031 Long-Term Plan*.

The *Local Government Act 2002* clearly notes that if there are no significant or material differences in an annual plan from the position established for that year in the long-term plan, there is no obligation to undertake further public engagement and consultation. This is exactly the situation the Council found itself in. This *Annual Plan* delivers what was outlined for 2023/2024 in the *2021/2031 Long-Term Plan*. There are no new issues, plans or programmes or work. This *Annual Plan* is regarded "business as planned".

The emphasis in preparing this *Annual Plan* has been to produce a straight-forward easy to read document. This has been aided by the *Local Government Act 2002*, which only requires the Council to present, in an *Annual Plan*, financial information and deviations from the adopted *Long-Term Plan*. That is what this *Annual Plan* presents.

Except where noted, the plans, strategies, programmes and targets established in the *2021/2031 Long-Term Plan* apply to this *Annual Plan* and the 2023/2024 operations. Therefore it is important that readers read the *Long-Term Plan* in conjunction with this *Annual Plan*.

Copies of the *Long-Term Plan* are available from the Council or on our website (www.trc.govt.nz).

Planning processes

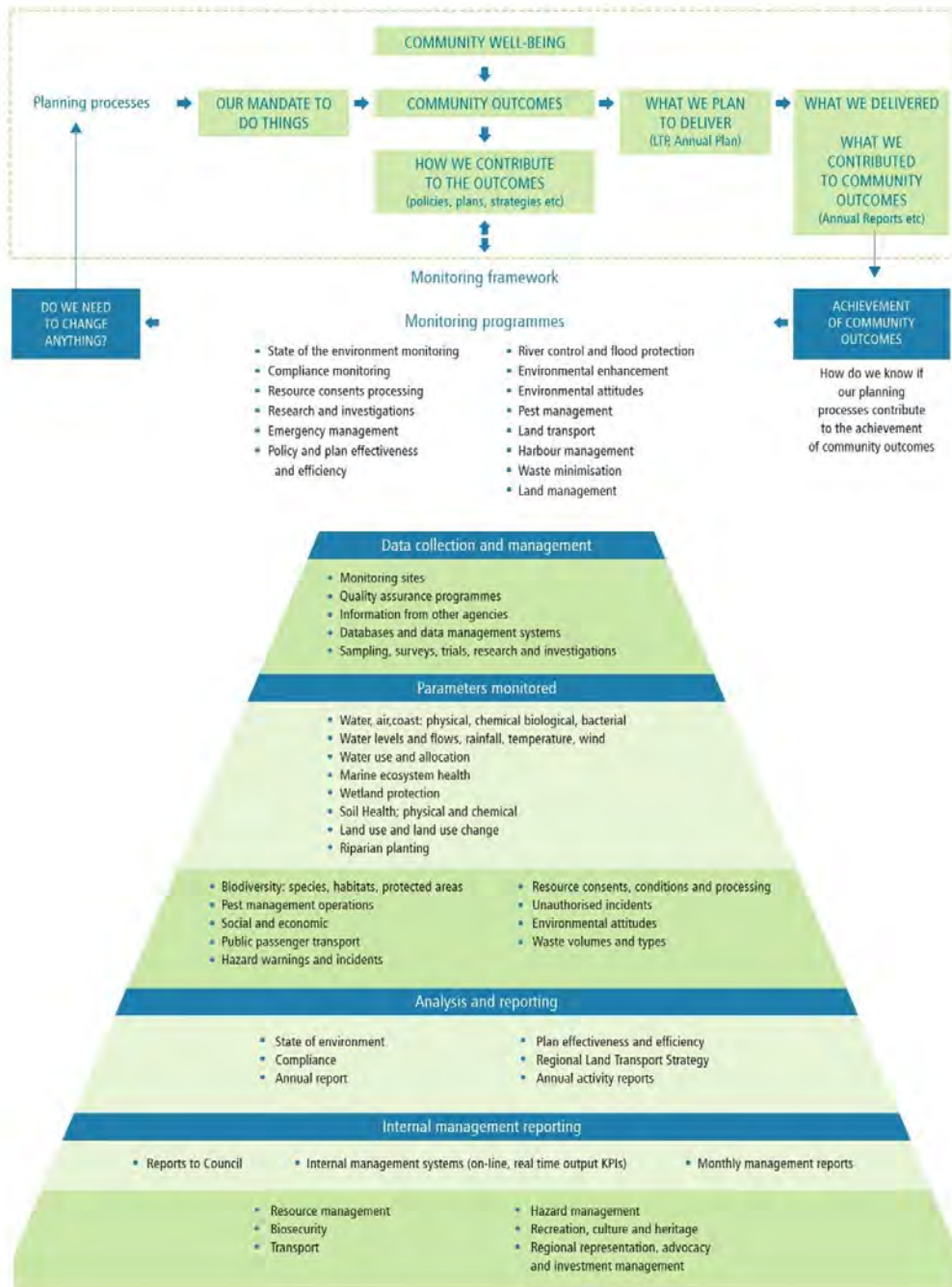


Figure 1: Planning processes

Ko te mahinga tahi me te iwi Māori

Working together with Māori

Resource management issues and Iwi

Tangata whenua, through the regions eight Taranaki iwi: Ngāti Tama, Ngāti Mutunga, Ngāti Maru, Te Atiawa, Ngāruahine, Ngāti Ruanui, Ngāa Rauru and, from a recent Treaty of Waitangi Settlement with the Crown, we include Ngāti Maniapoto, have a special relationship with the region's natural and physical resources. Inherent in this relationship is kaitiakitanga which seeks to maintain the mauri of these resources, while allowing the ability to use and develop them for social, cultural and economic well-being. Iwi either individually or as a collective wish to maintain meaningful and adequate input to decision-making and to have effective and efficient structures and processes in place to enable that to occur.

The Council recognises the importance of working together with Māori across the region including Māori involvement in decision making processes. This is part of our Mission Statement to carry out our various responsibilities by, among other things, taking into account the Tiriti o Waitangi.

Furthermore, Schedule 10 of the *Local Government Act 2002* requires the Council to set out the steps it intends to take to foster development of Māori capacity to contribute to decision-making processes.

To achieve these objectives, we intend to undertake the following:

Foundations of a relationship

We will act cooperatively and in good faith showing flexibility, responsiveness and a desire to engage with Māori for the good governance of the region. This will be done in a manner that is inclusive and makes the best use of the resources of both Māori and the Council.

Policy development

We will provide opportunities to involve Māori in major policy decisions including but not limited to policies, plans and strategies under the *Local Government Act 2002*, the *Resource Management Act 1991*, the *Biosecurity Act 1993*, the *Civil Defence Emergency Management Act 2002*, the *Land Transport Management Act 2003*, the *Public Transport Management Act 2008* and the *Maritime Transport Act 1994*, including but not limited to:

- provide sufficient information for Māori to participate effectively in decision-making processes
- provide reasonable time for consideration of the information or advice given
- give full and genuine consideration to the views of Māori when making decisions
- take into account iwi management plans in the development of the regional policy statements and regional plans under the *Resource Management Act 1991*.

Resource consents process

We will continue to further develop best practice in resource consent processing and administration including:

- have regard to the effects on Māori in assessing whether resource consent applications are to be notified or non-notified and require applicants to obtain written approval to non-notification where Māori are an affected party including with particular regard to statutory acknowledgements arising from Tiriti o Waitangi settlements with iwi
- encourage applicants to consult where Māori may be an interested and/or an affected party, as part of an assessment of environmental effects
- ensure that sufficient information is provided by applicants on any actual or potential effects on Māori
- consider extending resource consent processing periods to enable adequate consultation and possible resolution of issues with Māori
- provide information and technical assistance on resource consents and resource consent processing and administration
- arrange and facilitate meetings and undertake other forms of consultation with Māori as part of resource consent processing and administration
- hold meetings and pre-hearing meetings on marae as appropriate
- arrange interpretation services for the presentation of evidence in Māori when requested



- exclude the public from a hearing and restrict the publication of evidence when necessary to avoid serious offence to tikanga Māori or to avoid the disclosure of wāhi tapu locations
- consider the participation of Māori in resource consent monitoring, including input into the design of monitoring programmes and involvement in monitoring activities
- consider the participation of Māori in enforcement activities, including sentencing submissions.

Relationship agreements

We will work with Iwi to develop Mana Whakahono a Rohe relationship agreements, or similar, regarding iwi input into resource management policy development and resource consents.

We will work with Iwi to establish methods for monitoring Matauranga Māori in freshwater environments.

Ongoing engagement

We will continue to engage with Iwi, specifically:

- meet with Māori to discuss any matter of mutual interest or importance at times and venues to be agreed
- provide opportunities for Māori, within the framework of standing orders, to appear before and address any meeting of a standing committee or meeting of the full Council

- seek opportunities, when appropriate, to be represented before meetings of Māori governance entities
- establish as necessary, working parties or other informal groups with representatives of Māori to progress issues of mutual interest
- contract with Māori for services for the delivery of specific advice, expertise, information, databases, research projects or training services
- look to develop with the appropriate Māori governance entities, an effective working relationship with the governance entities, through memoranda of understanding protocols or other means.

Representation

We will continue to advocate for and provide opportunities for Iwi involvement in governance and representation, specifically:

- continue to support the Māori representatives on the Policy and Planning and Operations and Regulatory committees, and in other areas arising out of Tiriti o Waitangi obligations
- establish and support the Waitara River Committee which, by statute, has 50% Iwi and Hapū representation
- support the Māori constituency established under the *Local Electoral Act 2001* with the first election held in October 2022.



Information management

We will continue to support appropriate information management practices, specifically:

- share information held, subject to any statutory restrictions on the release or use of that information
- protect sensitive information provided by Māori and restrict access to it in accordance with the *Local Government Official Information and Meetings Act 1987* and other relevant legislation. Obtain agreement from Māori to protect any sensitive or confidential information
- give due respect and recognition to silent files or plans held by or given to the Council by Māori
- explore opportunities to develop in conjunction with Māori, databases or wāhi tapu sites using information technology where possible maintain a database of iwi contacts including authorized voice, member hapu and marae and provide to Māori contact details for functions, responsibilities and personnel
- consider iwi involvement or partnerships in resource investigations and projects.

Training

We will continue to support opportunities for training and development, specifically:

- in conjunction with Māori and iwi provide training in tikanga Māori, to councillors and staff
- provide opportunities within work programmes and activities for Māori to gain experience, training and skill development.

Resources

We will continue to support involvement by the provision of different resources, specifically:

- provide technical advice, information and related support in the preparation and review of policies, plans and strategies
- provide technical advice, information and related support in the processing of applications for resource consents
- provide staff time and costs in attending meetings, hui or workshops
- provide technical assistance and advice in preparing iwi planning documents and consider financial or other support for preparing such documents.

Review

The Council and Iwi will review the effectiveness of its policies and processes for working with Iwi at times and places or in ways agreed with Iwi.

Ko ngā mahinga

Performance information

The following sections of this *Plan* summarise the plans and programmes for each one of the groups of activities in detail for 2023/2024.

Introduction

For the purpose of this *Annual Plan* the business has been arranged into six groups of activities, namely resource management, biosecurity and biodiversity, transport, hazard management, recreation culture and heritage, and regional representation, advocacy and investment management. For each group of activities, and activities within that group of activities, information is presented to:

- identify deviations, if any, from the *2021/2031 Long-Term Plan*
- identify performance targets for the 2023/2024 programme of activities
- identify the estimated levels of expenditure and how that expenditure is to be funded. Funding proposals are consistent with the *Revenue and Financing Policy* (outlined in the *2021/2031 Long-Term Plan*).

INTENDED LEVELS OF SERVICE, PERFORMANCE MEASURES AND TARGETS

Performance measures and targets by which performance may be judged in relation to intended levels of service are included for each group of activities. These essentially outline the key results or outcomes, in terms for example, standards of environmental quality, which the Council expects to achieve from each of its groups of activities. The measures and targets are not totally comprehensive, but those presented have been selected as key indicators, sufficient to allow performance to be meaningfully assessed.

In addition to the levels of service measures and targets presented for each group of activities, for each of the activities within every group, work programmes are presented which contain further performance related measures and information. The most important measures by which performance may be judged in respect of these work programmes is that of whether the defined tasks have been performed as specified.

As well as the specific output targets identified, it is intended that performance may be measured in terms of:

- **Timeliness**—in all cases, unless stated otherwise, the target is to complete the tasks by 30 June of each year
- **Cost**—in all cases the target is to complete the tasks defined within the budget set in the *Indicative costs and sources of funds*
- **Quantity**—in all cases where a quantity measure is specified, the target is to meet that specified quantity
- **Quality**—in all cases the target is to meet the quality expectations of the elected Councillors. There are extensive quality control procedures in place to ensure a high level of quality is present in the receipt of products or undertaking of activities. These range from professional accreditation, professional standards and systems to legal standards and benchmarking surveys. Overarching these procedures, acceptance of performance by the Councillors on behalf of the regional community is acceptance of the overall quality of performance
- **Location**—in all cases where a location is specified, the target is to deliver the service in that location.

COMMON ASSET INFORMATION

For each group of activities we are required to identify the assets or groups of assets required by the group of activities and identify, in relation to those assets or groups of assets:

- how we will assess and manage the asset management implications of changes to:
 - demand for, or consumption of, relevant services
 - service provision levels and standards.
- what additional asset capacity is estimated to be required
- how the provision of additional asset capacity will be undertaken
- the estimated costs of the provision of additional asset capacity
- how the costs of the provision of additional asset capacity will be met
- how the maintenance, renewal, and replacement of assets will be undertaken
- how the costs of the maintenance, renewal, and replacement of assets will be met.



All groups of activities utilise the day to day operational assets (buildings, motor vehicles, plant and equipment, office furniture, and computer equipment). Other than for river control and flood protection activities, no assets of significance (as defined in the *Significance and Engagement Policy*—refer to the *2021/2031 Long-Term Plan*) or infrastructure assets are used.

The Council maintains sufficient operational assets to undertake its activities. The operational assets are maintained to sufficient service levels to enable staff to complete their duties efficiently and effectively. The maintenance and replacement of these assets is undertaken on a ten-year programme. All maintenance budgets are included in the operational expenses. New capital expenditure programmes and replacement capital

expenditure programmes are also on a ten-year cycle and are included in the capital expenditure budgets.

All operational assets are depreciated over their useful life. Replacement and new operational assets are funded from retained earnings, being the accumulated depreciation on existing operational assets. Any significant increase in operational assets that could not be funded from retained earnings would be funded by application of the *Revenue and Financing Policy* (no such expenditure is planned or provided for in this *Plan*).

Any additional asset information that is specific to each group of activities is included where relevant for each group under the heading *Specific group asset information*.

Ko ngā ture whakahaere rawa

Resource management

Resource management activities

Resource management comprises the following activities:

RESOURCE MANAGEMENT PLANNING

—preparing, adopting and maintaining comprehensive and publicly considered policies, plans and strategies that will deliver to the Taranaki community, efficient and effective management of the Council's functions and Taranaki's natural and physical resources. This activity contributes to all levels of service (1 through 9) but is directly linked to the resource management policies, plans and strategies level of service (refer to level of service 8).

CONSENT PROCESSING AND ADMINISTRATION

—managing resource consenting responsibilities by efficiently and effectively providing advice on consenting obligations and processing applications—refer to levels of service 1, 2, 3, 5, 7 and 9.

COMPLIANCE MONITORING PROGRAMMES

—undertaking effective and efficient monitoring of resource consents and, where necessary, undertaking successful enforcement action—refer to levels of service 1, 2, 3, 5, 7 and 9.

POLLUTION INCIDENTS AND RESPONSE

—responding effectively to pollution incidents, reducing the occurrence and effects of pollution and other unauthorised incidents and, where necessary, undertaking successful enforcement action—refer to levels of service 1, 2, 3, 5, 7 and 9.

STATE OF THE ENVIRONMENT MONITORING

—monitoring the state of the environment in Taranaki to enable periodic evaluation of the state

of and trends in environmental quality and of the effects of the implementation of policies and plans—this activity contributes to all levels of service (1 through 9).

RESOURCE INVESTIGATIONS AND PROJECTS

—providing relevant research information for resource management purposes—this activity contributes to all levels of service (1 through 9).

SUSTAINABLE LAND MANAGEMENT PLANS AND PLANT SUPPLY PROGRAMME

—promoting sustainable land and riparian management by providing land management advice and information on an individual property basis and through advocacy and facilitation—refer to levels of service 4, 5 and 6.

WAITARA RIVER CATCHMENT

—restoring, protecting, and enhancing the environmental, cultural, and spiritual health and well-being of the Waitara River, the Waitara River catchment and the lower catchment of the Waitara River. These functions must be performed only in relation to matters that are within the role and responsibilities of the Council under the *Local Government Act 2002* or any other Act.

ENHANCEMENT GRANTS

—promoting the protection of the environment through the provision of targeted enhancement grants refer to levels of service 5 and 6.

Key changes from the Long-Term Plan

There are no significant operational or financial changes from the outlined in the *2021/2031 Long-Term Plan*.



Levels of service

1

Protection of the life-supporting capacity of water, in-stream uses and values

Measure: Macroinvertebrate Community Index (MCI) values (a measure of freshwater community richness and composition) at least 50 regionally representative sites.

Target: The proportion of sites showing a trend (whether significant or indicative) of improvement in MCI against a base year of 1995 to exceed the proportion showing decline over the same period.

Baseline: There is a continuing regional trend of improvement in the quality of freshwater ecology across the region. MCI values were determined for 63 regionally significant sites. Trend analysis to June 2020 (from 1995) shows 31 sites of 63 with statistically significant trends of improvement, and one with a significant decline.

Measure: Microbiological state of inland waters and coastal waters at bathing sites.

Target: Maintenance or increase in number of sites compliant with the 2003 Ministry of Health contact recreational guidelines.

Baseline: There are 11 freshwater and 9 coastal water bathing sites monitored since 2003/2004. The following sites were compliant with the 2003 Ministry of Health contact recreational guidelines:

	Freshwater	Coastal water
2003/2004	6	7
2021/2023	3	6

In 2021/2022, 56% of freshwater samples and 95% of coastal samples at these sites were compliant.

Measure: Ecological flows in catchments.

Target: Guideline ecological flows are identified for all significant catchments with no catchments allocated below ecological flows set by policy or by any national policy statement or national environmental standard.

Baseline: Guideline ecological flows had been identified for all significant catchments. Three catchments or sub-catchments (about 1%) do not meet general ecological flow guideline but all consented abstractions comply with specific policies regarding the taking and use of water.

2

Efficient allocation of water for consumptive use

Measure: Allocation of surface water for consumptive use in catchments.

Target: Guidelines identifying available surface water are applied for all significant catchments and consents to take, use, dam or divert water granted in accordance with policy or any national policy statement or national environmental standard.

Baseline: Water accounting systems identifying surface water available for consumptive use have been developed, and consents to take, use, dam or divert water have been granted in accordance with policy. Regularly updated information on water allocation guideline information is published.

Measure:	The number of significant water abstraction permits monitored each year, their environmental performance and the response to non-compliance.
Target:	100% of significant water abstraction consents monitored; 85% of abstractors to attain a 'good' or 'high' level of compliance and performance; response to all non-compliance events in accordance with its documented enforcement procedures with every unauthorised incident reported publicly.
Baseline:	In 2020/2021, 100% of significant water abstraction consents were monitored with 99% attaining a "good" or "high" level of compliance and performance. All unauthorised incidents are responded to, investigated, and publicly reported upon in accordance with adopted procedures.

3

Maintenance and enhancement of overall water quality in rivers and lakes, groundwater and coastal waters

Measure:	Parameters that characterise the physical, bacteriological, biological and chemical quality of surface water.
Target:	Improvements in nutrient levels (ammonia, nitrate, total nitrogen, and dissolved reactive and total phosphorus), appearance (turbidity, clarity, absorbance, suspended solids), organic contamination (biochemical oxygen demand), bacterial levels (faecal coliform and enterococci bacteria), temperature, and algal cover, against a baseline of 1995 water quality, as applicable, at 11 representative sites.
Baseline:	<p>Overall, surface water quality in Taranaki is stable or improving and is generally better than in 1995. Trend analysis to June 2018, for both the past 21 and 7 years, has been completed and reported to Council. Trend analysis at the 11 regional representative sites demonstrates:</p> <ul style="list-style-type: none"> • MCI: between 1995 and 2019, 8 of 11 sites (73%) showed an improving trend, and 3 sites (27%) no significant trend. Between 2009 and 2019, 3 of 11 sites (27%) showed a degrading trend and 8 sites (73%) no significant trend. • BOD: between 1995 and 2019, 2 of 11 sites (18%) showed a degrading trend, and 9 sites (82%) no significant trend. Between 2012 and 2019, 2 sites (18%) showed an improving trend, 1 site (9%) a degrading trend, and the remaining 8 sites (73%) no significant trend. • Bacteriological: between 1995 and 2019, 1 of 11 sites (9%) showed an improving trend, 3 sites (27%) a degrading trend, and 7 sites (64%) no significant trend. Between 2012 and 2019, all 11 sites (100%) showed no significant trend. • Nutrients: Between 1995 and 2019, for dissolved reactive phosphorus (DRP), one site (9%) showed an improving trend, 5 sites (45%) a degrading trend and 5 sites (45%) no significant trend. For total phosphorus (TP), one site (9%) showed an improving trend, 3 sites (27%) a degrading trend and 7 sites (64%) no significant trend. For nitrate, 3 sites (27%) showed a degrading trend and 8 sites (73%) no significant trend. For ammonia, one site (9%) showed an improving trend, 3 sites (27%) a degrading trend and 7 sites (64%) no significant trend. For total nitrogen (TN), 3 sites (27%) showed an improving trend, one site (9%) a degrading trend and 7 sites (64%) no significant trend. • Between 2012 and 2019, for DRP, two sites (20%) showed an improving trend and 8 sites (80%) no significant trend. For TP, three sites (30%) showed an improving trend and 7 sites (70%) no significant trend. For nitrate, 4 sites (36%) showed a degrading trend and 7 sites (64%) no significant trend. For ammonia, 2 sites (18%) showed an improving trend, 2 sites (18%) a degrading trend and 7 sites (64%) no significant trend. For TN, five sites (45%) showed a degrading trend and 6 sites (55%) no significant trend. • Periphyton: trend results for the period 2002-2020 showed that 2 sites (10%) had statistically significant decreasing (improving) trends, and 4 sites (20%) had statistically significant increasing (degrading) trends for thick mats. Only one site (5%) had a statistically significant decreasing (improving) trend for long filamentous algae. For the period 2018-2020, 97% and 84% of surveys met the periphyton guidelines for thick mats and long filamentous algae, respectively.

