



## Notice of Meeting

An Extraordinary Meeting of the Tararua District Council will be held in the Council Chamber, 156 High Street, Dannevirke on **Wednesday 4 June 2025** commencing at **9:30 am**.

Bryan Nicholson  
Chief Executive

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## Agenda

1. Welcome and Meeting Opening
2. Apologies
3. Reports
  - 3.1 Deliberations on Matters Raised through Submissions on the Annual Plan 2025-26 3
  - 3.2 Finance and Performance - Management Report 23
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4. Closure





## Report

Date : 29 May 2025

To : Mayor and Councillors  
Tararua District Council

From : Sarah Walshe  
Finance Manager

Subject : **Deliberations on Matters Raised through Submissions on the Annual Plan 2025-26**

Item No : **3.1**

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### 1. Recommendation

- 1.1 *That the report from the Finance Manager dated 26 May 2025 concerning the Deliberations on Matters Raised through Submissions on the Annual Plan 2025-26 be received.*
- 1.2 *That the Tararua District Council note the matters raised through submissions on the draft Annual Plan 2025-26.*
- 1.3 *That the following recommendations in this report in response to matters raised through submissions be made (refer to separate responses contained within Section 7 of this report).*
- 1.4 *That the request to bring forward budget into the 2025-26 Annual Plan for the projects outlined in Section 8 of this report be approved, noting that there is no material impact on rates requirements.*
- 1.5 *That the Tararua District Council notes that further information will be provided to the extraordinary meeting of Council being held 11 June 2025 regarding any costs to be included in the Annual Plan regarding loan funding for establishment of the Council-Controlled Organisation for Water Services.*

## **2. Reason for the Report**

- 2.1 The purpose of this report is to provide the Tararua District Council with information on matters that should be considered in its deliberations on the Draft Annual Plan 2025-26 and the submissions received through the consultation process.

## **3. Background**

- 3.1 Council must prepare an Annual Plan for each financial year as required by Section 95 of the Local Government Act 2002.
- 3.2 The Annual Plan is defined by Sections 95(5) and (6) of the Local Government Act and requires that Council present an account of significant changes from the Long Term Plan for the year in which the Annual Plan is being developed and include all relevant financial and funding impact statements for the year in which the Annual Plan is being prepared.
- 3.3 Council held a series of workshops from December 2024 to March 2025 to discuss the service levels, capital programme, fees and charges, activity expenditure and rates requirement for the Draft Annual Plan 2025/2026.

## **4. Consultation with the Community**

- 4.1 Council proposed an overall rates increase of 7.71% which is significantly lower than the increase proposed in the Long Term Plan. Of this increase, 3.23% relates to all activities other than water services, and the remaining 4.48% is for water, wastewater, and stormwater activities. Council has gone right back to basics and has reduced costs to include only essential works. To achieve this projects have been reassessed, and reforecast or deferred if appropriate. A deferral of the operational costs for the New Pahiatua Pool from year 2 to year 3, due to with external funding still being sourced. It is not anticipated that the new pool will be operational in the 2025/2026 year.
- 4.2 This year, only partial funding of depreciation is being undertaken, with the remaining portion deferred to future years of the Long-Term Plan. The significant increase in asset prices due to inflation necessitates spreading the cost and its recovery over a longer period.
- 4.3 Additionally, the Government has introduced a new method for funding asset renewals through debt that supports this approach. This is under their framework for the future delivery of water services, called Local Water Done Well. This approach allows for the use of loans to finance all asset purchases (including renewals) without the need to recover depreciation costs through rates. This usually occurs at the same time as funding is also being recovered for debt repayment, a practice considered as “double dipping”.
- 4.4 Water service assets, including those for water, wastewater, and stormwater, have very long lifespans. Consequently, if the debt on these assets is repaid over a



short period (e.g, ten years), there will be ample time during the remaining useful life (upwards of 100 years) to address future long-term replacement funding requirements after the debt has been repaid.

4.5 Council prepared a Consultation Document and supporting information to consult with the community on whether Council should rate an additional \$150,000 (resulting in an average increase of 0.40%) in rates for our footpaths. After the adoption of the 2024/2034 Long Term Plan Council received notification from NZTA Waka Kotahi that it had been unsuccessful in its funding request for its footpaths maintenance and renewal programme.

4.6 Council also sought feedback from the Community on a proposal Council received from Tararua Aquatic Community Trust to help solve an ongoing issue of carparking.

4.7 The engagement channels that Council used were:

- Social Media channels
- Council Website including “Your Say Tararua”
- Bush Telegraph
- Radio
- Mock Rates Invoice

4.8 Council adopted the Consultation and Supporting Information for the Annual Plan 2025-26, being year two of the 2024/34 Long Term Plan on 9 April 2025.

4.9 The formal consultation period on the draft Annual Plan 2025-26 took place from 14 April 2025 to 15 May 2025.

4.10 A total of 45 formal submissions were received.

4.11 Of the 45 submissions, eight submitters asked to present their views to Council in person, with one submitter later withdrawing their request to speak.

4.12 The hearing was held on Wednesday 21 May 2025.

## **5. Significance Assessment**

5.1 The determination for the Annual Plan submissions does not trigger Council’s Significance and Engagement policy.

5.2 However, it should be noted that any changes of significance would require consideration in accordance with the Policy.

## **6. Statutory Requirements**

6.1 Section 95 of the Local Government Act 2002 sets out requirements for the Council to follow in preparing and adopting an Annual Plan for each financial year.

6.2 If the proposed Annual Plan includes significant or material differences from the content of the Long-Term Plan for the financial year to which the proposed Annual Plan relates, then the Council must consult in a manner that gives effect to section 82 of the Local Government Act 2002 before adopting an Annual Plan.

6.3 Section 82 of the Local Government Act 2002 sets out the principles of consultation. These are set out below, in the following Principles of Consultation:

(1) Consultation that a local authority undertakes in relation to any decision or other matter must be undertaken, subject to subsections (3) to (5), in accordance with the following principles:

- (a) that persons who will or may be affected by, or have an interest in, the decision or matter should be provided by the local authority with reasonable access to relevant information in a manner and format that is appropriate to the preferences and needs of those persons:
- (b) that persons who will or may be affected by, or have an interest in, the decision or matter should be encouraged by the local authority to present their views to the local authority:
- (c) that persons who are invited or encouraged to present their views to the local authority should be given clear information by the local authority concerning the purpose of the consultation and the scope of the decisions to be taken following the consideration of views presented:
- (d) that persons who wish to have their views on the decision or matter considered by the local authority should be provided by the local authority with a reasonable opportunity to present those views to the local authority in a manner and format that is appropriate to the preferences and needs of those persons:
- (e) that the views presented to the local authority should be received by the local authority with an open mind and should be given by the local authority, in making a decision, due consideration:
- (f) that persons who present views to the local authority should have access to a clear record or description of relevant decisions made by the local authority and explanatory material relating to the decisions, which may include, for example, reports relating to the matter that were considered before the decisions were made.

- (2) A local authority must ensure that it has in place processes for consulting with Māori in accordance with subsection (1).

## **7. Matters for Consideration from Submissions**

### **7.1 Footpaths in the Tararua District**

7.1.1 The consultation document provided information on an option on adding an additional \$150,000 of rates funding for footpath maintenance, due to the reduced funding from NZTA related to footpaths.

7.1.2 The following table outlines the number of submissions in favour and against adding an additional \$150,000 of rates funding for footpath maintenance:

<i>Consultation Item</i>	<i>Support</i>	<i>Oppose</i>
Footpaths – add \$150,000 rates funding	9	33

7.1.3 The following themes came through in the comments received in submissions relating to the proposed additional funding for footpaths:

- Believes the footpaths are in an okay standard and happy that Council only fixes the priority 5 faults
- Concerned about impact of increased rates on people
- Supports reduced footpath cleaning
- Concern that lack of maintenance of footpaths will lead to increased costs in the future
- Supports increased level of service for footpaths but without increasing rates
- Supports prioritising safety of pedestrians through increased funding for footpaths
- Cleaning and maintenance of footpaths necessary for safety of users, including mobility scooter users, pedestrians, pushchairs
- Proposal that maintenance of footpaths should not be funded by rural-ratepayers

**7.2 Officer response to Council's request for information on options for funding of footpaths, what the cost of spraying footpaths for lichen would be, and information on driveway crossings**

7.2.1 Footpath maintenance and renewals is performed under contract to Downer NZ through the Tararua Alliance. Funding for this work comes from the National Land

Transport Fund via NZTA, which is allocated every three years supplemented by the local share from rates. This three-year period has seen a significant drop in NZTA funding for footpath works. Our application included funds to begin to address driveway crossing challenges and to continue to invest in maintenance and renewals of the existing assets. Unfortunately, our allocation ended up only being enough to fund very basic levels of maintenance works such as footpath potholes, reduced cleaning for main streets and the most urgent safety issues. This leaves the only option for an increase in spend on the footpaths to come 100% from the local mechanisms such as rates, borrowing or reserves. The other two being fairly self-explanatory but the use of reserves is generally used to fund renewals of expired assets – not new assets and not maintaining existing ones.

- 7.2.2 Officers note the feedback from submitters seeking an increase level of service for footpaths, without an increase in rates, and the elected members' direction on alternative options for funding footpaths. In response officers propose utilising the existing depreciation reserves (balance at 30 June 2024 of \$2,638,267) that has been established over time.
- 7.2.3 Officers recommend putting in place a new Capital project of \$300,000 to allow some renewal work to be carried out.
- 7.2.4 The rates impact of this is minimal as these reserves are in place the addition will increase interest costs and consequently the rates requirement by \$6,771 (this is a result of Council's internal borrowing over this reserve). Officers will find a reduction within the operational budgets proposed in this Annual Plan to cost neutralise this however note that this change of \$6,771 has no change on the % rates increase.
- 7.2.5 Our current annual cost for lichen spraying is \$10,792 for 46,683m<sup>2</sup> (17% of our Asphalt & Concrete footpaths per annum). It is currently included in the maintenance works that are being delivered under the current restricted funding.
- 7.2.6 Below are some quick numbers based on an assessment of area of current Footpath faults. With the small amount of current funding those totals will likely grow over time with there not being enough to maintain the current level of deterioration. Vehicle Crossing Faults equate to 13% of the total renewals/patches and as part of the footpath network contribute to a lower level of service for the community due to their poor condition.

Fault	QTY	Cost
Renew/Construct Vehicle Crossing	2964m <sup>2</sup>	@ \$200/m <sup>2</sup> = \$592,860
Renew/Repair Footpath	19320m <sup>2</sup>	@ \$150/m <sup>2</sup> = \$2,898,000

7.2.7 Recommendation:

*That the Council approves Option One – no additional funding for footpaths in Tararua*

*OR*

*That the Council approves Option Two – additional \$150,000 added to rates for footpath maintenance.*

*OR*

*That the Council include a new Capital project of \$300,000 to allow some renewal work to be carried out, noting that this will not increase rates.*

7.3 **Feedback on Waisplash Carpark Proposal**

7.3.1 The consultation document provided information on a proposal from the Tararua Aquatic Trust for Council to help solve an ongoing issue related to the carpark at the Waisplash Community Aquatic Pool. The proposal was included in the Annual Plan as a feedback item, as Council wished to seek input from residents and understand community views before making any decisions.

7.3.2 If Council decided to purchase land for the carpark, the funding could come from a General Purpose Fund, which is a reserve fund the Council can use for various purposes, including purchasing land. Funding through the General Purpose Fund would mean no impact on rates and no extra costs for ratepayers.

7.3.3 The following table outlines the number of submissions in favour and against the proposal from Waisplash to purchase land for extension of the carpark:

<i>Feedback Item</i>	<i>Support</i>	<i>Oppose</i>	<i>Unsure / More info needed</i>
Supports extension of the Waisplash carpark	31	3	3
Supports Council buying land to extend the Waisplash carpark	28	5	4

7.3.4 The following themes came through in the comments received in submissions relating to the request for feedback on the proposal from Waisplash:

- Purchasing the property to extend the carpark in that space would address a major health and safety matter near the entrance to the pool;
- Would allow for future growth and expansion of the facility;

- Would allow for greater use by sporting codes using the Domain;
- Does not support as believes adequate land and alternative options for extending the carpark

7.3.5 Officers propose to include a capital project for the purchase of land to enable future carpark development to be determined at a later date. A budget for the capital value of this property will be included in this Annual Plan to allow officers to investigate this purchase further. However, note that this in no way signals what the purchase price of this property will be with negotiations and external valuation to be undertaken. Once this is completed a further recommendation to Council for the purchase of the property will be prepared at a later date.

7.3.6 Recommendation:

*That the Council delegate authority to the Chief Executive to negotiate the purchase of property at 33 York Street, and enter into a sale and purchase agreement for the property subject to confirmation by Council at a later meeting.*

#### 7.4 Other Matters Raised through Submissions

##### **Dannevirke Information Centre**

<i>Issue</i>	<i>Support</i>	<i>Oppose</i>
Support for closure of Dannevirke Information Centre	2	2

7.4.1 The following themes came through in the comments received related to the decision by the Dannevirke Information Centre Incorporated Society to close the Dannevirke Information Centre as at 30 June 2025, and Council's proposal to cease providing an annual grant to the society:

- Consultation should have been sought on the Information centre – whilst you are saying you listened to the community to cut back on spending you are actually cutting back on the small things that have biggest return to ratepayers (library, customer services, information centre / iSite);
- Concerned about lack of consultation on closure of the Information Centre, and removal of funding. Impact of loss of local knowledge and community connection by bringing the service inhouse;
- Comment that they liked the proposal to move the Information Centre;
- Information centre important for the town, if you have it in the Council buildings it needs to be able to display all the things that are in the current

centre and there needs to be good signage to direct visitors to the information centre.

7.4.2 Recommendation:

*That the Council note the comments made through the submissions regarding the decision by the Dannevirke Information Centre Incorporated Society to cease trading.*

7.5 **Additional Information Requested by Council**

7.5.1 Following the hearing of submissions on 21 May 2025, the Council sought provision of further information related to the following matters:

**Charging of UAGC on land that has multiple dwellings, information on UAGC percentage, and spread of rates increase and impact on sectors including lifestyle properties**

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

At present Council only charges one UAGC per rating unit, for example one charge for rating unit with 5 flats. Two or more rating units may also only receive one UAGC if they meet criteria for merging “treating as one” under section 20 of the Local Government Rating Act 2002.

For the 2024/2025 financial year Council charged a UAGC on a total of 9,448 rating units, and a half charge UAGC on a total of 12 rating units (this is where these properties are non-rateable and LGRA 2002 Schedule 1 & 2). The number of UAGCs constantly change for amalgamations and subdivisions but rates are set “as at 1 July” each year.

If Council was to change the rating policy to apply the UAGC for every multi use on the rating unit (1 rating unit with 5 flats would get 5 charges) officers estimated that there would be approximately 1,020 additional charges of the UAGCs going by the information supplied by QV in March 2024. The problem quantifying the amount is under the definition of separately used and inhabited part, where we must have knowledge and evidence of different use in the same rating for example a private house that also operates as a business, hairdresser or even considerations of Airbnb. This complex area is subject to a lot of legal cases and so is something that might take some time to confirm. This would form a part of any rates review, Long Term Plan consideration and development of a revised Revenue and Financing Policy.

**Options to UAGC**

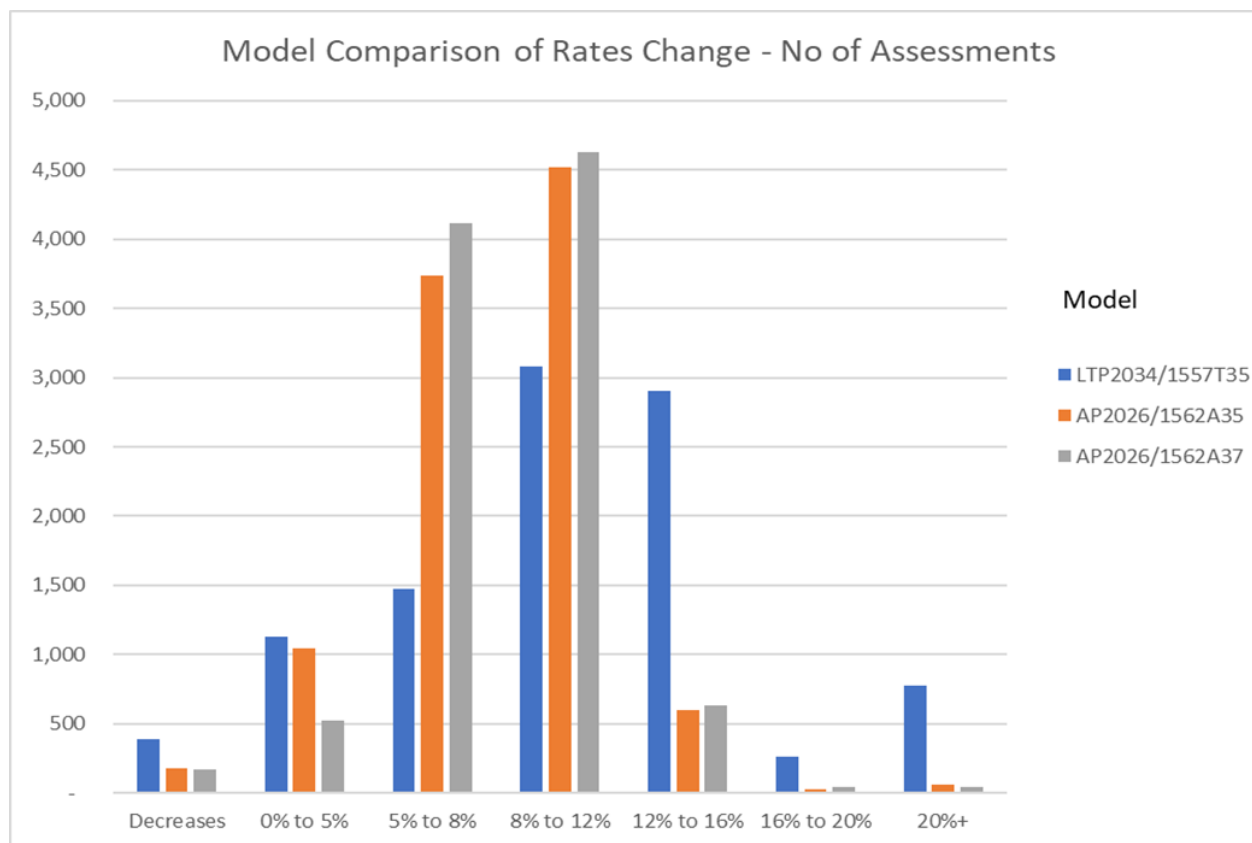
Currently in the proposed annual plan 35% of the total general rates required has been apportioned to the UAGC, with total rates cap for the UAGC being calculated at 25.3% (was 24.5% in the current year) max cap on this charge is 30% as stipulated in the Local Government Rating Act 2002. The cap ensures that fixed costs are not solely used for funding costs of council and that an element of wealth tax is included by using property valuations (e.g. land or capital value). This is well understood as a way of balancing affordability, but is also recognised as imperfect while having the advantage of being simple to understand and apply.

In the Long Term Plan, the significant fixed cost increases to water services targeted rates was resulting in very difficult increases to those on fixed incomes. The setting of UAGC is a mechanism to balance affordability across the district. In past years the cap has been higher to recognise difficulties in affordability in other areas. This is the purpose of the UAGC and there will never be a “right” answer.

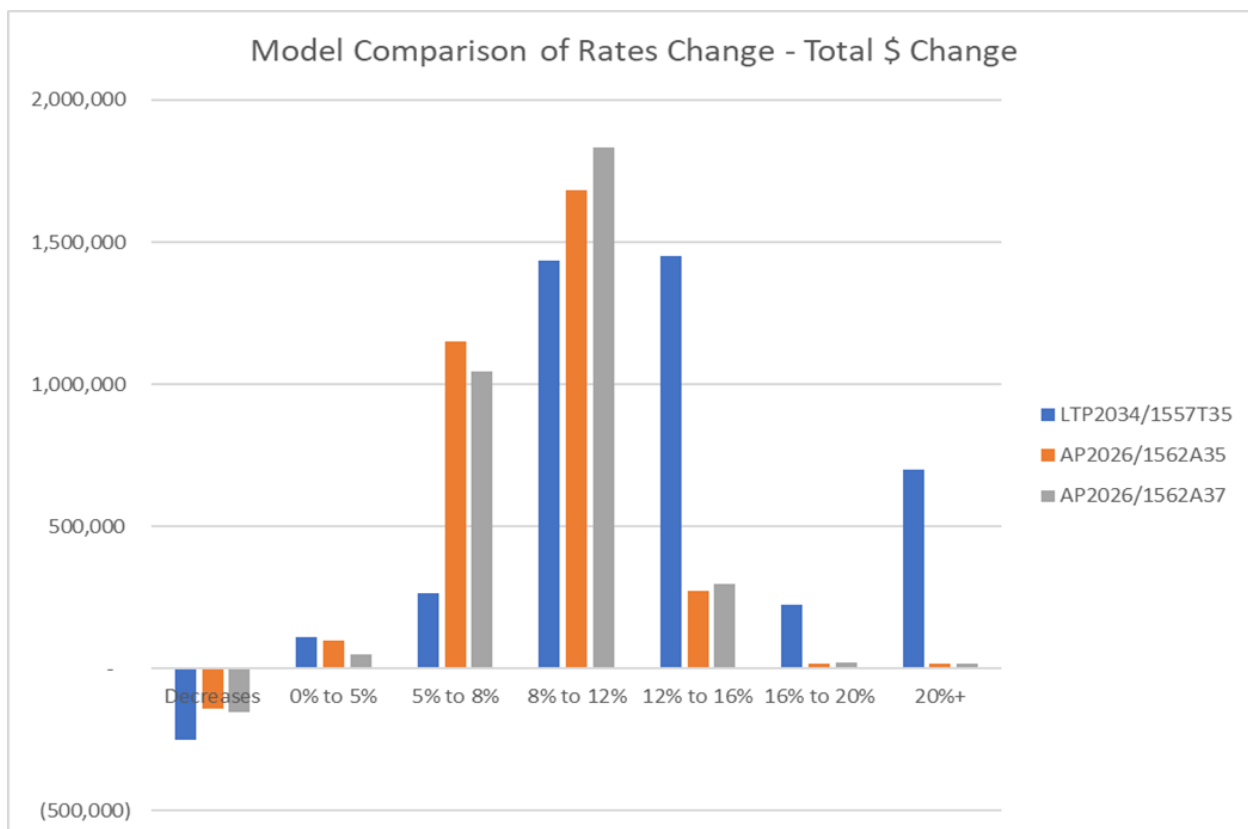
Officers have modelled a change to the percentage of general rates that is apportioned to the UAGC to 37% which increases the UAGC rates cap to 26.1%. This modelling can be seen below. Important to note that if the element of three waters is removed this rates cap will exceed the 30% requirement based on the current numbers.