Measure:	Nitrate levels in groundwater.
Target:	No sites in the state of the environment monitoring programme consistently above NZ human drinking water standard (NZDWS); improvement (decrease) in nitrate levels on a regional basis.
Baseline:	Trend analysis over the period 2010 to 2020 showed an improvement in nitrate concentrations in one bore (3%) and declining trend in two bores (6%). No significant change in nitrate concentration was identified in 29 bores (91%) of routinely monitored bores.
Measure:	Physicochemical and biological parameters for quality of Lake Rotorangi.
Target:	The trophic state (an indication of the ecological condition as affected by nutrient enrichment) of Lake Rotorangi to remain as it was in 1988 (mesotrophic/mildly eutrophic, or the middle category of trophic states).
Baseline:	An update of the Lake Rotorangi trend report (for the period 1990-2018) has confirmed a very slow, insignificant rate of increase in trophic level. This also confirmed that the lake would be classified as mesotrophic in terms of its biological condition.
Measure:	The proportion of significant point source discharges into water monitored annually, associated consent compliance and the response to non-compliance.
Target:	100% of significant point sources monitored; 90% of consents for significant point sources to attain a 'good' or 'high' level of compliance and performance; response to every unauthorised incident to be reported publicly; response to all non-compliance events in accordance with documented enforcement procedures.
Baseline:	In 2021/2022, 100% of significant point sources were monitored with 96% of significant industrial sources and 94% of significant agricultural sources attaining a 'good' or 'high' compliance and performance rating. Response to every unauthorised incident was reported publicly. Responded to all non-compliance events in accordance with documented enforcement procedures.

4

Protection of riparian land in intensively farmed (predominantly dairying) catchments

Measure:	Protection of riparian land areas.
Target:	By 30 June 2025, 100% of riparian plan streams to be protected by fencing and by 30 June 2025, 90% protected by vegetation where recommended.
Baseline:	As of June 2022, 2,992 riparian management plans have been prepared recommending the planting of 7,082 km and fencing of 7,791 km of stream banks. At June 2022, 65.4% of the planting and 77.9% of the fencing had been completed resulting in 89.7% of riparian plan streams now protected by fencing and 81.1% by vegetation where recommended.

5

Sustainable land use in accordance with the physical capabilities of the land and soil resources

Measure:	Changes in land use.
Target:	Maintain a positive trend towards more sustainable land uses at monitored (representative SEM) hill country and sand country sites.
Baseline:	As of 30 June 2021, the area of hill country covered by sustainable land management plans is 217,469 ha. The monitoring of sustainably managed land use, in accordance with the physical capabilities of the land and soil resources, is a 5-yearly programme. The percentage of hill country being managed sustainably between 2012 and 2017 has stayed relatively the same at 86.9%. Overall, from 1994 to 2017, sustainability increased by 3% from 83.9% to 86.9%. Between 2012 and 2017, the area of bare sand decreased significantly at all 4 sites.



Measure:	Regional soil quality.
Target:	No overall deterioration in soil quality at 20 representative sites as shown by monitored soil structure parameters (density and macroporosity) maintenance of soil fertility at optimal (i.e. sustainable and productive) levels as shown by nutrient levels (total carbon and nitrogen, and Olsen phosphorus and mineralisable nitrogen) and no net increase in regional soil levels of cadmium and zinc to the extent that land use is compromised.
Baseline:	Measurements of soil quality structure, composition and health at 20 sites were undertaken in 2007/2008 as the baseline for further trend analysis. Re-sampling was undertaken in 2018. Results show increases in the number of soil quality indicators lying within target ranges and no net increase in cadmium.

6

Enhanced opportunities for sustainable development and best use of hill country

Measure:	Proportion of landowners informed of specific opportunities for sustainable land use on their properties.
Target:	69% of hill country in private ownership (306,000 ha) with comprehensive farm plans.
Baseline:	As at 30 June 2022, 217,469 ha (71%) of private land have a comprehensive farm plan.

7

Maintenance of a high standard of ambient air quality

Measure: National Environmental Standard (NES) pollutants, namely sulphur oxide, nitrogen oxides, inhalable particulate, and carbon monoxide.

Target: Regional air quality to be maintained (i.e. at 2008 levels) within categories as defined by the Ministry for the Environment (MfE).

Baseline: Surveys undertaken to 2019 show air in the region matched the 'good' or 'excellent' categories of the MfE ambient air quality guidelines. Where monitoring repeated previous surveys, it was found that air quality was being maintained.



Measure: The proportion of significant point source discharges into air monitored annually, associated consent compliance and the response to non-compliance.

Target: 100% of significant discharge point sources monitored; 90% of consents for significant air point source discharges to attain a 'good' or 'high' level of compliance and performance; respond to all non-compliance events in accordance with documented enforcement procedures.

Baseline: In 2021/2022, 100% of significant point source emissions were monitored with 99% of sources attaining a 'good' or 'high' level of compliance and performance. Responded to all non-compliance events in accordance with documented enforcement procedures.

8

Resource management policies, plans and strategies that deliver efficient and effective management of the natural and physical resources of the region and are acceptable to the community

Measure: Operative plans policies and strategies.

Target: Full compliance with statutory requirements and timetables for the preparation review and implementation of policies, plans and strategies.

Baseline: As of June 2022, the Council has a full suite of operative *Regional Policy Statement* and regional plans (water, air, soil and coastal).

9

Efficient and effective resource consent processing, compliance monitoring and enforcement

Measure: Compliance with *Resource Management Act 1991* requirements.

Target: 100% compliance.

Baseline: As of June 2022, processing, administering and compliance monitoring of resource consents was 100% compliant with *Resource Management Act* requirements.

 **Activities**

What we plan to do in 2023/2024.

1	Resource management planning
Measures:	<p>Complete preparation/full reviews and interim reviews of resource management policies, plans and strategies:</p> <ul style="list-style-type: none">• <i>Regional Policy Statement</i>: Continue the full review in 2023/2024 as part of the development of a combined natural resource management plan.• <i>Regional Coastal Plan</i>: Full review continued in 2023/2024.• <i>Regional Air Quality Plan</i>: Commence full review in 2020/2021 as part of the development of a combined natural resource management plan.• <i>Regional Fresh Water and Land Plan</i>: Review continued in 2023/2024 and will form part of the development of a combined natural resource management plan.
2	Consent processing and administration
Measures:	<p>Provide accurate and timely information in response to all appropriate requests for assistance in implementing Regional Plan rules.</p> <p>Process and determine all accepted resource consent applications (approximately 300 consents per annum), in compliance with the <i>Resource Management Act 1991</i>, including compliance with statutory timeframes, and the Council's <i>Resource Consents Procedures</i> document.</p> <p>Successfully defend 100% of consent decisions appealed to the Environment Court.</p> <p>Minimise the number and duration of resource consent hearings by resolving, through the pre-hearing process, at least 50% of submissions received on resource consent applications.</p>
3	Compliance monitoring programmes
Measures:	<p>100% of individual compliance monitoring programmes for all major consents designed, implemented and publicly reported upon (approximately 110 individual compliance monitoring programmes per annum) within the negotiated budgets and completed within nine months of the end of the monitoring period.</p> <p>Implement and report on 100% of recommendations arising from prior year's monitoring of resource consents subject to an individual compliance monitoring programme.</p> <p>Implement annual programmes for 100% of resource consents for agricultural discharges and 90% of minor industries not otherwise subject to an individual compliance monitoring programme (approximately 3,300 inspections per annum).</p>

4

Pollution incidents and response

Measures: Respond to all consent non-compliance and implement appropriate advisory and enforcement actions to require 100% compliance with resource consents, regional plans and/or national environmental standards. Response to include a triage system to allow a focus on high priority incidents.

Respond to 100% of pollution and other complaints (generally within four hours of receipt) and where appropriate instigate control, clean up and enforcement procedures, where reasonable and appropriate, and publicly report on all environmental incidents.

Administer and implement the *Taranaki Regional Marine Oil Spill Response Plan* as agreed with Maritime New Zealand including responding to 100% of oil spills.

5

State of the environment monitoring

Measures: Implement and report on 100% of the state of the environment monitoring programmes comprising monitoring of surface fresh water, levels and flows, fresh water quality, groundwater quantity and quality, coastal waters, biodiversity, air quality and land use sustainability using recognized and reputable methods of data collection, analysis and reporting in accordance with the *State of the Environment Monitoring Procedures* document and *State of the Environment Monitoring Programmes*.

Monitor, review and where appropriate, further develop existing programmes by 30 June of each year.

Develop, implement and report on additional programmes as stipulated in the 2020 *National Policy Statement for Freshwater*, for mahinga kai, periphyton, threatened species, sediment and stream health index.

Prepare and publish the five-yearly state of the environment report. The reports are due in 2027 and 2032.

Maintain all quality assurance programmes and information databases for hydrometric, air quality, physicochemical freshwater, terrestrial biodiversity, freshwater biological and marine biological data. International Accreditation New Zealand registration for chemical analysis maintained by the contract laboratory.

Maintain public access to on-line live regional data on hydrology, meteorology, soil moisture and bathing site water quality.





6

Resource investigations and projects

Measures: Over the period of the *2021/2031 Long-Term Plan*, a range of resource investigations and applied research projects will be undertaken. These are normally undertaken in partnership with science providers, other councils or resource users but may also include a range of other parties, including iwi. Such projects evolve over time. Specifically for 2023/2024, the Council intends to:

- Investigate mitigation, migration and attenuation of usage and loss of water, nutrients and sediment through land and water.
- Support studies into the behaviour and bioavailability of cadmium and/or other contaminants in agricultural soils and fertiliser.
- Engagement in “EnviroLink” and other science research opportunities, to enhance knowledge base for policy development and implementation.

7

Sustainable land management plans and plant supply programme

Measures: **Planning services.** Provide property planning services to landholders. Prepare plans covering 10,000 ha of land use capability mapping in the hill country and 30 riparian plans in the intensive water management zone.

Monitoring and reporting. Liaise with and monitor approximately 2,600 riparian plans and 150 farm plans and report on the implementation of the recommended fencing and planting.

Provision of advice. When requested, provide advice on sustainable land management practices within ten working days.

Provide, on a cost-recovery basis, approximately 150,000 suitable plants for land stabilisation, soil conservation and riparian planting programmes.

Implement the South Taranaki and Regional Erosion Support Soil Conservation Programme including an estimated 4,000 poplar poles, 183 ha of protection forestry and construction of 8 km of retirement fencing to retire 120 ha of marginal land/new forestry protection.

8

Waitara River Catchment

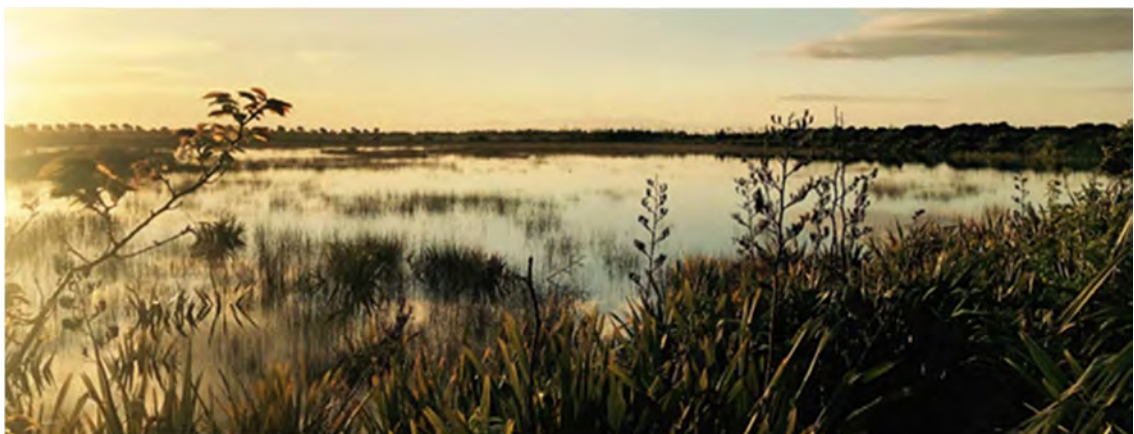
Measures: After the establishment of the Waitara River Committee, develop and implement a strategy for the distribution of income from the sale of Waitara leasehold land (70% of proceeds) toward the restoration, protection, and enhancement of the environmental, cultural and spiritual health and well-being of the Waitara River and the Waitara River catchment. All distributions are to be within the roles and responsibilities of the Taranaki Regional Council.

After the establishment of the Waitara River Subcommittee, develop and implement a strategy for the distribution of income from the sale of Waitara leasehold land (30% of proceeds) toward any matter in Waitara or in the lower catchment of the Waitara River. All distributions are to be within the roles and responsibilities of the Taranaki Regional Council.

9

Enhancement grants

Measures: Implement a programme using environmental enhancement grants for the protection of habitats of regional significance.



Indicative costs and sources of funds

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Expenditure		
1,347,377	Resource management planning	1,908,418	1,371,010
1,103,337	Consent processing and administration	2,002,490	1,232,777
5,116,784	Compliance monitoring programmes	5,866,122	5,332,917
1,240,059	Pollution incidents and response	1,347,097	1,297,336
3,850,072	State of the environment monitoring	4,525,739	3,853,179
730,565	Resource investigations and projects	771,899	775,866
4,662,752	Sustainable land management plans and plant supply programme	4,984,608	5,585,218
4,243,214	Waitara River catchment	2,973,375	1,872,700
1,431,886	Enhancement grants	1,190,989	1,511,590
23,726,046	Total expenditure	25,570,737	22,832,593
	Income		
5,676,920	General rates	7,674,131	5,867,025
12,019,971	Direct charges	10,628,234	11,150,813
1,116,000	Government grants	909,500	1,202,669
0	Transfer from reserves	0	0
(70,000)	Transfer to reserves	(600,000)	(60,000)
4,983,155	Investment funds	6,958,872	4,672,086
23,726,046	Total income	25,570,737	22,832,593
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
12,500	Land	8,000	8,000
0	Buildings	2,000	0
923,000	Motor vehicles	544,000	715,000
168,650	Plant and equipment	171,850	81,350
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
1,104,150	Total capital expenditure	725,850	804,350
	Funded by:		
1,104,150	Transfer from retained earnings	725,850	804,350
1,104,150	Total funding	725,850	804,350
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
1,104,150	- replace existing assets	725,850	804,350
1,104,150	Total capital expenditure	725,850	804,350
418,750	Proceeds from sale of assets	296,000	342,250
568,206	Depreciation/amortisation	539,672	595,786



Ko te toko i te mauri pūtaiao

Biosecurity and biodiversity

Biosecurity and biodiversity activities

Biosecurity and biodiversity comprises the following activities:

BIOSECURITY AND BIODIVERSITY PLANNING

—preparing, adopting and maintaining comprehensive and publicly considered policies, plans and strategies that will deliver to the Taranaki community, efficient and effective management of biosecurity and biosecurity functions—refer to level of service 1.

BIOSECURITY/PEST MANAGEMENT

—controlling pest plants and animals to minimise their adverse effects on biodiversity, primary production and the regional economy and environment—refer to levels of service 2 and 3.

BIODIVERSITY

—maintaining and enhancing the indigenous biodiversity of the Taranaki region and managing pests to limit the impact on production and environmental values, including working alongside landowners and other groups and agencies in accordance with policies and the biodiversity and biosecurity strategies—refer to level of service 4.

TOWARDS PREDATOR FREE TARANAKI

—a large-scale project aimed at restoring Taranaki’s unique wildlife, plants and protecting the region’s lifestyles and livelihoods by removing introduced predators using the latest trapping techniques, innovation and technology, sharing lessons learned as the country works towards its Predator Free 2050 target. The region-wide project is working with residents, businesses, schools, iwi, environmental and community groups to remove possums, rats and mustelids (stoats, ferrets and weasels) from urban, rural and public land around Taranaki Maunga. The shared vision is to see abundant and diverse native wildlife and plants flourishing in Taranaki in the absence of introduced predators, which are one of the greatest threats to Taranaki’s biodiversity, lifestyles and livelihoods; particularly in tourism and primary industries.

Key changes from the Long-Term Plan

There are no significant operational or financial changes from the outlined in the *2021/2031 Long-Term Plan*.



Levels of service

1	Pest management plan that delivers efficient and effective management of biosecurity functions
Measure:	Presence of appropriate pest management plans.
Target:	Pest management plan for pest plants and pest animals is in place in accordance with statutory requirements.
Baseline:	One adopted pest management plan is in place; This Plan was reviewed in 2018.

2

Pest animals controlled to minimize their adverse effects on biodiversity, primary production and the regional economy and environment

Measure:	Area of the ring plain maintained under the <i>self-help possum control programme</i> at levels to reduce risks to the environment and primary production.
Target:	Residual trap catch (RTC) of less than 10% across the rural area covered by the self-help possum control programme.
Baseline:	In 2021/2022, the RTC was 11.6% across the area covered by the <i>self- help programme</i> .

3

Pest plants controlled or eradicated to minimize their adverse effects on biodiversity, primary production and the regional economy and environment

Measure:	Control or eradication of "eradication" pest plants.
Target:	Control of 100% of known infestations of Senegal Tea, Climbing Spindleberry, Madeira Vine, Moth Plant and Giant Reed in the region.
Baseline:	In 2021/2022, there were 233 properties where these plants were identified and controlled.
Measure:	The extent of "sustained control" pest plants.
Target:	Reduce the extent of sustained control pest plants through an inspection and monitoring programme to identify infestations requiring control.
Baseline:	In 2021/2022, there were 27 properties requiring on-going monitoring to ensure sustained control was effective.

4

Maintenance and enhancement of indigenous biodiversity

Measure:	Protection of Taranaki's biodiversity on private land.
Target:	Key Native Ecosystems (KNEs) on private land, covering at least 8,000ha, have a biodiversity plan.
Baseline:	As at 30 June 2022, 209 Key Native Ecosystems (KNEs) comprising 11,735 ha of private land had biodiversity plans.
Measure:	Inventory of sites that contain regionally significant biodiversity (KNEs) in the region.
Target:	Maintain and regularly update current inventory of Key Native Ecosystems (KNEs).
Baseline:	As of June 2022, the inventory of sites that contain regionally significant biodiversity contained 358 sites.
Measure:	Maintain and improve the condition of KNEs
Target:	Improvement in biodiversity index at managed KNEs compared with a base year of application of the index.
Baseline:	In 2021/2022, 33 of 43 assessments showed an improved condition score.

 **Activities**

What we plan to do in 2023/2024.

1	Biosecurity and biodiversity planning
Measures:	Support the implementation of the <i>Pest Management Plan for Taranaki</i> , with an interim review and a ten-year full review to occur in 2023/2024 and in 2027/2028.
2	Biosecurity/pest management
Measures:	Undertake operational programmes through both the <i>Pest Management Plan for Taranaki</i> : and the <i>Biosecurity Strategy</i> including: <ul style="list-style-type: none">• Eradication of selected pest plants• Inspection, monitoring and where necessary, enforcement of sustained control pest programmes.• Raising public awareness of and respond to enquiries related to pest issues.
3	Biodiversity
Measures:	Continue to assess ecosystem sites within the region on a voluntary basis, in order to identify further key native ecosystems. Undertake at least 25 environmental condition assessments at identified sites. Prepare at least 20 biodiversity plans per annum for properties containing key native ecosystems (KNE). Initiate and support implementation of work programmes on all KNE's with a biodiversity plan.
4	Towards Predator Free Taranaki
Measures:	Support voluntary control of rodents in urban areas aiming for 1 in 5 properties trapping or baiting. Undertake mustelid control on 15,000ha in the Māngatoki area. Support ongoing landowner control of mustelids across 110,000ha. Complete/maintain possums at zero density over 9,000 ha surrounding the Kaitake range and prevent re-infestation using a virtual barrier and electronic incursion detection system.

Indicative costs and sources of funds

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Expenditure		
91,458	Biosecurity and biodiversity planning	128,079	92,521
2,521,459	Biosecurity/pest management	2,329,210	2,225,158
1,884,343	Biodiversity	2,028,783	1,838,465
3,514,777	Towards Predator-Free Taranaki	4,902,449	3,533,389
8,012,037	Total expenditure	9,388,521	7,689,533
	Income		
2,614,240	General rates	2,199,218	2,756,336
2,853,038	Direct charges	4,845,060	2,738,244
250,000	Transfer from reserves	350,000	0
0	Transfer to reserves	0	0
2,294,759	Investment funds	1,994,243	2,194,953
8,012,037	Total income	9,388,521	7,689,533
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
75,000	Motor vehicles	96,000	200,000
22,000	Plant and equipment	22,000	22,000
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
97,000	Total capital expenditure	118,000	222,000
	Funded by:		
97,000	Transfer from retained earnings	118,000	222,000
97,000	Total funding	118,000	222,000
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
97,000	- replace existing assets	118,000	222,000
97,000	Total capital expenditure	118,000	222,000
41,250	Proceeds from sale of assets	70,000	104,000
114,171	Depreciation/amortisation	89,013	106,813



Ko ngā kawenga waka Transport

Transport activities

Transport comprises the following activities:

REGIONAL LAND TRANSPORT PLANNING

—contributing to a vibrant, resilient and connected region with safe roads and liveable places—refer to level of service 1.

PUBLIC TRANSPORT

—providing and promoting accessible and integrated public passenger transport services that cater for the needs of the people of Taranaki (including the transport disadvantaged)—refer to level of service 2.

HARBOUR MANAGEMENT

—promoting safe navigation for all users of the waters of Port Taranaki—refer to level of service 3.

Key changes from the Long-Term Plan

There are no significant operational or financial changes from the outlined in the *2021/2031 Long-Term Plan*.



Levels of service

1	Land transport policies and activities that deliver efficient, effective and value for money transport solutions, land transport infrastructure and services for Taranaki
Measure:	Presence of an appropriate <i>Regional Land Transport Plan for Taranaki</i> .
Target:	A <i>Regional Land Transport Plan for Taranaki</i> that is kept current in accordance with statutory requirements.
Baseline:	The <i>Regional Land Transport Plan</i> (RLTP) is current and in accordance with statutory requirements. The Plan came into effect from the 1 July 2021.
Measure:	Presence of an appropriate <i>Regional Public Transport Plan for Taranaki</i> .
Target:	A <i>Regional Public Transport Plan for Taranaki</i> that is kept current in accordance with statutory requirements.
Baseline:	The <i>Regional Public Transport Plan for Taranaki</i> is current and in accordance with statutory requirements.
2	Provision and increasing use of public transport services
Measure:	Annual number of passenger trips on the region's public transport services.
Target:	Annual increase in the number of passengers carried.
Baseline:	Between 2008/2009 and 2020/2021, passengers on public transport services in the region grew from 349,607 to 544,588.
3	Safe navigation for all users of the waters of Port Taranaki and its approaches
Measure:	The number of reported navigation safety incidents within Port Taranaki and its approaches.
Target:	No significant incidents.
Baseline:	There have been no significant incidents in the last 10 years.

 **Activities**

What we plan to do in 2023/2024.

1	Regional land transport planning
Measures:	<p>Review, monitor and make adjustments to the <i>Regional Land Transport Plan</i>, as required, in accordance with statutory requirements</p> <p>Review and make adjustments to the <i>Regional Public Transport Plan</i>, as required, in accordance with statutory requirements.</p> <p>Review and make adjustments to the <i>Transport Activity Procurement Strategy</i>, as required, in accordance with statutory requirements.</p>
2	Public transport
Measures:	<p>Operate public transport services in the New Plymouth district and regional Taranaki consistent with the <i>Regional Public Transport Plan</i> subject to funding approval from Waka Kotahi NZ Transport Agency and the availability of local share funding.</p> <p>Monitor the region's bus service contracts including patronage growth and fare box recovery. Monitor the commerciality ratio of the region's public transport services and publish the ratio annually.</p> <p>Provide Total Mobility subsidy assistance to qualifying persons through Waka Kotahi NZ Transport Agency supported <i>Total Mobility Scheme</i>.</p>
3	Harbour management
Measures:	<p>Provide harbourmaster and harbour warden services for Port Taranaki and implement the <i>Navigation Bylaw for Port Taranaki and Approaches</i>. No significant breaches of the requirements of the <i>New Zealand Port and Maritime Safety Code</i>, including the <i>Port Taranaki Harbour Safety Management System</i>.</p>

Indicative costs and sources of funds

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Expenditure		
219,484	Regional land transport planning	228,874	117,368
6,137,050	Passenger transport	7,340,657	5,639,819
51,000	Harbour management	56,000	53,165
6,407,534	Total expenditure	7,625,531	5,810,352
	Income		
433,062	General rates	481,051	405,421
1,827,505	Targeted rates	2,364,932	1,554,259
1,132,757	Direct charges	1,283,028	1,149,184
2,634,071	Government grants	3,060,305	2,378,640
0	Government grants for capital	0	0
0	Transfer from reserves	0	0
0	Transfer to reserves	0	0
380,139	Investment funds	436,215	322,848
6,407,534	Total income	7,625,531	5,810,352
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
0	Motor vehicles	0	0
0	Plant and equipment	0	0
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
0	Total capital expenditure	0	0
	Funded by:		
0	Transfer from retained earnings	0	0
0	Total funding	0	0
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
0	- replace existing assets	0	0
0	Total capital expenditure	0	0
0	Proceeds from sale of assets	0	0
106,778	Depreciation/amortisation	106,453	106,453



Ko ngā ritenga mōrearea

Hazard management

Hazard management activities

Hazard management comprises the following activities:

EMERGENCY MANAGEMENT

—supporting, in conjunction with district councils, within the Taranaki community and iwi, an integrated comprehensive emergency management system that includes hazard awareness, reducing risk, maintaining readiness, and providing response and recovery capacity and capabilities—refer to levels of service 1 and 2.

FLOOD MANAGEMENT AND GENERAL RIVER CONTROL

—providing accurate and timely flood warnings, providing flood control advice and undertaking minor works and associated actions (audit of regional plans and consent applications to ensure activities are undertaken without an increased risk of flooding and river erosion) to minimise and prevent damage by floods and river erosion—refer to level of service 3.

RIVER CONTROL SCHEMES

—managing and maintaining river control scheme works to accepted design standards to minimise and prevent damage by floods and river erosion—refer to level of service 3.

Key changes from the Long-Term Plan

There are no significant operational or financial changes from the outlined in the *2021/2031 Long-Term Plan*.



Levels of service

1	An emergency management system that delivers efficient and effective emergency management in Taranaki that is acceptable to the community
Measure:	Presence of an appropriate emergency management system.
Target:	A <i>Civil Defence Emergency Management Group Plan</i> that is kept current and resourced in accordance with statutory requirements.
Baseline:	Statutory reviews of the <i>Civil Defence Emergency Management Group Plan for Taranaki</i> are undertaken as specified, and the <i>Plan</i> is implemented through annual work programmes. The <i>Plan</i> will next be reviewed in 2023.
Measure:	Delivery of administering authority requirements.
Target:	Administering authority requirements for emergency management are delivered as specified in legislation and through agreed annual business plans.
Baseline:	All administering authority requirements are currently delivered as specified.
2	Effective hazard assessment and disaster risk management, community resilience, and emergency readiness and response capability and capacity in the region to levels that are acceptable to the community
Measure:	Level of capacity and capability within Taranaki CDEM.
Target:	Group capability and capacity to be maintained at or enhanced above the level as set out in the <i>Group Plan</i> and as assessed by monitoring and evaluation analysis tools.
Baseline:	The Group's capability and capacity is set out in the operative <i>Group Plan</i> and has been assessed and recorded by the MCDEM monitoring and evaluation analysis tool in 2015 and by independent invited audit in 2019.
Measure:	The Emergency Management Office to be implementing effective multi-agency advisory group planning, training, maintenance and enhancement of facilities and equipment, hazard contingency plans, and standard operating procedures to minimise harm or damage to people and property arising from an emergency.
Target:	Response and recovery is carried out in accordance with established plans and procedures in order to minimise harm or damage to people and property, and reviewed for corrective actions.
Baseline:	Response and recovery plans and procedures are set out in supporting plans and Standard Operating Procedures within the Emergency Management Office as listed in the operative <i>Group Plan</i> .
3	Flood protection and drainage schemes that protect life and property
Measure:	The number of schemes maintained to their full service potential.
Target:	100% of schemes maintained to ensure that they provide protection to the agreed standard and the scheme assets are maintained as established in the adopted asset management plans.
Baseline:	As of 30 June 2022, the Waitara, Waiwhakaiho and Opunake flood control schemes were maintained to their full service potential. The Waitotara and Okato river control schemes were maintained to the standard set out in their scheme management plans.

 **Activities**

What we plan to do in 2023/2024.

1	Emergency management
Measures:	<p>Support the Emergency Management office to implement, monitor and report upon the operative <i>Civil Defence Emergency Management Group Plan for Taranaki</i>, and each <i>Civil Defence Emergency Management Annual Business Plan</i>.</p> <p>Support the Emergency Management office to maintain, review, and as needs be, implement effective risk reduction, response and recovery procedures to minimise harm or damage to people and property arising from emergency events.</p>
2	Flood management and general river control
Measures:	<p>Effectively monitor rainfall and river levels and issue timely flood warnings. Maintain continuous monitoring systems (100% functional) and issue timely warnings for all cases, where necessary, in accordance with the <i>Flood Event Standard Operating Procedure</i> (approximately 35 warnings per annum).</p> <p>Undertake minor emergency river and flood control works when necessary.</p> <p>Respond to 100% of requests for drainage, river and flood control advice and assistance within ten working days.</p> <p>Facilitate river control projects for the environmental enhancement of the region's waterways.</p> <p>Resource management planners are given advice to ensure regional plan rule and consent conditions will not increase the risk of flooding or river erosion.</p>
3	River control schemes
Measures:	<p>Manage all flood and river control schemes across the region in accordance with asset management plans or management plans; including Lower Waiwhakaiho, Lower Waitara, Opunake, Okato and Waitotara Schemes.</p> <p>Manage other minor river schemes to standards as agreed with scheme participants.</p>

Indicative costs and sources of funds

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Expenditure		
489,600	Civil defence emergency management	518,838	500,370
327,965	Flood management & general river control	337,534	312,183
279,558	River control schemes	286,462	286,557
1,097,123	Total expenditure	1,142,834	1,099,110
	Income		
249,385	General rates	271,419	264,179
759,637	Targeted rates	762,507	762,556
0	Direct charges	0	0
0	Government grants	0	0
0	Transfer from reserves	0	0
(52,536)	Transfer to reserves	(58,942)	(54,637)
218,909	Investment funds	246,122	210,373
1,175,395	Total income	1,221,106	1,182,471
78,272	Operating surplus/(deficit)	78,272	83,361
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
40,000	Motor vehicles	0	35,000
0	Plant and equipment	0	0
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
40,000	Total capital expenditure	0	35,000
	Funded by:		
40,000	Transfer from retained earnings	0	35,000
40,000	Total funding	0	35,000
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
40,000	- replace existing assets	0	35,000
40,000	Total capital expenditure	0	35,000
22,000	Proceeds from sale of assets	0	19,250
14,000	Depreciation/amortisation	6,069	11,250



Ko ngā mahi a-rēhia, ngā tikanga ā-iwi me ngā taonga tuku iho Recreation, culture and heritage

Recreation, culture and heritage activities

Recreation, culture and heritage comprises the following activities:

REGIONAL GARDENS

—ensuring that Hollard Gardens, Tupare and Pukeiti are maintained and enhanced as regionally significant recreational and heritage amenities—refer to level of service 1.

PUKE ARIKI

—maintaining an ongoing partnership with the Puke Ariki regional museum and library including the use of exhibitions, presentations and services within annual projects—refer to level of service 2.

YARROW STADIUM

—facilitating the continued maintenance and development of Yarrow Stadium—refer to level of service 3.

Key changes from the Long-Term Plan

There are no significant operational or financial changes from the outlined in the *2021/2031 Long-Term Plan*.



Levels of service

1	Tupare, Hollard Gardens and Pukeiti recognised as regionally or nationally significant gardens
Measure:	Maintenance and enhancement of three regionally significant gardens.
Target:	Pukeiti, Tupare and Hollard Gardens maintained and enhanced in accordance with the provisions of the adopted asset management plans.
Baseline:	The three properties are maintained to the latest adopted asset management plan. Updated asset management plans were adopted in 2020.
Measure:	Level of use of Tupare, Hollard Gardens and Pukeiti.
Target:	Increasing the number of visitors and the number of events at each property.
Baseline:	In 2020/2021, Tupare attracted 36,303 visitors, Hollard Gardens 19,585 and Pukeiti 54,100 visitors. There were 11 events at Tupare, 29 at Hollard Gardens and 55 at Pukeiti. All three properties were part of the <i>Taranaki Garden Festival</i> .
Measure:	Access to Tupare, Hollard Gardens and Pukeiti.
Target:	Tupare, Hollard Gardens and Pukeiti open to the public daily with unrestricted free general access.
Baseline:	Tupare and Hollard Gardens have been open in this way since 2002. Free access to Pukeiti commenced from 1 July 2010.
2	Partnership relationship with the Puke Ariki regional museum and library
Measure:	Annual project for the delivery of display and presentation material.
Target:	Delivery of an annual project(s).
Baseline:	The ongoing partnership relationship with Puke Ariki continued during 2021/2022. The partnership contributed towards a range of projects at both Puke Ariki and Aotea Utanganui-the Museum of South Taranaki.
3	Presentation and operation of Yarrow Stadium as one of New Zealand's premier regional sporting stadium and venue
Measure:	Maintenance and development of Yarrow Stadium for a range of events and activities.
Target:	Provision of funding for the ongoing maintenance and development of Yarrow Stadium.
Baseline:	The Council commenced providing funding for the ongoing maintenance and development of Yarrow Stadium in 2012/2013. Current funding is focused on the repair and reinstatement of the Stadium as the stands are earthquake prone buildings.

 **Activities**

What we plan to do in 2023/2024.

1

Regional Gardens

- Measures:** Provide three regional gardens (Tupare, Hollard Gardens and Pukeiti) for free general use by the regional community. Tupare, Hollard Gardens and Pukeiti open to the public daily with unrestricted free general access.
- Encourage the increased use of the regional gardens by the community for recreational purposes and for specific events.
- Continue implementing the Pukeiti asset management plans focusing on completing the upgrade works in the Zone 1 Garden, the rhododendron collection in Zone 2 and recreational development opportunities in Zone 3. Priority tasks to be completed include:
- completing the Lodge and surrounds landscaping
 - continuing the enhancement of the garden and the rhododendron collection.
 - continuing the implementation of the Plant Collection Plan
 - refurbishing the plant borders
 - upgrading the outer ring tracks
 - completing the back-up power supply.
- Continue implementing the Hollard Gardens asset management plans focusing on:
- installing new stylized play equipment.
- Continue implementing the Tupare asset management plans focusing on:
- continuing to improve the story telling
 - completing new art installation.
- Review and adopt asset management plans for Tupare, Hollard Gardens and Pukeiti by 31 October 2023.

2

Yarrow Stadium

- Measures:** Contract with New Plymouth District Council for the operation and management of Yarrow Stadium.
- Undertake asset management planning for the future maintenance, enhancement and development of Yarrow Stadium.
- Provide regional funding for the future maintenance, enhancement and development of Yarrow Stadium.

Indicative costs and sources of funds

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Expenditure		
3,304,489	Regional gardens	3,616,702	3,230,210
150,000	Puke Ariki	150,000	150,000
2,178,669	Yarrow Stadium	2,178,669	2,178,669
5,633,158	Total expenditure	5,945,371	5,558,879
	Income		
1,725,161	General rates	1,907,821	1,762,755
2,178,669	Targeted rates	2,178,669	2,178,669
214,995	Direct charges	128,877	213,721
1,514,333	Investment funds	1,730,004	1,403,734
5,633,158	Total income	5,945,371	5,558,879
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
536,000	Buildings	68,000	68,000
30,000	Motor vehicles	0	0
60,000	Plant and equipment	160,000	60,000
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
626,000	Total capital expenditure	228,000	128,000
	Funded by:		
626,000	Transfer from retained earnings	228,000	128,000
626,000	Total funding	228,000	128,000
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
626,000	- replace existing assets	228,000	128,000
626,000	Total capital expenditure	228,000	128,000
16,500	Proceeds from sale of assets	0	0
592,525	Depreciation/amortisation	597,123	642,123



Ko te kōkiri me te whakangao pūtea hau kāinga Regional representation, advocacy and investment management

Regional representation, advocacy and investment management activities

Regional representation, advocacy and investment management comprises the following activities:

INVESTMENT MANAGEMENT

—ensuring equity, property and treasury investments are efficiently managed—refer to levels of service 2 and 3.

COMMUNITY ENGAGEMENT

—promoting community awareness, understanding and involvement with the Council's functions and activities, together with demonstrating the value and contribution of work to the region.

ADVOCACY AND RESPONSE

—advocating and responding, on behalf of the Taranaki community, to initiatives proposed by other agencies, when those initiatives affect statutory responsibilities or relate to matters of regional significance, which are of interest or concern to the people of Taranaki—refer to level of service 1.

GOVERNANCE

—facilitating public representation by the Council and its committees in accordance with statutory requirements.

Key changes from the Long-Term Plan

There are no significant operational or financial changes from the outlined in the *2021/2031 Long-Term Plan*.



Levels of service

1

Effective advocacy on behalf of the Taranaki community on matters that affect statutory responsibilities or that relate to matters of regional significance which are of interest or concern to the people of Taranaki

Measure: Undertake advocacy on behalf of the regional community.

Target: Advocate, on behalf of the Taranaki community, on matters that affect statutory responsibilities or that relate to matters of regional significance which are of interest or concern to the people of Taranaki, with evidence of successful advocacy in most cases.

Baseline: In 2021/2022, 15 submissions were made with anecdotal evidence of successful advocacy in most cases.

2

Port Taranaki ownership as a strategic investment

Measure: The role of Port Taranaki Ltd in regional economy.

Target: Maintain or increase the contribution from Port Taranaki Ltd to the regional economy.

Baseline: Allowing for flow-on effects, the port's operations are estimated to generate \$28m in value added (GDP) in 2016/2017. They also generate 319 full-time equivalent jobs (FTEs). The port's important enabling role can be seen from the estimates that its users and service providers are likely to generate \$353m in value added (GDP) and 929 FTEs.

Measure: The financial and operational performance of Port Taranaki Ltd.

Target: Ensure financial and operational performance from Port Taranaki Ltd is in accordance with the levels presented in each year's statement of corporate intent.

Baseline: Port Taranaki Ltd's performance is reviewed, against the statement of corporate intent twice a year.

3

Effective management of property and treasury investments

Measure: Investment returns from property and treasury investments on general rates.

Target: Maintain or increase the level of investment returns used to reduce each year's general rates requirement.

Baseline: In 2021/2022, total investment returns from property and treasury investments were interest \$351,119 and lease rent \$971,154. These returns were used to reduce the general rate requirement.

 **Activities**

What we plan to do in 2023/2024.

1	Investment Management
Measures:	<p>Consider Port Taranaki's annual statement of corporate intent and monitor performance against established targets.</p> <p>Appoint Directors at Port Taranaki Ltd's annual general meeting and at other times as required.</p> <p>Undertake on-going liaison with port company directors and management.</p> <p>Manage and, where appropriate, divest leasehold land in accordance with the <i>Investment Policy</i>.</p> <p>Manage and maximise returns from treasury investments in accordance with the <i>Investment Policy</i>.</p>
2	Community Engagement
Measures:	<p>Engage with the community across a range of channels including print and digital publications, news media, websites, mobile and social media. Produce five bi-monthly editions of the Council newsletter and publish through print and digital channels.</p> <p>Implement the environmental awards programme.</p> <p>Provide an on-going environmental education programme for school children and the wider community including class visits, field trips, the Pukeiti Rainforest School and support for community projects.</p>
3	Advocacy and Response
Measures:	<p>Assess the implications of policy initiatives proposed by other agencies including discussion documents, proposed policies, strategies, plans and draft legislation, and respond within required timeframes.</p>
4	Governance
Measures:	<p>Completion of statutory planning and reporting documents (Long-Term Plan, Annual Plans and Annual Reports) within statutory requirements.</p> <p>Preparation of agendas and minutes and the conduct of meetings in accordance with Standing Orders and the <i>Local Government Official Information and Meetings Act 1987</i>.</p> <p>Conduct of triennial local authority elections without any need for re-conduct of the elections as a result of judicial review.</p>

Indicative costs and sources of funds

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Expenditure		
6,000	Investment management	6,000	6,255
552,938	Community engagement	669,086	473,381
412,402	Advocacy and response	607,322	423,149
1,157,048	Governance	1,149,645	1,032,445
2,128,388	Total expenditure	2,432,053	1,935,230
	Income		
1,102,565	General rates	1,037,894	1,060,067
58,000	Direct charges	453,000	31,000
967,823	Investment funds	941,159	844,163
2,128,388	Total income	2,432,053	1,935,230
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
3,000,000	Buildings	340,000	0
115,000	Motor vehicles	96,000	361,000
2,000	Plant and equipment	162,000	77,000
12,000	Office furniture	30,000	12,000
182,000	Computer equipment	220,000	212,000
0	Flood and river control assets	0	0
581,000	Computer software	350,000	350,000
3,892,000	Total capital expenditure	1,198,000	1,012,000
	Funded by:		
3,892,000	Transfer from retained earnings	1,198,000	1,012,000
3,892,000	Total funding	1,198,000	1,012,000
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
3,892,000	- replace existing assets	1,198,000	1,012,000
3,892,000	Total capital expenditure	1,198,000	1,012,000
63,250	Proceeds from sale of assets	52,800	198,550
1,001,360	Depreciation/amortisation	1,018,948	1,085,188

Ko Te Kaunihera ā rohe o Ngā Motu 2018 ture whenua (Waitara)

New Plymouth District Council (Waitara Lands) Act 2018

Pursuant to the *Waitara Harbours Act 1940*, the Council has an interest in 180ha of New Plymouth District Council owned Waitara Harbour endowment lands. The *New Plymouth District Council (Waitara Lands) Act 2018* (the Act):

- Provides lessees with the option to freehold their leasehold properties at any time
- Provides for a split of net accumulated and ongoing income between Council and New Plymouth District Council
- In relation to the Council's income, provides for the establishment of funds and committees for the application of accumulated and ongoing income by creating:
 - A fund to improve the health and well-being of the Waitara River and its catchment
 - A fund to improve Waitara and the lower Waitara River catchment.
- Provides for spending in accordance with determinations made by the Waitara River Committee on the Council's functions and responsibilities
- Provides for the Council to carry out all activities in addition to, and not instead of, any existing activities.