	2025	AP 2026	
		35%	37%
UAGC	\$ 663.65	\$ 686.13	\$ 725.33
Rates cap	24.5%	25.3%	26.1%





- Year 1 LTP (2025)
- AP 2026 with 35% general rates to UAGC
- AP 2026 with 37% general rates to UAGC



### Spread of Rates Increases with 37% general rates to UAGC

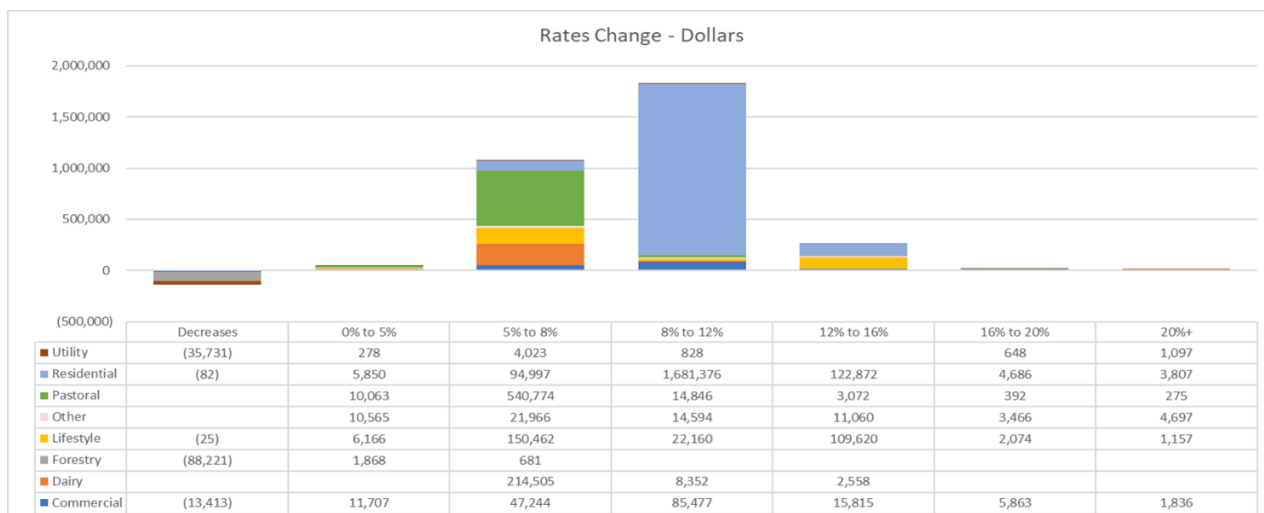
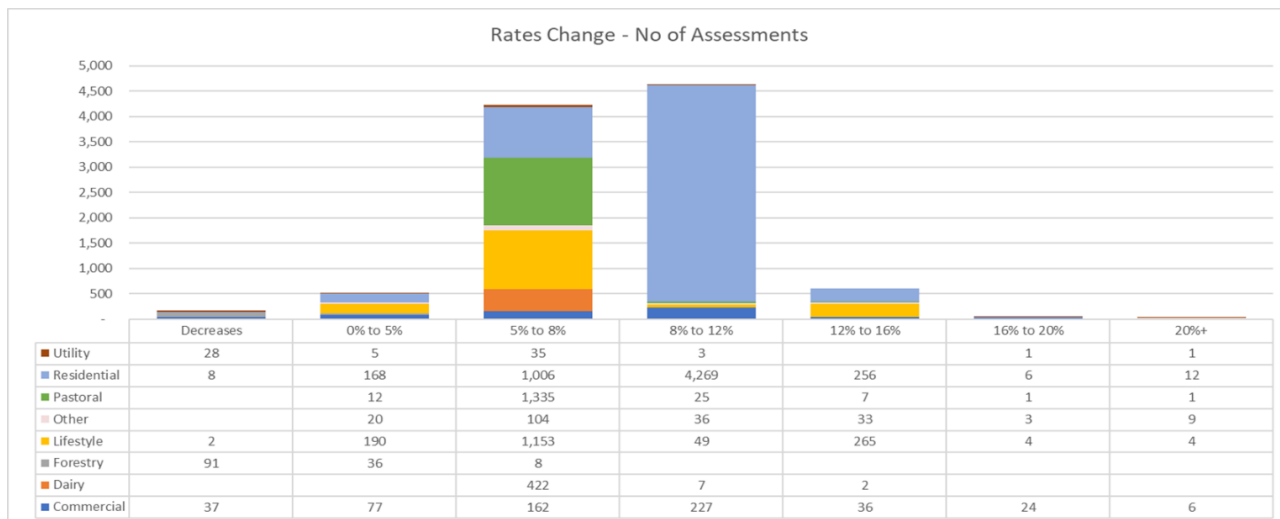
Council consulted on a rates increase of 7.71% and this is the increase in our overall rates requirement.

These tables and analysis below show a total percentage increase of 7.4%. This is because the rates analysis completed looks at the impact on individual assessments from the current year to the proposed annual plan. Some of these assessments have had a change in the attributes to its rating unit, e.g. this could be from property amalgamations, subdivisions, or services now connected that hadn't had connections previously.

What that means is that the rating model is recalculating what the 2024/2025 rates would have been for that property if it had been exactly as it is reflected in the rating database now and then compares it to what that property would pay for 2025/2026.

	Annual Plan			Current Year	
	Total Rates	% increase	% of Total Rates	Total Rates	% of Total Rates
Rural	22,605,084	5.8%	49.1%	21,366,214	49.9%
Urban	20,260,578	10.0%	44.0%	18,418,494	43.0%
Commercial	3,171,872	3.5%	6.9%	3,063,689	7.2%
<b>Total</b>	<b>46,037,533</b>	<b>7.4%</b>		<b>42,848,397</b>	

	Ave Increase
Rural	\$ 226
Urban	\$ 366
Commercial	\$ 150
<b>Overall</b>	<b>\$ 247</b>



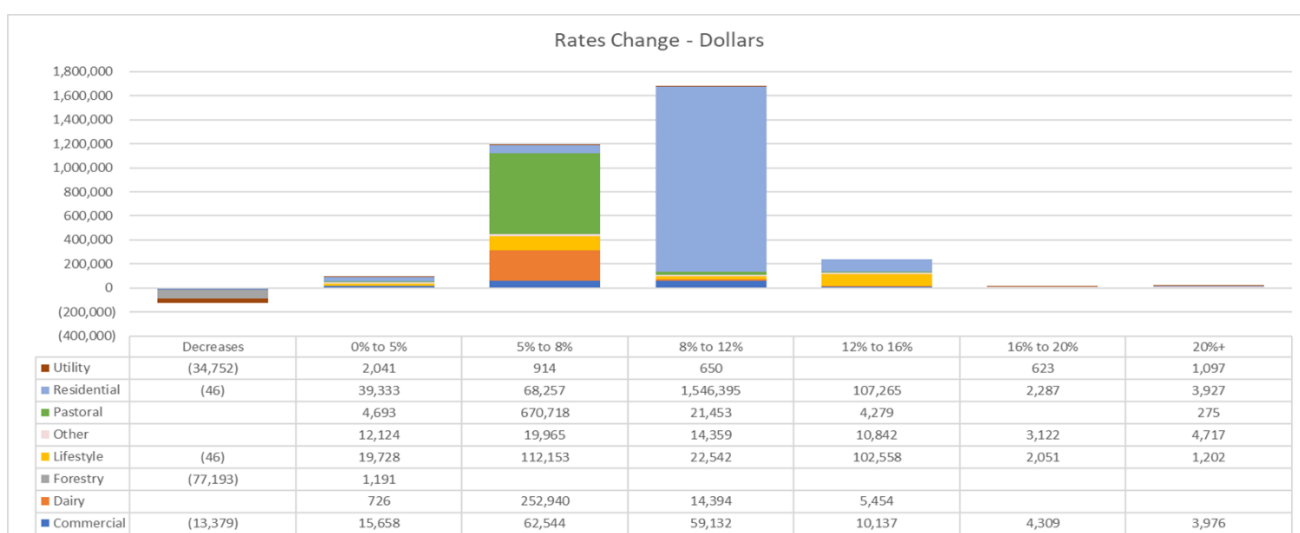
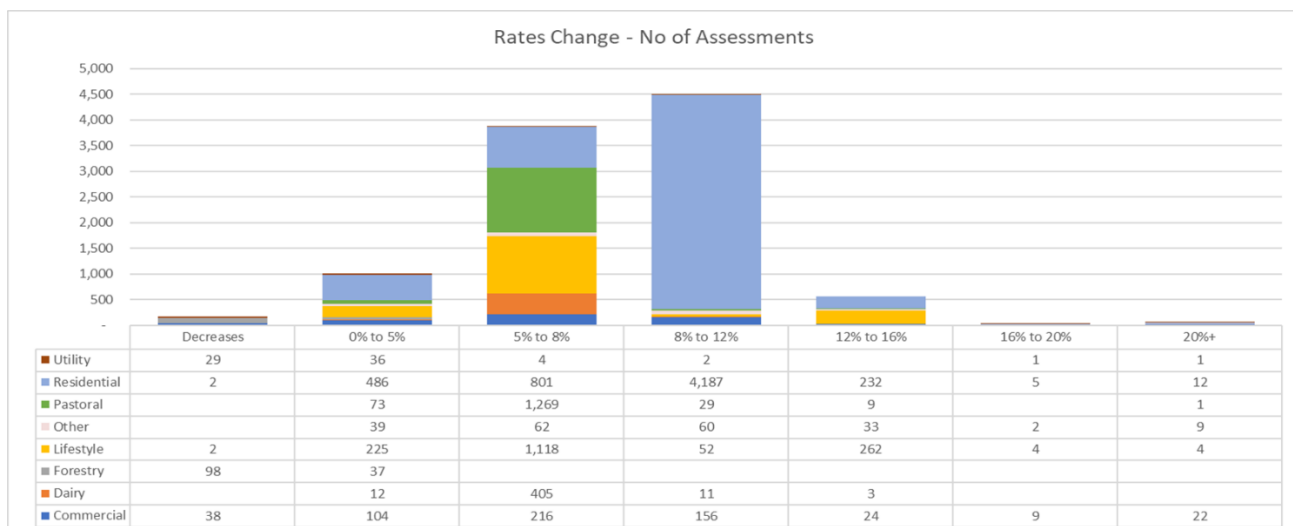
## Sector Breakdown

Band	No	Proposed	This Year	Change \$	Ave \$ Change	% Change
Commercial	654	2,649,878	2,485,461	164,417	251	6.62%
Dairy	805	4,323,267	4,082,151	241,116	300	5.91%
Forestry	326	1,121,823	1,209,244	(87,421)	(268)	(7.23%)
Lifestyle	1,822	3,811,009	3,517,305	293,704	161	8.35%
Other	568	1,119,837	1,036,673	83,164	146	8.02%
Pastoral	2,412	10,915,518	10,329,065	586,453	243	5.68%
Residential	5,975	21,506,434	19,554,867	1,951,567	327	9.98%
Utility	117	559,368	601,336	(41,968)	(359)	(6.98%)
(blank)	214	30,400	32,294	(1,894)	(9)	(5.87%)
<b>Grand Total</b>	<b>12,893</b>	<b>46,037,533</b>	<b>42,848,397</b>	<b>3,189,137</b>	<b>247</b>	<b>7.44%</b>

## Spread of Rates Increases with 35% general rates to UAGC (per proposed Annual Plan)

	Annual Plan			Current Year	
	Total Rates	% increase	% of Total Rates	Total Rates	% of Total Rates
Rural	22,745,567	6.5%	49.4%	21,366,214	49.9%
Urban	20,132,364	9.3%	43.7%	18,418,494	43.0%
Commercial	3,159,603	3.1%	6.9%	3,063,689	7.2%
<b>Total</b>	<b>46,037,533</b>	<b>7.4%</b>		<b>42,848,397</b>	

	Ave Increase
Rural	\$ 251
Urban	\$ 341
Commercial	\$ 133
<b>Overall</b>	<b>\$ 247</b>



## Sector Breakdown

Band	No	Proposed	This Year	Change \$	Ave \$ Change	% Change
Commercial	654	2,637,267	2,485,461	151,806	232	6.11%
Dairy	805	4,375,273	4,082,151	293,122	364	7.18%
Forestry	326	1,131,485	1,209,244	(77,759)	(239)	(6.43%)
Lifestyle	1,822	3,779,233	3,517,305	261,928	144	7.45%
Other	568	1,117,238	1,036,673	80,565	142	7.77%
Pastoral	2,412	11,049,319	10,329,065	720,254	299	6.97%
Residential	5,975	21,359,019	19,554,867	1,804,151	302	9.23%
Utility	117	558,232	601,336	(43,104)	(368)	(7.17%)
(blank)	214	30,468	32,294	(1,826)	(9)	(5.65%)
<b>Grand Total</b>	<b>12,893</b>	<b>46,037,533</b>	<b>42,848,397</b>	<b>3,189,136</b>	<b>247</b>	<b>7.44%</b>

### **Town signs – what was the funding being used for, and whether there was a need for new signs for Dannevirke**

During the submissions a capital budget of \$11,000 was raised by a submitter as being in relation to Town Signs.

In the proposed Annual Plan there is only one budget totalling \$11,000 for signage and it is identified as for District Wide Facilities Signage. Council has not previously included a budget for any sign renewals for our facilities, rather any renewals have been covered by an operational budget at each site. As officers looked to better utilise its depreciation reserves for renewal work this capital project was identified. This budget has been requested for renewals of signage required at Council's Parks and Reserve sites and also the Aerodrome.

The town signs project began with the graphic design and procurement of the signs themselves. The locations for each township were then worked on with the appropriate authorities needing to approve where each one was to sit to ensure safety of the public. This process has taken some time but roll out of the install has begun. In Dannevirke, the entrance into town is considered 'crowded' in terms of signage both recognising Dannevirke itself as well as promoting events in the town. The usage of the promotion signs is managed internally by the Communications team with support of the Facilities team. Consideration is taking a little bit longer for Dannevirke to ensure the signs achieve the desired effect by being located in a suitable location to not get 'lost' amongst the large number of signs.

### **Any further reductions and savings that could be made**

Officers have paired back this budget from what was proposed for Year 2 in the Long Term Plan (11.79%) to where the proposed Annual Plan has landed for consultation of 7.71%. This decrease in rates requirement has also been achieved while Council is also facing cost increases with external contracts, electricity, insurance and rates on Council owned property. From doing this work officers don't believe that there are any reductions that would have a material impact on the rates increase.

### **Pensioners feedback on new proposed rents for pensioner housing**

Conversations were held with some pensioner housing residents to explain what the proposed increase in fees and charges meant for them, and also shared information about potential eligibility for MSD subsidies. Tenants who were more concerned were provided with explanations to justify the increase and help understand the process of when their rent increases will occur (i.e. on tenancy anniversary date – not necessarily 1 July).

### **Water charges for industrial and commercial users – any unintended impacts from proposed charges and whether those discussions had been held**

Officers have engaged in conversations with one of the main industrial commercial users that would be impacted by the proposed 26.6% increase in the fee from \$2.05 inclusive of GST per cubic meter (over and above the initial 80 cubic meter per quarter) to \$2.60 inclusive GST) through the consultation period.

The way the water charges work is that the revenue budgeted to be received from extraordinary users that are on metered water supply is budgeted at the amount anticipated to be received over and above the minimum charge per quarter. This then reduces the amount of rates required for the water activity of Council. This total requirement is then charged to all properties connected to Council's water supply, either by way of a quarterly bill to extraordinary water users, or within ratepayers' rates assessment payable quarterly. If Council was to reduce this revenue the minimum quarterly charge and the targeted water rate to those properties that are connected to the supply would increase for this reduction. If Council reduced this increase for industrial commercial users to approximately a 10% increase from current year this would effectively increase the targeted water rate for all properties connected to the water supply by 2%.

#### **Pahiatua library – earthquake proofing, and maintenance costs and insurance.**

In the current year the Pahiatua Library was budgeted to have a roof replacement however officers completed an assessment of the roof on this property and instead had some minor roof repairs performed which will ensure water tightness in lieu of a full replacement. This decision was taken to provide a medium term solution while the long term future for this asset is considered as part of the Community Building Rationalisation project that is currently underway. This work will consider and assess the ongoing renewal, maintenance and insurance costs against the potential value of the building and land if it were to be disposed so this information will be included in future reports.

Earthquake Strengthening work is required to this site, and has been budgeted to be completed in years 6 and 7 of the 2024-2034 (after the completion of the Community Building Rationalisation work).

Operational costs for this building in the 2025-2026 total \$58,000. Maintenance costs total \$22,000, insurance costs total \$18,000 with the remainder made up of electricity, cleaning costs, security costs and rates.

#### **Sealing of Ridge Road Central – clarification of costs**

Advice from NZTA on dust mitigation requires the assessment of a number of factors to provide a steer on whether any mitigation is required. If it is required then another assessment is performed to determine an appropriate intervention – one of which could be sealing of the road. The dust mitigation assessment that was performed for this road did not meet the threshold for any mitigation. The main factors were related to the road not being in a sheltered valley, the level of traffic and use and the wind profile for the location meaning any dust created was unlikely to be at a high level compared to the threshold.

For interest purposes, the costs for the sealing of the 5.038km of Ridge Road Central is subject to detailed survey and design so any estimate comes with large caveats. In order to provide an estimate to construct a 6m wide sealed pavement designed for a 30 year life, including appropriate shape correction, earthworks to improve alignment and associated drainage works. This cost is assessed to be in the order of \$4.5M to \$5M. This value has been gained by reviewing our current Pavement Rehabilitation costs for similar site conditions.

## **8. Other Changes Requested by Officers**

8.1 Officers have requested to bring forward budget into the 2025/2026 Annual Plan for the following projects:

8.1.1 **District Water Network Universal Metering** – this project is requested to increase from \$210,000 to \$610,000. This will allow the team to roll out phase one of this project. A report on this project and what the team will be looking to include in phase one is expected at the next Infrastructure Climate Change Emergency Management meeting.

8.1.2 **Eketahuna Water Reservoirs Renewals** – this project has a budget in years 3 and 4 of the Long Term Plan totalling \$902,000, officers are requesting a budget of \$220,000 be included in this Annual Plan. Following completion of repair work that to the exterior of these reservoir tanks a condition assessment was completed that has advised the tanks themselves are in good condition and will not require the full replacement that we had forecasted in the Long Term Plan. The assessment did raise concerns over the stability of the steep slopes around the tanks and the tanks foundations. This budget will allow for these concerns to be addressed and the removal of the full replacement budgeted in years 3 and 4 of the Long Term Plan.

8.1.3 **Woodville Water Reservoirs Renewal** – this project is a multi year project for years 1 to 3 of the Long Term Plan, in the 2025/2026 Annual Plan a budget was included totalling \$1,573,000. Officers are still in the planning and procurement phase for this project and will be looking to begin this work following the Reservoir Council will be installing in Dannevirke as part of the Impound Supply Resilience project, as a result of this officers are not anticipating needing this complete budget in this annual plan and likely only be able to begin in the later half of this financial year so are proposing to reduce this budget to \$400,000.

8.1.4 **District Community Buildings Electrical Meters** – this is a new project that has been identified as a result of smart meters being installed in Council buildings as part of this 9 sites were identified as having unsafe or issues with electricity connections that Council is required to address. Council will have an underspend in this current financial year for the Pahiatua Town Hall reroofing as officers repaired the roof/re-screwed the roof as opposed to reroofing as this work would be impacted by the earthquake strengthening work scheduled later in the Long Term Plan. Both of these budgets are funding by depreciation reserves which will have minimal change to rates requirement.



- 8.1.5 The change in rates requirement for these items is minimal.

## **9. Local Water Done Well**

- 9.1 The consultation document for the draft Annual Plan did not include the impact of the “Local Waters Done Well” reform, which is the Government’s plan to improve water services in New Zealand.
- 9.2 The Council undertook consultation on two options for Local Water Done Well during March and April 2025, with the final decision on Local Water Done Well due to be made by the Tararua District Council on 11 June 2025.
- 9.3 The Council deliberated on matters raised through submissions on Local Water Done Well at its meeting held 28 May 2025, and will be considering the recommendation to proceed with Option 1, combining with the Wairarapa Councils to create a new water organisation. The new joint "Water Organisation" could start as early as 1 July 2026. However, the costs to establish this new business will start being incurred before then. The establishment cost across the four councils is estimated at \$5 million, which would likely be loan-funded and any council cost, repaid by the new Water Organisation.
- 9.4 The final Annual Plan will need to include the results of this consultation.

## **10. Conclusion**

- 10.1 Once the Tararua District Council has determined the submissions and its decisions concerning this matter the Annual Plan 2025-26 will be revised to incorporate any amendments made.
- 10.2 It should be noted that any changes of significance would require consideration in accordance with the Council’s policy on significance and engagement.
- 10.3 The finalised Annual Plan 2025-26 will then be presented for adoption on 25 June 2025 along with the proposed fees and charges schedule (excluding dog registration fees and charges that were adopted on 30 April 2025).
- 10.4 The setting of rates for the 2025-26 financial year will follow the adoption of the Annual Plan at the above meeting.

## **Attachments**

Nil.





## Report

Date : 29 May 2025  
To : Mayor and Councillors  
Tararua District Council  
From : Sarah Walshe  
Finance Manager  
Subject : **Finance and Performance - Management Report**  
Item No : **3.2**

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### 1. Recommendation

- 1.1 *That the report from the Finance Manager dated 17 May 2025 concerning the Finance and Performance - Management Report (as circulated) be received and the contents noted.*

### 2. Reason for the Report

- 2.1 To provide an update on matters relating to financial and service performance.

### 3. External Funding

- 3.1 Externally funded programs are reported on below in their whole of life funding as some of these projects are multiyear projects. On 31 March 2025 Council had approval for a total of \$81.12 million in externally funded projects/recovery work. Of this a total of \$75.26 million relates to roading (Cyclone Gabrielle & Route 52). Council has received \$70.46 million and spent \$71.83 million as of 31 March 2025.
- 3.2 Cyclone Gabrielle Funding:

					Funds		
Cyclone Gabrielle	Description	Funder	End Date	Funding	Received	Spent	Comments
Recovery Funding - DPMC	Recovery Funding	DPMC	30/06/2025	900,000	900,000	472,347	Two tranches of funding.
Cyclone Gabrielle - NZTA	Roading repairs and reinstatement	NZTA	30/06/2024	56,326,591	48,366,002	48,802,398	Repairs & reinstatement underway - claim as expenditure incurred monthly.
Land Stability Project	Land Stability Project	MSD	31/08/2025	72,000	66,086	-	Procurement process commenced March 2025, works anticipated June/July 2025
Sub total :				57,298,591	49,332,088	49,274,745	

### 3.2.1 Recovery Office

3.2.2 The Recovery Office is being funded by the external grant Council received of \$900,000 from the Department of Prime Minister and Cabinet to fund its operating costs. This funding is also being used to pay the Rural Support Trust for its work in the Tararua as the Rural Recovery Lead for TDC's Recovery Programme as its funding from MPI has ended.

### 3.3 Better Off Funding

Better Off Funding	Description	Funder	End Date	Funding	Funds Received	Spent	Comments
Digitisation & E-Services	Digitisation of Council Records and tl	DIA	30/06/2027	600,000	-	233,080	Records digitisation started. Claim submitted May 2025
Future Urban Design	Urban design and strategy	DIA	30/06/2027	700,000	300,000	460,278	Project Ongoing
TDC Play & Recreation Strategy	Implementation of strategy	DIA	30/06/2027	50,000	-	50,000	BOF Funding reallocated - project budget reduced.
Local Water Done Well	Investment in 3W Infrastructure & wa	DIA	30/06/2027	1,950,000	-	321,855	Reallocated BOF funding - new budget. Claim submitted May 2025
Building Capacity - Iwi	Support funding of resources	DIA	30/06/2027	500,000	208,320	403,640	Project Ongoing, contract end date September 2025, awaiting claim approved March 2025
Sub total :				3,800,000	508,320	1,468,853	

3.3.1 Officers submitted a claim in February for costs incurred in the Building Iwi Capacity project, this was approved in March and received in April of \$104,000.

3.3.2 Officers have made a claim in May totalling \$756,000 for works completed on the Digitisation project and three waters projects.

3.3.3 Officers will submit a claim early July for costs incurred to 30 June 2025.

### 3.4 Other Funding

Other	Description	Funder	End Date	Funding	Funds Received	Spent	Comments
Fluoridation - Dannevirke Water Supply - MOH	MOH requirement for water treatmen	MOH	31/08/2024	542,100	460,785	581,739	Final report submitted with Invoice generated May 2025
Provincial Growth Fund R52	Route 52 Upgrade	MBIE	30/04/2024	15,900,000	16,579,997	16,769,240	Project completed, final claim is to be submitted in May 2025
Tourism Facilities Development Grant - MBIE	Freedom Camping 2022	MBIE	Date of final report	85,250	85,250	30,203	Bylaw development underway
Mayors Taskforce for Jobs	Community Employment Programme	MTFJ	30/06/2025	260,000	260,000	111,594	Project ongoing.
Creative Communities - Creative NZ	Creative Communities	Creative NZ	30/06/2024	20,000	26,196	-	Funding payments made in April
MSD Social Sector Recovery	Rural Recovery Initiatives	MSD	30/12/2024	106,736	106,736	-	Business case developed, verbal extension received until 30 June 2025.
Sub total :				16,914,086	17,518,964	17,492,776	

### 3.5 Projects Completed

PROJECTS COMPLETED	Description	Funder	End Date	Funding	Funds Received	Spent	Comments
<b>Cyclone Gabrielle</b>							
<b>NIWE Farm Fund - MPI</b>	NIWE time critical primary assistance for urgent repair and resilience works eg farm tracks, boundary fences, water infrastructure and floodgates.	MPI	31/01/2024	1,000,000	1,000,000	994,347	Project Complete, \$5,653 retained to cover staff costs
<b>Social Recovery - Lotteries</b>	Social recovery events	Lotteries	28/05/2024	3,000	3,000	2,679	Project Complete
<b>Recovery Funding - DIA</b>	Recovery Funding	DIA	30/06/2024	500,000	500,000	500,000	Project Complete
<b>NIWE Rural Communities - MPI</b>	Funding to assist isolated rural communities become more prepared and resilient for future weather events.	MPI	31/01/2024	250,000	250,000	241,312	Project Complete
<b>Social Recovery - Lotteries</b>	Social recovery events	Lotteries	30/10/2024	25,000	25,000	25,000	Project Complete
<b>Akitio Cell Phone Tower Generator - Lotteries</b>	Building Resilience	Lotteries	30/10/2024	44,000	44,000	44,000	Project Complete
<b>Mobile Generators - Lotteries</b>	Mobile Generators	Lotteries	30/10/2024	30,600	30,600	24,404	Project complete, \$6,196.00 returned as generators were less than originally quoted
<b>Starlink Grant - Lotteries</b>	Building Resilience	Lotteries	15/11/2024	8,196	8,196	8,024	Project completed
<b>Technology Trailer - Lotteries</b>	Mobile Digital Hub	Lotteries	6/10/2024	75,000	75,000	179,000	Project Complete
<b>Technology Trailer - MBIE</b>	Mobile Digital Hub	MBIE	1/05/2025	103,000	103,000	-	Contract variation - Digital Hub funding transferred to Mobile Digital Hub
<b>MSD Social Sector Recovery Eastern &amp; Central Community Trust</b>	First Aid Training	MSD	30/06/2024	10,000	10,000	10,000	Project Complete
	Disability Ramp (Herbertville)	ECCT	30/06/2024	16,707	16,707	16,707	Project Complete
<b>Better Off Funding</b>							
<b>Upgrading Council Reserves</b>	Upgrading reserves	DIA	30/06/2027	-	-	-	BOF Funding reallocated - project suspended.
<b>Other</b>							
<b>Food Secure Communities</b>	Develop & implement a food secure com.	Lotteries	30/06/2024	50,000	50,000	50,000	Project extended to set up incorporated
<b>IAF Pahiatua - Kainga Ora</b>	New housing infrastructure	Kainga Ora	31/12/2029	880,000	880,000	1,347,295	Final milestone payment to be claimed in June (latest).
<b>Tourism Infrastructure Fund</b>	Waihi Falls - Installation of Permaloo	MBIE	30/06/2024	110,000	110,000	145,903	Project completed
<b>Sub total :</b>				<b>3,105,503</b>	<b>3,105,503</b>	<b>3,588,671</b>	

### 3.6 Staff Costs

- 3.6.1 Note that staff/project management costs will be allocated to project costs as part of the year end process and further progress claims made as required.

## 4. Treasury – Borrowing Headroom

- 4.1 Borrowing headroom is Council's ability to externally borrow funds (up to the maximum limit imposed in Council's Financial Strategy which can be found in the published Long-Term Plans).
- 4.2 Within the financial strategy Council sets what the self-imposed borrowing limits are to be for the Long-Term Plan. These are reported against annually in Council's published Annual Reports and are reviewed as part of the Long-Term Planning cycle every three years.
- 4.3 These self-imposed limits are guided by the LGFA (Local Government Funding Agency) debt covenants.

- 4.4 Council's borrowing limits were updated as part of the 2024/2034 Long Term Plan, and LGFA limits are as follows:

	Council's Limit 2024/2034 Long Term Plan	LGFA Limit
Net Debt as a Percentage of Revenue	< 175%	< 175%
Net Interest on External Borrowings as a Percentage of Total Revenue	< 10%	< 20%
Net Interest on External Borrowings as a Percentage of Annual Rates Income	< 15%	< 25%
Liquidity (External term debt + committed loan facilities + available liquid investments to existing external debt)	> 110%	> 110%

- 4.5 As previously reported, officers continually monitor Council's borrowing limits and look to provide an update to the Community on a quarterly basis as well as when any unbudgeted capital expenditure may be requested outside of an Annual Plan / Long Term Plan process.
- 4.6 Headroom update with borrowings that have occurred to 31 March 2025, compared to the 2023/2024 Annual Plan budgets are shown in the table below, along with the headroom as at 31 March 2025, year 1 of the 2024/2034 Long Term Plan, and year 1 of the 2024/2034 Long Term Plan with 80% capital program (capex) completion.

Councils Maximum Limits 2021/2031 Long Term Plan	Current Limits	Annual Plan 2023/24 \$000's	As at 30 June 2024 \$000's	As at 30 September 2024 \$000's	As at 31 December 2024 \$000's	As at 31 March 2025 \$000's	As at 31 March 2025 %	Year 1 LTP 2024/25 \$000's	Year 1 LTP 2024/25 80% Capex \$000's
Net Debt as a Percentage of Revenue	< 175%	21,009	86,485	33,056	15,818	53,754	98.61%	70,824	74,574
Net Interest on External Borrowings as a Percentage of Total Revenue	< 10%	27,311	82,166	84,202	3,163	85,563	3.08%	80,280	80,280
Net Interest on External Borrowings as a Percentage of Annual Rates Income	< 15%	17,383	24,561	132,676	100,686	87,607	5.66%	150,209	150,209
Liquidity (External term debt + committed loan facilities + available liquid investments to existing external debt)	> 110%	6,506	9,143	4,243	7,694	10,188	123.34%	9,663	9,714

## 5. Credit Rating Process

- 5.1 As part of the 2024-2034 Long Term Plan officers identified Council's debt limits were set to peak in years 4 & 5 leaving little headroom available for Council to respond to an unforeseen event should it be required. As part of the financial strategy Council signalled that in years 2 and 3 it would look to become a credit rated Council to allow Council to increase its debt limits imposed under its LGFA covenant should it be required.
- 5.2 Officers provided detail of what the credit rating process is in the November 2024 Management Report. Officers continue to have regular discussions their Treasury experts and this is a standing item on their monthly treasury meeting agendas.
- 5.3 Officers have budgeted for this work to begin in year 2 of the Long-Term Plan.

- 5.4 Next steps are for officers to conduct analysis alongside their treasury experts on what Council's total operating revenue and balance sheet could look like without three waters, this will help with the cost vs benefit analysis work on whether this is something that is still beneficial to Council. This work has not yet been undertaken.

## **6. Council Borrowings and Local Government Funding Agency Guarantee**

- 6.1 In the August 2023 Finance and Performance Committee Meeting officers included the below information on the Local Government Funding Agency (LGFA) and the LGFA Guarantee. With concerns from the community being raised on social media and other means, officers thought it was timely to include this discussion again.
- 6.2 In August 2023, the LGFA had been made aware of Councils receiving enquiries from their communities in respect to loan agreements held with the LGFA for external debt, and the respective rates and rates revenue granted as security against their borrowing under this agreement. They provided Councils with the attached response to address the comments and concerns that were being received.
- 6.3 What it explains is how this agreement is made which is done by way of a Debenture Trust Deed (DTD), whereby Council has a trustee (Trustees Executors) who is responsible for ensuring the conditions under the agreement are met. The DTD also allows Council to join the LGFA as a borrower and shareholder, therefore giving it the ability to take advantage of lower interest rate margins that they would otherwise not be able to get from normal banking institutions.
- 6.4 Ratepayers' concerns were driven and remain driven by fear that if Council were to default on any principal or interest repayments that their property could then be used as security under the conditions of this DTD.
- 6.5 If a local authority did not meet its financial obligations, that is has failed its financial prudence, reporting and is unable to meet loan repayments, the LGFA (whom Council borrows funds from) can utilise the debenture trust deed (DTD) to impose a rate on Council's rating database in each financial year to recover sufficient funds to meet the payment of the loan or financial obligation during the year, and the reasonable associated costs in collecting this rate.
- 6.6 Ratepayers' homes are not being used as security, Council's rates revenue and its ability to collect rates is used as the security.
- 6.7 No Council has defaulted on its financial obligations with LGFA.

## **7. Council Borrowing**

- 7.1 As stated in the Third Quarter Performance Report within the treasury section, Council's debt levels on 31 March 2025 were \$84 million. In the Long-Term Plan total debt was budgeted to be \$78.2 million.

- 7.2 As can be seen in figure 8 in item 8.2 Council has prefunded \$12 million of its borrowings. What this means is that Council has executed a funding strategy to borrow funds and hold these on a term investment for upcoming debt maturity (\$6 million debt repayment was made in April 2025 and remaining \$6 million prefunded for April 2026 debt maturity). This is done when it is favourable for Council to do so and is in accordance with its Treasury Risk Management Policy.
- 7.3 With Council's prefunding removed, Council's core external borrowings on 31 March 2025 would be \$72 million. This equates to \$6,864.33 of debt per rating unit.
- 7.4 On 30 June 2024 Council's infrastructure assets had a valuation of \$1.12 billion. This valuation is completed externally by an expert in infrastructure valuations and is heavily audited. The infrastructure assets equate to \$106,380.77 per rating unit.
- 7.5 On 30 June 2024 Council's borrowings were \$69.2 million of which \$41.742 million of this debt was associated to the three waters activities (60% of total debt).

## **8. Customer Relationship Management (CRM)**

- 8.1 Customer Relationship Management (CRM's) at Council's refers to the systems/software officers use to manage interactions with residents, businesses, and other stakeholders.
- 8.2 The CRM's system keeps track of service requests (for example when members of the public report on noise complaints, roaming dogs, or issues they are experiencing with their water supply).
- 8.3 How is a CRM created? Each call/interaction our customer services team receive is logged in this system and is assigned to the appropriate department to action and respond to each request. Progress against each CRM is tracked within this system.
- 8.4 How can you log a CRM? This can be done in many different ways.
- In person at one of our service centres/libraries
  - a phone call to our friendly customer services team (inclusive after business hours)
  - in the Antenno App by using the report it options available
  - Council's website – visit the contact us option then select the report it option and fill in form
  - Or by sending an email through to [info@tararua.govt.nz](mailto:info@tararua.govt.nz)
- 8.5 How is a CRM monitored? Weekly CRM summary reports are sent to elected members, showing open, closed, and overdue CRMs.



Internally, we use the Service Performance Measures (SPM) dashboard in the Tararua Intelligence Portal (TIP) to monitor resolution rates and trends.

This includes filters for overdue CRMs and those exceeding service level targets. Older CRMs are typically reviewed by team leads, and systemic delays are escalated as needed to the relevant Group Manager.

8.6 This CRM data then feeds into what Council refers to as service performance measures. These are reviewed, updated, and adopted during each Long-Term Plan.

8.7 Performance against these measures is reported on quarterly by way of a service performance report and annually in Council's Annual Report.

8.8 The annual report each year is audited and service performance measures and the data behind what makes up these results is no exception.

8.9 In January 2023 Council brought in the use of the Antenno App. This is a tool for residents to not only log issues but another way for Council to get notifications out to our residents. Council initially had 51 subscribers; this is now sitting at 909.

Since 1 January 2024 Council has seen a total of 1,072 reports made via this app and has been able to push out 438 notifications to our subscribers.

After Cyclone Gabrielle we saw a 142% increase in subscribers (342 to 829) as our community looked for ways to stay in touch with the most up to date information.

## **9. Internal charges and overheads – What are these?**

9.1 Internal charges for Council are costs that are charged to an activity from another activity of Council for example the water activity will have charges from the IT department or finance team as these departments support all activities of Council and are not reported on individually. This includes personnel costs.

9.2 Internal overheads for Council are the general costs needed to run the Council that do not belong to any one activity or department. These costs include electricity, office supplies, insurance costs, depreciation costs and maintenance costs.

9.3 How are these allocated to activities? The main two ways in which these costs are allocated to activities is by floor area each activity occupies and by employees namely the number of staff in each activity.

9.4 In the Long Term Plan / Annual Plan and the associated Annual Report in each financial year within each activity or group of activity that is reported there is a financial report called a Funding Impact Statement. Within this under the applications of operating funding there is a line item called internal charges and overheads applied. This is the total internal charges and overheads that are budgeted and applied to each activity or group of activities.

- 9.5 For the 2024/2025 year the total of internal charges and overheads budgeted were \$8,037,125 in which \$6,509,431 had been incurred to 31 March 2025.

## **10. Government Back to Basics – Local Government Performance Benchmarks**

- 10.1 In August 2024, the Government announced its back to basics for local government. As part of this one of the changes that the Government signalled was investigating performance measures for local government on areas Councils should already have a close eye on and will look at options like revenue-capping to limit Councils spending. These performance measures will be published on a regular basis to give ratepayers more visibility about the financial prudence of their Council.
- 10.2 Further information on this was presented at the Rural and Provincial meetings in May where the government has shared it is establishing this performance measurement framework for Council's based on that in New South Wales.
- 10.3 The government intends to introduce a Bill in June that will, among other things, lay the foundations for this new framework.
- 10.4 Key features of the New South Wales model they are hoping to replicate are as follows:
- An online repository for Council performance information (Department of Internal Affairs website) where people can quickly and easily assess the performance of their Council and compare it with others.
  - Council performance measures spanning four areas of council activity:
    - Financial Performance
    - Asset Management
    - Service Delivery
    - Governance Performance
  - Looking to benchmark council performance for certain measures so people can see not only how their council is performing compared to others but also how councils are performing compared to a standard (or benchmark) that reflects overall performance with improved consistency of Council reporting by activity group (beyond water services, flood protection and roading which are already in place)
- 10.5 The first release of Council performance information is expected on the Department of Internal Affairs website and is scheduled to coincide with the introduction of the Bill around the middle of this year.

Council profiles will initially focus on financial performance measures. These have been developed in consultation with sector representatives and other key stakeholders.

- 10.6 A technical working group of sector experts has been meeting monthly to discuss performance measures spanning four areas of Council activity (particularly financial performance, as these measures are the focus of the first Council profiles) as well as the specific groups of activities Councils must plan for and report on.

This working group is also helping officials prepare communications and engagement material for Councils in the build-up to the first information release.

- 10.7 Connections to other work programmes – the Local Government (Water Services) Bill proposes new planning and reporting requirements for water services, and the Government’s broader Council performance measurement framework will eventually incorporate these changes, to tell a more complete story of Council performance.

## **Attachments**

- 1 [↓](#). Explanation of Council Borrowing and LGFA Guarantee - August 2023



### **How a local authority participates in the LGFA borrowing structure.**

#### **Purpose:**

This paper describes how a local authority participates in the New Zealand Local Government Funding Agency ("LGFA") borrowing structure.

#### **Local authority's decision to borrow:**

Every three years a local authority must publish a Long-Term Plan ("LTP").<sup>1</sup> Among other things, the LTP's purpose is to describe the activities of the local authority, provide integrated decision-making and co-ordination of the resources of the local authority, and provide a basis for accountability of the local authority to the community.<sup>2</sup>

All local authorities must undertake public consultation as part of the LTP process.<sup>3</sup> Local authorities must produce a consultation document to provide an effective basis for public participation relating to the content of the local authority's LTP.<sup>4</sup> This requires the consultation document to, among other things, provide a fair representation of the matters that are proposed for inclusion in the LTP and an explanation how the objectives of those proposals may affect rates, debt, and levels of service.<sup>5</sup>

Local Authorities must outline their approach to providing security for borrowing in the financial strategy part of its LTP.<sup>6</sup> Among other things, the financial strategy must include the local authority's policy on granting security for its financial obligations.<sup>7</sup>

#### **Statutory requirements on local authorities:**

There are statutory requirements imposed on local authorities which are designed to ensure local authorities are run in a financially prudent manner.

The Local Government Act 2002 requires that a local authority:

- Maintain a balanced budget, "... a local authority must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses."<sup>8</sup>
- Act prudently, "... a local authority must manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community."<sup>9</sup>
- Must adopt a financial strategy.<sup>10</sup>

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<sup>1</sup> Local Government Act 2002, s 93(1).

<sup>2</sup> At s 93(6).

<sup>3</sup> At s 93(2).

<sup>4</sup> At s 93B

<sup>5</sup> At s 93B(a)(i).

<sup>6</sup> At s 101A(1).

<sup>7</sup> At s 101A(3)(c).

<sup>8</sup> At s 100.

<sup>9</sup> At s 101.

<sup>10</sup> At s 101A.