The Council must establish a standing committee, called the Waitara River Committee, comprising:

- 5 members nominated by the Council
- 4 members nominated by the Waitara River Authorities
- 1 member nominated by Te Kōwhatu Tū Moana, in recognition of the historical and continuing mana whenua exercised by the Waitara hapū in Waitara.

The Council must delegate to the Waitara River Committee all of the Council's powers that it considers necessary to enable the committee to perform its functions. The functions of the Waitara River Committee are:

- To determine the amounts and purposes of distributions of 70% of the Council income

toward the restoration, protection, and enhancement of the environmental, cultural, and spiritual health and well-being of the Waitara River and the Waitara River catchment

- To determine the amounts and purposes of distributions of 30% of the Council income toward any matter in Waitara or in the lower catchment of the Waitara River
- To establish a subcommittee to make recommendations to the Waitara River Committee to determine the amounts and purposes of distributions of 30% of the Council income toward any matter in Waitara or in the lower catchment of the Waitara River.

The ways in which the restoration, protection, and enhancement of the environmental, cultural, and spiritual health and well-being of the Waitara River and the Waitara River catchment can be pursued include building the capacity and capability of the Waitara River Authorities to pursue those purposes. These functions must be performed only in relation to matters that are within the role and responsibilities of the Council under legislation.

The Waitara River Committee must establish a subcommittee. The function of the subcommittee is to make recommendations to the Waitara River Committee in relation to the amounts and purposes of distributions of 30% of the Council income toward any matter in Waitara or in the lower catchment of the Waitara River. The subcommittee comprises 4 members nominated by Te Kōwhatu Tū Moana.

Through to 30 June 2024, The Council intends to enable the establishment of the Waitara River Committee and the subcommittee, enable the Waitara River Committee and the subcommittee to develop a strategy for the delivery of the functions and responsibilities of the Committee and subcommittee and to commence the delivery of the strategy.

Reporting on the funds allocated (income) and the distribution of funds received (expenditure) will be included in each audited annual report.

Ko ngā whakataunga pūtea

Financial statements

The following pages present the financial projections of the Council for 2023/2024. In particular, the following information is presented:

- the practices and assumptions used in preparing the financial information
- the sources of income and where it is planned to be spent
- the effect of the planned income and expenditure on the overall net worth of the Council
- what the Council owes and owns
- the forecast cash payments and receipts for each year
- additional supporting information.

The *Statement of Financial Position* includes the estimated financial position as at 1 July 2023. These figures differ from the estimated financial position as at 30 June 2023 included in the *2021/2031 Long-Term Plan*.

The forecast prospective financial information has been prepared for the purposes of this *Plan* and may not be suitable for any other purpose. The forecast prospective financial information presented is based upon best-estimate assumptions. Whilst every care has been taken in the preparation of the forecast prospective financial information, the actual results are likely to differ. These differences may be material. The forecasts are based upon assumptions and information available as at May 2023. Actual financial results have been incorporated to the extent that they affect the opening forecast prospective financial position as at 1 July 2023.

The forecast financial information on pages 47 to 50 has been prepared in accordance with the current accounting policies as specified on pages 58 to 64. The forecast financial information presented in this *Plan* has been prepared in compliance with *Public Benefit Entity Financial Reporting Standard No. 42: Prospective Financial Statements*.

The summing of each *Indicative costs and sources of funds* statement with each group of activities

equates to the figures included in the *Statement of comprehensive revenue and expense*.

The Council is required to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

Prior to 1996/1997, the Council used dividends received from Port Taranaki Ltd to repay debt inherited upon the corporatisation of the new port company. Since then the Council has used the dividend returns to reduce the general rate requirement. In some years, the Council has received more dividend returns than it budgeted for. These extra dividends have accumulated in the Dividend Equalisation Reserve. In some years the Council has received less dividends than it budgeted for. In these cases the Council has used the Dividend Equalisation Reserve to smooth the impact on the general rate requirement.

The returns from Port Taranaki Ltd have the potential to fluctuate significantly. The Council uses the Dividend Equalisation Reserve to smooth fluctuations in dividend returns from Port Taranaki Ltd and, consequently, smooth the impact on general rate changes. Technically the use of the Dividend Equalisation Reserve results in unbalanced budgets where in some years there are surpluses and in others deficits.

The Council is required to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. For 2023/2024, the projected operating revenues are sufficient to cover projected operating expenses.

The Taranaki Regional Council adopted and authorised the issue of the *2023/2024 Annual Plan* and prospective financial information on 16 May 2023. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Ko te whākinga rawa i ngā ritenga pūtea

Statement of comprehensive revenue and expense

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Cost of services		
23,726,046	Resource management	25,570,737	22,832,593
8,012,037	Biosecurity and biodiversity	9,388,521	7,689,533
6,407,534	Transport	7,625,531	5,810,352
1,097,123	Hazard management	1,142,834	1,099,110
5,633,158	Recreation, culture and heritage	5,945,371	5,558,879
2,128,388	Regional representation, advocacy & investment management	2,432,053	1,935,230
47,004,286	Total operating expenditure	52,105,047	44,925,697
	Revenue from exchange transactions		
5,048,875	Direct charges revenue	6,106,317	5,219,000
1,260,000	Rent revenue	1,590,000	1,172,742
8,000,000	Dividends	8,000,000	8,000,000
	Revenue from non-exchange transactions		
11,801,335	General rates revenue	13,571,535	12,115,782
4,765,811	Targeted rates revenue	5,306,108	4,495,484
11,229,886	Direct charges revenue	9,978,882	10,063,962
3,750,071	Government grants	3,969,805	3,581,309
0	Vested assets	0	0
45,855,978	Total income	48,522,647	44,648,279
(1,148,308)	Operating surplus/(deficit) before finance income and expenses and taxation	(3,582,400)	(277,418)
655,659	Finance income	1,960,000	603,562
455,659	Finance expense	1,272,000	438,562
200,000	Net finance expense	688,000	165,000
(948,308)	Operating surplus before taxation	(2,894,400)	(112,418)
	Other gains/losses		
0	Gains/(losses) on revaluation of properties	0	0
(948,308)	Operating surplus before taxation	(2,894,400)	(112,418)
(10,000)	Income tax expense	(10,000)	(10,000)
(958,308)	Surplus/(deficit) for the period	(2,904,400)	(122,418)
	Other comprehensive income		
0	Revaluation of property, plant and equipment	0	0
0	Other comprehensive income, net of tax	0	0
(958,308)	Operating surplus/(deficit)	(2,904,400)	(122,418)

This statement should be read in conjunction with the *Explanatory Notes to the Financial Statements*.

Ko te whāriki i ngā tinihanga pūtea/rawa hoki

Statement of changes in net assets/equity

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Retained Earnings		
67,478,937	As at 1 July	71,436,510	67,562,209
(958,308)	Total comprehensive income for the period	(2,904,400)	(122,418)
1,036,580	Transfers to and from reserves	690,646	210,779
67,557,209	As at 30 June	69,222,756	67,650,570
	Reserves		
27,877,402	As at 1 July	31,299,686	27,679,264
0	Total comprehensive income for the period	0	0
(1,036,580)	Transfers to and from reserves	(690,646)	(210,779)
26,840,822	As at 30 June	30,609,040	27,468,485
	Asset revaluation reserves		
5,216,872	As at 1 July	6,014,422	5,216,872
0	Total comprehensive income for the period	0	0
0	Transfers to and from reserves	0	0
5,216,872	As at 30 June	6,014,422	5,216,872
	Total equity		
100,573,211	As at 1 July	108,750,618	100,458,345
(958,308)	Total comprehensive income for the period	(2,904,400)	(122,418)
0	Transfers to and from reserves	0	0
99,614,903	As at 30 June	105,846,218	100,335,927

This statement should be read in conjunction with the *Explanatory Notes to the Financial Statements*.

Ko te whāriki i te āhuatanga pūtea

Statement of financial position

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Current assets		
427,054	Cash and cash equivalents	820,034	542,612
0	Current portion of investments	0	0
979,200	Receivables from exchange transactions	1,730,400	1,000,740
1,060,800	Receivables from non-exchange transactions	1,874,600	1,084,134
153,000	Inventories	206,000	156,366
102,000	Prepayments	257,500	104,244
408,000	Work-in-progress	206,000	416,975
3,130,054	Total current assets	5,094,534	3,305,071
	Non-current assets		
14,895,467	Treasury investments	24,487,500	16,895,467
26,000,000	Port Taranaki Ltd	26,000,000	26,000,000
1,000	Civic Financial Services Ltd	1,000	1,000
798,118	Regional Software Holdings Ltd	798,118	798,118
30,000,000	Loan to Taranaki Stadium Trust	30,000,000	28,500,000
19,559,000	Investment properties	22,054,000	19,559,000
2,124,951	Intangible assets	278,250	1,977,701
40,486,196	Property, plant and equipment	37,378,816	39,343,559
80,499	Deferred tax	260,000	80,499
133,945,231	Total non-current assets	141,257,684	133,155,344
137,075,285	Total assets	146,352,218	136,460,415
	Current liabilities		
3,060,000	Payables from exchange transactions	3,605,000	3,127,311
2,040,000	Payables from non-exchange transactions	4,120,000	2,084,874
612,000	Work-in-progress	1,030,000	625,462
1,173,000	Employee entitlements	1,339,000	1,198,803
6,885,000	Total current liabilities	10,094,000	7,036,450
	Non-current liabilities		
575,382	Employee entitlements	412,000	588,038
30,000,000	Borrowings	30,000,000	28,500,000
30,575,382	Total non-current liabilities	30,412,000	29,088,038
37,460,382	Total liabilities	40,506,000	36,124,488
	Public equity		
67,557,209	Retained earnings	69,222,756	67,650,570
26,840,822	Reserves	30,609,040	27,468,485
5,216,872	Asset revaluation reserves	6,014,422	5,216,872
99,614,903	Total public equity	105,846,218	100,335,927
137,075,285	Total liabilities and equity	146,352,218	136,460,415

This statement should be read in conjunction with the *Explanatory Notes to the Financial Statements*.

Ko te whāriki i ngā kapewhiti pūtea

Statement of cash flows

2022/2023 Estimate \$		2023/2024 Estimate \$	2023/2024 LTP \$
	Cash flows from operating activities		
	Cash was provided from:		
16,567,146	Rates	18,877,643	16,611,266
655,659	Interest	1,960,000	603,562
8,000,000	Dividends	8,000,000	8,000,000
0	Goods and services tax	0	0
6,587,554	Other exchange transactions	8,190,549	6,827,695
14,665,278	Other non-exchange transactions	13,373,455	13,174,331
46,475,637		50,401,647	45,216,854
	Cash was applied to:		
44,363,316	Employees and suppliers	49,398,563	42,165,738
455,659	Interest	1,272,000	438,562
60,000	Taxation	60,000	60,000
44,878,975		50,730,563	42,664,300
1,596,662	Net cash flows from operating activities	(328,916)	2,552,554
	Cash flows from investing activities		
	Cash was provided from:		
3,500,000	Investments	1,500,000	1,500,000
561,750	Property, plant and equipment	418,800	664,050
4,061,750		1,918,800	2,164,050
	Cash was applied to:		
13,000,000	Investments	0	1,000,000
5,759,150	Property, plant and equipment	2,269,850	2,201,350
18,759,150		2,269,850	3,201,350
(14,697,400)	Net cash flows from investing activities	(351,050)	(1,037,300)
	Cash flows from financing activities		
	Cash was provided from:		
13,000,000	Borrowing	0	0
13,000,000		0	0
	Cash was applied to:		
0	Borrowing	1,500,000	1,500,000
0		1,500,000	1,500,000
13,000,000	Net cash flows from investing activities	(1,500,000)	(1,500,000)
(100,738)	Net increase/(decrease) in cash and cash equivalents	(2,179,966)	15,254
527,792	Opening cash balance	3,000,000	527,358
427,054	Closing cash and cash equivalents	820,034	542,612

This statement should be read in conjunction with the *Explanatory Notes to the Financial Statements*.

Ko ngā pānga pūtea

Funding impact statement

The total estimated expenditure for 2023/2024 is \$53,377,047. This expenditure will be funded from the following sources consistent with the *Revenue and Financing Policy*:

	2023/2024
	\$000s
General rates	10,010
UAGC	3,561
Targeted rates	5,306
Direct charges	16,085
Government grants	3,970
Dividends	8,000
Rent revenue	1,590
Vested assets	0
Gains/(losses) on property revaluation	0
Finance income	1,960
Transfer from reserves	1,350
Transfer to reserves	(659)
Total funding	51,173

Capital value general rate

The Council proposes a general rate on the capital value on each rating unit in the region. The estimated general rate (in cents in the dollar of capital value) for 2023/2024 is 0.0213696 (GST inclusive). The Council proposes no differentials on the general rate. The general rate will be equalised between the three districts in the Taranaki region. The rates to be collected from each district are:

- New Plymouth and North Taranaki constituencies—to produce \$7,482,666 at a rate of 0.0216884 cents in the dollar of capital value GST inclusive
- Stratford constituency—to produce \$975,049 at a rate of 0.0283618 cents in the dollar of capital value GST inclusive
- South Taranaki constituency—to produce \$3,054,079 at a rate of 0.0226261 cents in the dollar of capital value GST inclusive.

Uniform annual general charge

The Council proposes a uniform annual general charge of \$71.30 (GST inclusive) on all separately used or inhabited parts of a rating unit in the region to produce \$4,095,472 (GST inclusive).

Separately used or inhabited part of a rating unit

Separately used or inhabited part of a rating unit (SUIP): A SUIP is defined as a separately used or occupied part of a rating unit and includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use.

Separately used or inhabited for a residential rating unit includes a building or part of a building that contains, two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate habitation.

Separately used or inhabited for a small holding or farmland property rating unit includes a rural property/farm with multiple dwellings (e.g., a house is used by a farm worker) each of which is separately inhabited or is capable of separate habitation.

Separately used or inhabited for a commercial or industrial rating unit: means a building or part of a building that is, or intended to be, or is able to be, separately tenanted, leased or subleased for commercial purposes.

An exception is made for motels/hotels as these are treated as one business even if each accommodation unit may be capable of separate habitation.

This definition of SUIP applies to the uniform annual general charge when used and to all fixed rates.

Targeted rates

The following table summarises the types of targeted rate, the group of activities or activity funded by that targeted rate together with the matters and factors of the targeted rates.

Group of activities funded	Type of rates	Location and types of land to be funded	Different factors or categories
Hazard management	Flood and river control works rate	All properties in the New Plymouth and North Taranaki constituencies of the Taranaki region	Capital value
Hazard management	Flood and river control works rate	All properties in the South Taranaki constituency of the Taranaki region	Capital value
Transport	Passenger transport services rate	All properties in the New Plymouth and North Taranaki constituencies of the Taranaki region	Capital value
Transport	Passenger transport services rate	All properties in the Stratford constituency of the Taranaki region	Capital value
Transport	Passenger transport services rate	All properties in the South Taranaki constituency of the Taranaki region	Capital value
Recreation, culture and heritage	Yarrow Stadium rate	All properties in the New Plymouth, North Taranaki, Stratford and South Taranaki constituencies of the Taranaki region	Fixed charge
Recreation, culture and heritage	Yarrow Stadium rate	All commercial and industrial properties in the New Plymouth and North Taranaki, constituencies of the Taranaki region	Land value

The Council proposes the following targeted rates for 2023/2024:

- A targeted rate for flood and river control works on the capital value on each rating unit in the New Plymouth and North Taranaki constituencies of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2023/2024 is 0.002325 GST inclusive to produce \$802,256 (GST inclusive).
- A targeted rate for flood and river control works on the capital value on each rating unit in the South Taranaki constituency of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2023/2024 is 0.000553 GST inclusive to produce \$74,638 (GST inclusive).
- A targeted rate for passenger transport services on the capital value on each rating unit in the New Plymouth and North Taranaki constituencies of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2023/2024 is 0.006907 GST inclusive to produce \$2,383,085 (GST inclusive).
- A targeted rate for passenger transport services on the capital value on each rating unit in the Stratford constituency of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2023/2024 is 0.004212 GST inclusive to produce \$144,818 (GST inclusive).
- A targeted rate for passenger transport services on the capital value on each rating unit in the South Taranaki constituency of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2023/2024 is 0.001421 GST inclusive to produce \$191,768 (GST inclusive).
- A differential targeted rate for Yarrow Stadium in the New Plymouth and North Taranaki constituencies of the Taranaki region.

Groups of properties (matters) used	Amount of rate and factor to be used	Total amount to be produced
Group 1 Commercial and Industrial.	A rate of 0.004932 cents in the dollar of land value GST inclusive.	\$90,929 GST inclusive
Group 1 Commercial and Industrial.	Fixed amount of \$96.60 GST inclusive for all separately used or inhabited parts of a rating unit.	\$232,999 GST inclusive
Groups 2, 3 and 4 being Residential, Small holdings and Farmland as defined below.	Fixed amount of \$45.30 GST inclusive for all separately used or inhabited parts of a rating unit	\$1,630,338 GST inclusive.

- The Council differentiates the Yarrow Stadium targeted rate for the New Plymouth and North Taranaki constituencies based on land use. The differential categories are:
 - Group 1: Commercial/industrial. All rating units that are used primarily for any commercial or industrial purpose.
 - Group 2: Residential. All rating units with a land area of one hectare or less, not being rating units in Group 1, used for residential and related purposes.
 - Group 3: Small holdings. All rating units, not being rating units included in Groups 1 or 2, having a land area of more than one hectare but no greater than four hectares.
 - Group 4: Farmland. All rating units, not being rating units included in Group 1, 2 or 3, having a land area in excess of four hectares.
- A targeted rate for Yarrow Stadium as a fixed amount on all separately used or inhabited parts of a rating unit in the Stratford constituency of the Taranaki region. The estimated fixed amount of \$28.84 for all separately used or inhabited parts of a rating unit for 2023/2024 to produce \$125,273 GST inclusive.
- A targeted rate for Yarrow Stadium as a fixed amount on all separately used or inhabited parts of a rating unit in the South Taranaki constituency of the Taranaki region. The estimated fixed amount of \$28.84 for all separately used or inhabited parts of a rating unit for 2023/2024 to produce \$425,930 GST inclusive.

The above figures are estimated cents in the dollar rates based upon the required revenue to be recovered from each type of rate and the current capital or land value of the region or sub-part of the region. The final capital or land value of the region or sub-part of the region used to set the rates (in July 2023) will be different from the values used in the above calculations. The effect on the cents in the dollar rates is not expected to be significant.

The Council does not require a lump sum contribution for any of its targeted rates.

Due dates

All rates will be payable in four equal instalments due on:

	New Plymouth & North Taranaki Constituencies	Stratford Constituency	South Taranaki Constituency
Instalment 1	30 August 2023	30 August 2023	30 August 2023
Instalment 2	29 November 2023	29 November 2023	29 November 2023
Instalment 3	28 February 2024	28 February 2024	28 February 2024
Instalment 4	29 May 2024	29 May 2024	29 May 2024

Penalties and discounts

Pursuant to Section 57 and 58 of the *Local Government (Rating) Act 2002* the following penalties on unpaid rates will be applied.

A charge of 10 percent on so much of any instalment that has been assessed after 1 July 2022 and which remains unpaid after the due date for that instalment.

	New Plymouth & North Taranaki Constituencies	Stratford Constituency	South Taranaki Constituency
Instalment 1	30 August 2023	30 August 2023	30 August 2023
Instalment 2	29 November 2023	29 November 2023	29 November 2023
Instalment 3	28 February 2024	28 February 2024	28 February 2024
Instalment 4	29 May 2024	29 May 2024	29 May 2024

The Council will charge a penalty of 10 per cent on any portion of rates that were assessed or levied in any previous financial years to 1 July 2023 and which remain unpaid on 1 July 2023. The penalty will be applied on 30 September 2022 and a further additional penalty of 10 per cent on any rates that were assessed or levied in any previous financial years and which remain unpaid on 31 March 2023 (New Plymouth and North Taranaki constituencies).

The Council will charge a penalty of 10% on so much of any rates levied before 1 July 2023 which remain unpaid on 10 July 2022 or such later date as required under section 58(1) (b) (ii). A continuing additional penalty of 10% on so much of any rates levied before 1 July 2021 which remain unpaid six months after the previous penalty was added (Stratford constituency).

The Council will charge a penalty of 10% on so much of any rates levied before 1 July 2023 which remain unpaid on 1 July 2023 or such later date as required under section 58(1) (b) (ii). (South Taranaki constituency).

A discount of 2% will be allowed on the total rates set for the financial year, if the rates for a financial year are paid in full on or before the due date of the first instalment for the financial year (South Taranaki constituency only). This will be 30 August 2023.

Payment locations

The rates and charges will become due and payable at the principal offices and service centres of the region's district councils. The rates and charges can also be paid at the principal office of the Taranaki Regional Council.

Rating impact

The following are examples of the level of total rates that different groups of ratepayers will incur in 2023/2024 under this *Plan*. All figures are GST exclusive. These figures are calculated on the equalised capital value of each district. The actual rates struck will be on the unequalised capital value. Accordingly, there will be some differences (expected to be minor) between the figures below and the final rates figures charged.

Ratepayers in the New Plymouth and North Taranaki constituencies:

In these constituencies ratepayers incur a mixture of capital value general rates, capital value targeted rates and fixed charge targeted rates. To determine the rates for any property, refer to the table for that type of property and then look by capital value.