- Must adopt a set of funding and financial strategies.<sup>11</sup>
- Must prepare an annual plan each financial year.<sup>12</sup>
- Must prepare an audited annual report.<sup>13</sup>
- Must prepare pre-election report.<sup>14</sup>

**Local authorities granting security:**

A borrower can raise money on a secured or unsecured basis. Benefits of borrowing on a secured basis may include a lower cost of borrowing and increasing the pool of potential lenders. Unlike other borrowers, local authorities have a statutory ability to set rates across properties in their district<sup>15</sup>, which ratepayers within the district are liable to pay.<sup>16</sup> The Local Government (Rating) Act 2002 sets out the process that a local authority must follow to recover unpaid rates.<sup>17</sup> This process can include the sale or lease of the property.<sup>18</sup>

It is common for local authorities that borrow on a secured basis to grant a charge over a specific rate or a charge over rates revenue in general. The granting of a charge over rates by a local authority is contemplated by the Local Government Act 2002.<sup>19</sup>

A charge over rates revenue is typically created by a local authority entering into a Debenture Trust Deed ("DTD"). The DTD creates a security interest in favour of a specified Debenture Trustee who holds the security for the benefit of the secured creditors of the local authority. The DTD provides the mechanism for the security to operate and requires the Debenture Trustee to oversee and enforce the DTD.

If a local authority does not meet its financial obligations (as principal or as guarantor), the secured creditor may make demand on the DTD by requesting the relevant Debenture Trustee to enforce the security interest created by the DTD. If the security interest is enforced, one of the options available to the Debenture Trustee is to appoint a receiver. If a receiver is appointed, and the local authority has given security over its rates revenue, then section 115(2) of the Local Government Act 2002 applies.

Section 115(2) states that the receiver can assess and collect in each financial year a rate under this section to recover sufficient funds to meet the payment of the local authority's commitments in respect of the loan or financial obligation during that year, and the reasonable costs of administering, assessing, and collecting the rate.

**The LGFA:**

LGFA was established to raise money on behalf of local authorities on terms that are more favourable to them than if they raised it directly. The statutory provisions described above apply when a local authority decides to participate in the LGFA borrowing structure.

LGFA requires local authorities that wish to participate in the LGFA borrowing structure to meet certain financial covenants. These financial covenants are designed to be indicators of a local

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<sup>11</sup> At s 102.

<sup>12</sup> At s 95.

<sup>13</sup> At s 98.

<sup>14</sup> At s 99A.

<sup>15</sup> Local Government (Rating) Act 2002, s 3(a).

<sup>16</sup> At s 12.

<sup>17</sup> At ss 63-75.

<sup>18</sup> At s 68.

<sup>19</sup> At s 115.

authority's ability to meet its financial obligations as they fall due. LGFA is not obliged to lend to a local authority and a local authority is not obliged to borrow through LGFA.

When LGFA borrows money, its obligations are guaranteed by most of the local authorities who participate in the LGFA borrowing structure. LGFA requires the following local authorities to be guarantors:

- Each local authority shareholder of LGFA;
- Any local authority that borrows in aggregate NZ\$20 million or more from LGFA; and
- Any local authority shareholder of a council-controlled organisation who enters into a borrowing arrangement with LGFA.

The guarantee is made in favour of the Security Trustee who holds the guarantee for the benefit of LGFA's lenders. The New Zealand Government does not guarantee LGFA.

LGFA's lenders can request the Security Trustee to make demand under the Guarantee if LGFA defaults on its obligations. Any demand the Security Trustee makes under the Guarantee must be made on a pro-rata basis according to guarantor's prior year's annual rates revenues. If a guarantor fails to pay its pro-rata share of a demand under the Guarantee, the Security Trustee will make further demands on the other guarantors for payment of the unpaid amount on a pro-rata basis until the outstanding amounts are paid in full.

Local authority's obligations under the Guarantee are secured by the security provided by local authorities under their respective DTDs.

**Additional statutory oversight:**

The Minister of Local Government has certain powers under Part 10 of the Local Government Act 2002 to:

- Require information from a local authority.<sup>20</sup>
- Appoint a crown review team.<sup>21</sup>
- Appoint a crown observer.<sup>22</sup>
- Appoint a crown manager.<sup>23</sup>
- Appoint a commission.<sup>24</sup>
- Call a general election of a local authority.<sup>25</sup>

Under the Local Government (Financial Reporting and Prudence) Regulations 2014, a local authority must report progress against the following on an annual basis:

- Rates affordability benchmark.<sup>26</sup>
- Debt affordability benchmark.<sup>27</sup>
- Balanced budget benchmark.<sup>28</sup>
- Essential services benchmark.<sup>29</sup>

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<sup>20</sup> Local Government Act 2002, s 257.

<sup>21</sup> At s 258.

<sup>22</sup> At s 258B.

<sup>23</sup> At s 258D.

<sup>24</sup> At s 258F.

<sup>25</sup> At s 258M.

<sup>26</sup> Local Government (Financial Reporting and Prudence) Regulations 2014, s 17.

<sup>27</sup> At s 18.

<sup>28</sup> At s 19.

<sup>29</sup> At s 20.

- Debt servicing benchmark.<sup>30</sup>
- Debt control benchmark.<sup>31</sup>
- Operations control benchmark.<sup>32</sup>

There is additional oversight of a local authority's financial position by the Officer of the Auditor General, the local authority's auditor and Department of Internal Affairs.

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<sup>30</sup> At s 21.

<sup>31</sup> At s 22.

<sup>32</sup> At s 23.







## Report

Date : 29 May 2025

To : Mayor and Councillors  
Tararua District Council

From : Beth Fowler  
Senior Financial Accountant

Subject : **Third Quarter Performance Report - Period Ending 31 March 2025**

Item No : **3.3**

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### 1. Recommendation

- 1.1 *That the report from the Senior Financial Accountant dated 09 May 2025 concerning the Third Quarter Performance Report - Period Ending 31 March 2025 be received.*

## Executive Summary

- 2. Reason for the Report
- 3. Background

## Detailed Report

- 4. Capital Expenditure Report
- 5. Dashboard
- 6. Dashboard High-level Analysis – Operating Performance
- 7. Explanation of Significant Operating Variances
- 8. Treasury Report
- 9. Summary of Service Performance Variances
- 10. Debtors Report
- 11. Self-fund Activities Report
  - 11.1 Forestry

## **2. Reason for the Report**

2.1 The reason for the report is:

- For Council to receive and comment on the performance report for the nine months to 31 March 2025.
- To provide an indication of the year-end result.

## **3. Background**

3.1 The report is for the nine months of the 2024/25 financial year which covers the period 1 July 2024 to 31 March 2025.

3.2 The structure and content of this report is consistent with other quarterly reports. The purpose is to inform Council of the financial and non-financial performance and indicate expected year-end results.

## **4. Capital Expenditure Report**

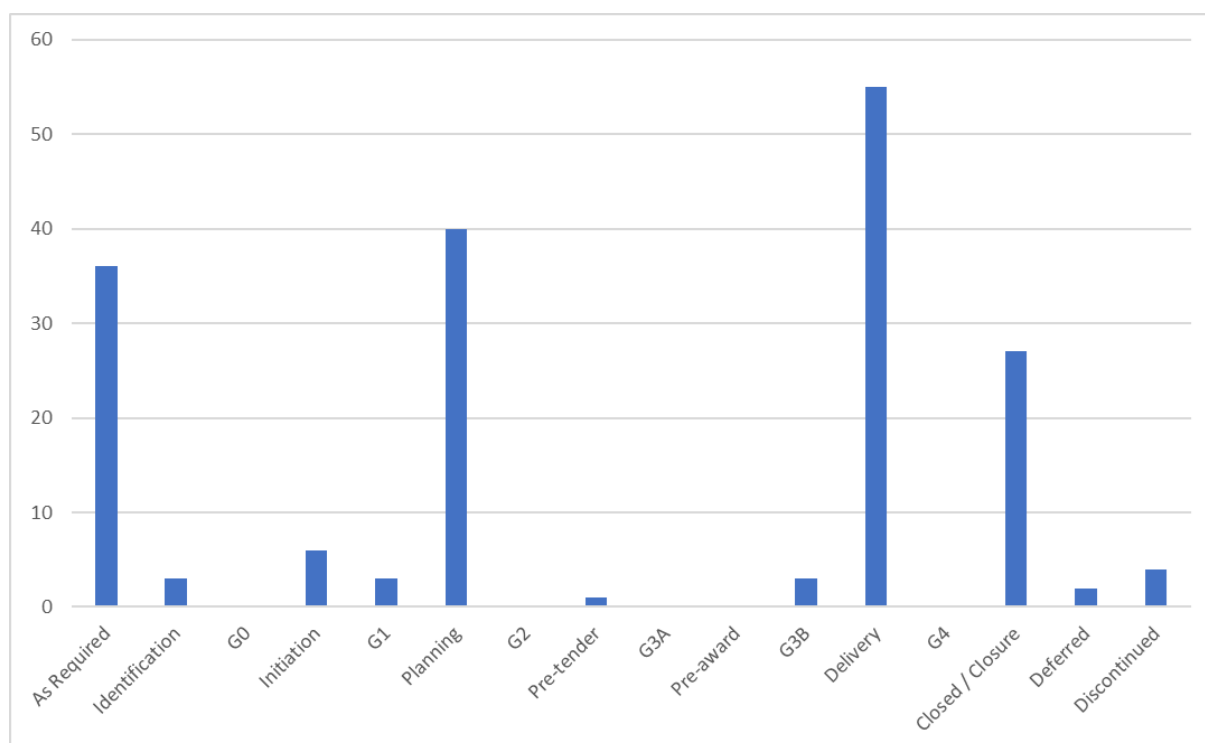
4.1 Summary

As of April 2025, we have spent \$37.981 million of our \$56.157 million annual budget.

It is worth noting how the current budget has been compiled:

- The current budget was set at \$53.400 million
- Carry forwards requested totalled \$2.757 million
- Large capital budgets that are worth noting here:
  - Cyclone Gabrielle response and recovery \$20.420 million
  - New Pahiatua pool \$3.7 million (externally funded portion)
  - Dannevirke impounded security of supply \$5.037 million

180 projects with 36 of those are budgets set aside for renewal purposes and are projects as required and have been grouped accordingly. To ensure consistency of reporting metrics, projects of this nature will remain with the status so as not to confuse the reports moving forward, for example, completed project status change back to planning, etc.

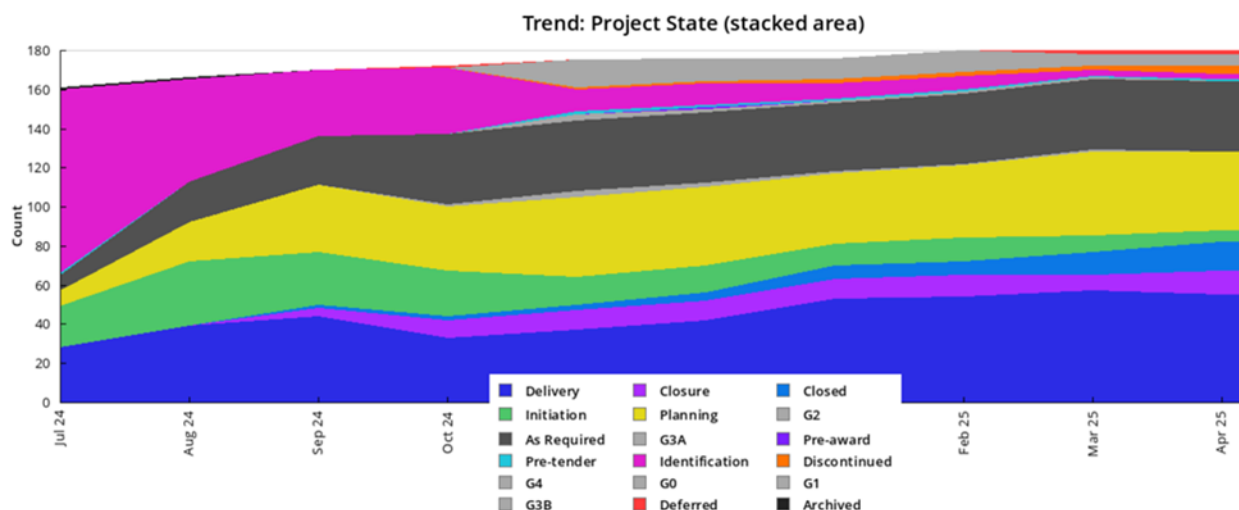


Status	Total
As Required	36
Identification	3
G0	0
Initiation	6
G1	3
Planning	40
G2	0
Pre-tender	1
G3A	0
Pre-award	0
G3B	3
Delivery	55
G4	0
Closed / Closure	27
Deferred	2
Discontinued	4

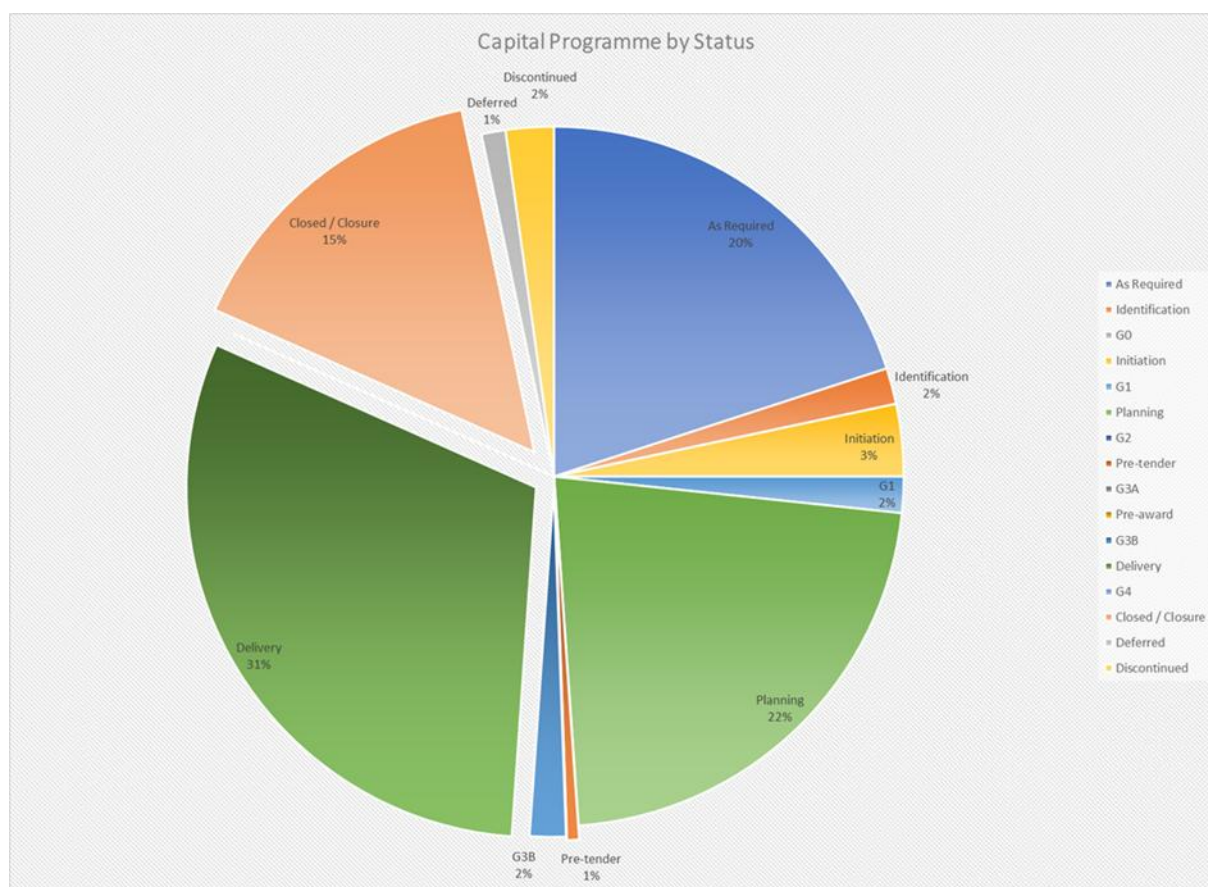
**Figure 1**

Notable multi-year projects include:

- Route 52
- Dannevirke impounded supply
- Scada
- Dannevirke, Eketāhuna and Pahiatua wastewater programmes



**Figure 2**



**Figure 3**

#### 4.2 Completed and/or in Closure – 27 projects

In closure means that the project is finalising their close outs, for example, minor adjustments, hand overs and finalising invoices. High value / interest projects completed include:

- Route 52
- Waihi Falls toilet
- Dannevirke Barraud Street toilets
- Dannevirke wastewater (Dissolved Air Floatation – DAF) upgrade
- Dannevirke fluoridation plant
- Eketāhuna wetland
- Eketāhuna water reservoir renewal
- IoT door counters
- Norsewood water treatment upgrade
- Digitisation of Council records
- Dannevirke Town Hall
- Pahiatua Town Hall roof renewal
- Woodville wastewater pond 2 liner renewal
- Woodville impounded supply PIC assessment

#### 4.3 In Delivery – 55 projects

Noted projects in delivery include:

- Dannevirke impounded supply programme
- Infiltration and inflow strategy implementation
- Woodville wetland designs
- Pahiatua wastewater programme
- Eketāhuna wastewater programme
- Woodville wastewater headworks
- Cemetery developments
- Telemetry / SCADA upgrades
- Pahiatua water membrane renewals and modifications

- Pahiatua Camping Grounds Carnival Park – ablution block accessibility upgrade
- 3 waters infrastructure enhancement programme
- Alternative water source investigations

#### 4.4 In Planning and Procurement – 47 projects

Planning status includes design works, approach, resourcing, and procurement.

There are a number of large programmes of works with multiple interdependencies. High value programmes and projects to note are:

- New Pahiatua pool
- District backflow strategy and devices
- District universal water metering
- District water network development extensions
- Dannevirke treated water reservoir
- Woodville water reservoirs renewal
- Dannevirke pretreatment
- Ākitio water concrete tank renewal
- Pahiatua water weir and infiltration gallery investigation
- Carnegie Hall
- Pahiatua water treatment plant rising main renewal
- District wastewater security

#### 4.5 In Initiation through Identification – 9 projects

Note that projects in this area are moving forward into planning and delays in timeframe are primarily a result of resourcing constraints and completing priorities.

- Customer services and library building integration
- District wastewater generators and emergency
- District e-Services and web platform (*outside scope of the 'Better Off' funding*)

#### 4.6 Deferred

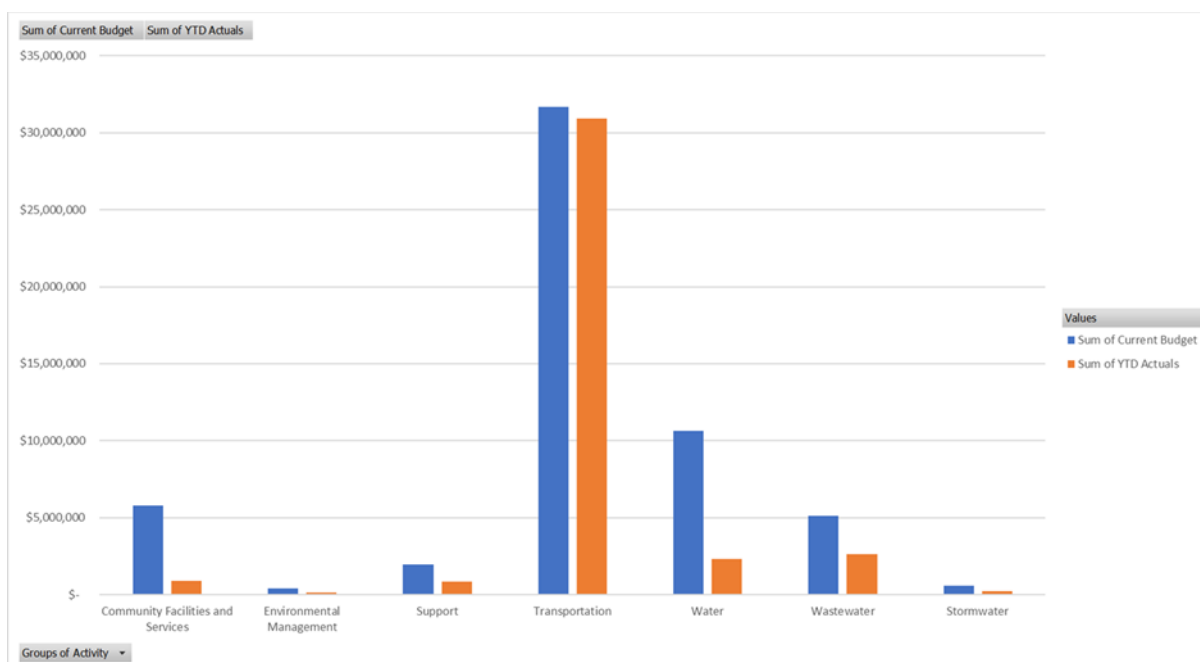
Investigations have been completed because of resourcing constraints and competing priorities the following have been identified for deferral.

- Pongaroa 3 day treated storage feasibility
- Pongaroa water network upgrades

#### 4.7 Discontinued

- Ākitio toilet – Tourism Infrastructure Fund (TIF) funding not available
- District feasibility on recovery and organic processing – investigation
- District resident recycling wheelie bins renewal – current capacity sufficient
- District Business Intelligence (BI) project – project successfully established so no longer required.

#### Budget vs Actual YTD by Group of Activity



Groups of Activity	Sum of Current Budget	Sum of YTD Actuals
Community Facilities and Services	\$ 5,781,201	\$ 886,733
Environmental Management	\$ 382,096	\$ 120,598
Support	\$ 1,956,303	\$ 868,810
Transportation	\$ 31,702,419	\$ 30,939,953
Water	\$ 10,625,727	\$ 2,302,345
Wastewater	\$ 5,124,551	\$ 2,625,380
Stormwater	\$ 585,346	\$ 238,104
Grand Total	\$ 56,157,643	\$ 37,981,924

**Figure 4**

- 4.8 The "Budget vs Actual YTD by Group of Activity" graph (figure 4) provides a visual representation of how the budget has been allocated and spent across different activity groups. To date we have Year 1 of the Long Term Plan (LTP), with overall spending at 67.6% of the portfolio budget.

Key highlights from the graph include major projects such as the Cyclone Gabrielle funding, Dannevirke impounded supply, and the new swimming pool budgets. These projects contribute significantly to the overall budget.

- 4.9 Our key highlight areas have continued to deliver and are on much the same trajectory as the first report:

- 4.9.1 Transportation: This group is managing a large budget and tracking close to overall cost completion. Despite major challenges, Tararua Alliance have resourced effectively, maintaining efficiency and transparency while delivering a large portfolio of projects.

- 4.9.2 Water and Wastewater: High-value multi-year projects include inflow and infiltration work, SCADA systems, Dannevirke impounded supply, and wastewater projects in Eketāhuna, Woodville, and Pahiatua. Additionally, programme management of our reticulation network budgets are being streamlined for delivery and are making good progress.

- 4.9.3 Stormwater: We are progressing our modelling within the stormwater network. Understanding of the extent of the flooding issues is critical to developing mitigating options that are cost effective and beneficial. Solutions for implementation are being investigated to enable effective delivery.

- 4.9.4 Better Off Funding Programme: Initiatives such as Building Iwi Capacity, Digitisation of Council Records, the introduction of e-Services, Future Community Urban Design, and 3 Waters Infrastructure Enhancement are progressing well. These projects are on track and are being delivered as planned.

- 4.10 We continue to apply a disciplined and maturing project management methodology across the organisation, which is enabling us to deliver a complex and ambitious portfolio with increasing confidence and efficiency. While we are currently tracking some underspends across the portfolio, these are the result of design complexities, interdependencies, and resourcing constraints—challenges that our team has managed proactively. Key projects being considered for carry-forward include the Dannevirke impounded supply projects, reticulation network developments, the new Pahiatua pool, and the Pahiatua and Eketāhuna wastewater programmes.

- 4.11 Our commitment to delivering these projects remains unwavering. Despite the constraints faced by our small team, we have taken a strategic approach—scheduling and planning effectively to ensure successful outcomes. A comprehensive list of projects proposed for carry-forward will be submitted for



consideration as part of our reassessment of project budgets and timelines, aligned with the Annual Plan revision.





## 5. Dashboard

### Legend for Dashboard (Figure 2)

#### Key for Previous Quarter Result

Worse	
Similar	
Better	

#### Key for Expected Year End Result

Unfavourable compared to budget	
To watch	
Favourable compared to budget	
Much better than budget	

#### Note:

- Variances equal to or less than 5% of what was budgeted at year-end are considered on target
- Variances greater than 5% but less than 10% of what was budgeted at year-end are considered minor
- Variances equal to or greater than 10% of what was budgeted at year-end are considered significant
- Where variances are higher than \$100,000, they are also explained in the report

# Executive Summary (Dashboard)

## 2025 3rd Quarter Performance Report

### Operating Performance

Summary Operating Performance (000s)	2023/2024			Trend from previous quarter
	YTD Actual	YTD Actual	YTD Budget	Variance
Operating Revenue	\$ 70,371	\$ 69,935	\$ 60,158	● 9,776
Operating Costs	\$ 50,978	\$ 34,833	\$ 33,886	● (947)
Operating Result	\$ 19,393	\$ 35,102	\$ 26,272	● 8,829

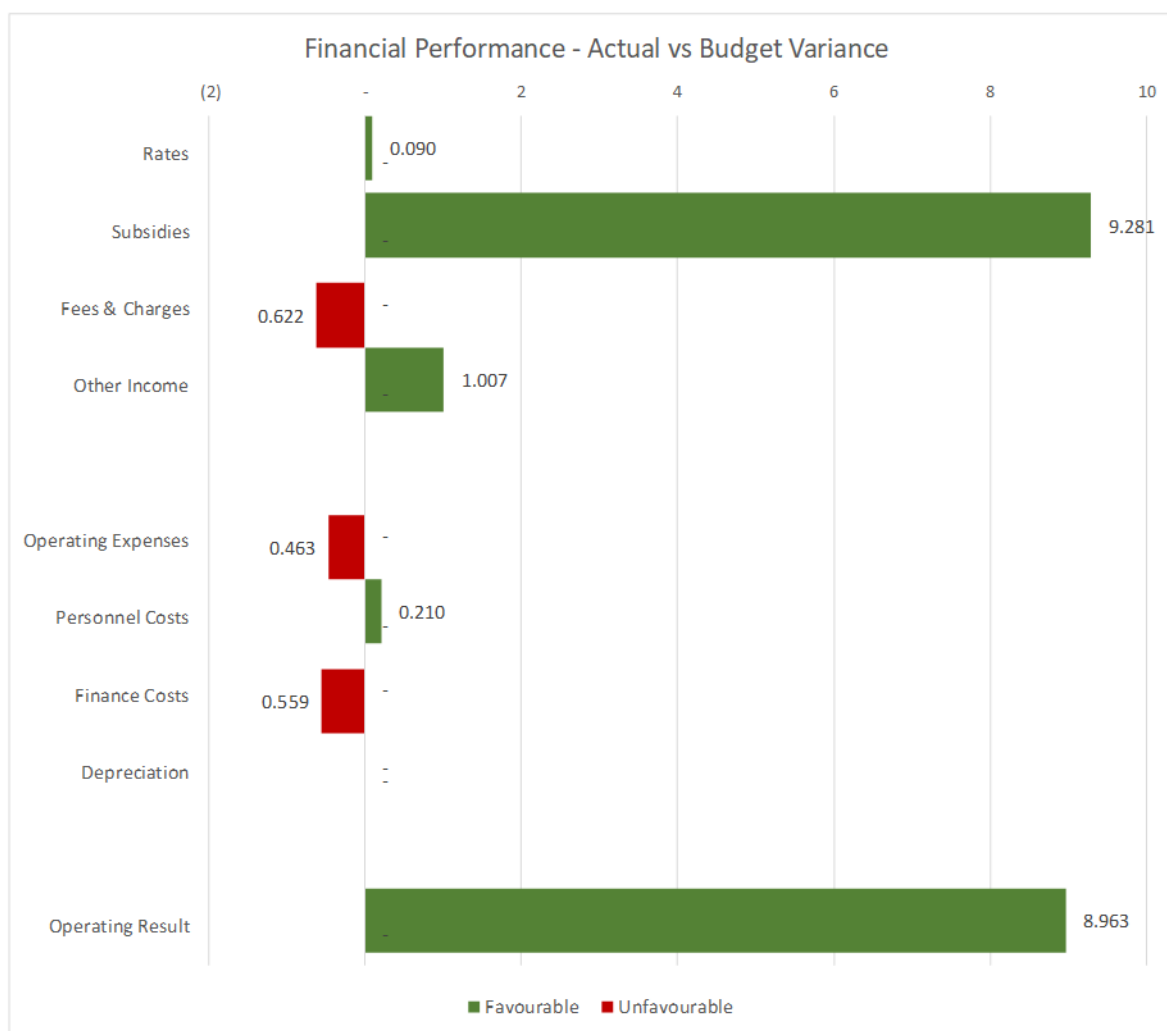


Figure 5

	Revenue (\$000)						Expenditure (\$000)						Overall Result (\$000)	
	Budget	Actual	Variance	Prev result	Year end	Variance %	Budget	Actual	Variance	Prev result	Year end	Variance %	Net Variance	Report Item #
<b>THRIVING DISTRICT</b>														
Economic and Community Development														
Economic Development	795	798	3	→	✓	0%	311	215	96	↑	✓	31%	99	1
Community Development	451	722	271	↑	✓	60%	333	724	(391)	↓	✓	-117%	(120)	2
<b>IMPROVING OUR ENVIRONMENT</b>														
Environmental Management														
District Planning	831	901	70	↑	✓	8%	601	749	(148)	↓	✓	-25%	(78)	3
Emergency Management	248	1,273	1,025	→	✓	413%	152	900	(148)	↓	✓	-98%	877	4
Waste Management	3,247	3,018	(228)	↓	✓	-7%	2,670	2,303	367	↑	✓	14%	138	5
Stormwater	697	696	(1)	→	✓	0%	243	210	33	↑	✓	14%	32	-
Wastewater	4,398	4,109	(289)	↓	✓	-7%	2,076	1,831	245	↑	✓	12%	(44)	-
Water Supply	4,222	3,847	(374)	↓	✓	-9%	2,180	1,976	204	↓	✓	9%	(170)	-
<b>CONNECTED COMMUNITIES</b>														
Community & Recreation Facilities														
Animal Control	682	516	(166)	↓	✓	-24%	415	396	20	↓	✓	5%	(146)	6
Cemeteries	465	458	(6)	↓	✓	-1%	382	283	99	↑	✓	26%	93	7
Community Buildings	755	750	(5)	↑	✓	-1%	551	519	32	↑	✓	6%	27	8
Libraries	1,362	1,396	33	↑	✓	2%	611	545	66	↑	✓	11%	99	9
Parks & Reserves	1,789	1,824	35	↑	✓	2%	1,176	1,295	(118)	↑	✓	-10%	(83)	10
Pensioner Housing	524	583	59	↑	✓	11%	463	468	(5)	↑	!	-1%	54	-
Public Conveniences	290	346	56	→	✓	19%	213	226	(13)	↓	✓	-6%	42	11
Swimming Pools	783	827	44	↑	✓	6%	525	528	(3)	↓	✓	0%	42	-
Regulatory Compliance														
Building Control	1,437	1,099	(338)	↓	✓	-24%	746	680	66	↓	✓	9%	(272)	12
Compliance & Monitoring	502	546	44	↑	✓	9%	380	320	60	↑	✓	16%	104	-
Transportation														
Footpaths	724	611	(113)	↓	✓	-16%	155	173	(18)	↑	✓	-12%	(131)	13
Roading	30,434	39,356	8,921	↑	✓	29%	7,482	9,544	(2,062)	↓	✓	-28%	6,860	-
<b>INTERACTIVE COUNCIL</b>														
Governance & Community Engagement														
Customer Services	823	826	3	↑	✓	0%	442	357	84	↑	✓	19%	87	14
Communications	358	359	1	→	✓	0%	351	311	40	↑	✓	11%	41	15
Democracy Services	1,712	1,658	(54)	↑	✓	-3%	1,342	1,172	169	↑	✓	13%	116	-
Support Activities														
Support Activities	1,180	1,095	(85)	↑	✓	-7%	7,517	6,602	915	↑	✓	12%	829	-
Treasury	1,451	2,321	869	↑	✓	60%	2,570	3,106	(536)	↓	✓	-21%	333	17
Total Year to Date	60,158	69,935	9,776				33,886	34,833	(947)				8,829	

Figure 6

## 6. Dashboard – High-level Analysis – Operating Performance

- 6.1 For the nine months ended 31 March 2025, Council achieved a favourable operating result of \$35.102 million compared to a budget of \$26.272 million. This is because of higher-than-expected operating revenue received.
- 6.2 The operating performance dashboard (figure 5) shows most of the variance to budget is driven by external funding received for the period being more than what was budgeted. For the nine months ended 31 March 2025 Council received \$9.776 million more revenue than budgeted, of which \$9.281 million is from subsidies received.
- 6.3 Year-to-date operating costs incurred are unfavourable to budget, showing a \$947,000 overspend against budget.
- 6.4 The financial performance actual vs budget variance graph in figure 5 shows where costs incurred are more than budgeted. The main drivers are operating expenses and finance costs.
- 6.5 Operating expenses are the costs directly associated with the delivery of Council's operational services. Operating expenses as at 31 March 2025 is \$463,000 more than budgeted. This is reflective of more subsidy revenue received for the period, as well as timing differences due to the budget phasing.

6.6 Finance costs are interest and other expenses incurred on borrowing and debt instruments. Finance costs as at 31 March 2025 is \$559,000 more than budgeted because of prefunding future debt maturities.

6.7 Staff costs cover the salaries and wages of Council employees. Staff costs for the nine months ended 31 March 2025 are \$210,000 underspent due to vacant roles, this is offset by unbudgeted staff costs for those roles that are externally funded.

## 7. Detailed Explanation of Significant Operating Variances

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
1	Economic Development	<p>Overall, there is a net favourable variance of \$99,000 which is driven by the shift in focus for this activity.</p> <p>Revenue for the period is on track.</p> <p>Year-to-date operating costs across all three activities (iSite, district marketing and business development) are underspent to 31 March, due to:</p> <ul style="list-style-type: none"> <li>district marketing, where budgeted Council grants and donations of \$41,000 (\$55,000 full year) remain unspent, and</li> <li>business development, where budgeted contract costs of \$42,000 (\$56,000 full year) associated with the Te Awa Community Foundation also remain unspent.</li> </ul> <p>It is expected that this group of activities will be under budget at year end.</p>	✓	✓
2	Community Development	<p>Overall, this activity shows a net unfavourable variance of \$120,000.</p> <p>Revenue for the period is tracking ahead of budget.</p> <p>As at 31 March, Council has received the full \$260,000 of funding from the Mayor's Taskforce for Jobs (MTFJ), of which \$20,000 has been spent to date in associated costs. The MTFJ funding is split into two tranches which are paid to Council upon its delivery of set outcomes. This funding is unbudgeted.</p> <p>The favourable variance in revenue is offset by annual grants that have been paid to 31 March but were spread equally over the year during budget phasing.</p> <p>It is expected that this activity will be on budget at year</p>	✓	✓

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
		end.		
3	District Planning	<p>Overall, there is a net unfavourable variance of \$78,000.</p> <p>Revenue for the nine months is \$70,000 ahead of budget due to higher than forecast revenue from fees and charges, mainly subdivision consents.</p> <p>The total number of consents (land use &amp; subdivision) processed for the nine months to 31 March has decreased slightly compared to the same period last year (2025: 13 land use, 56 subdivision consents   2024: 10 land use, 61 subdivision consents).</p> <p>This is offset by a portion of funding that had to be returned to the Department of Internal Affairs for the freedom camping project (\$8,000 of the total \$85,000 received). No extension was granted for the Freedom Camping ambassador program beyond the 2022/23 summer, so any unspent funds earmarked for freedom camping ambassadors was required to be returned.</p> <p>In addition, year-to-date operating costs are \$148,000 overspent compared to budget. This is mostly due to costs incurred for the Future Urban Community Design that were not budgeted for as the project was expected to be completed in the 2023/24 financial year. These costs will be externally funded via the Better Off funding.</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	✓
4	Emergency Management	<p>Overall, there is net favourable variance of \$877,000.</p> <p>Emergency management revenue is \$1.025 million ahead of budget largely due to the \$958,000 unspent Cyclone Gabrielle funding carried forward from the prior year. This includes grants from:</p> <ul style="list-style-type: none"> <li>• Department of Prime Minister and Cabinet \$786,000,</li> <li>• Ministry of Social Development \$107,000, and</li> <li>• NZ Lottery Grant Board \$65,000 (spend is offset in capital budgets)</li> </ul> <p>The carried forward funding was unbudgeted.</p>	✓	N/A

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
		<p>The favourable revenue variance is offset by unbudgeted spending on Recovery Office operational costs and program cost – both of which are externally funded.</p> <p>The Cyclone Gabrielle funding is required to be spent by 30 June 2025.</p> <p>If Cyclone Gabrielle is excluded, this activity would see a net favourable variance of \$62,000.</p> <p>It is expected that this activity will be on budget at year end.</p>		
5	Waste Management	<p>Overall, there is a net favourable variance of \$138,000.</p> <p>Revenue received from fees and charges for the first nine months of the year is tracking \$228,000 less than budgeted. This reflects lower than budgeted dumping fees collected across the district (\$336,000) – all three transfer stations had reduced waste throughput compared to the same period last year. The shortfall in revenue received from fees and charges is offset by higher than budgeted waste disposal levies received from the Ministry for the Environment (MfE) for waste minimisation initiatives (\$111,000) due to budget phasing.</p> <p>Operating expenditure for the period is tracking \$367,000 less than budget, due to lower refuse disposal and carbon credit costs (\$148,000 and \$122,000, respectively), and is reflective of the lower fee revenue collected. Recycling collection costs for the period are \$215,000 underspent, driven by bringing this function inhouse.</p> <p>Refuse taken to CHB landfill for the period was 1989.36t (2024: 2899.92t). Kerbside recycling collection was 233.04t (2024: 249.81t).</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	✓
6	Animal Control	<p>Overall, this activity shows a net unfavourable variance of \$146,000.</p> <p>Revenue from fees and charges is \$166,000 behind budget. Officers budgeted additional revenue during the Long Term Plan to allow for growth in the dog registration</p>	✗	✓

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
		<p>database and anticipating an increase in infringement and registration revenue. To date, officers do not anticipate being able to meet that revenue increase with 99.85% of dog registrations received as at 31 March. Officers do expect this value to decrease over the remainder of the year as officers continue to work to collect revenue in this activity.</p> <p>Expenses for the period are on track.</p> <p>It is expected that this activity will be over budget at year end.</p>		
7	Cemeteries	<p>Overall, there is a net favourable variance of \$93,000 for this activity.</p> <p>Revenue for the period is on track.</p> <p>Year to date interment contract costs is tracking \$38,000 under budget due to the phasing of forecasted interments. In addition, year to date maintenance costs is \$53,000 under budget because of timing differences but is expected to be on track as the year progresses.</p> <p>Year on year interments has remained relatively the same (2025: 38 adult burials, 44 ashes   2024: 34 adult burials, 46 ashes).</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	✓
8	Community Buildings	<p>Overall, there is a net favourable variance of \$27,000.</p> <p>Revenue for the period is on track.</p> <p>Insurance costs are \$60,000 more than budget. This is offset by lower than budgeted maintenance and cleaning costs for the period (\$50,000 and \$18,000 respectively), and minor savings in operating costs across this activity. It is expected these will meet year-to-date budget as the year progresses. The painting budget that has been phased across the year has been deferred and will not be completed in the 2024/25 financial year.</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	✓

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
9	Libraries	<p>Overall, there is a net favourable variance of \$99,000.</p> <p>This is made up of a combination of budgets:</p> <ul style="list-style-type: none"> <li>external funding that has been carried over from the previous financial year for the Wayfinding Project (\$24,000),</li> <li>costs associated with the reading programs budgeted but not yet incurred (\$11,000),</li> <li>subscriptions budgeted for but not all incurred to date (\$25,000),</li> <li>external consultants budgeted for but not spent to date (\$15,000), and</li> <li>other minor ups and downs across the operations (\$24,000).</li> </ul> <p>These are just timing of spend savings and it is expected these will be utilised at year end.</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	N/A
10	Parks & Reserves	<p>Overall, there is a net unfavourable variance of \$83,000.</p> <p>Expenses for the period are overspent in these areas:</p> <ul style="list-style-type: none"> <li>management fees are \$42,000 over budget because of timing differences with some annual fees being phased monthly during the budgeting process,</li> <li>external consultancy fees are \$41,000 overspent due to the unbudgeted costs incurred as part of the reserve management plan review, and</li> <li>\$52,000 unbudgeted costs relating to the Kaiparoro Forestry Block Operations claim settlement</li> </ul> <p>This unfavourable variance is offset by unspent maintenance expenses (\$35,000) that have been budgeted for the period, and minor savings across the activities.</p> <p>It is expected that this activity to be on budget at year</p>	✓	✓



Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
		end.		
11	Public Conveniences	<p>Overall, there is a net favourable variance of \$42,000.</p> <p>This is due to the final milestone payment received for the Tourism Infrastructure Fund (TIF) funding for the Waihi Falls toilet replacement being carried forward to the 2024/25 financial year to align with completion of project in August 2024. This was unbudgeted revenue.</p> <p>Expenses for the period are slightly over budget due to minor ups and downs across the operations totalling \$12,000.</p> <p>It is expected that this activity will be under budget at year end due to the unbudgeted revenue received.</p>	✓	✓
12	Building Control and Compliance & Monitoring	<p>Overall, there is a net unfavourable variance of \$168,000.</p> <p>Revenue from fees and charges are \$140,000 behind year-to-date budget mainly due to lower than forecast special inspections and building consent fees. Both revenue streams are demand driven. As at 31 March a total of 166 consents were issued (41 new builds), compared to 173 for the same period last year.</p> <p>In addition, Council had expected to receive Better Off funding revenue for the digitalisation of building records project of \$154,000 for the period. The delay in funding being received is due to the expenses being claimed periodically. Total expenses incurred against this project to date is \$233,000, with the first claim being lodged by officers in May 2025.</p> <p>Expenses for the period are \$126,000 underspent. This is due to the liability that was recognised in 2023/24 Annual Report in respect to a building determination to be concluded by the Ministry of Business Innovation and Employment.</p> <p>It is expected that this activity will be close to budget at year end.</p>	✓	✓
13	Transportation	<p>Overall, these two activities show a net favourable variance of \$6.728 million.</p> <p>Footpaths is showing a net unfavourable variance of \$131,000 which is due to subsidies from NZ Transport</p>	✓	N/A

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
		<p>Agency Waka Kotahi (NZTA) being behind budget. Notification of these budgets not being approved was received after the adoption of the Long Term Plan.</p> <p>Roading is showing a net favourable variance of \$6.860 million. This is due to the timing of the NZTA subsidies for both operational and emergency works and is made up as follows:</p> <ul style="list-style-type: none"> <li>• unbudgeted subsidy revenue received for Cyclone Gabrielle operational works of \$220,000,</li> <li>• subsidy revenue for Cyclone Gabrielle reinstatement works is \$7.314 million ahead of budget (\$4 million of this is unspent funds from the initial funding at 100% FAR and \$1.9 million additional emergency works that have also been approved), and</li> <li>• unbudgeted funding received for Route 52 of \$1.318 million (this is the final funds to be received with the completion of this project).</li> </ul> <p>Expenses for the period across both activities are ahead of budget. The roading activity is significantly overspent for the period due to the related contract costs for Cyclone Gabrielle works, totalling \$2.016 million. These costs will be transferred from operational expenditure to capital as part of the annual report process at year end (30 June). In addition, there were unbudgeted costs incurred of \$84,000 for the Laws Road diversion remediation works.</p> <p>It is expected that the roading programme (outside of Cyclone Gabrielle funding, and recent emergency events) to be on budget at year end.</p>		