Commercial and industrial property					
Capital value of property:	\$200,000	\$300,000	\$500,000	\$750,000	\$1,000,000
Land value of property:					
\$50,000	\$207.58	\$237.29	\$296.73	\$371.02	\$445.31
\$100,000	\$209.72	\$239.44	\$298.87	\$373.17	\$447.46
\$150,000	\$211.87	\$241.58	\$301.02	\$375.31	\$449.60
\$300,000	\$218.30	\$248.02	\$307.45	\$381.74	\$456.04
\$500,000	\$226.88	\$256.60	\$316.03	\$390.32	\$464.61
Residential property					
Capital value of property:	\$200,000	\$300,000	\$500,000	\$750,000	\$1,000,000
Total rates	\$205.43	\$235.15	\$294.58	\$368.88	\$443.17
Small holdings property					
Capital value of property:	\$200,000	\$300,000	\$500,000	\$750,000	\$1,000,000
Total rates	\$160.82	\$190.54	\$249.97	\$324.27	\$398.56
Farmland property					
Capital value of property:	\$500,000	\$1,000,000	\$2,000,000	\$3,000,000	\$5,000,000
Total rates	\$249.97	\$398.56	\$695.73	\$992.89	\$1,587.23

Ratepayers in the Stratford and South Taranaki constituencies:

In these constituencies, ratepayers incur a mixture of capital value general rates, uniform annual general charges and fixed charge targeted rates.

Stratford constituency					
Capital value of property:	\$200,000	\$500,000	\$1,000,000	\$2,000,000	\$5,000,000
Total rates	\$151.21	\$247.29	\$407.41	\$727.66	\$1,688.40
South Taranaki constituency					
Capital value of property:	\$200,000	\$500,000	\$1,000,000	\$2,000,000	\$5,000,000
Total rates	\$135.85	\$208.88	\$330.59	\$574.01	\$1,304.28

Actual rates to be paid

To calculate the rates payable for a property, obtain the rateable land and capital values from the Rates Assessment Notice issued by your local district council and then complete the attached table. All figures include GST. For example, if you own a residential property in the New Plymouth with a capital value of \$500,000, then the rates would be:

New Plymouth and North Taranaki Constituencies					
Capital Value (CV):		\$500,000	Land Value (LV):		\$100,000
Rate	Factor	Differential	Value	Rate	Amount
General	CV		\$500,000	0.000217	\$108.50
UAGC			1	\$71.30	\$71.30
River control	CV		\$500,000	0.000023	\$11.50
Transport	CV		\$500,000	0.000069	\$34.50
Yarrow Stadium	LV	Residential	1	\$45.30	\$45.30
		Commercial/industrial	0	\$96.60	N/A
		Commercial/industrial	\$100,000	0.000043	N/A
		Farmland	0	\$45.30	N/A
		Small holding	0	\$45.30	N/A
Total rates					\$271.10

Calculate your own rates

New Plymouth and North Taranaki Constituencies					
Capital Value (CV):			Land Value (LV):		
Rate	Factor	Differential	Value	Rate	Amount
General	CV			0.000217	
UAGC			1	\$71.30	\$71.30
River control	CV			0.000023	
Transport	CV			0.000069	
Yarrow Stadium	LV	Residential		\$45.30	
		Commercial/industrial		\$96.60	
		Commercial/industrial		0.000240	
		Farmland		\$45.30	
		Small holding		\$45.30	
Total rates					
Stratford Constituency					
Capital Value (CV):					
Rate	Factor	Differential	Value	Rate	Amount
General	CV			0.000284	
UAGC			1	\$71.30	\$71.30
Transport	CV			0.000042	
Yarrow Stadium			1	\$28.94	\$28.94
Total rates					
South Taranaki Constituency					
Capital Value (CV):					
Rate	Factor	Differential	Value	Rate	Amount
General	CV			0.000226	
UAGC			1	\$71.30	\$71.30
River control	CV			0.000006	
Transport	CV			0.000014	
Yarrow Stadium			1	\$28.94	\$28.94
Total rates					

Rates equalisation/apportionment

The three Taranaki based district councils collect regional general rates on behalf of the Taranaki Regional Council. The projected apportionment of general rates between districts is as follows:

District	Capital Value Equalised \$	%	Estimated Rate Revenue \$	GST \$	GST incl rate revenue \$	Rate in the \$ excl GST
2014/2015						
New Plymouth	16,453,922,100	59.03%	2,734,493	410,174	3,144,667	
Stratford	2,633,724,816	9.45%	437,760	65,664	503,424	
South Taranaki	8,786,039,704	31.52%	1,460,126	219,019	1,679,145	
	27,873,686,620	100.00%	4,632,379	694,857	5,327,236	0.016619
2015/2016						
New Plymouth	16,961,017,823	59.66%	2,822,044	423,307	3,245,341	
Stratford	2,663,615,050	9.37%	443,221	66,483	509,704	
South Taranaki	8,805,959,674	30.97%	1,464,946	219,742	1,684,688	
	28,430,592,547	100.00%	4,730,211	709,532	5,439,733	0.016638
2016/2017						
New Plymouth	18,304,730,066	61.70%	2,926,703	439,005	3,365,708	
Stratford	2,873,743,895	9.69%	459,639	68,946	528,585	
South Taranaki	8,488,451,250	28.61%	1,357,098	203,565	1,560,663	
	29,666,925,211	100.00%	4,743,441	711,516	5,454,956	0.015989
2017/2018						
New Plymouth	16,998,928,540	55.35%	2,642,834	396,425	3,039,259	
Stratford	2,946,817,514	9.60%	458,378	68,757	527,135	
South Taranaki	10,763,892,555	35.05%	1,673,556	251,033	1,924,589	
	30,709,638,609	100.00%	4,774,768	716,215	5,490,983	0.015548
2018/2019						
New Plymouth	20,927,358,182	60.18%	2,965,459	444,819	3,410,277	
Stratford	3,082,320,450	8.86%	436,590	65,488	502,078	
South Taranaki	10,766,181,593	30.96%	1,525,600	228,840	1,754,440	
	34,775,860,225	100.00%	4,927,649	\$739,147	5,666,795	0.014169
2019/2020						
New Plymouth	22,154,282,246	62.49%	4,970,700	745,605	5,716,305	
Stratford	2,993,705,385	8.44%	671,351	100,703	772,054	
South Taranaki	10,305,036,050	29.07%	2,312,342	346,851	2,659,193	
	35,453,023,681	100.00%	7,954,393	1,193,159	9,147,552	0.0258019
2020/2021						
New Plymouth	23,344,023,600	61.69%	4,907,064	736,060	5,643,124	
Stratford	3,461,165,033	9.15%	727,827	109,174	837,001	
South Taranaki	11,033,882,958	29.16%	2,319,501	347,925	2,667,426	
	37,839,071,591	100.00%	7,954,392	1,193,159	9,147,551	0.0241749
2021/2022						
New Plymouth	25,305,918,029	63.00%	5,311,617	796,743	6,108,360	
Stratford	3,393,674,950	8.45%	712,431	106,865	819,296	
South Taranaki	11,470,400,824	28.55%	2,407,090	361,063	2,768,153	
	40,169,993,803	100.00%	8,431,138	1,264,671	9,695,809	0.0241369
2022/2023						
New Plymouth	\$31,510,825,488	63.35%	5,659,878	848,982	6,508,860	
Stratford	\$4,107,388,783	8.26%	737,973	110,696	848,669	
South Taranaki	\$14,119,916,550	28.39%	2,536,447	380,467	2,916,914	
	\$49,738,130,821	100.00%	8,934,299	1,340,145	10,274,444	0.0206571
2023/2024						
New Plymouth	\$35,015,906,250	65.00%	6,506,666	976,000	7,482,666	
Stratford	\$4,562,592,665	8.47%	847,869	127,180	975,049	
South Taranaki	\$14,291,429,064	26.53%	2,655,721	398,358	3,054,079	
	\$49,738,130,821	100.00%	10,010,255	1,501,538	11,511,793	0.0213696

Ko ngā wetenga i ngā whākinga pūtea

Explanatory notes to the financial statements

Summary of accounting policies

Reporting entity

Taranaki Regional Council is a regional local authority governed by the *Local Government Act 2002*.

The Taranaki Regional Council Group (TRC) consists of Taranaki Regional Council and its subsidiaries Port Taranaki Ltd (100% owned) and Taranaki Stadium Trust (100% controlled). The Council has a 15.5% investment in Regional Software Holdings Ltd. Port Taranaki Ltd is a port company governed by the *Port Companies Act 1988* and incorporated in New Zealand. Taranaki Stadium Trust is a charitable trust governed by the *Charitable Trusts Act 1957* and registered under the *Charities Act 2005*. Regional Software Holdings Ltd is a company governed by the *Companies Act 1993* and incorporated in New Zealand. Taranaki Stadium Trust and Regional Software Holdings Ltd are council-controlled organisations pursuant to the *Local Government Act 2002*.

The principal activity of the Taranaki Regional Council is the provision of local authority services, including resource management, biosecurity, transport services, hazard management, recreation and cultural services and regional representation to ratepayers and other residents of the Taranaki region.

The financial statements have been prepared in accordance with the requirements of the *Local Government Act 2002*, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

As the primary objective of the Council and Group is to provide goods or services for community and social benefit, rather than for making a financial return, the Council and Group are public benefit entities for the purpose of financial reporting. The financial statements of the Council and Group have been prepared in accordance with and comply with Tier 1 Public Benefit Entity (PBE) standards. The financial statements are presented in New Zealand dollars. The functional currency of Taranaki Regional Council is New Zealand dollars.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, and financial instruments.

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements that management have made regarding the estimated useful life of plant property and equipment and the fair value of property, plant and equipment, are disclosed in the Summary of Accounting Policies.

Significant accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of this Plan:

Subsidiaries

Consolidated prospective financial statements have not been prepared for the purposes of this Plan. The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in this Plan is to provide users with information about the core services that the Council intends to provide, the expected cost of those services and as a consequence how much the 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 the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Group and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes/duty. To the extent that there is a condition attached that would give rise to a liability to repay revenue, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised once the Group has satisfied these conditions.

Revenue from non-exchange transactions:

- General and targeted rates: The Group recognises revenue from rates when the Council has set the rate and provided the rates assessment. Rates revenue is measured at the amount assessed, which is the fair value of the cash received or receivable.
- Government grants: Revenues from the Government is recognised when the Group obtains control of the transferred asset (cash, goods, services, or property), and when the revenue can be measured reliably and is free from conditions.
- Fines: The Group recognises revenue from fines when the notice of infringement or breach is served by the Council or Group.
- Direct charges – goods and services: Rendering of services or the sale of goods at a price that is not approximately equal to the value of the service provided by the Council or Group is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service and where the shortfall is subsidised by income from other activities, such as rates. Revenue from such subsidised services is recognised when the Council or Group issues the invoice or bill for the service.

Revenue from exchange transactions:

- Direct charges – goods and services: Revenue from the rendering of services or the sale of goods is recognised by reference to the stage of completion of the service. Stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours for each contract. When the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.
- Interest revenue: For all financial instruments measured at amortised cost and interest-bearing financial assets classified as available-for-sale, interest income is recorded using the effective interest rate. Effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability.
- Dividends: Revenue is recognised when the Group's or Council's right to receive the payment is established, which is generally when shareholders approve the dividend.
- Rental revenue: Rental revenue arising from operating leases on investment properties is accounted for on a straight-line basis over the lease.

Expenditure

The budget figures presented in these financial statements are those included in the adopted Annual Plan or Long-Term Plan. The budget figures are Council only and do not include budget information relating to subsidiaries or associates.

Indirect costs relate to the overall costs of running the organisation and include staff time, office space and information technology costs. Indirect costs are allocated as overheads across all activities. Overheads have been allocated against activity centres on the basis of staff numbers. However, in the case of Councillors, they have been allocated on a 0.5:1 ratio.

Income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income. Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred income tax liabilities are recognised for all taxable temporary differences except:

- When the deferred income tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting surplus or deficit nor taxable surplus or deficit.
- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred income tax assets are recognised for deductible temporary differences, carry forward of unused tax credits and losses. Deferred tax assets are recognised to the extent it is probable taxable surplus will be available against which the deductible temporary differences and the carry-forward of unused tax credits and unused tax losses can be utilised, except:

- When the deferred income tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting surplus or deficit nor taxable surplus or deficit.
- For deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable surplus will be available against which the temporary differences can be utilised.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the deferred income tax asset to be utilised. Unrecognised deferred income tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the countries where the Group operates and generates taxable income. Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred income tax liabilities are recognised for all taxable temporary differences except:

- When the deferred income tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting surplus or deficit nor taxable surplus or deficit.
- In respect of taxable temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, when the timing of the reversal of the temporary differences can be controlled and it is probable that the temporary differences will not reverse in the foreseeable future.

Deferred income tax assets are recognised for deductible temporary differences, carry forward of unused tax credits and losses. Deferred tax assets are recognised to the extent it is probable taxable surplus will be available against which the deductible temporary differences and the carry-forward of unused tax credits and unused tax losses can be utilised, except:

- When the deferred income tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and, at the time of the transaction, affects neither the accounting surplus or deficit nor taxable surplus or deficit.
- For deductible temporary differences associated with investments in subsidiaries, associates and interests in joint ventures, deferred tax assets are recognised to the extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable surplus will be available against which the temporary differences can be utilised.

The carrying amount of deferred income tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable surplus will be available to allow all or part of the deferred income tax asset to be utilised. Unrecognised deferred income tax assets are reassessed at each reporting date and are recognised to the extent that it has become probable that future taxable profit will allow the deferred tax asset to be recovered.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position. Revenues, expenses and assets are recognised net of the amount of GST except:

When the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and in the case of receivables and payables, which are stated with the amount of GST included.

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash.

Inventories

Inventories are valued at the lower of weighted average cost or net realisable value.

Financial assets and liabilities

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

FAIR VALUE

The Group has carried out a fair value assessment of its financial assets and liabilities as at 30 June 2022 in accordance with PBE IPSAS 30 Financial Instruments: Disclosures. The Group's derivative financial instruments (interest rate swaps) are recognised at fair value in accordance with Level 2 valuation techniques (financial instruments with quoted prices for similar instruments in active markets or quoted prices for identical or similar instruments in inactive markets and financial instruments valued using models where all significant inputs are observable).

The carrying value of the Group's other financial instruments do not materially differ from their fair value.

DERIVATIVE FINANCIAL INSTRUMENTS

Port Taranaki Ltd uses derivative financial instruments to hedge its exposure to interest rate risks arising its activities. Derivative financial instruments are not held for trading purposes. Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on remeasurement to fair value is recognised immediately in the statement of comprehensive income. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the hedging relationship.

Changes in the fair value of the derivative hedging instrument designated as a cash flow hedge are recognised directly in the cash flow hedge reserve to the extent that the hedge is effective. To the extent that the hedge is ineffective, changes in fair value are recognised in the statement of comprehensive income. The effective portion of changes in fair value of hedging instruments is accumulated in the cash flow hedge reserve as a separate component of equity. Port Taranaki Ltd determines the existence of an economic relationship between the hedging instrument and hedged item based on the currency, amount and timing of their respective cash flows. Port Taranaki Ltd assesses whether the derivative designated in each hedging relationship is expected to be and has been effective in offsetting changes in cash flows of the hedged item using the hypothetical derivative method. The notional amount of the hedging instrument must match the designated amount of the hedged item for the hedge to be effective.

IMPAIRMENT

The Group assesses, at each reporting date, whether there is evidence that a financial asset or a group of financial assets is impaired. Financial assets are impaired when there is objective evidence that the Group will not be able to collect all amounts due according to the original terms of the receivables. Financial difficulties of the debtor, default payments or debts more than 60 days overdue are considered objective evidence of impairment. The carrying amount of an asset is reduced through the use of a provision account, and the amount of the loss is recognised in surplus or deficit. When a receivable is uncollectible, it is written off against the provision account for receivables. Subsequent recoveries of amounts previously written off are credited against surplus or deficit.

RISK MANAGEMENT

Port Taranaki Ltd has managed cash flow interest rate risk through interest rate swaps. At 30 June 2022, the active hedges covered 99% (2021: 68%) of the Port's borrowings. At 30 June 2022, Port Taranaki Ltd had five interest rate swaps in place (2021: four financial instruments in place).

Port Taranaki Ltd can also apply surplus funds against the Company's borrowings or by investing these funds on a short-term basis until they are required.

The main risks arising from the Group's financial instruments are summarised below. The Group seeks to minimise the effects of these risks by adhering to a treasury policy that is reviewed by the Council and Port Taranaki board of directors respectively.

Risk:	Exposure arising from:	How the risk is managed:
Interest rate risk	Value of a financial instruments fluctuating due to changes in market interest rates	Reviewing banking arrangements to ensure the best return on funds while maintaining access to liquidity levels required.
Credit risk	Risk of default on cash and receivables balances by the other party to the transaction	Ensuring the Group places its cash with high credit quality financial institutions and monitoring aging of debtors.
Liquidity risk	Risk the Group cannot pay its contractual liabilities as they fall due	Active capital management and flexibility in funding arrangements in accordance with the Council's long term plan.

Property, plant and equipment

Property, plant and equipment is measured initially at cost. Cost includes expenditure that is directly attributable to the acquisition of the items. The cost of an item of property plant and equipment is recognised only when it is probable that future economic benefit or service potential associated with the item will flow to the Group, and if the item's cost or fair value can be measured reliably. Subsequent to initial recognition, property, plant and equipment are measured using either the cost model or the revaluation model.

For Council, land and work in progress is recorded at cost, flood and river control assets are recorded at fair value as determined by a valuer and all other assets are recorded at cost less accumulated depreciation and any impairment. For Port Taranaki Limited, land is recorded at fair value as determined by a valuer and all other assets are recorded at cost less accumulated depreciation and any impairment. For Taranaki Stadium Trust, land and buildings is recorded at fair value as determined by a valuer less any accumulated depreciation on buildings and impairment losses recognised after the date of revaluation. All other assets are recorded at cost less accumulated depreciation and any impairment

Council land and buildings are valued at cost whereas Port Taranaki Ltd land and Taranaki Stadium Trust land and buildings are valued at fair value. These classes of land and buildings are valued differently based upon the nature and use or purpose that the land is held for. Specifically, land held by Port Taranaki Ltd and land and buildings held by Taranaki Stadium Trust are used for commercial purposes, whereas land and buildings held by the Council are used for non-commercial or service delivery outcomes.

Revaluation is performed on a class-by-class basis. If an item of property, plant and equipment is revalued, the entire class to which the asset belongs is revalued. Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. The valuation cycle for revalued asset classes is normally three years. A revaluation surplus is recorded in other comprehensive revenue and expense and credited to the asset revaluation reserve in net assets/equity. However, to the extent that it reverses a revaluation deficit of the same class of asset previously recognised in surplus or deficit, the increase is recognised in surplus or deficit. A revaluation deficit is recognised in the surplus or deficit, except to the extent that it offsets an existing surplus on the same asset class recognised in the asset revaluation reserve.

The residual value and the useful life of assets are reviewed at least annually. Depreciation calculated on a straight-line basis, which writes off the value of the assets over their expected remaining lives after allowing for residual values where applicable. The depreciation rates are as follows:

Buildings	5 to 45 yrs	2 to 20%
Motor vehicles	5 to 8 yrs	12 to 20%
Plant and equipment	2.5 to 25 yrs	4 to 40%
Office furniture and fittings	5 to 10 yrs	10 to 20%
Computer equipment	5 yrs	20%
Wharves and breakwaters	4 to 66 yrs	1.5 to 25%
Port services and equipment	2 to 50 yrs	2 to 50%
Dredging	2 yrs	Nil to 50%

Flood scheme assets – the nature of these assets is equivalent to land improvements and, as such, they do not incur a loss of service potential over time. Land and flood scheme assets are not depreciated. Maintenance costs are expensed as they are incurred in the surplus or deficit in the *Statement of Comprehensive Revenue and Expense*.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the surplus or deficit. An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Group estimates the asset's or CGU's recoverable amount.

For non-financial non-cash-generating assets, except for those assets that are valued using the revaluation model, the Group assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Group estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount. Impairment losses are recognised immediately in surplus or deficit.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category consistent with the function of the intangible assets. The Group holds computer software packages for internal use, including purchased software and software developed in-house by the Group. Purchased software is recognised and measured at the cost incurred to acquire the software. Developed software is recognised and measured during the development stage in accordance with the Research and Development policy below. Costs directly associated with the development of software, including employee costs, are capitalised as an intangible asset. Training costs and costs associated with maintaining computer software are recognised as expenses when incurred. The estimated useful lives are as follows:

Computer software	5 yrs	20%
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Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the cost of replacing part of an existing investment property at the time that cost is incurred if the recognition criteria are met, and excludes the costs of day-to-day maintenance of an investment property. Subsequent to initial recognition, investment properties are measured at fair value, which is based on active market prices, adjusted if necessary, for any difference in the nature, location or condition of the specific asset at the reporting date. Gains or losses arising from changes in the fair values of investment properties are recognised in surplus or deficit in the year in which they arise.

Employee benefits

Liabilities for wages and salaries (including non-monetary benefits), annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related services, and are generally expected to be settled within 12 months of the reporting date. The liabilities for these short-term benefits are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

Employees of the Group become eligible for long service leave after a certain number of years of employment, depending on their contract. The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. The Group's liability is based on an actuarial valuation. Actuarial gains and losses on the long-term incentives are accounted for in the surplus or deficit.

Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Borrowings

All borrowing costs are expensed in the period they occur, except for Port Taranaki Limited's exception for interest costs associated with capital projects. Port Taranaki Limited's borrowing costs incurred during construction/assembly of major capital projects are capitalised as part of the initial cost of the respective assets.

Equity

Equity is the community's interest in the Council and Group and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves. Accumulated comprehensive revenue and expense is the Council and Group's accumulated surplus or deficit, adjusted for transfers to/from specific reserves. The asset revaluation reserve for the revaluation of those PP&E items that are measured at fair value after initial recognition. The cash flow hedge reserve is for the revaluation of derivatives designated as cash flow hedges. It consists of the cumulative effective portion of net changes in the fair value of these derivatives. Targeted rates reserves are a restricted equity reserve that comprises funds raised by the Council through targeted rates. The use of these funds is restricted to the specific purpose for which the targeted rates were levied. A special purpose reserve is a restricted equity reserve created by the Council for the specific identified purpose. The use of these funds is restricted to the specific purpose.