Report item # (refer activity dashboard)	Activity	Explanation	On Track for Year End	Reflected in 2025/26 Annual Plan
14	Customer Services	<p>Overall, there is a net favourable variance for this activity of \$87,000.</p> <p>Revenue for this activity is on track for the period.</p> <p>Staff costs for the period are under budget by \$60,000 with vacancies and timing differences being the main factor. The remainder of the favourable variance is costs budgeted to be incurred for the integration of Council services which have not yet been incurred.</p> <p>It is expected that this activity will have a favourable variance at year end.</p>	✓	✓
15	Communications	<p>Overall, there is a net favourable variance for this activity of \$41,000.</p> <p>Revenue is on track with budget.</p> <p>Expenditure is showing a favourable variance, mostly driven by staff budgets being underspent for the period.</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	N/A
16	Treasury	<p>Overall, there is a net favourable variance of \$333,000.</p> <p>Interest income is revenue earned from interest-bearing assets. Interest income for the period is \$869,000 ahead of budget due to:</p> <ul style="list-style-type: none"> <li>• investments made on prefunded debt,</li> <li>• interest earned on cash reserves, and</li> <li>• savings from interest rate swaps.</li> </ul> <p>In addition, costs relating to treasury advisory services and treasury management software are \$23,000 under budget.</p> <p>This is offset by higher than budgeted interest expenses paid of \$559,000 due to higher than forecasted interest rates and prefunding of future debt maturities.</p> <p>It is expected that this activity will be on budget at year end.</p>	✓	✓

## 8. Treasury Report

# Executive Summary (Dashboard)

## 2025 3rd Quarter Performance Report

### Treasury Performance

#### Summary Treasury Performance (000s)

	YTD Actual	YTD Budget	Variance	Trend from previous quarter
Finance Costs	\$ 3,065	\$ 2,506	● (559)	
Total External Debt	\$ 84,000	\$ 75,498	● (8,502)	
Net Debt Position	\$ 70,298	\$ 71,141	● 843	

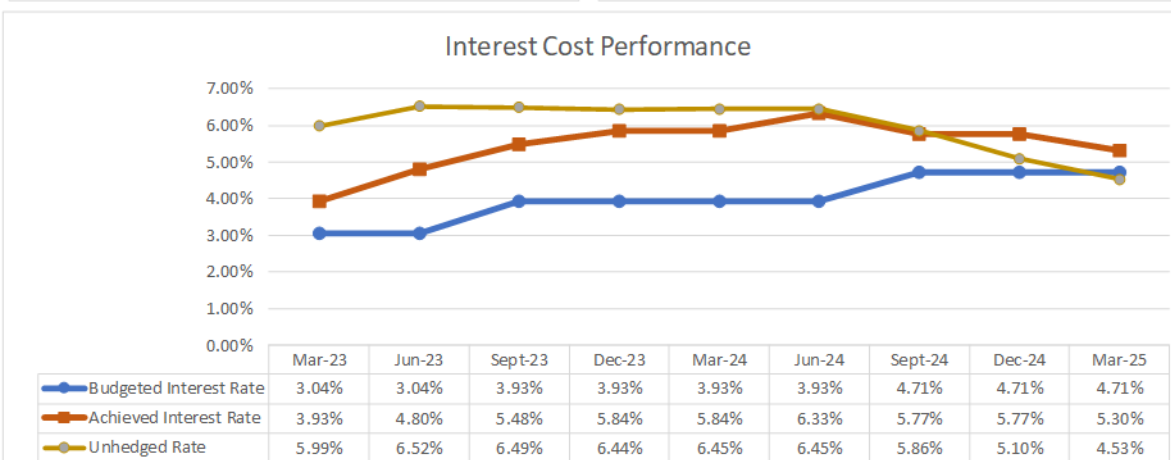
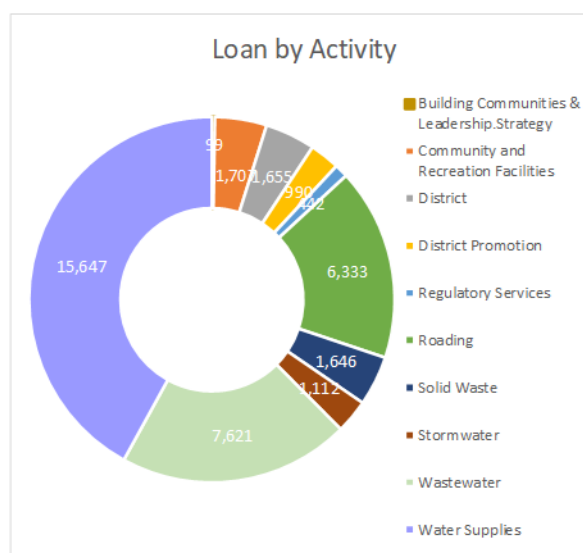
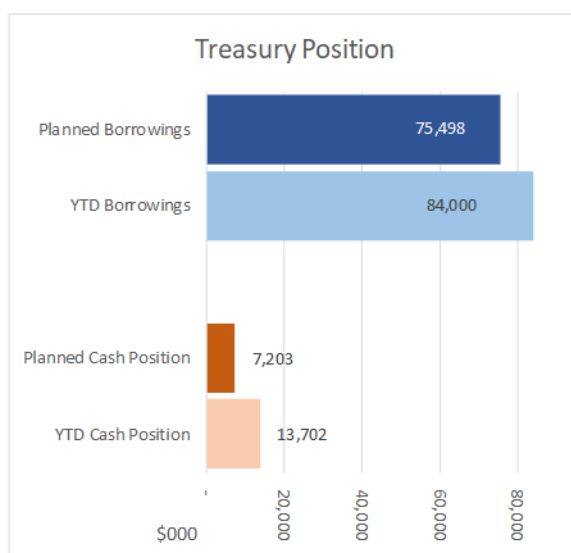


Figure 7

8.1.1 Finance continues to work with Council's treasury advisor to develop and implement strategies to manage interest rate risk and optimise funding in accordance with its finance strategies.

8.1.2 The focus continues to be managing interest rates and funding risk through forecasting debt levels and hedging strategies.

## 8.2 Current External Debt Position

The following table (figure 8) summarises Council's external debt position as at 31 March 2025 (all held with Local Government Funding Agency):

	Balance 1 January 2025	Drawn	Repaid	Balance 31 March 2025
Core debt	\$72,000,000			\$72,000,000
Prefunding	\$6,000,000	\$6,000,000		\$12,000,000
Short-term debt (commercial paper & MOCL facility)	\$0			\$0
<b>Total debt</b>	<b>\$78,000,000</b>	<b>\$78,000,000</b>	<b>\$0</b>	<b>\$84,000,000</b>

**Figure 8**

## 8.3 Current Financing Cost

Interest expense is \$559,000 more than year-to-date budget. This is due to Council's effective interest rate of 5.30% being higher than the budgeted rate of 4.71%, and external borrowings with LGFA being \$8.502 million more than planned at 31 March 2025 (\$6 million has been earmarked to repay debt that will mature in April 2026).

## 8.4 Cash Flow Management and Liquidity

Cash and cash equivalents as at 31 March 2025 was \$13.700 million. This was \$6.497 million higher than planned and is reflective of higher prefunding for the period.

# 9. Summary of Service Performance Results

## 9.1 Summary of Results

During the recent Long Term Plan, Council reviewed its service performance measures as part of ensuring Council was reliably measuring its performance against the service levels within the Long Term Plan and that they aligned to our District Strategy.

In the 2021-2031 Long Term Plan Council had a total of 101 measure, 33 being what officers refer to as Council measures (these are measures that Council implemented in the LTP and actively measured by internal means i.e. number of CRMs, facility bookings etc), 27 Survey measures (these are conducted by way of a community survey conducted three times a year with 5 of these measures being conducted by Council specific survey where isolation of the survey to targeted groups is required), the last group officers refer to being mandatory of which there

was 41 (these measures as mandated measure by the Department of Internal Affairs).

The total measures increased in the 2024-2034 Long Term Plan to a total of 136 measures. 58 Council measures, 32 Survey measures and 41 Mandatory measures.

The table below highlights the performance for the period ending 31 December 2024:

Category	2024/25 measures			% (out of 136 measures)	Last Year Results (out of 101 measures)
	Council	Survey	Mandatory		
Achieved / On Track	39	9	29	59%	63%
Not achieved / Needs Improvement	12	17	4	25%	31%
Not yet measured	7	3	8	14%	6%
Not applicable	-	3	-	2%	-
<b>Total</b>	<b>58</b>	<b>32</b>	<b>41</b>	<b>100%</b>	<b>100%</b>

Figure 9

Excluding the 21 measures marked as not yet measured or not applicable Council meets 70%. As can be seen in the above table (figure 9) this is an increase from the 64% at 31 December being met, 65% of measures being met at 30 September and 62% of measures being met at 30 June 2024. This can also be compared against the same period for the 2023/2024 year where Council met 63% of its measures and the same period in 2022/2023 year where Council met 56% of its measures.

## 9.2 Council and Mandatory Measures

9.2.1 Eight of these mandatory measures are shown as not yet measured, these are generally completed in the fourth quarter as external expert reports are required for the completion of some and others need the capital program to be complete (Transportation activity).

9.2.2 Four of these measures are showing as needs improvement and are detailed below:

In the stormwater activity there is one mandatory measure categorised as needs improvement. This is for the number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system – target was <9 and result achieved for the quarter is 10.05. There was a total of 51 CRMs of which 35 received for the year to date were in relation to the weather event in Pahiatua.

In the wastewater activity there is one mandatory measure categorised as needs improvement. This is for the number of complaints received for wastewater per 1,000 properties connections for Sewerage faults – target is <5 and a result of 3.89 was achieved for the quarter (was 2.87 last quarter). A total of 35 CRMs have been received for the year to date with 7 relation to the weather event in Pahiatua.

The remaining two mandatory measure in the needs improvement category relate to the water activity. One is the number of complaints over 1,000 connections to Council's networked reticulation system for continuity of supply – target is <5 and result achieved is 7.53 compared to 3.67 in the previous quarter. A total of 37 CRMs for the year to date were received. 17 of these related to a scheduled water shutdown to allow for the completion of renewals to be carried out however the impacted households was greater than anticipated. The remainder of the CRM's are for separate causes no linkages between them.

The final measure relates to the number of complaints over 1,000 connections to Council's networked reticulation system for water clarity where a total of 27 CRM's have been received. Most of these complaints have been received because of a repair being required to the network or flushing that has occurred that has resulted in discoloration of water within the network.

### 9.3 Community Survey Scorecard

- 9.3.1 The third of three waves of the Key Research community survey was completed in May (and have been included in this report), with 154 residents completing this wave (152 completing the second wave and 153 completing the first wave). This survey is sent to members of the community based on Council's electoral role and residents are given the option of completing it by way of mail or an online survey.
- 9.3.2 Of the 32 service performance council recognises as being survey measures, 23 are completed using this method, the remaining 9 are surveys Council conducts themselves using various methods. Three of these surveys relate to the Customer Services activity where no target was set for year 1 of the Long Term Plan and as a result are being shown in the not applicable category but will be required to be completed in year 2 onwards.
- 9.3.3 Of the 23 community survey measures agreed in the Long Term Plan, 4 have been categorised as on target (4 were on target for the period ending 31 December 2024, 30 September 2024 and 30 June 2024, 3 were on target at 31 December 2023 and 2 were on target at 30 September 2023). This can be compared to 6 that were marked as being achieved at 30 June 2023.
- 9.3.4 Some of the positives we saw in this survey was Council's overall performance has gradually increased by 6% since the previous wave. This is likely driven by higher satisfaction with the Council's overall reputation, which is sitting at 58%. Additional residents report greater trust in the Council with 52% expressing trust compared to 50% and 46% in the previous wave.

9.3.5 The opportunity was also taken revisit what additional feedback Council should seek from respondents on other aspects of Council. Some of this feedback can be seen below:

- 42% were aware of the Long Term Plan (45% at 31 December 2024 and 41% at 30 September 2024)
- 15% are aware of the District Strategy 2050 (17% at 31 December 2024 and 13% at 30 September 2024)
- 57% Satisfied with Vision and Leadership (55% at 31 December 2024 and 57% at 30 September 2024, 59% at 30 June 2024, 55% at 31 December, 39% at 30 September 2023 and 65% at 30 June 2023)
- 58% Satisfied with Overall Reputation (51% at 31 December 2024 and 48% at 30 September 2024, 60% at 30 June 2024, 51% at 31 December, 52% at 30 September 2023 and 62% at 30 June 2023)
- 66% Satisfied with staff (63% at 31 December 2024 and 64% at 30 September 2024, 70% at 30 June 2024, 66% at 31 December, 57% at 30 September 2023 and 76% at 30 June 2023)
- 78% Feel safe from dogs (63% at 31 December 2024 and 72% at 30 September 2024, 78% at 30 June 2024, 77% at 31 December, 65% at 30 September 2023 and 71% at 30 June 2023)
- 84% Satisfied with the wastewater management (67% at 31 December 2024 and 76% at 30 September 2024, 71% at 30 June 2024, 81% at 31 December 2023, 85% at 30 September 2023 and at 81% at 30 June 2023)
- 59% Satisfied with overall management of the urban water supplies (48% at 31 December 2024 and 63% at 30 September 2024, 61% at 30 June 2024, 45% at 31 December 2023, 45% at 30 September 2023 and 52% at 30 June 2023)

9.3.6 A copy of the Key Research Dashboard Council received for wave three results is included as an attachment to this report.

## **10. Debtors Report**

10.1 Progress Update

10.1.1 This report includes financial balances on 31 March 2025 and details the progress in the debtors management and direct debit rebate issue up to 14 May 2025.

10.1.2 Since August 2024, the team has prioritised managing the direct debit rebate issue, instalment invoices and key critical business as usual functions. Staff capacity has been stretched from changes in staff and in addressing these matters.



- 10.1.3 We receive roughly 30 emails a day or in the order of 600 a month (depending on the time of year and subject). We are now making good progress on addressing a backlog of these and will be reporting on this next month, as they are cleared and responded to.
- 10.1.4 In December 2024, we were able to refocus on debtors management and made accelerated on collection in January and February 2025 as we engaged Debt Management Central to assist with our debtors management.
- 10.1.5 We have seen an increase in direct debit as a preferred method payment. We will continue to analyse, monitor and are assessing options to improve on this. See figure 10 below.

Balance Date	Total Number of Rating Units	No Using Direct Debit	Percentage Using Direct Debit
30/06/2021	10,092	4,555	45.13%
30/06/2022	10,204	4,663	45.70%
30/06/2023	10,383	4,805	46.28%
30/06/2024	10,540	4,830	45.83%
31/03/2025	10,489	4,864	46.37%

**Figure 10**

#### 10.1 Status of Rates Debtors

10.1.1 Total net outstanding Rates Debt on 31 March 2025 was \$3.514m

10.1.2 Rates Arrears (carry forward from prior year):

Council had 2,133 rating units in arrears as at 1 July 2024 with 1,835, or 86%, of these clearing their arrears by 31 March 2025.

This leaves 298 rating units with an arrears balance \$1.746m on 31 March 2025, including \$0.605m (34.6%) in penalties.

10.1.3 Current Rates:

Council had 2,728 overdue on their current rates or \$1.935m on 31 March 2025, including \$0.396m (20.5%) in penalties.

Penalties of \$0.534m have been charged so far this financial year. Accumulated penalties over all years are now a significant component of the overall debtor balance. We are analysing this further for our next quarterly report.

10.1.4 Total write-offs so far this year are minor at less than \$43,000.

These have been written in the following ways:

- Under our remission policy on collected and approved write-off (Arrears and Current Penalty) written off.

These Totalled \$39,387

- Write-off where the limitation of time for recovery of rates was exceeded

These totalled \$3,304 for one assessment where full payment had not been received in settlement September 2016 and was greater than 6 years under LG(R)A2002 Sec 65).

- 10.1.5 Within the Tararua District of the 10,489 rating units we collect rates from, we have 107 rating units identified as Māori Freehold Land – 1.02%.

To date we have not written off any rates under our remission policy for rates on Māori freehold land nor under the LG(R)A 2002.

Under the LG(R)A 2002 Sec 90B, the Chief Executive may write off rates of deceased owners of Māori freehold land, Sec 114 Remission of rates on Māori freehold land generally and Sec 114A Remission of rates for Māori freehold land under development.

- 10.1.6 The following two tables in Figures 11 and 12 show the status of the rates debtors on 31 March 2025.

We have also included the balances to 30 June 2025 of Instalment 4 Not Yet Due as they have not been issued.

Figure 11 Shows Rates Debtors by the categories

Summary Rates Arrears 2024/2025 as at 31 March 2025 Debtors Managed by Categories - Arrears and Current													
Arrears Managed by	No of Ratepayers 1/07/2024	Opening Balance as at 1/07/2024	No of Rating units Arrears 31/03/2025	Total Rate Arrears Owing 31/03/2025	Total Arrears Penalty Owing 31/03/2025	Total Rates Arrears & Penalty Owing as at 31/03/2025	No of Rating Units Current 31/03/2025	Current 2024/2025 Instalments 1-3 Owing 31/03/2025	Penalty applied 2024/2025 Owing 31/03/2025	Total Current & Penalty to 31/03/2025	Total Arrears, Current Rates & Penalties Owing 2024/2025	Instalments Not Yet Due	Total Balance
Credit Balance	1,873	(\$ 576,670)	-	\$ (34,434)	\$ -	\$ (34,434)	-	\$ (132,936)	\$ -	\$ (132,936)	\$ (167,370)	\$ 1	\$ (167,369)
Current	6,483	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 6,162,882	\$ 6,162,882
Arrears Paid			-	\$ -	\$ -	\$ -	977	\$ 293,627	\$ -	\$ 293,627	\$ 293,627	\$ 1,381,705	\$ 1,675,332
Current Inst not paid			-	\$ -	\$ -	\$ -	1,239	\$ 357,383	\$ 25,921	\$ 383,304	\$ 383,304	\$ 1,040,796	\$ 1,424,100
Irregular Payments	2,022	\$ 1,358,776	181	\$ 292,194	\$ 14,624	\$ 306,818	367	\$ 609,181	\$ 119,578	\$ 728,759	\$ 1,035,577	\$ 404,964	\$ 1,440,541
Agreements	20	\$ 99,736	31	\$ 59,174	\$ 5,776	\$ 64,950	58	\$ 110,929	\$ 29,319	\$ 140,248	\$ 205,198	\$ 49,160	\$ 254,358
DMC Management	58	\$ 434,045	57	\$ 268,525	\$ 78,990	\$ 347,515	58	\$ 118,862	\$ 83,208	\$ 202,070	\$ 549,585	\$ 40,534	\$ 590,119
Following Up - Dispute	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Cyclone Gabrielle	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Maori Land	6	\$ 96,476	6	\$ 48,075	\$ 48,401	\$ 96,476	5	\$ 6,347	\$ 10,814	\$ 17,161	\$ 113,637	\$ 2,116	\$ 115,752
Legal Rating Sales	13	\$ 520,257	9	\$ 146,918	\$ 325,796	\$ 472,714	9	\$ 20,586	\$ 97,891	\$ 118,477	\$ 591,192	\$ 6,862	\$ 598,054
Abandoned Land	14	\$ 457,591	14	\$ 325,728	\$ 131,863	\$ 457,591	15	\$ 21,638	\$ 29,640	\$ 51,278	\$ 508,869	\$ 7,213	\$ 516,082
Total Debits	2,133	\$ 2,966,882	298	\$ 1,140,614	\$ 605,451	\$ 1,746,065	2,728	\$ 1,538,553	\$ 396,371	\$ 1,934,924	\$ 3,680,989	\$ 2,933,349	\$ 6,614,338
Overall Total	10,489	\$ 2,390,211	298	\$ 1,106,179	\$ 605,451	\$ 1,711,630	2,728	\$ 1,405,617	\$ 396,371	\$ 1,801,988	\$ 3,513,619	\$ 9,096,232	\$ 12,609,851

Figure 11

Figure 12 Shows Rates Debtors by the range of debtor balances

Summary of Arrears Balances as at 31 March 2025					Total Rates Arrears & Penalty Owing as at 31 March 2025						Total Current & Penalty to 31 March 2025					
Category	No of Rating Units 1/07/2024	Brought Forward Balance as at 1/07/2024	No of Rating Units 31/03/2025	Arrears & Penalty Balance as at 31/03/2025	DD Issue		DMC		Council		Current Rates Due	Total Owing	DD Issue	DMC	Council	Total Owing
					No	\$ Amount	No	\$ Amount	No	\$ Amount						
(\$ 19,000) - (\$ 1,000)	133	(\$ 255,170)	-	(\$ 32,417)	39	(\$ 17,244)	6	\$ -	88	(\$ 15,174)	(\$ 48,647)	(\$ 81,064)	(\$ 5,797)	\$ 5,442	(\$ 48,292)	(\$ 81,064)
(\$ 1,000) - (\$ 100)	621	(\$ 315,617)	-	(\$ 2,014)	143	(\$ 459)	28	\$ -	450	(\$ 1,555)	11,333	9,319	13,200	8,449	(10,316)	9,319
(\$ 100) - \$ 0	7,602	(\$ 5,884)	1,834	(\$ 3)	122	\$ -	326	\$ -	7,153	(\$ 3)	296,662	296,659	12,861	104,849	178,951	296,659
\$ 0 - \$ 100	1,104	\$ 11,922	25	\$ 499	84	\$ -	44	\$ 280	976	\$ 219	71,657	72,156	7,144	21,528	42,985	72,156
\$ 101 - \$ 500	270	\$ 75,159	43	\$ 4,947	47	\$ 479	57	\$ 1,299	169	\$ 3,168	98,665	103,612	11,174	41,964	45,526	103,612
\$ 501 - \$ 1,000	211	\$ 159,804	38	\$ 14,535	42	\$ -	77	\$ 11,434	93	\$ 3,101	133,491	148,026	25,160	72,777	35,554	148,026
\$ 1,001 - \$ 2,000	202	\$ 306,510	45	\$ 45,080	62	\$ 900	75	\$ 29,988	65	\$ 14,192	251,817	296,898	83,543	118,534	49,741	296,898
\$ 2,001 - \$ 5,000	252	\$ 755,155	90	\$ 294,324	80	\$ 25,155	86	\$ 138,147	87	\$ 131,021	562,784	857,108	167,974	223,325	171,484	857,108
\$ 5,001 - \$ 10,000	48	\$ 314,057	18	\$ 169,103	10	\$ 29,295	23	\$ 99,631	16	\$ 40,177	152,228	321,330	29,559	82,101	40,569	321,330
\$ 10,001 - \$ 25,000	15	\$ 215,282	9	\$ 139,717	-	\$ -	10	\$ 119,286	5	\$ 20,431	73,278	212,994	-	\$ 53,479	19,798	212,994
> \$ 25,000	1	\$ 51,079	1	\$ 51,079	-	\$ -	1	\$ 51,079	-	\$ -	11,805	62,884	-	\$ 11,805	-	62,884
Sub-total	2,103	\$ 1,888,968	269	\$ 719,283	325	\$ 55,829	373	\$ 451,145	1,411	\$ 212,309	\$ 1,355,724	\$ 2,075,007	\$ 324,554	\$ 625,514	\$ 405,657	\$ 2,075,007
Maori Land	6	\$ 96,476	6	\$ 96,476	-	\$ -	-	\$ -	6	\$ 96,476	17,161	113,637	\$ -	\$ -	17,161	113,637
Legal Rating Sales	9	\$ 523,847	9	\$ 472,714	-	\$ -	8	\$ 215,357	1	\$ 257,358	118,477	591,192	\$ -	\$ 65,092	\$ 53,385	591,192
Abandoned Land	14	\$ 457,591	14	\$ 457,591	-	\$ -	6	\$ 243,802	8	\$ 213,789	51,278	508,869	\$ -	\$ 38,076	\$ 13,202	508,869
Sub-total	29	\$ 1,077,914	29	\$ 1,026,781	-	\$ -	14	\$ 459,159	15	\$ 567,623	186,916	1,213,698	\$ -	\$ 103,169	\$ 83,748	1,213,698
Total Debits	2,132	\$ 2,966,882	298	\$ 1,746,065	325	\$ 55,829	387	\$ 910,304	1,426	\$ 779,932	\$ 1,542,640	\$ 3,288,705	\$ 324,554	\$ 728,682	\$ 489,404	\$ 3,288,705
Overall Total	10,488	\$ 2,390,211	2,132	\$ 1,711,630	629	\$ 38,126	747	\$ 910,304	9,117	\$ 763,200	\$ 1,801,988	\$ 3,513,619	\$ 344,818	\$ 847,422	\$ 609,748	\$ 3,513,619

Figure 12

## 10.2 Other Debtors

10.2.1 The graph below (Figure 13) shows the balances of the other debtors as at 31 December 2024 and at 31 March 2025, and the table explains the details for each of the balances.

10.2.2 On 31 December 2024 these debtors totalled \$7,464,157 and at 31 March 2025 \$752,949.

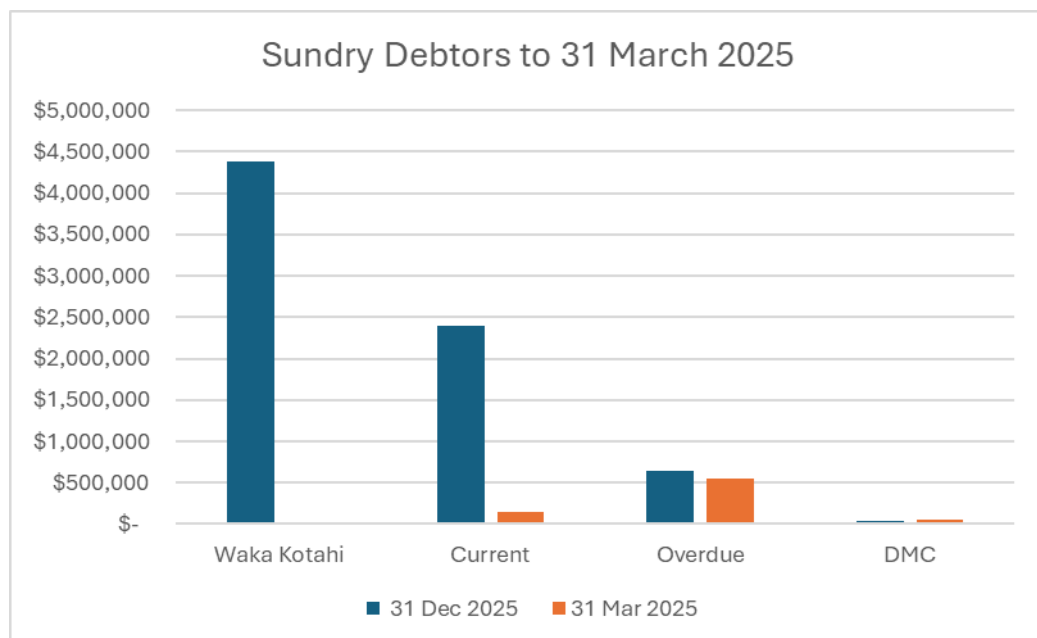


Figure 13

	31 Dec 2025	31 Mar 2025
<b>Waka Kotahi</b>	\$ 4,387,641	\$ -
<b>Current</b>	\$ 2,394,033	\$ 150,117
<b>Overdue</b>	\$ 639,191	\$ 554,679
<b>DMC</b>	\$ 43,292	\$ 48,153
	<b>\$ 7,464,157</b>	<b>\$ 752,949</b>

Figure 14

### 10.3 Debt Management Process

10.3.1 We are currently using Debt Management Central (DMC) for more debtor management than in past years and are continuing to do so going forward. The current status of debt is reported further in this report.

10.3.2 Our process for managing outstanding debt treats prior year Rates Arrears to Current Rates balances slightly differently, largely because from the tools provided from the Local Government (Rating) Act 2002 “LG(R)A 2002”. This process is:

#### 10.3.3 Rates Arrears

We place rating units with an overdue brought forward balance (Arrears) to DMC in August each year.

#### 10.3.4 Advice to Mortgagee, where a mortgage is held:

Those with Arrears and a current mortgage have a letter issued to their mortgagee advising of the overdue amount and that in three months we would be making a demand to the (the mortgagee) under Section 62 of the Local Government (Rating) Act 2002 (LG(R)A 2002). The ratepayer is also advised of this. The three months gives the mortgagee time to clear the rates or come to a repayment agreement prior to the demand being made.

#### 10.3.5 Where there is no Mortgage:

Those Ratepayers that don’t have a current mortgage are advised in writing by DMC that their account has been placed with DMC as our Debt Collection Agency to manage and request payment within one month. If no payment is received, DMC advises that legal proceedings will commence four months after the due date, under Sec 63 LG(R)A 2002. This is then processed through the District Court.

#### 10.3.6 Prior Approach Before Arrangement with DMC

Council previously managed the ratepayers who did not have a brought forward balance and the debtor balance related to the current year, “Current Rates.” These are now also being managed by DMC.

Our process was to write to our Ratepayers after each Instalment (Current rates owing) where no payment had been received for the current year.

For those who had not cleared Instalment 1 (due 31 August) and 2 (due 30 November) we would send these onto DMC in March and June of that current year for them to write to the ratepayers requesting payment.

If no payment is received by 30 June each year, they become Rates Arrears in August of the next rating year.

#### 10.4 DMC Debtors Report

10.4.1 Council engages Debt Management Central (DMC) to manage the recovery of debtors. From January 2025, Council extended the services of DMC to include the management of all rate debtors including those with who Council has established a payment arrangement.

10.4.2 DMC uses a debtors management software that assists them in managing debtors and provides ease of reporting. In working with DMC, we have developed a customised report that takes into consideration the recommendations in the DD investigation report.

10.4.3 We have developed new tables to show the progress over the current financial year with DMC of debts managed and collected. See attached report Figure 15. We intend to make this into a graph in the next report.

10.4.4 We have recently placed 134 rating units during April with DMC where Instalments 1-3 2024/2025 have a balance remaining unpaid.

10.4.5 Figure 16 DMC infographic on 30 April 2025 shows they were managing a total of 945 files with \$0.8m total collected.

10.4.6 They are actively managing 215 files with a balance owing of \$0.362m and the remaining 69 rating units going through the demand on the mortgage to legal action.

10.4.7 As we transfer all debtors to DMC and overtime as we start to see trends and gain insights, we will look to improve this report as required.

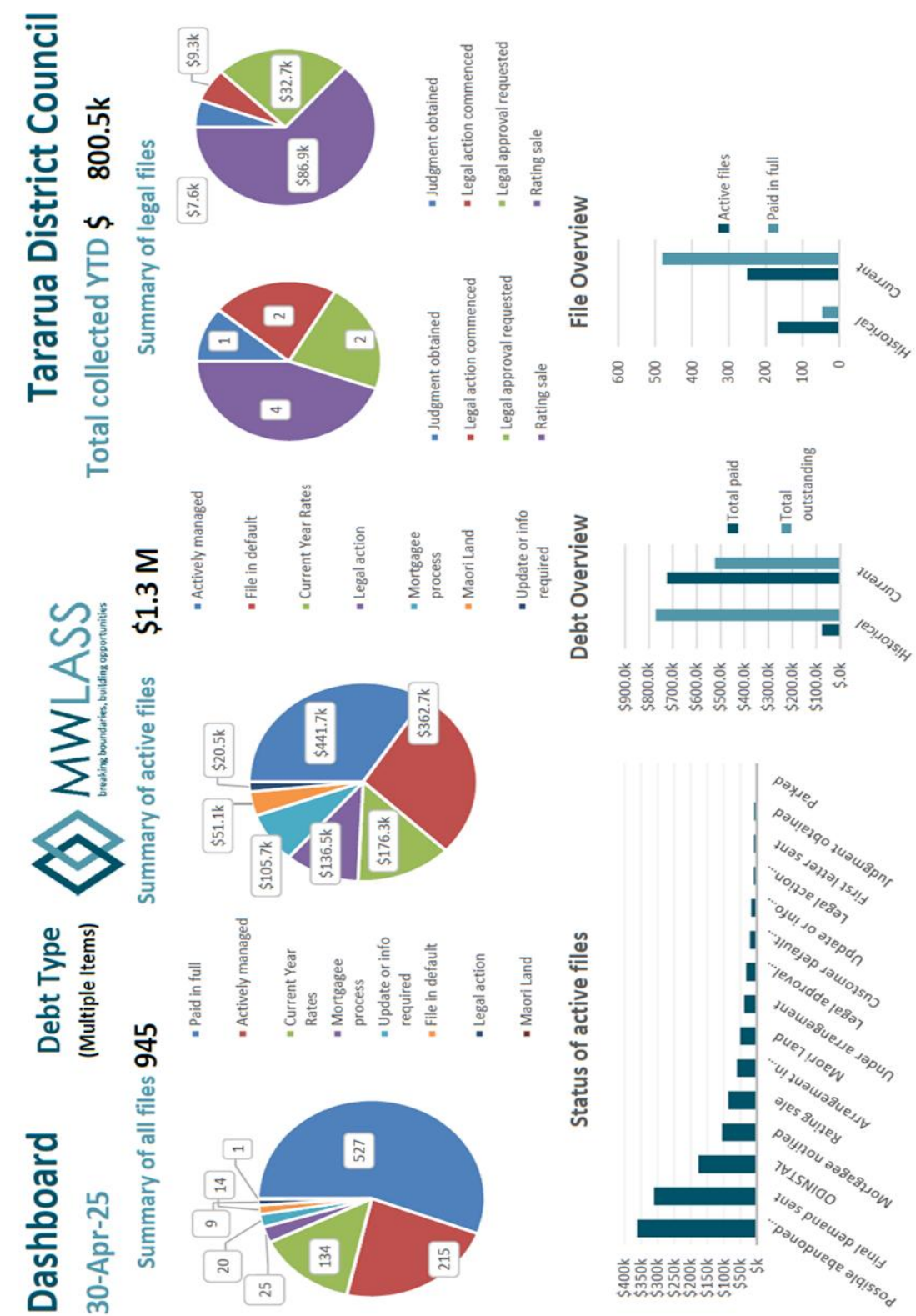
#### 10.4.8 Rating Sales

In May 2025, we have had one property sell through a rating sale where rates will be paid in full clearing \$0.045m in rates, penalties and legal costs and another property going through the abandoned land process cleared of \$0.042m in rates and penalties. These payments will be reflected in the next report to Council.



Summary of DMC Dashboard for Tararua District Council										
Summary of All Files (Rates & Sundry Debtors)										
	30 June 2024		30 Sept 2024		31 Dec 2024		31 Mar 2025		30 Apr 2025	
Debt Type	No of Files (all types)	\$ Amount	No of Files (all types)	\$ Amount	No of Files (all types)	\$ Amount	No of Files (all types)	\$ Amount	No of Files (all types)	\$ Amount
Paid in full YTD	151		23		35		426		527	
Actively managed	229	\$222,300	213	\$194,200	216	\$203,400	216	\$451,500	215	\$441,700
Update or information required	26	\$72,500	26	\$72,500	23	\$65,600	23	\$40,500	20	\$20,500
Legal action	8	\$85,100	8	\$85,100	8	\$97,400	7	\$103,600	9	\$136,500
File in default	5	\$173,700	5	\$173,700	5	\$173,700	7	\$340,200	14	\$362,700
Mortgagee process	4	\$12,900	0	\$0	0	\$0	25	\$109,800	25	\$109,800
Maori Land	0	\$0	0	\$0	0	\$0	1	\$51,100	1	\$51,100
Current Year Rates	0	\$0	0	\$0	0	\$0	0	\$0	134	\$176,300
	423	\$ 566,500	275	\$ 525,500	287	\$ 540,100	705	\$1,096,700	945	\$ 1,298,600
Total Collected YTD		\$314,100		\$39,100		\$70,300		\$697,400		\$800,500
Summary of Legal Files (Rates)										
	30 June 2024		30 Sept 2024		31 Dec 2024		31 Mar 2025		30 Apr 2025	
Process type	No of Files	\$ Amount	No of Files	\$ Amount	No of Files	\$ Amount	No of Files	\$ Amount	No of Files	\$ Amount
Judgement Obtained	1	\$ 28,600	2	\$ 12,500	1	\$ 6,500	1	\$ 7,600	1	\$ 7,600
Legal action approved	1	\$ 12,000	1	\$ 12,400	1	\$ 11,100	0	\$ -	2	\$ 32,700
Legal action commenced	2	\$ 16,800	2	\$ 17,400	2	\$ 8,400	2	\$ 9,300	2	\$ 9,300
Rating sale	2	\$ 27,100	3	\$ 42,700	4	\$ 71,400	4	\$ 86,700	4	\$ 86,900
	6	\$ 84,500	8	\$ 85,000	8	\$ 97,400	7	\$ 103,600	9	\$ 136,500

Figure 15



## 10.5 Update on progress on Direct Debit Issue

10.5.1 We have included the progress update as at 14 May 2025 and the total rates balance for this group of ratepayers, which includes the arrears, instalments, and receipts (payment made) as at 14 May 2025. This aligns to the recommendation in the DD investigation report.

10.5.2 See attached report – Progress Update on Direct Debit Issue (14 May 2025).

10.5.3 The table in Figure 15 below shows the closing balance of this combined group of ratepayers with a credit and debit opening balance, which is \$ 62,067 more than the opening balance. This is due to a refund back to ratepayers of their opening credit balance where requested.

In the summary table Figure 15 we have included all those who had received a rates rebate from 2018 and at 1 September 2024 were paying by direct debit.

Please note 4 additional rating units were added to this group since the last report.

Of the 629 affected rating units, 247 had either been sold and any overdue or credit balance cleared at that time or had cleared any overdue balance. Of the 382, 166 had credit balances and 216 had arrears (debit) balances, as .

The amount of arrears has reduced since 1 July 2024 by \$0.054m to be \$0.368m on 31 March 2025 .

This is positive as it shows that overall this group is keeping up with payments towards rates instalment 1 - 3 (noting that 40 have entered a payment option and some over 2-3 years).

Rates Balances for Assessments Impacted by the Direct Debit Issue							
Category	No	Opening Balance	Receipts	Instalments 1 to 3	Total	Prepaid Instalment 4	Closing Balance
(\$ 19,000) - (\$ 1,000)	39	(\$ 80,535)	(\$ 47,654)	\$ 93,242	(\$ 34,947)	\$ 11,906	(\$ 23,041)
(\$ 1,000) - (\$ 100)	143	(\$ 84,186)	(\$ 319,963)	\$ 387,182	(\$ 16,968)	\$ 29,709	\$ 12,741
(\$ 100) - \$ 0	122	(\$ 974)	(\$ 339,296)	\$ 344,948	\$ 4,679	\$ 8,183	\$ 12,861
\$ 0 - \$ 100	84	\$ 662	(\$ 225,041)	\$ 226,664	\$ 2,285	\$ 4,859	\$ 7,144
\$ 101 - \$ 500	47	\$ 13,734	(\$ 133,624)	\$ 129,129	\$ 9,239	\$ 2,415	\$ 11,654
\$ 501 - \$ 1,000	42	\$ 30,670	(\$ 119,374)	\$ 112,686	\$ 23,982	\$ 1,178	\$ 25,160
\$ 1,001 - \$ 2,000	62	\$ 97,592	(\$ 187,574)	\$ 173,044	\$ 83,061	\$ 1,381	\$ 84,442
\$ 2,001 - \$ 5,000	80	\$ 216,648	(\$ 257,632)	\$ 231,953	\$ 190,969	\$ 2,160	\$ 193,130
\$ 5,001 - \$ 10,000	10	\$ 63,638	(\$ 35,490)	\$ 30,705	\$ 58,853	\$ 0	\$ 58,853
\$ 10,001 - \$ 25,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
> \$ 25,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>629</b>	<b>\$ 257,250</b>	<b>(\$ 1,665,648)</b>	<b>\$ 1,729,552</b>	<b>\$ 321,153</b>	<b>\$ 61,791</b>	<b>\$ 382,945</b>

Summary							
Credit Balances	304	(\$ 165,695)	(\$ 706,913)	\$ 825,372	(\$ 47,236)	\$ 49,798	\$ 2,562
Debit Balances	325	\$ 422,945	(\$ 958,735)	\$ 904,180	\$ 368,389	\$ 11,993	\$ 380,383
<b>Total</b>	<b>629</b>	<b>\$ 257,250</b>	<b>(\$ 1,665,648)</b>	<b>\$ 1,729,552</b>	<b>\$ 321,153</b>	<b>\$ 61,791</b>	<b>\$ 382,945</b>

Figure 17



## 10.6 Progress Update on Direct Debit Issue (14 May 2025)

The last progress report provided to Council was dated 21 February 2025.

### 10.6.1 Those with a credit balance at 30 June 2024

There were 166 impacted households with a credit balance.

All credit households have now been resolved

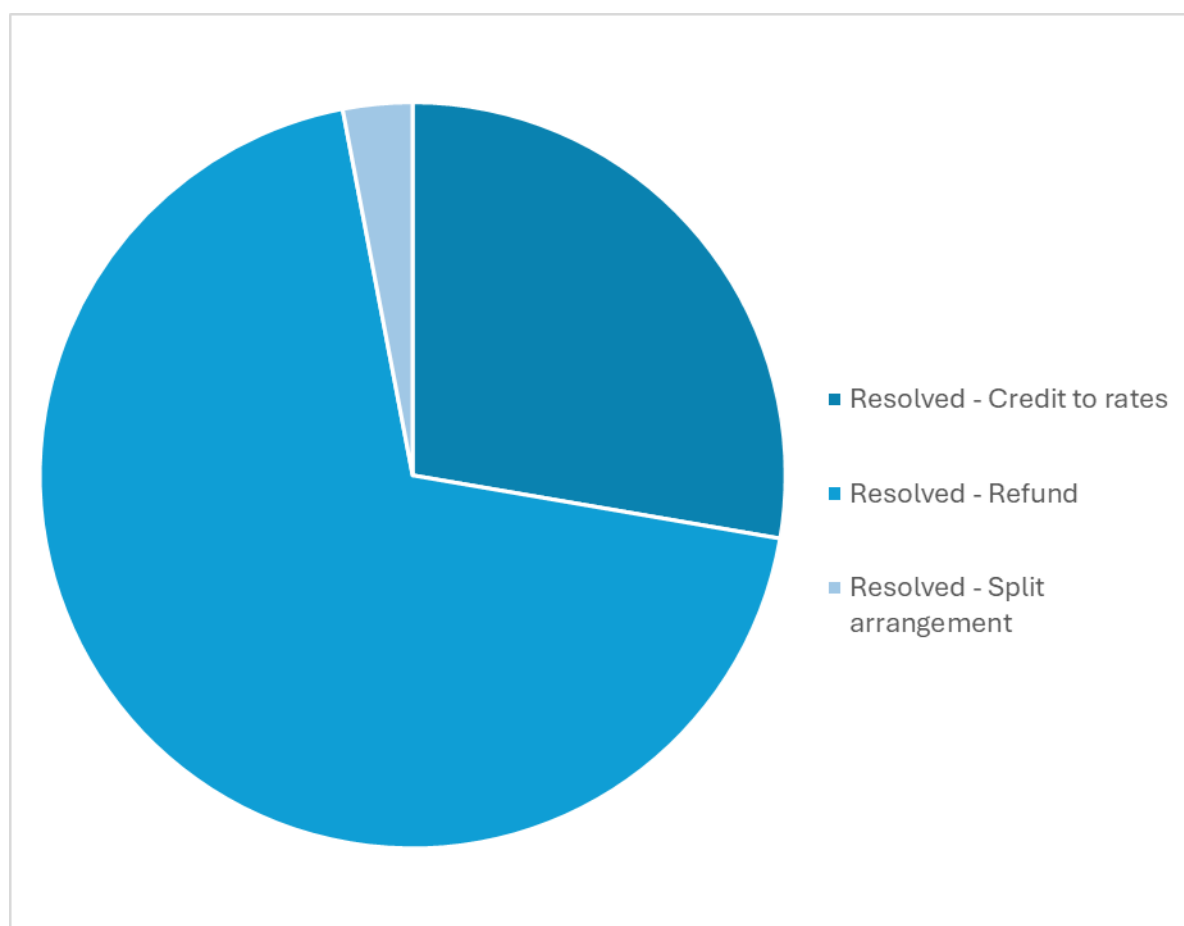


Figure 18

Status – Credit households	At 21/2/25	At 14/5/25	\$ total at 14/5/25 (Rounded to the nearest dollar)
Resolved - Refund	115	115	95,385
Resolved - Credit to rates	45	46	31,239
Resolved - Split arrangement	5	5	10,317
<b>Total</b>	<b>166</b>	<b>166</b>	<b>136,940</b>

Figure 19

## 10.7 Those with an arrears balance at 30 June 2024

There were 216 impacted households with an arrears balance.