The Council manages the Group's capital as a by-product of managing its revenue, expenses, assets, liabilities and general financial dealings. The *Local Government Act 2002* requires the Council to manage its revenue, expenses, assets, liabilities and general financial dealings in a manner that promotes the current and future interests of the community. Additionally, *The Local Government (Financial Reporting and Prudence) Regulation 2014* sets out a number of benchmarks for assessing whether the Council is managing its revenue, expenses, assets and liabilities prudently. An additional objective of capital management is to ensure that the expenditure needs identified in the Council's Long-Term Plan and Annual Plan are met in the manner set out in those plans. The *Local Government Act 2002* requires the Council to make adequate and effective provision in its Long-Term Plan and in its Annual Plan to meet the expenditure needs identified in those plans. The factors that the Council is required to consider when determining the appropriate sources of funding for each of its activities are set out in the *Local Government Act 2002*. The sources and levels of funding are set out in the funding and financial policies in the Council's Long-Term Plan. The Council monitors actual expenditure incurred against the long-term plan and annual plan.

Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement at inception date. The substance of the arrangement depends on whether fulfilment of the arrangement is dependent on the use of a specific asset or assets or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an arrangement. Finance leases are leases that transfer substantially all risks and benefits incidental to ownership of the leased item to the Group. Assets held under a finance lease are capitalised at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Group also recognises the associated lease liability at the inception of the lease, at the same amount as the capitalised leased asset. Leases in which the Group does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised over the lease term.

Statement of cash flows

Cash flows from operating activities are presented using the direct method. Definitions of terms used in the *Statement of Cash Flows*:

- Cash means cash on deposit with banks, net of outstanding bank overdrafts.
- Investing activities comprise the purchase and sale of property, plant and equipment, investment properties and investments
- Financing activities comprise the change in equity and debt capital structure of the Council and Group.
- Operating activities include all transactions and events that are not investing or financing activities.

Cash flows are included in the statement of cash flows on a net basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

Related party transactions

All transactions between the Council and the entities that it controls are undertaken in the normal course of business.

Work-in-progress

Work-in-progress relates to unbilled time and costs (current asset) or time and costs billed-in-advance (current liability) for resource consent applications, resource consent compliance monitoring and unauthorised pollution incidents.

Critical accounting estimates and assumptions

The preparation of the Group's consolidated financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

Judgements that management have made regarding the estimated useful life of plant property and equipment and the fair value of property, plant and equipment, are disclosed in the Summary of Accounting Policies.

Reserves

Reserve funds are utilised to provide a fund for expenditure on specific purposes. In some circumstances the reserves are a legal requirement. The Council holds the following reserve funds:

North Taranaki/Waitara River Control Scheme Reserve

The Council strikes a targeted rate based on capital values over the New Plymouth district for:

- maintenance of the Waitara River Flood Protection scheme
- the construction of flood protection works in the lower Waiwhakaiho catchment; and
- for other minor river control works which are required for flood protection in the district.

Any unspent funds must be appropriated to this reserve and may only cover expenditure on those purposes. This reserve fund relates to the Hazard management group of activities.

	2023/2024 Estimate \$
Opening balance 1 July	1,473,555
Transfer from retained earnings	58,942
Transfer to retained earnings	0
Closing balance 30 June	1,532,497

South Taranaki Rivers Control Scheme reserve

The Council strikes a targeted rate based on capital values over the New Plymouth District for purposes of:

- maintenance of the Waitara River Flood Protection scheme
- the construction of flood protection works in the lower Waiwhakaiho catchment; and
- for other minor river control works which are required for flood protection in the district.

Any unspent funds must be appropriated to this reserve. Funds may only be appropriated to cover expenditure on the above purposes. This reserve fund relates to the Hazard management group of activities.

	2023/2024 Estimate \$
Opening balance 1 July	10,302
Transfer from retained earnings	412
Transfer to retained earnings	0
Closing balance 30 June	10,714

Contingency/disaster reserve

This reserve was created to meet the Council's share of the replacement cost of infrastructure assets affected by natural disasters. It also covers the Council's commitments under the National Civil Defence Plan in the event of emergencies. It is available for any other contingency or emergency response purposes including oil spill response and flood response. This reserve fund relates to the Resource management and the Hazard management groups of activities.

	2023/2024 Estimate \$
Opening balance 1 July	1,086,000
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	1,086,000

Dividend equalisation reserve

The Council transfers dividends received in excess of budget to this reserve. The reserve is to be used to equalise dividend returns over time. Dividends in excess of budget since 1996/97 have been transferred to the reserve. Prior to 1996/97 all dividends were used to repay debt incurred during the incorporation of Port Taranaki Ltd. From 1996/97 onwards dividends have been used to reduce the general rate requirement. This reserve fund relates to all groups of activities.

	2023/2024 Estimate \$
Opening balance 1 July	4,331,829
Transfer from retained earnings	0
Transfer to retained earnings	1,000,000
Closing balance 30 June	3,331,829

Pest Animal Management: Egmont National Park Control Reserve

This reserve was created to meet the Council's share of the costs associated with initial control works and maintenance works resulting from the cyclical pest control works undertaken by the Department of Conservation in the Egmont National Park. This reserve smoothes the Council's revenue and expenditure. Funds are transferred to the reserve annually. When the Council's expenditure is incurred the funding is sourced from the reserve fund. This reserve fund relates to the Biosecurity group of activities.

	2023/2024 Estimate \$
Opening balance 1 July	463,000
Transfer from retained earnings	0
Transfer to retained earnings	350,000
Closing balance 30 June	113,000

Endowment land sales reserve

This reserve was created to account for the proceeds from the sale of endowment land. The proceeds from the sale of endowment lands can only be used for purposes specified by the *Local Government Act 1974* and the *Local Government Act 2002*. This reserve fund relates to all groups of activities.

	2023/2024 Estimate \$
Opening balance 1 July	2,935,000
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	2,935,000

Waitara Lands Act 2018 Reserve

This reserve was created to account for the proceeds from the sale of Waitara Harbours Board endowment land. The proceeds from the sale of

endowment lands can only be used for purposes specified by the *New Plymouth District Council (Waitara Lands) Act 2018* and the *Local Government Act 2002*. This reserve fund relates to the Resource Management groups of activities.

	2023/2024 Estimate \$
Opening balance 1 July	21,000,000
Transfer from retained earnings	600,000
Transfer to retained earnings	0
Closing balance 30 June	21,600,000

Statement of comprehensive income

Included in the *Statement of Comprehensive Revenue and Expense* but not separately disclosed, are the following balances:

Year	Depreciation	Employee benefits
2023/2024	\$2,393,984	\$19,701,983

Rating base information

The number of rating units within the region at the end of the preceding financial year is:

2023/2024	55,981
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Ko ngā pekanga kaunihera

Council-controlled organisations

A council-controlled organisation can be a company, partnership, trust, arrangement for the sharing of profits, union of interest, co-operation, joint venture or other similar arrangement in which one or more local authorities, directly or indirectly, controls the organisation.

Taranaki Stadium Trust

The Taranaki Stadium Trust is a charitable trust and a council-controlled organisation under the *Local Government Act 2002*. The Taranaki Stadium Trust was established in November 1999 to own and operate the then Rugby Park in New Plymouth. The Taranaki Stadium Trust has no subsidiaries or joint ventures.

The purpose of the Trust is to promote the effective and efficient maintenance, development, management, operation and promotion of Yarrow Stadium as a community asset used for recreation, sporting and cultural activities for the benefit of the people of Taranaki, working in particular with the Taranaki Regional Council and the New Plymouth District Council.

The Trust, the New Plymouth District Council and the Taranaki Regional Council have a partnership arrangement for the operation and development/enhancement of the Yarrow Stadium facilities. Under the Trust's Deed and the management agreement between the Trust and the New Plymouth District Council, the New Plymouth District Council operates and funds the operations of Yarrow Stadium. The Taranaki Regional Council funds, via the Trust, the long-term maintenance and development of Yarrow Stadium. This partnership for funding and operating, maintaining and developing assists in maintaining Yarrow Stadium as a premier regional sports and events venue.

The performance of Taranaki Stadium Trust can be judged against the following measures:

- The presence of a Management Agreement with the New Plymouth District Council for the operation of the Stadium
- The provision of annual funding for a programme of agreed maintenance and long-term development of the Stadium. The programme of maintenance and long-term development is to be agreed upon by the Taranaki Regional Council and the New Plymouth District Council.

Significant policies and obligations on ownership and control

The Trust will remain in the control of the Taranaki Regional Council as long as the partnership agreement between the Trust, the New Plymouth District Council and the Taranaki Regional Council continues. If the partnership dissolves, control of the Trust, and the associated obligations, revert to the New Plymouth District Council. The return clauses could be exercised during the lifetime of this *Plan*.

Regional Software Holdings Ltd

Regional Software Holdings Ltd (RSHL) is a company governed by the *Companies Act 1993* and incorporated in New Zealand. RSHL is a council-controlled organisation pursuant to the *Local Government Act 2002*. RSHL has no subsidiaries or joint ventures.

RSHL provides a framework for collaboration across Te Uru Kahika. It supports the procurement or development of shared solutions in a manner that provides greater consistency in how we operate. RSHL provides a more cost effective alternative than individual councils can achieve on their own. The company operates by facilitating collaborative initiatives between councils and through managed contractual arrangements.

The vision of RSHL is to provide high-quality shared services for Te Uru Kahika (and associated agencies) that delivers value to customers, shareholders and the sector. The principles of RSHL that should be considered when making any decisions relating to the Company are as follows:

- Work for the good of Te Uru Kahika.
- Be transparent and accountable.
- Create value.
- Work smarter, not harder.

- Gain consistency.
- Reduce duplication.
- Be customer centric.
- Recognise and manage shareholder risk.
- Support our people.

In addition to operating the Company with regard to the principles, the primary objectives of the Company are to:

- Ensure the local government sector is better prepared to respond to future challenges.
- Achieve a better return on investment with a focus on quality of outcome and realising the value proposition for the sector.
- Increase credibility of the sector as a trusted deliverer with a unified and consistent sector profile.
- Improve key staff attraction and retention.
- Achieve consistent good practise process across the sector and within councils.

The performance of RSHL can be judged against the following measures:

NON-FINANCIAL

- Undertake an annual survey of IRIS NextGen users in participating councils in relation to product performance, Datacom support and RSHL Programme Management. Provide a summary of the survey results in the annual report, including performance against the baseline. Survey results to be the same or better than the previous year.
- Budgets for IRIS support and development are approved by the IRIS Advisory Group and Board by 30 June each year. Delivery within these budgets is effectively managed by the Advisory Group and the Chief Executive.
- Be an effective service delivery vehicle for regional council sector shared programmes under the Sector Financial Management System. Revenue and Expenditure for SFMS Programmes are within budget, with any variations approved by the RCEOs. Annual Survey of Programme Leads in relation to SFMS Management presented to RCEOs in June. Survey results to be the same or better than the previous year.
- Effectively support the activities of the Te Uru Kahika through the Regional Sector Office. Annual survey of RCEOs in relation to performance of the sector office presented to RCEOs in June. Survey results to be the same or better than the previous year.
- Budgets for EMAR are approved by the EMAR Steering Group by 30 June each year, and delivery within these budgets is effectively managed by the EMAR Project Manager.
- Be a service delivery vehicle for wider regional council sector and related bodies information management programmes and related shared services. Projects to be delivered on time and on budget as agreed in each of the Statements of Work between RSHL and the relevant regional sector group.

FINANCIAL

- RSHL will operate within approved budget, with any material variations approved by the relevant governance group.
 - RSHL Overheads – RSHL Board.
 - IRIS NextGen Programme – IRIS NextGen Steering Group
 - IRIS Programme – IRIS Advisory Group
 - Sector Financial Management System –RCEOs Group.
- Annual charges for shareholders and customers to be at the level approved by the relevant governance group. Based upon the approved operating budget and budgets.
 - RSHL Overheads – RSHL Board.
 - IRIS NextGen Programme – IRIS NextGen Steering Group
 - IRIS Programme – IRIS Advisory Group
 - Sector Financial Management System – RCEOs Group

GROWTH

- Monitor the regional sector and explore/respond to opportunities to expand the customer and/or shareholder base of RSHL.
- Work with the Te Uru Kahika Network to develop shared service opportunities.
- Engage with councils in the regional sector to increase the scope of the usage of shared solutions. The objective is to increase the number of councils using the solutions, and the breadth of the solution in use.

Significant policies and obligations on ownership and control

The Council will retain its shareholding in RSHL as long as it remains a user of the IRIS solution.

Ngā āpitinga

Appendices

Appendix 1: Charging policies

Resource Management Act charging policy Schedule of charges pursuant to section 36 of the Resource Management Act 1991

SCHEDULE 1: SCALE OF CHARGES FOR STAFF TIME

	Rate for processing resource consents and responding to pollution incidents.	Rate for all other Council work.
Professional staff	\$111/hr	\$106/hr
Professional/supervisory staff	\$141/hr	\$132/hr
Team Leaders	\$173/hr	\$161/hr
Managers	\$204/hr	\$190/hr
Support staff	\$111/hr	\$106/hr
Directors	\$338/hr	\$315/hr

EXPLANATION

This scale of charges is used to calculate the Council's actual and reasonable costs when carrying out functions under the *Resource Management Act 1991*, including any functions transferred to it under section 33. Where those actual and reasonable costs exceed any specified charges, the Council may recover those costs as additional charges under section 36(3) of the *Resource Management Act 1991*. Staff time is recovered at the charge appropriate to the task which they are undertaking. The charges are calculated as per the IPENZ method with a multiplier of 2.1. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 2: FIXED MINIMUM CHARGES FOR THE PREPARATION OR CHANGE OF POLICY STATEMENT OR PLANS AND THE PROCESSING OF RESOURCE CONSENTS

Request for preparation or change to a plan/policy statement	\$60,000
For non-notified farm dairy discharge consent	\$1,300
For non-notified consent other	\$1,500
For notified consents (limited and public)	\$8,000
Renewal or change consent:	
• Non-notified	\$1,500
• Notified (limited and public)	\$8,000
Non-notified review of consent	\$1,000
Notified review of consent	\$8,100
Extension of a consent lapse date	\$570
Certificate of compliance	\$1,500
Serve notice of a permitted activity	\$348
Approvals under <i>Resource Management Act</i> :	
Water Measuring Regulations	\$415
Transfer of consent to another party or change of consent holder name (1 to 5 consents)	\$110 per consent
Transfer of consent to another party or change of consent holder name (6 to 20 consents)	\$96 per consent
Transfer of consent to another party or change of consent holder name (more than 21)	\$73 per consent

EXPLANATION

Applicants, in accordance with Council policy, are required, where necessary, to pay all actual and reasonable charges for staff time, consultants, cultural and other experts, legal, hearing costs (including legal, administration, hearing commissioners (and disbursements and councillors acting as hearing commissioners costs), plant and laboratory analyses where these costs exceed the fixed minimum charges set out in Schedule 2. The above charges include those arising from any functions transferred to the Council under section 33 of the *Resource Management Act 1991*. Where independent commissioners are requested by submitters, these additional costs will be recovered from the applicant and reimbursed after collection from the submitter under Schedule 10. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 3: SCALE OF CHARGES FOR THE USE OF PLANT

BTEX Absorption Disk	\$595.10 per sample
Deposition gauge	\$56.10 per month
Drager air sampler	\$44.90 per sample
DusTrak desktop monitor (PM10)	\$112.20 per day
DusTrak handheld	\$33.70 per deployment
Gastec air sampler	\$56.10 per sample
Multigas monitor	\$112.20 per deployment
Passive absorption disks	\$190.30 per sample
Black Disc	\$11.20 per deployment
Contolotron	\$168.30 per day
Electric fishing equipment	\$280.50 per day
Fyke net	\$33.70 per deployment
G-minnow trap	\$11.20 per deployment
Macroinvertebrate sample processing	\$291.50 per sample
Miscellaneous fish survey equipment	\$112.20 per survey
Periphyton aspirator	\$112.20 per day
Portable dissolved oxygen sensor	\$392.70 per month
Spotlight Surveys	\$33.70 per night survey
Vandorn sampler	\$56.10 per day
Waitaha Sonde	\$5,610.00 per year
Bladder pump	\$123.20 per day
Bladder pump-bladder	\$19.70 per item
Disposable Bailer	\$22.40 per sample
Electrical submersible pump	\$56.10 per day
Groundwater level logger	\$202.40 per year
Groundwater Sample tubing – bladder	\$3.50 per metre
Groundwater Sample tubing – drop tube	\$2.20 per metre
Groundwater Sample tubing – peristaltic	\$1.20 per metre
Peristaltic Pump	\$67.30 per day
Portable (12v) groundwater pump	\$134.20 per day
Motorboat Delia S	\$2,244.00 per day
Quad bike	\$392.70 per day
RTK GPS survey equipment	\$336.60 per day
Single axle trailer	\$78.50 per day
Spill Response Trailer	\$280.50 per day
Spray Unit	\$224.40 per day
Survey equipment – digital dumpy level	\$112.20 per day
Tandem trailer	\$106.60 per day
Teryx ATV	\$561.00 per day
Traffic management (TMS)	\$97.60 per hour
Bertrand Rd hydrometric equipment	\$927.30 per year
Cell telemetry	\$33.70 per month
Data Logger	\$179.30 per year
Hydrological gauging equipment (M9)	\$202.40 per gauging
Hydrological gauging equipment (wading)	\$84.20 per gauging

In stream temperature monitor	\$28.10 per month
Mangaehu hydrometric equipment	\$783.20 per year
Mangati Environmental Sensors	\$5,610.00 per year
Mangati hydrometric equipment	\$9,279.60 per year
Mangawhero-iti hydrometric equipment	\$1,305.70 per year
Oaonui hydrometric equipment	\$423.50 per year
Patea McColl's bridge hydrometric equipment	\$1,310.10 per year
Patea Skinner Rd hydrometric equipment	\$587.40 per year
Radio Telemetry	\$11.20 per month
RNZ Uriti Telemetry	\$360.00 per year
Repair Parts (battery/fuse/cable)	\$56.10 per deployment
Surrey Road Telemetry	\$5,500.00 per year
Standard hydrometric equipment	\$1,949.20 per year
Tangahoe hydrometric equipment	\$680.90 per year
Tawhiti hydrometric equipment (lower)	\$1,730.30 per year
Tawhiti hydrometric equipment (upper)	\$1,070.30 per year
Waingongoro hydrometric equipment	\$830.50 per year
Waitaha hydrometric equipment	\$8,091.60 per year
Rain Gauge Calibration	\$336.60 per deployment
Chlorine Meter	\$20.80 per use
Drone	\$132.00 per day
Multi-parameter Field Meter	\$112.20 per day
Haehanga hydrometric equipment	\$2,383.20 per year

EXPLANATION

This scale of charges is used to calculate the Council's actual and reasonable costs when carrying out functions under the *Resource Management Act 1991*. Where those actual and reasonable costs exceed any specified amounts, the Council may recover those costs as additional charges under section 36(3) of the *Resource Management Act 1991*. The use of materials stored in the spill response trailer and/or used in spill response will be recovered from the spiller on an actual and reasonable basis. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 4: FIXED MINIMUM CHARGES FOR LABORATORY ANALYSES

The Council has engaged a contract laboratory, RJ Hill Laboratories Ltd, to undertake the Council's regular sample analysis. Pricing of analysis is set out in the Council's contract with the supplier, these negotiated prices are subject to commercial sensitivity and therefore are not published in detail in this schedule. The Council's approach to calculating laboratory analysis charges is to use the original contract pricing with the application of a handling cost (of \$4.65) per analysis method which provides for the time required to coordinate and maintain this service. Total costs of analysis including the adjustment will be made available on request. An explanation of the methods used for laboratory analyses is available on request.

EXPLANATION

This schedule sets out the Council's approach to recovering actual and reasonable costs of laboratory analysis when carrying out functions under the *Resource Management Act 1991*. Where those actual and reasonable costs exceed the fixed charges in this schedule, the Council may recover those costs as additional charges under section 36(3) of the *Resource Management Act 1991*. An explanation of the methods used for laboratory analyses is available on request. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. Charges exclude GST. Effective from 1 July 2023.

SCHEDULE 5: FIXED INITIAL ANNUAL MONITORING DEPOSIT CHARGES FOR ACTIVITIES WITH TAILORED COMPLIANCE MONITORING PROGRAMMES 2023/2024

CATCHMENTS - HEREKAWE STREAM

Beach Energy Resources NZ (Kupe) Limited	\$3,562
Methanex NZ Limited	\$7,678
New Plymouth District Council	\$3,416
New Zealand Oil Services Ltd	\$3,416
OMV New Zealand Limited	\$3,562
OMV Taranaki Limited	\$3,562

CATCHMENTS - HONGIHONGI STREAM

Bulk Storage Terminals Limited	\$2,458
Molten Metals Limited	\$3,854
New Plymouth District Council	\$2,429
OMV Taranaki Limited (Inactive)	\$2,458
Port Taranaki Limited	\$2,249
Seaport Land Company Limited	\$2,066
Technix Bitumen Technologies Limited	\$2,066
Z Energy Limited	\$2,458

CATCHMENTS - LOWER WAIWHAKAIHO AIRSHED

DIALOG Fitzroy Limited	\$11,131
Downer NZ Limited	\$9,849
Katere Surface Coatings Limited	\$4,334
Taranaki Regional Council	\$8,261

CATCHMENTS - LOWER WAIWHAKAIHO RIVER

AML Limited (Trading as Allied Concrete)	\$2,704
Devon 662 Limited Partnership	\$5,920
DIALOG Fitzroy Limited	\$5,271
Downer EDI Works Limited	\$2,829
Envirowaste Services Limited	\$2,784
Firth Industries Limited	\$2,816
KiwiRail Holdings Limited	\$2,850
New Plymouth District Council	\$10,829
New Zealand Railways Corporation	\$2,890
Ravensdown Limited	\$2,768
Taranaki Regional Council	\$1,026
Taranaki Sawmills Limited	\$6,248
Technix Group Limited	\$7,775
Urban Aspect Limited	\$2,673
Waste Management NZ Limited	\$3,039

CATCHMENTS - MANGATI STREAM

Barton Holdings Limited	\$6,290
First Gas Limited	\$4971
Greymouth Petroleum Acquisition Company Ltd	\$6,314
J Swap Contractors Limited	\$7,079
McKechnie Aluminium Solutions Limited	\$7,578
New Plymouth District Council	\$7,911
Nexans New Zealand Limited	\$13,061
Schlumberger New Zealand Limited	\$5,801

Taranaki Regional Council	\$3,693
Tasman Oil Tools Limited	\$6,314
Tegel Foods Limited	\$8,241
Tegel Foods Limited - Poultry Processing Plant	\$18,768
TIL Freightng Limited	\$8,258

CATCHMENTS - TAWHITI STREAM

Graeme Lowe Protein Limited	\$5,836
Silver Fern Farms Limited	\$12,706
Taranaki Fish & Game Council	\$1,704

CATCHMENTS - WAITAHA STREAM

AICA (NZ) Limited	\$11,882
Arxada NZ Limited	\$606
C&O Concrete Products Limited-New Plymouth	\$3,705
Energyworks Limited	\$4,658
Greymouth Facilities Limited	\$4,517
Intergroup Limited	\$5,701
New Plymouth District Council	\$5,430
Pounamu Oilfield Services Limited	\$5,070
SRG Global Asset Services (Taranaki) Ltd	\$4,771
Symons Property Developments Limited	\$4,304
Taranaki Sawmills Limited	\$8,558
Urban Aspect Limited	\$6,599
Woodwards 2008 Limited	\$606

DAIRY PROCESSING

Fonterra Limited	\$196,822
Taranaki Regional Council	\$226

HYDRO-ELECTRIC ENERGY

Greenfern Industries Limited	\$21,234
Manawa Energy Limited	\$1,295
Opunake Power Limited	\$1,295

INDUSTRIAL

Anzco Foods Waitara Limited	\$1,295
Ballance Agri-Nutrients Limited	\$1,330
Ballance Agri-Nutrients Limited	\$547
Dow Chemical (NZ) Ltd	\$14,820
Downer NZ Limited	\$2,879
Energy Services International Limited	\$547
Fonterra Limited	\$684
Liquigas Limited - Head Office	\$1,554
McKechnie Aluminium Solutions Limited	\$19,364
Methanex Motunui Limited	\$2,277
Port Taranaki Limited	\$34,983
Powerco Limited - Electricity Operations	\$666
Sandford Bros Limited	\$547
Solexin Industries Limited	\$547
Taranaki Bulk Storage Limited	\$547
Taranaki Stock Car Club Inc	\$645

Technix Bitumen Technologies Limited	\$2,879
Transpower New Zealand Limited	\$666

IRRIGATION

Alexander Farms Limited	\$2,194
Anthony Ingman & Kerstin Johanna Williams	\$553
AR Geary Trust	\$1,920
BLL Farm Trust	\$5,598
BR & RG Harvey Family Trust	\$946
Coastal Country Farms Limited	\$3,177
David John Alexander	\$1,409
David Pease Family Trust	\$3,399
Duncan Robert Emerson Wilson	\$4,089
FJ Goodin & Sons Limited	\$3,177
Fonic Farms Limited	\$1,920
Friesianroots Limited	\$3,670
Gibbs G Trust	\$2,012
Greg McCallum	\$1,330
Hawera Golf Club Inc	\$512
Inglewood Golf Club Inc	\$748
James Robert Baker	\$1,487
John & Elaine Glenda Sanderson	\$4,378
JW & MT Hamblyn Family Trusts	\$1,920
Kaihihi Trust	\$1,932
Kaitake Golf Club Inc	\$1,084
Kereone Farms Limited	\$6,807
Kohi Investments Limited	\$2,425
Larsen Trusts Partnership	\$553
Leatherleaf Limited	\$1,339
Leonie Ann Campbell	\$5,277
Luttrell Trust Partnership	\$5,598
Manaia Golf Club	\$669
Manukorihi Golf Club Inc	\$1,084
Mara Trust	\$3,177
MI & PM Stevenson Family Trust Partnership	\$1,920
New Plymouth Golf Club Inc	\$1,084
Nigel Wayne & Denise Mary King	\$1,517
Nilock & Camole Trusts	\$1,920
Oceanview Trust	\$553
Ohawe Farm Limited	\$946
Pihama Farms Limited	\$1,920
PKW Farms Lp	\$2,012
Pukeone Company Limited	\$1,409
Pukeone Partnership	\$5,251
Riverside Farms Taranaki Ltd	\$1,439
RM & MC Julian Family Trust	\$5,598
Roger Dickie Family Trust	\$2,010
Spenceview Farms	\$5,598
Summerset Villages (Bell Block) Limited	\$1,723
Te Ngutu Golf Club Incorporated	\$905
Turangarere Trust	\$1,409
Waikaikai Farms Limited	\$1,499
Waireka Trust	\$553
Waitara Golf Club Inc	\$984
Waitotara Kiwifruit Limited Partnership	\$2,194
Waiwira Holdings Ltd	\$3,827
Wayne Douglas & Sandra Christine Morrison	\$7,079
Westown Golf Club Incorporated	\$984

Woollaston Family Trust Partnership	\$553
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LANDFILLS/CLEANFILLS

A & A George Family Trust	\$2,392
AA Contracting Limited	\$2,837
Barry John & Lynette Betty Bishop	\$2,837
Candyman Trust	\$2,805
Central Greenwaste & Firewood	\$2,453
Downer NZ Limited	\$2,546
Gas & Plumbing Ltd	\$2,059
Groundworkx Taranaki Limited	\$2,763
Malandra Downs Limited	\$4,256
New Plymouth District Council	\$119,296
Smudgy Developments Limited	\$2,059
South Taranaki District Council	\$29,141
Stratford District Council	\$10,227
Taranaki Civil Construction Limited – Inglewood	\$2,325
Taranaki Trucking Company Limited	\$1,215
TPJ Partnership	\$6,532
Value Timber Supplies Limited	\$4,913
Westown Agriculture Limited	\$4,266

MARINE DISCHARGES

Fonterra Limited	\$1,888
New Plymouth District Council	\$37,201
South Taranaki District Council	\$41,566

MEAT PROCESSING

Ample Group Limited	\$28,956
Anzco Foods Limited	\$6,753
Riverlands Eltham Limited	\$44,368
Silver Fern Farms Limited	\$27,708

MINOR INDUSTRIES

Agri Tech Engineering Limited T/A Hotter Engineering	\$309
Blastways Limited	\$309
Colin David Boyd	\$1,655
Eltham Sandblasting Limited	\$309
Firth Industries - Division of Fletcher Concrete & Infrastructure Limited	\$2,068
Fletcher Concrete & Infrastructure Limited	\$2,068
Fulton Hogan Limited - New Plymouth	\$249
Inglewood Timber Processors	\$776
JD Hickman 1997 Family Trust	\$2,895
Lorry Land Limited	\$776
Mervyn Jack Hooper	\$154
Ministry of Education - Wellington	\$0
New Plymouth District Council	\$5,512
New Zealand Pet Food Primary Processors	\$776
Normanby Engineering Sandblasting & Spraypainting	\$154
Oscar4U	\$309
Osflo Fertiliser Limited	\$7,700
Paws and Claws Kennels and Cattery Ltd	\$776
Peter Jones	\$776

Taranaki District Health Board	\$776
Taranaki Galvanizers Limited	\$6,005
Transpower New Zealand Limited	\$154
W Abraham Limited	\$3,341

MISCELLANEOUS

New Plymouth District Council	\$14,037
New Plymouth District Council & Methanex	
Motunui Limited	\$28
New Plymouth Girls' High School	\$412
New Zealand Railways Corporation	\$28
Pungarehu Community Committee	\$412
South Taranaki District Council	\$4,132
Stratford High School	\$412
Taranaki Regional Council	\$28

NON-RENEWABLE ENERGY

Contact Energy Limited	\$37,095
Nova Energy Limited	\$31,307

PETROCHEMICAL

Ballance Agri-Nutrients (Kapuni) Limited	\$44,838
Cheal Petroleum Limited	\$13,070
Flexgas Limited	\$8,594
Greymouth Petroleum Acquisition Company Limited	\$2,424
Greymouth Petroleum Central Limited	\$4,734
Greymouth Petroleum Limited	\$6,763
Greymouth Petroleum Turangi Limited	\$2,471
Methanex Motunui Limited	\$25,444
NZ Surveys 2020 Limited	\$2,302
NZEC Tariki Limited	\$2,414
NZEC Waihapa Limited	\$11,373
Petrochem Limited	\$2,225
Taranaki Ventures Limited	\$5,564
Todd Energy Limited	\$31,130
Todd Petroleum Mining Company Limited	\$23,546
Westside New Zealand Limited	\$9,696

PETROCHEMICAL PRODUCTION STATIONS

Beach Energy Resources NZ (Kupe) Limited	\$21,536
Bridge Petroleum Limited	\$208
Cheal Petroleum Limited	\$16,277
Greymouth Petroleum Acquisition Company Ltd	\$11,479
Greymouth Petroleum Central Limited	\$12,788
Greymouth Petroleum Limited	\$8,359
Greymouth Petroleum Turangi Limited	\$13,653
NZEC Tariki Limited	\$906
NZEC Waihapa Limited	\$3,263
NZEC Waihapa Limited & NZEC Tariki Limited	\$301
OMV New Zealand Limited	\$32,169
OMV NZ Production Limited	\$14,862
Petrochem Limited	\$1,415
Tamarind New Zealand Onshore Limited	\$13,188
Taranaki Ventures Limited	\$2,960
Todd Energy Limited	\$27,668

Todd Petroleum Mining Company Limited	\$19,124
TWN Limited Partnership	\$15,901
Westside New Zealand Limited	\$15,720

PIGGERIES

Aorere Farms Partnership	\$1,935
DH Lepper Family Trust	\$7,962
DH Lepper Trust	\$440
RKM Farms Limited	\$6,173
Stanley Bros Trust	\$15,706

QUARRIES

AA Contracting Limited	\$1,307
Bunn Earthmoving Ltd	\$1,597
Burgess Crowley Partnership	\$1,597
Civil Quarries Limited	\$16,407
Dennis Mark & Diane Lillian Bourke	\$1,597
Ferndene Group Limited	\$2,856
Gibson Family Trust	\$1,307
Goodin AG Limited	\$1,307
Hey Trust	\$1,597
Horizon Trust Management Limited	\$2,686
Hurlstone Trust	\$0.00
Jones Quarry Limited	\$5,324
Jones Quarry Uruti Stone Limited	\$0.00
R A Wallis Limited	\$1,597
Richard John Dreaver	\$1,307
Taranaki Trucking Company Limited	\$1,307
Taunt Contracting Limited	\$1,597
Vickers Quarries Limited	\$2,105
Whitaker Civil Engineering Limited	\$1,307
Windy Point Quarry Limited	\$1,597
Winstone Aggregates Limited	\$1,404

SEWERAGE DISCHARGES & TREATMENT

New Plymouth District Council	\$17,978
South Taranaki District Council	\$94,831
Stratford District Council	\$33,049
Wai-iti Motor Camp Limited	\$6,260

WASTE RECOVERY

Remediation (NZ) Limited	\$175,058
Surrey Road Land Farm Limited	\$10,160
Taranaki By-Products Limited	\$109,355
Waikaikai Farms Limited	\$0
Waste Remediation Services Limited	\$52,122

WATER TAKE

Alexander Bruce Middleton	\$834
Awatea Hawkes Bay Trust	\$604
Belmont Dairies Limited	\$677
Bristol Properties Limited Partnership	\$677
Bucman Trust	\$677
Caiseal Trust Partnership	\$677
Carter AJ Limited	\$834
Cold Creek Community Water Supply Ltd	\$17,458
Construction Mechanics (1993) Limited	\$677

Corteva Agriscience New Zealand Limited	\$604
Daniela Krumm	\$520
DP & JH Roper Family Trusts Partnership	\$604
Eric & Cedric Lander	\$1,254
Go 2 Milk Limited	\$1,197
Gwerder Brothers	\$604
Hernly Farm Limited	\$1,668
Ian Douglas & Judith Ann Armstrong	\$1,096
IBEC Holdings Ltd	\$834
IHC New Zealand Inc	\$1,097
Joblin Partners Limited	\$604
Kaipī Holdings Limited	\$677
Longview Limited	\$918
Lupton Trust	\$604
Medley Partners	\$1,506
MJ Fahy & MO Fahy	\$834
Moorelands Trust Partnership	\$520
MP & VMJ Joyce Trusts Partnership	\$604
New Plymouth District Council	\$29,357
Norwood Farm Partnership	\$677
Oakura Farms Limited	\$206
Oaonui Water Supply Limited	\$13,346
Pariroa Marae - The Trustees	\$834
PKW Farms LP	\$1,354
Pungarehu Farmers Group Water Scheme	\$1,366
SC & MJ O'Neill Family Trust	\$520
South Taranaki District Council	\$59,822
Stoney River Dairy Limited	\$206
Stratford District Council	\$12,798
Taranaki By-Products Limited	\$604
Taranaki Racing Inc	\$2,583
Taranaki Regional Council	\$2,813
Te Rua O Te Moko 2B Ahuwhenua Trust	\$604
The Tom Lance Trust	\$1,625
Zenith Farms Family Trust	\$1,209

EXPLANATION

The Council's fixed initial deposit charges for activities with tailored compliance monitoring programmes, excluding that for the NES for plantation forestry, are presented in various groups based on the nature of the activity and/or type of industry. Any additional actual and reasonable costs over and above the initial fixed deposit charge will be charged in arrears.

For new tailored compliance monitoring programmes or inclusion of new consents into existing programmes (that arise between the setting of these charges and the end of the financial year that they relate to), an estimate will be provided to the consent holder and compliance monitoring work charged according to this. Where no estimate is provided, compliance monitoring costs will be recovered per Schedule 6, 7 and 8 of this Plan.

Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. The above charges include those arising from any functions transferred to the Council under section 33 of the *Resource Management Act 1991*. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 6: CHARGES FOR MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR PLANTATION FORESTRY

With reference to regulation 106 of the *National Environmental Standards For Plantation Forestry 2017* (NES), the Council sets the following charges under section 36(1)(cc) of the *Resource Management Act 1991* for monitoring permitted activities authorised under regulations in the NES that address earthworks, river crossings, forestry quarrying and harvesting.

The NES applies to commercial forest blocks of more than one hectare. The charges set out below will be applied to the Council's monitoring of these activities. Explanation about the monitoring charges is included within the description of the charges and at the end.

NOTIFICATION OF HARVESTING AND PRE ACTIVITY MONITORING

Earthworks and quarrying notification under regulations 25 and 52 have a minimum notification period of 20 working days. Notification will involve some work for the Council and allows the Council to plan for any compliance monitoring, including any pre earthworks/ harvest instream macroinvertebrate survey (\$2,358 per survey) if stream conditions provide for it.

HARVESTING

The first inspection, with the earthworks plan available, will be used for discussion with the operator about how the regulations in the NES would be met. Inspection (includes travel time, inspection and notification work) and sampling will be undertaken under:

- a) regulation 33 which requires roads, tracks and landings to be managed and aligned to divert water runoff to stable ground and away from areas of constructed fill, and to minimise disturbance to earthflows and gullies
 - b) regulations 26 and 65 associated with sediment management
 - c) regulations 28 and 55 addressing accelerated erosion, stream obstruction, or diversion of water flow
 - d) regulations 31, 56, and 67 addressing sediment and stormwater controls
 - e) regulations 36-46 for river crossings (fish passage, effects on other structures, erosion and sediment control and discharges)
 - f) regulations 32 and 55 regarding site stabilisation
 - g) regulation 58 regarding quarrying
 - h) regulation 68 regarding restrictions on how harvesting can occur, on any riparian margin or adjacent to water bodies.
- \$1,018 per inspection
 - \$114 per each upstream or downstream sample for colour, turbidity, and suspended solids, if stream conditions are appropriate.

POST HARVESTING

Inspection(s) to ensure all the relevant NES requirements have been met, especially removal of stream structures, stabilisation, silt and sediment control, and slash and debris placement will occur. Includes travel time, inspection and notice:

- \$2,358 per survey for a post-harvest instream macroinvertebrate survey, if stream conditions provide for it
- \$1,018 per inspection.

EXPLANATION

This section of the schedule sets out the charges for inspections and sampling to address activities under the NES. The number of inspections and sampling required per forest will vary depending on size and once monitoring is undertaken, the degree of compliance with the regulations. Non-compliance with regulations will result in additional inspections and/or sampling to ensure compliance has been achieved.

It is envisaged that a moderate-sized and above forest would get one harvest inspection, a monthly inspection during harvesting and a post-harvest inspection, depending on compliance. Each moderate to large forest would

also receive at least one harvest and post-harvest instream macroinvertebrate survey by a freshwater biologist if stream conditions provide for it.

Harvest inspections would be monthly as a minimum and may also include water quality sampling. If inspections take less than a day inclusive of equipment preparation, travel, on-site time, post-visit recording, issue of inspection notices, and any follow-up discussions to confirm details and accuracy of records, then some remission of the charge will occur.

Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges for staff time, macroinvertebrate sample processing, and laboratory analyses are set out in Schedules 1, 3 and 4. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 7: FIXED MINIMUM CHARGES FOR MONITORING FARM DAIRY DISCHARGES

The fixed charges for farm dairy discharge compliance monitoring inspection and sampling are set out below:

Discharge to land consent	\$525
Discharge to water, no sampling	\$525
Discharge to water consent, including sampling discharge and receiving environment	\$1004
Discharge to land and water consent, including sampling discharge and receiving environment	\$1,187
Discharge to land and water consent, no sampling	\$588
Discharge to land by contactors under regional consents	\$1,150

Where non-compliance is detected the following additional monitoring re-inspection and sampling fixed charge may apply:

	Minor Non-compliance	Significant Non-compliance
Discharge to land or water consent, no sampling	\$956	\$1,717
Discharge to water consent, including sampling and reinspection	\$1,413	\$2,174

EXPLANATION

The above fixed minimum charges for the annual farm dairy discharge compliance monitoring inspection and re-inspection, both including sampling, are based on actual and reasonable charges for staff time (Professional Staff and Managers, Schedule 1) and laboratory analyses (Schedule 4). The above fixed minimum charges for monitoring, re-inspection and sampling after non-compliance with resource consent conditions or the *Resource Management Act 1991*, whether this arises from the annual inspection or not, are based on actual and reasonable charges for staff time (Professional Staff and Managers Schedule 1) and laboratory analyses (Schedule 4).

Significant non-compliance activities are non-compliances that will have actual or potential effects on the environment. Examples of a minor non-compliance are deficient baffles between ponds, minor failure to contain shed/race effluent and washings where these discharge to land, and deficient stormwater diversion system. Examples of significant non-compliance are ponding of effluent on the soil surface (unauthorised by resource consent), breach of discharge standards required in the resource consent, inadequate effluent storage and land area, significant increase in stock numbers beyond those allowed in the consent, and an inadequate effluent system. The above are examples and it should be noted they do not represent a complete list of non-compliances.

Additional charges may be levied under section 36(3) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring and non-compliance charges. An example is a significant non-compliance for a discharge to land farm dairy discharge consent where sampling costs of the discharge and receiving water may be required. See the scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 8: FIXED MINIMUM CHARGES FOR MONITORING INSTREAM STRUCTURES WHERE NO TAILORED COMPLIANCE MONITORING PROGRAMME EXISTS

Excluding structures that are addressed under Schedule 5, the fixed charge for the following types of compliance monitoring inspections of instream structures is \$463 per inspection per structure:

- The initial compliance monitoring inspection, following the installation of an authorised structure.
- A re-inspection arising from a 'minor' non-compliance detected in a previous inspection.
- Ongoing routine compliance monitoring inspections of authorised structures.

An example of a 'minor' non-compliance may be the requirement for additional small scale rip-rap rock work needed to remove a small perch at an outlet. Non-compliances considered to be greater than 'minor' will be addressed through the abatement or enforcement process which is charged at an actual and reasonable cost rate incurred by the Council; these costs are expected to be higher than the fixed charge. See scales of charges for staff time as set out in Schedule 1.

Routine inspections will be undertaken, on a schedule that factors in the likelihood of future non-compliance and any respective potential level of adverse effects resulting from non-compliance. The inspection reoccurrence period will be between 1 – 8 years. The monitoring schedule, per structure, will be determined by Council officers, with that schedule subject to change should any issues arise.

For the monitoring of instream structures the key issues monitored are the maintenance of fish passage and erosion control.

More than one consent on the same property could be monitored during a daily inspection round. In such cases, the Council may scale the monitoring charge downward according to the instream structures monitored.

EXPLANATION

The above fixed charges for compliance monitoring inspections and re-inspections are based on staff time for Professional Staff (Schedule 1). Additional charges may be levied under section 36(3) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See scales of charges for staff time as set out in Schedule 1. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 9: FIXED MINIMUM CHARGES FOR MONITORING WHERE NO TAILORED COMPLIANCE MONITORING PROGRAMME EXISTS

The fixed charge for a regular compliance monitoring inspection that is not addressed in Schedule 5 or 6 is \$418 per inspection plus any additional plant or laboratory analyses costs as set out in Schedules 3 and 4.

The fixed charge for a regular compliance monitoring re-inspection arising from non-compliance detected in an inspection that is not addressed in Schedule 5 or 6 is \$459 per inspection plus any additional plant or laboratory analyses costs as set out in Schedules 3 and 4.

For the monitoring of some resource consents, it is not possible to predesign a monitoring programme, or to apply a fixed charge. This may be because the consent is exercised irregularly or the scale of the consented activity varies unpredictably. In such cases, the Council will scale the monitoring programme according to the activity and charge for reasonable inspection time, sample analysis and equipment hire as set out in Schedules 1, 3 and 4. This approach will be applied to monitoring of consents such as those associated with well-sites, hydraulic fracturing, forestry, construction of pipelines/highways/other roading projects and other temporary earthworks.

EXPLANATION

The above fixed charges for compliance monitoring inspections and re-inspections are based on staff time for Professional Staff (Schedule 1). Additional charges may be levied under section 36(3) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. The above charges include those arising from any functions transferred to the Council under section 33 of the *Resource Management Act 1991*. All collection costs incurred in the recovery of a debt will be added to the

amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 10: CHARGES FOR THOSE REQUESTING HEARING COMMISSIONERS

Any submitter making a request, under section 100A of the *Resource Management Act 1991*, shall be required to pay the additional cost of having the application heard and decided by independent commissioners as reasonably determined by the Council using costs set out in Schedules 1 and 2.

EXPLANATION

For a notified resource consent application a submitter may request that the Council delegate its functions, powers and duties required to hear and decide the application to one or more independent hearing commissioners. Section 36 (1)(ab) of the *Resource Management Act 1991* allows the Council to estimate the additional costs, as if the request had not been made, and immediately invoice the requestor(s) for this additional cost. Where more than one submitter makes a request the costs may be shared equally. If the additional cost of independent hearing commissioners is less than the payment then a refund will be made. Schedule 1 sets out the Council's scale of charges for staff time and Schedule 2 sets out the fixed minimum cost of processing resource consent applications and includes hearing costs. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 11: CHARGES FOR PERMITTED ACTIVITY MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR FRESHWATER: CHANGES IN LAND USE

With reference to regulation 75 of the *Resource Management (National Environmental Standards for Freshwater) Regulations 2020* (NES), the Council sets the following charge, under section 36(1)(cc) of the *Resource Management Act 1991*, for monitoring permitted activities authorised under regulations in the NES. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following sections of the regulations:

- 16 Conversion of plantation to pastoral land use
- 18 Conversion of land on farm to dairy farm land
- 22 Use of land as dairy support land
- 29 Intensification: temporary standards.

Inspection includes travel time, inspection, monitoring and reporting. Non-compliance with the regulations will result in additional costs arising from inspections and/or monitoring to ensure compliance has been achieved.

Each inspection and monitoring charge will be \$441.

EXPLANATION

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES as set out above. Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 12: CHARGES FOR PERMITTED ACTIVITY MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR FRESHWATER: WETLANDS

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the *Resource Management Act 1991*, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following sections of the regulations:

- 38 Restoration of natural wetlands
- 40 Scientific research
- 43 Maintenance of wetland utility structure

46 Maintenance of specified infrastructure and other infrastructure

48 Sphagnum moss harvesting

50 Arable and horticultural land use.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulations will result in additional inspections and/or monitoring to ensure compliance has been achieved. Non-compliance with the regulations may result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$441 per inspection, when required to determine compliance and are not annual.

EXPLANATION

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES-FW as set out above. Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 13: CHARGES FOR PERMITTED ACTIVITY MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR FRESHWATER: INTENSIVE WINTER GRAZING

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the *Resource Management Act 1991*, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following section of the regulations:

26 Intensive winter grazing.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulation may result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$429 per inspection when required to determine compliance. Inspections will generally be annual.

EXPLANATION

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES-FW as set out above. Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 14: CHARGES FOR PERMITTED ACTIVITY MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR FRESHWATER: NATURAL HAZARDS

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the *Resource Management Act 1991*, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following section of the regulation:

51 Natural hazard works.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulation may result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$441 per inspection.

EXPLANATION

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES-FW as set out above. Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount

due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 15: CHARGES FOR PERMITTED ACTIVITY MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR FRESHWATER: CULVERTS AND WEIRS

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the *Resource Management Act 1991*, for monitoring permitted activities authorised under regulations in the NES-FW installed after **3 September 2020**. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following sections of the regulations:

70 Culverts

72 Weirs.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulations will result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$441 per inspection, when required to determine compliance and are not annual.

EXPLANATION

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES as set out above. Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

SCHEDULE 16: CHARGES FOR PERMITTED ACTIVITY MONITORING UNDER THE NATIONAL ENVIRONMENTAL STANDARD FOR FRESHWATER: SYNTHETIC FERTILISER

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the *Resource Management Act 1991*, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following section of the regulation:

33 Application of synthetic nitrogen fertiliser.

The determination regarding whether the nitrogen cap has been exceeded will involve an assessment of data received by the Council. Non-compliance with the regulations may result in additional assessments and costs to ensure compliance has been achieved.

If the data is supplied via the Council web portal in an appropriate form the assessment charge will be \$57. If data is not supplied in the appropriate electronic form, but is supplied via the Council web portal, the assessment charge will be \$113. If data is not supplied via the Council web portal or on an approved form, the charge will be \$222. This data must be supplied to the Council annually. These are annual charges and may be invoiced with farm dairy effluent costs in schedule 7 to reduce costs.

EXPLANATION

This section of the schedule sets out charges for assessments to address permitted activities under the NES as set out above. Additional charges may be levied under section 36(5) of the *Resource Management Act 1991* where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2023.

Building Act charging policy

Schedule of charges pursuant to the Building Act 2004

DAM COMPLIANCE AND SAFETY

Function	Deposit	Additional hourly charge
Project information audit memorandum	Large Dam (above \$100,000 value) \$1,178 Medium Dam (\$20,000 to \$100,000 value) \$936 Small Dam (\$0 to \$20,000 value) \$667	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time.
Lodge building warrant of fitness	\$123	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Amendment to compliance schedule	\$123	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Certificate of Acceptance	Large Dam (above \$100,000 value) \$4,746 Medium Dam (\$20,000 to \$100,000 value) \$2,399 Small Dam (\$0 to \$20,000 value) \$616	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Lodge dam classification (potential impact category)	\$123	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Lodge annual dam safety compliance certificate	\$123	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Lodge dam safety assurance programme	\$123	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.

EXPLANATION

The charges are for the Council's actual and reasonable costs when carrying out functions under the *Building Act 2004* in relation to dams. The charge (in most cases) will be made up of a deposit and where required an additional charge, when the cost of performing the function exceeds the deposit by more than \$20. If the cost of performing the function is less than the deposit paid by more than \$20, a refund will be given.

The *Building Act* does not specify a particular procedure for the Council to follow when setting *Building Act* fees and charges. Charges under the *Building Act 2004* for performing any other function under the Act will be based on the staff charge our rates in Schedule 1. The Council has decided, for completeness and ease of reference, to include these charges in this Plan. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges are GST exclusive. Effective from 1 July 2023.

Local Government Act charging policy

Schedule of charges pursuant to the Local Government Act 2002

INSPECTION AND INCIDENT COST RECOVERY.

Pursuant to section 150 of the *Local Government Act 2002*, the Council gives notice that it has adopted the following schedules of charges for the recovery of the costs of inspection, including but not limited to routine and additional inspections, and inspections following any incidents, discharges, spillages or non-containment of substances that cause, or have the potential to cause, adverse environmental effects, where these costs are not covered by a more specific charge elsewhere.

The cost recovery schedule for staff time is set out in Schedule 1; plant is set out in Schedule 3; and laboratory analysis costs are set out in Schedule 4.

EXPLANATION

The scale of charges set out above may apply for the recovery of reasonable costs incurred of staff time and analyses associated with inspections and following incidents, discharges, spillages, non-containment of substances or breaches of permitted activity standards that cause, or have the potential to cause, adverse environmental effects. Inspections of permitted activities may be undertaken to assess compliance with permitted activity standards. Inspections may involve actions such as taking and analysing samples to determine environmental effects. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges are GST exclusive. Effective from 1 July 2023.

Local Government Official Information and Meetings Act charging policy

Schedule of charges pursuant to the Local Government Official Information and Meetings Act 1987

Pursuant to section 13(1A) of the *Local Government Official Information and Meetings Act 1987* (LGOIMA), the Council may charge for the supply of information to recover its reasonable costs for labour and materials.

The cost recovery schedule for staff time is set out in Schedule 1.

The first 15 minutes of time spent actioning a request for information on each or any occasion relating to the same general matter shall be provided free of charge. The Council reserves its rights to charge for the provision of information above 15 minutes.

The Council requires payment in advance.

The first 20 pages of black and white photocopying on standard A4 or A3 paper shall be provided free of charge. Where the total number of pages of photocopying is in excess of 20 then each sheet of paper will be charged at 10 cents per sheet.

Upon receipt of a request for information, the Council will advise of the decision to charge, the estimated amount of the charge, how the charge has been calculated, the requirement to pay in advance and the right to seek a review by an Ombudsman of the estimated charge.

EXPLANATION

The scale of charges set out above may apply for the recovery of staff time and reasonable costs incurred with the collection and supply of information under LGOIMA. The recovery regime is based upon the Ombudsman's guidance "*The LGOIMA for local government agencies: A guide to processing requests and conducting meetings*". All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges are GST exclusive. Effective from 1 July 2023.

Appendix 2: Funding impact statements (regulations)

The following information is presented for compliance with *Local Government (Financial Reporting and Prudence) Regulations 2014*. In accordance with the Regulations, the information presented is incomplete (in particular, the information presented does not include depreciation and internal transactions such as overheads) and it is not prepared in compliance with generally accepted accounting practice. It should not be relied upon for any other purpose than compliance with the *Local Government (Financial Reporting and Prudence) Regulations 2014*.

Whole of council funding impact statement

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Estimate \$ LTP
	Sources of operating funding		
11,801,333	General rates, uniform annual general charges, rates penalties	13,571,534	12,115,783
4,765,811	Targeted rates	5,306,108	4,495,484
3,750,071	Subsidies and grants for operating purposes	3,969,805	3,581,309
16,278,761	Fees and charges	17,338,199	15,282,962
9,915,659	Interest and dividends from investments	11,550,000	9,776,304
0	Local authorities fuel tax, fines, infringement fees & other receipts	0	0
46,511,635	Total operating funding	51,735,646	45,251,842
	Applications of operating funding		
38,645,284	Payments to staff and suppliers	40,252,604	40,335,363
455,659	Finance costs	1,200,000	421,121
0	Other operating funding applications	0	0
39,100,943	Total applications of operating funding	41,452,604	40,756,484
7,410,692	Surplus/(deficit) of operating funding	10,283,042	4,495,358
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
561,750	Gross proceeds from sale of assets	418,800	664,050
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
561,750	Total sources of capital funding	418,800	664,050
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
5,759,150	- replace existing assets	2,269,850	2,201,350
(197,464)	Increase/(decrease) in reserves	(291,058)	54,637
2,410,756	Increase/(decrease) in investments	8,723,050	2,903,421
7,972,442	Total applications of capital funding	10,701,842	5,159,408
(7,410,692)	Surplus/(deficit) of capital funding	(10,283,042)	(4,495,358)
0	Funding balance	0	0

Resource management funding impact statement

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
5,676,920	General rates, uniform annual general charges, rates penalties	7,674,131	5,867,025
0	Targeted rates	0	0
1,116,000	Subsidies and grants for operating purposes	909,500	1,202,669
12,019,971	Fees and charges	10,628,234	11,150,813
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees & other receipts	0	0
18,812,891	Total operating funding	19,211,865	18,220,507
	Applications of operating funding		
17,260,398	Payments to staff and suppliers	16,985,685	17,602,400
0	Finance costs	0	0
5,938,923	Internal charges & overheads applied	8,088,394	5,793,430
0	Other operating funding applications	0	0
23,199,321	Total applications of operating funding	25,074,079	23,395,830
(4,386,430)	Surplus/(deficit) of operating funding	(5,862,214)	(5,175,323)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
418,750	Gross proceeds from sale of assets	296,000	342,250
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
418,750	Total sources of capital funding	296,000	342,250
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
1,104,150	- replace existing assets	725,850	804,350
0	Increase/(decrease) in reserves	0	0
(5,071,830)	Increase/(decrease) in investments	(6,292,064)	(5,637,423)
(3,967,680)	Total applications of capital funding	(5,566,214)	(4,833,073)
4,386,430	Surplus/(deficit) of capital funding	5,862,214	5,175,323
0	Funding balance	0	0

Biosecurity and biodiversity funding impact statement

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
2,614,240	General rates, uniform annual general charges, rates penalties	2,199,218	2,756,336
0	Targeted rates	0	0
0	Subsidies and grants for operating purposes	0	0
2,853,038	Fees and charges	4,845,060	2,738,244
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
5,467,278	Total operating funding	7,044,278	5,494,580
	Applications of operating funding		
6,282,759	Payments to staff and suppliers	6,709,118	2,921,423
0	Finance costs	0	0
1,528,981	Internal charges and overheads applied	2,510,670	1,069,557
0	Other operating funding applications	0	0
7,811,740	Total applications of operating funding	9,219,788	3,990,980
(2,344,462)	Surplus/(deficit) of operating funding	(2,175,510)	1,503,600
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
41,250	Gross proceeds from sale of assets	70,000	104,000
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
41,250	Total sources of capital funding	70,000	104,000
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
97,000	- replace existing assets	118,000	222,000
(250,000)	Increase/(decrease) in reserves	(350,000)	0
(2,150,212)	Increase/(decrease) in investments	(1,873,510)	1,385,600
(2,303,212)	Total applications of capital funding	(2,105,510)	1,607,600
2,344,462	Surplus/(deficit) of capital funding	2,175,510	(1,503,600)
0	Funding balance	0	0

Transport funding impact statement

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
433,062	General rates, uniform annual general charges, rates penalties	481,051	405,421
1,827,505	Targeted rates	2,364,932	1,554,259
2,634,071	Subsidies and grants for operating purposes	3,060,305	2,378,640
1,132,757	Fees and charges	1,283,028	1,149,184
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
6,027,395	Total operating funding	7,189,316	5,487,504
	Applications of operating funding		
5,945,200	Payments to staff and suppliers	7,078,385	5,415,808
0	Finance costs	0	0
355,556	Internal charges and overheads applied	440,693	288,091
0	Other operating funding applications	0	0
6,300,756	Total applications of operating funding	7,519,078	5,703,899
(273,361)	Surplus/(deficit) of operating funding	(329,762)	(216,395)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
0	Gross proceeds from sale of assets	0	0
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
0	Total sources of capital funding	0	0
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
0	- replace existing assets	0	0
0	Increase/(decrease) in reserves	0	0
(273,361)	Increase/(decrease) in investments	(329,762)	(216,395)
(273,361)	Total applications of capital funding	(329,762)	(216,395)
273,361	Surplus/(deficit) of capital funding	329,762	216,395
0	Funding balance	0	0

Hazard management funding impact statement—civil defence emergency management

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
260,732	General rates, uniform annual general charges, rates penalties	272,099	278,551
0	Targeted rates	0	0
0	Subsidies and grants for operating purposes	0	0
0	Fees and charges	0	0
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
260,732	Total operating funding	272,099	278,551
	Applications of operating funding		
489,600	Payments to staff and suppliers	518,838	500,370
0	Finance costs	0	0
0	Internal charges and overheads applied	0	0
0	Other operating funding applications	0	0
489,600	Total applications of operating funding	518,838	500,370
(228,868)	Surplus/(deficit) of operating funding	(246,739)	(221,819)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
0	Gross proceeds from sale of assets	0	0
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
0	Total sources of capital funding	0	0
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
0	- replace existing assets	0	0
0	Increase/(decrease) in reserves	0	0
(228,868)	Increase/(decrease) in investments	(246,739)	(221,819)
(228,868)	Total applications of capital funding	(246,739)	(221,819)
228,868	Surplus/(deficit) of capital funding	246,739	221,819
0	Funding balance	0	0

Hazard management funding impact statement—flood management, general river control and river control schemes

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
(11,347)	General rates, uniform annual general charges, rates penalties	(680)	(14,372)
759,637	Targeted rates	762,507	762,556
0	Subsidies and grants for operating purposes	0	0
0	Fees and charges	0	0
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
748,290	Total operating funding	761,827	748,184
	Applications of operating funding		
499,874	Payments to staff and suppliers	501,853	498,485
0	Finance costs	0	0
93,649	Internal charges and overheads applied	116,074	86,255
0	Other operating funding applications	0	0
593,523	Total applications of operating funding	617,927	584,740
154,767	Surplus/(deficit) of operating funding	143,900	163,444
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
22,000	Gross proceeds from sale of assets	0	19,250
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
22,000	Total sources of capital funding	0	19,250
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
40,000	- replace existing assets	0	35,000
52,536	Increase/(decrease) in reserves	58,942	54,637
84,231	Increase/(decrease) in investments	84,958	93,057
176,767	Total applications of capital funding	143,900	182,694
(154,767)	Surplus/(deficit) of capital funding	(143,900)	(163,444)
0	Funding balance	0	0

Recreation, culture and heritage funding impact statement

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
1,725,161	General rates, uniform annual general charges, rates penalties	1,907,821	1,762,755
2,178,669	Targeted rates	2,178,669	2,178,669
0	Subsidies and grants for operating purposes	0	0
214,995	Fees and charges	128,877	213,721
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
4,118,825	Total operating funding	4,215,367	4,155,145
	Applications of operating funding		
3,977,402	Payments to staff and suppliers	4,034,295	3,960,481
455,659	Finance costs	1,200,000	421,121
1,063,231	Internal charges and overheads applied	1,313,953	956,275
0	Other operating funding applications	0	0
5,496,292	Total applications of operating funding	6,548,248	5,337,877
(1,377,467)	Surplus/(deficit) of operating funding	(2,332,881)	(1,182,732)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
16,500	Gross proceeds from sale of assets	0	0
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
16,500	Total sources of capital funding	0	0
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
626,000	- replace existing assets	228,000	128,000
0	Increase/(decrease) in reserves	0	0
(1,986,967)	Increase/(decrease) in investments	(2,560,881)	(1,310,732)
(1,360,967)	Total applications of capital funding	(2,332,881)	(1,182,732)
1,377,467	Surplus/(deficit) of capital funding	2,332,881	1,182,732
0	Funding balance	0	0

Regional representation, advocacy and investment management funding impact statement

2022/2023 Estimate \$ Annual Plan		2023/2024 Estimate \$ Annual Plan	2023/2024 Indicative \$ LTP
	Sources of operating funding		
1,102,565	General rates, uniform annual general charges, rates penalties	1,037,894	1,060,067
0	Targeted rates	0	0
0	Subsidies and grants for operating purposes	0	0
58,000	Fees and charges	453,000	31,000
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
1,160,565	Total operating funding	1,490,894	1,091,067
	Applications of operating funding		
1,503,378	Payments to staff and suppliers	1,561,923	1,367,375
0	Finance costs	0	0
606,535	Internal charges and overheads applied	851,980	548,580
0	Other operating funding applications	0	0
2,109,913	Total applications of operating funding	2,413,903	1,915,955
(949,348)	Surplus/(deficit) of operating funding	(923,009)	(824,888)
	Sources of capital funding		
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
63,250	Gross proceeds from sale of assets	52,800	198,550
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
63,250	Total sources of capital funding	52,800	198,550
	Applications of capital funding		
0	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
3,892,000	- replace existing assets	1,198,000	1,012,000
0	Increase/(decrease) in reserves	0	0
(4,778,098)	Increase/(decrease) in investments	(2,068,209)	(1,638,338)
(886,098)	Total applications of capital funding	(870,209)	(626,338)
949,348	Surplus/(deficit) of capital funding	923,009	824,888
0	Funding balance	0	0

Appendix 3: Reporting and prudence regulations

Annual plan disclosure statement for period commencing 1 July 2023

WHAT IS THE PURPOSE OF THIS STATEMENT?

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its annual plan in accordance with the *Local Government (Financial Reporting and Prudence) Regulations 2014* (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark			Yes
<ul style="list-style-type: none"> Income 	Total rates will not exceed 60% of total revenue.	37%	Yes
<ul style="list-style-type: none"> Increases 	Total rates increase will not exceed 5% of total expenditure.	4.3%	Yes
Debt affordability benchmark	Total interest expense on net external public debt will not exceed 40% of total annual rates and levies.	6.7%	Yes
Balanced budget benchmark	100%	97%	No
Essential services benchmark	100%	The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services. The Council's only network services are in relation to flood protection and control works. The Council does not provide any of the other network services. These network services are in the form of land assets. Accordingly, there is no depreciation on these assets. The Council's capital expenditure will always be equal to or greater than the depreciation expense.	Yes
Debt servicing benchmark	10%	2.52%	Yes

RATES AFFORDABILITY BENCHMARK

For this benchmark,—

- (a) the Council's planned rates income for the year is compared with a quantified limit on rates contained in the Financial Strategy included in the Council's Long-Term Plan; and
- (b) the Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the Financial Strategy included in the Council's Long-Term Plan.

The Council meets the rates affordability benchmark if—

- (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
- (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

DEBT AFFORDABILITY BENCHMARK

For this benchmark, the Council's planned borrowing is compared with a quantified limit on borrowing contained in the Financial Strategy included in the Council's Long-Term Plan. The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

BALANCED BUDGET BENCHMARK

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

ESSENTIAL SERVICES BENCHMARK

For this benchmark, the Council's planned capital expenditure on network services is presented 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.

DEBT SERVICING BENCHMARK

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

CONTACT DETAILS

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EXECUTIVE STAFF

Steve Ruru – (Chief Executive)
Abby Matthews – (Director – Environment Quality)
AD Fred McLay – (Director – Resource Management)
Michael J Nield – (Director – Corporate Services)
Daniel Harrison – (Director – Operations)

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AUDITORS

Deloitte, Hamilton
On behalf of the Controller and Auditor-General,
PO Box 3982, Wellington

SOLICITORS

Till Henderson King, PO Box 192, Stratford

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