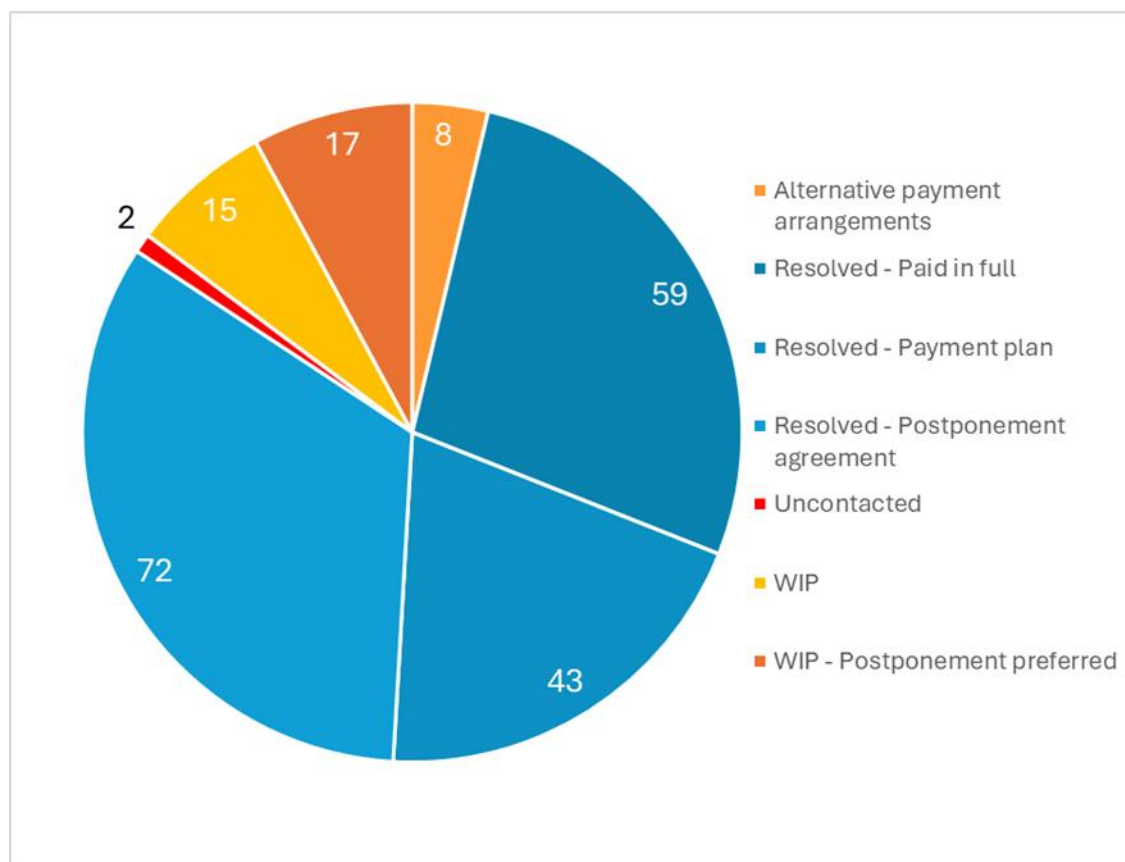


Figure 20

Status – debit households	At 21/2/25	At 14/5/25	\$ total at 14/5/25 (Rounded to the nearest dollar)
Resolved - Paid in full	46	59	79,456
Resolved - Payment plan	40	44	74,319
Resolved - Postponement agreement	36	72	146,337
Alternative payment arrangements	10	8	11,940
WIP	31	15	33,801
WIP - Postponement preferred	50	17	44,911
No reply	3	2	3,049
<b>Total</b>	<b>216</b>	<b>216</b>	<b>393,812</b>

Figure 21

### 10.7.1 Summary of debit households:

- Total households resolved – 175 (\$300,112)
- Total households outstanding – 43 (\$93,701)
- We have been unable to connect with two of these households as at 14 May 2025.
- The graph below shows the information above in a different way. The “unresolved” bar includes Work In Progress, Work In Progress - Postponement Preferred, Alternative Payment Arrangements, and No Reply.

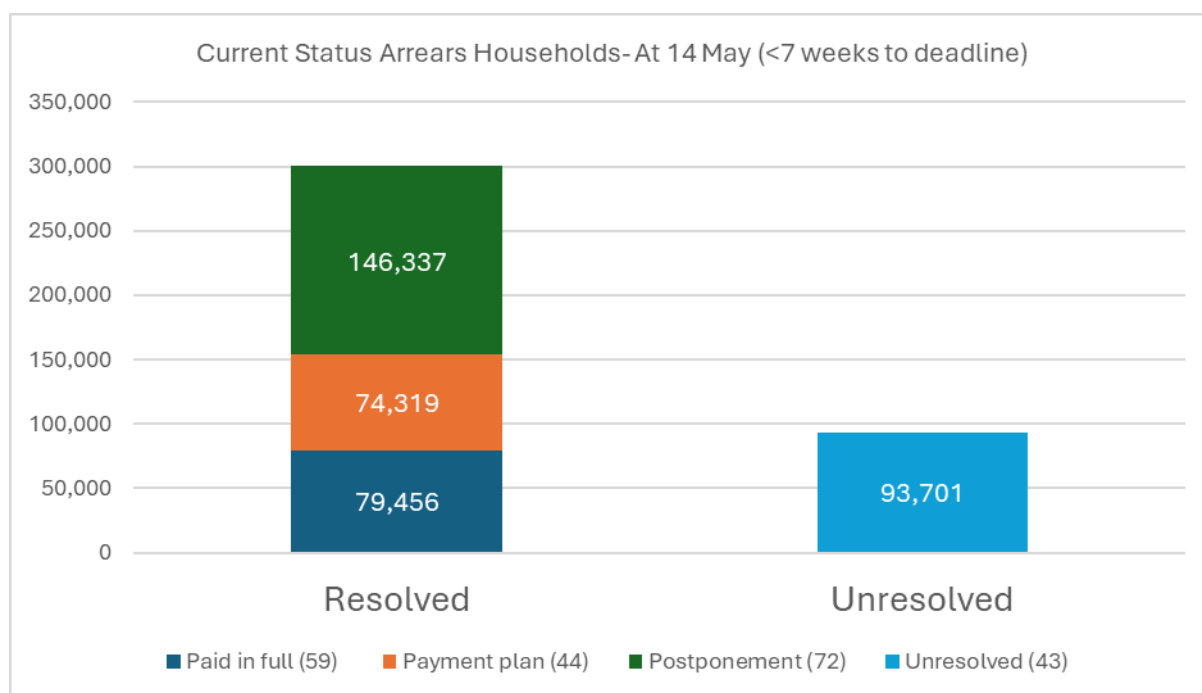


Figure 22

### 10.7.2 Current project-related mahi

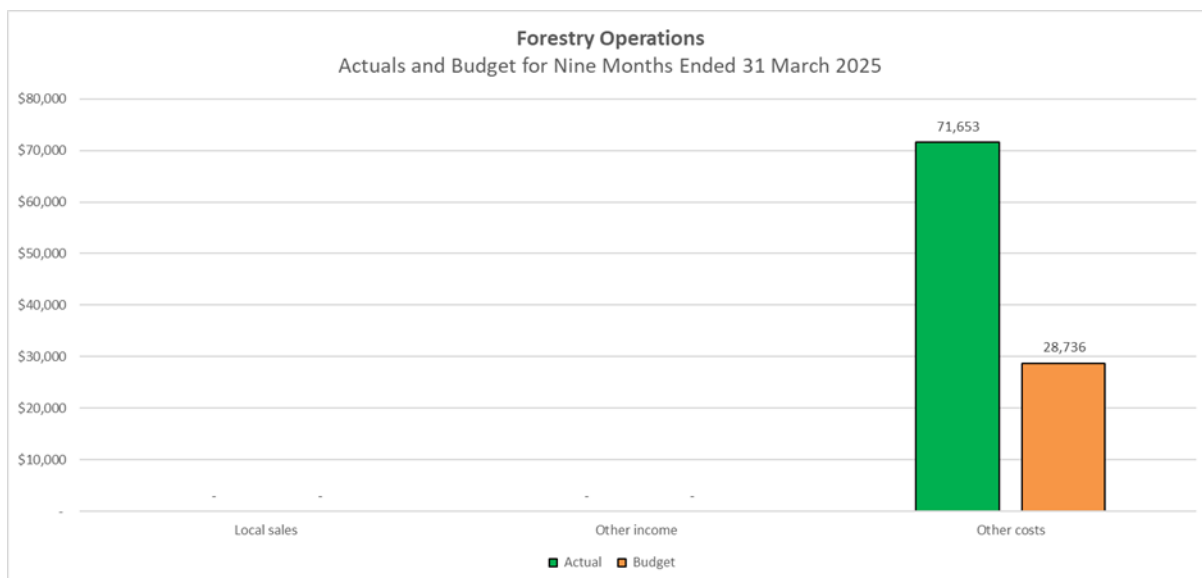
There are no new workstreams to report on since the last update.

The team continues to make progress with working with the unresolved households and we are hopeful there will be a small number unresolved at 30 June 2025.

Preparation for the 2025 recalculation process continues to make progress.

## 11. Self-funding Activities

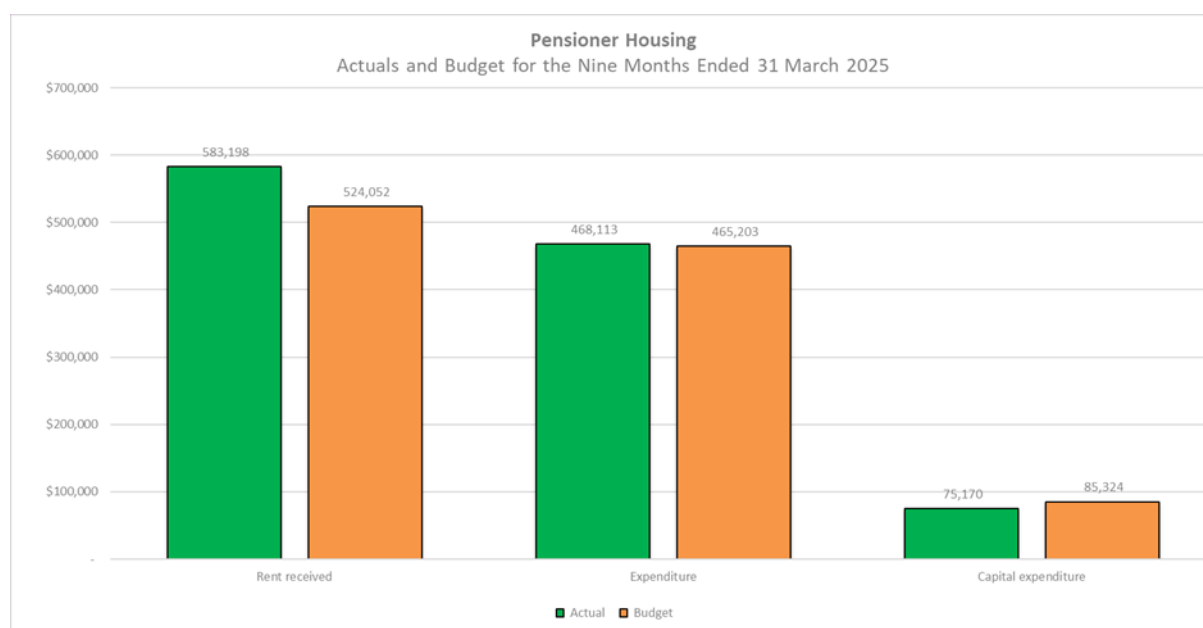
### 11.1 Forestry – Summary for the Nine Months Ended 31 March 2025



**Figure 17**

- 11.1.1 For the nine months ended 31 March 2025 the forestry activity has made a loss of \$72,000.
- 11.1.2 Expenditure to 31 March totalled \$72,000 against a budget of \$29,000. This was attributed to the \$52,000 unbudgeted costs associated with the Kaiparoro Forestry Block Operations claim settlement, which will be recouped from our contractor.
- 11.1.3 Council completed the settlement of the sale of Birch North Forest on the 11 December 2024, receiving \$3,942,647.53. The intention is for these funds to be utilised for debt repayment, and at 31 March 2025 these have been receipted to the forestry reserve account pending the debt repayment. We are working with our treasury advisors on how best to action this.
- 11.1.4 Forestry is a self-funding activity, and at 31 March 2025 had a reserve balance of \$4,310,202 (without the sale proceeds this would be \$351,620).

## 11.2 Pensioner Housing – Summary for the Nine Months Ended 31 March 2025



**Figure 18**

### 11.2.1 Operating Performance

For the nine months ended 31 March 2025 the pensioner housing activity has made an operating surplus of \$115,000. Council budgeted for an operating deficit of \$59,000 for the period.

As shown in the graph (figure 18), total revenue received for the period is higher than budget by \$59,000. This is attributed to annual rent increases taking effect in this quarter.

### 11.2.2 Capital Expenditure

Capital expenditure for the period totalled \$75,000 against a budget of \$85,000. This was refurbishment work required to be done at Elsinore Court flats due to a burst waterpipe.

### 11.2.3 Pensioner Housing Reserve

Pensioner housing is a self-funding activity. At 31 March 2025 the reserve was overdrawn by \$332,774 (based on actual revenue, expenditure, and capital renewals).

## Attachments

1. [Third Quarter Service Performance Report - 31 March 2025](#)
2. [Key Research Wave 3 Survey - Dashboard May 2025](#)
3. [PwC Quarterly Economic and Council Interest Rate Risk Management Update - April 2025](#)

4. [Download](#) Debtors Report Tables (enlarged) - 31 March 2025





# Third Quarter **SERVICE PERFORMANCE REPORT**

Period ending 31 March 2025



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## He rohe tōnui

# THRIVING DISTRICT

## Te Whakahāngaitanga Rautaki Strategic Alignment

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

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

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

## Ngā ngohe kei tēnei rōpū Activities in This Group

### Economic and Community Development Te Whakawhanaketanga Ōhanga, Hapori hoki

Economic Development Te Whakawhanaketanga Ohaoha

Community Development Whanaketanga Hapori

















## Te Whakawhanaketanga Ohaoha Economic Development

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Growth and Partnership: Engage with local businesses and regional partnerships to grow the economy.	Development and maintenance of new business partnerships.	1 Maintain 1	 New measure	 Needs improvement*	 Needs improvement*	 Needs improvement*
District Promotion: Council continues to explore external funding streams.	The number of government funding applications applied for on behalf of Council.	1	 New measure	 Needs improvement*	 Needs improvement*	 Needs improvement*
District Promotion: Council promotes the Tararua District to visitors and residents.	There is an increase in visitor numbers as shown annually through retail spend.	Increase from baseline (March 2024 Retail Spend)	 New measure	 Needs improvement*	 Needs improvement*	 Needs improvement*





























\*With the restructure of Economic Development no work has been undertaken towards this workstream.



## Whanaketanga Hapori Community Development

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Facilitate active community-led development	Number of communities active in community-led development activities (participation)	3	 Achieved 4	 On target 4	 On target 4	 On target 4
Council actively seeks external funding for projects and activities	Percentage of external funding applications submitted by Council that were successful	50%	 New measure	 Needs improvement*	 Needs improvement*	 Needs improvement*
Community projects are supported in gaining external funding	Percentage of funding applications made by community organisations and supported by Council that were successful	50%	 New measure	 Needs improvement*	 Needs improvement*	 Needs improvement*
Increase community access to funding opportunities	Number of philanthropic trusts and fund administrators that attended the annual Funders Forum event	10	 New measure	 On target 15	 On target 15	 On target 15
	Number of appointments generated between community and fund providers through the Funders Forum event	30	 New measure	 This has not been able to be measured with the data used in the forums	 This has not been able to be measured with the data used in the forums	 Not met 27 No further appointments expected
Community are satisfied with activities of the community development service	Percentage of surveyed community organisations satisfied or better than satisfied with Council fundraising support or CLD activities	70%	 New measure	 On target 100%	 On target 100%	 On target 100%
Develop community leadership and collaborative skills	Number of community workshops or training events council has supported or coordinated	4	 New measure	 Needs improvement*	 Needs improvement*	 Needs improvement*

\*With the restructure of Community Development no work has been undertaken towards this workstream.

# Te wahakapaipai i te taiao

## IMPROVING OUR ENVIRONMENT

### Te Whakahāngaitanga Rautaki

### Strategic Alignment

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

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

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

### Ngā ngohe kei tēnei rōpū

### Activities in This Group

#### Environmental Management *Manaakitanga Taiao*

District Planning *Te Whakamahere Ā-Rohe*

Emergency Management *Te Whakahaeretanga Ohotata*

Waste Management *Te Whakahaeretanga Para*

#### Stormwater *Te Wai Ua*

#### Wastewater *Te Wai Kino*

#### Water *Te Wai*













## Te Whakamahere Ā-Rohe District Planning

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
To promote, support and facilitate safe communities	The percentage of non-notified resource consent applications processed within statutory timeframes (20 working days)	95%	 Achieved 4	 On target 100%	 On target 100%	 On target 100%
To provide a friendly, efficient and timely service	Applications for subdivision or land use consents are processed within 20 working days	95%	 New measure	 On target 100%	 On target 100%	 On target 100%



## Te Whakahaeretanga Ohotata Emergency Management

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Support communities to develop response and recovery plans for the current eight-community civil defence groups	Percentage of community response plans up to date.	80%	New measure	On target 100%	On target 100%	On target 84%
A minimum of one Council officer in attendance at Regional Coordinating Executive Group and Regional Emergency Management Officers meetings	Percentage of Regional Coordinating Executive Group and Regional Emergency Management Officer Meetings with at least one Council officer in attendance.	100%	New measure	On target 100%	On target 100%	On target 100%
Residents and households are self-prepared for an emergency event.	Percentage of respondents in community survey that identify they are prepared to be self-sufficient for three days or more.	60%	New measure	Needs improvement 58%	On target 85%	On target 93%
Ensure an adequate number of trained staff to operate an emergency operations centre and recovery office.	Percentage of management staff are trained, as evidenced in training records, to Integrated Training Framework – Intermediate level.	80%	Achieved 93%	On target 100%	On target 93%	On target 96%
Lead local emergency management coordination and planning by administering the Tararua Emergency Management Committees	Percentage of annual stakeholder survey respondents are satisfied with Council's role.	80%	Achieved 100%	Not measured yet	Not measured yet	Not measured yet, expected May



## Te Whakahaeretanga Para Waste Management

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Refuse and recycling services meet user needs.	Percentage of residents rating recycling as “fairly satisfactory” or “very satisfactory” in the community survey.	85%	Not achieved 68%	Needs improvement 68%	Needs improvement 75%	Needs improvement 77%
	Percentage of residents rating landfills/ transfer station management as “fairly satisfactory” or “very satisfactory” in the community survey.	75%	Not achieved 60%	Needs improvement 63%	Needs improvement 64%	Needs improvement 75%
Reduce waste to landfill	Kilograms of waste per resident sent to landfills by the Council per annum	< 250kg	Achieved 179kg	On target 36kg	On target 71kg	On target 105kg
Reduce waste to landfill	Tonnage of recycled materials processed by Council	>1,200 tonnes	Achieved 1,301 tonnes	On target 299kg	On target 638kg	Needs improvement 966kg
Council's open and closed landfills are well managed	% of landfills where all Horizons resource consent conditions are met	100%	Achieved 100%	Not measured yet	Not measured yet	Not measured yet



## Performance measures and targets





Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
An effective stormwater system that protects people and properties from flooding	The number of flooding events where an overflow of stormwater had entered a habitable floor*	< 20	Achieved Nil	On target 2	On target 2	On target 2
	For each flooding event, the number of habitable floors affected, expressed per 1,000 properties connected to the stormwater system*	< 5	Achieved Nil	On target 0.39	On target 0.39	On target 0.39
A reliable stormwater network	Percentage of residents rating stormwater management as “fairly satisfactory” or “very satisfactory” in the community survey.	70%	Not achieved 60%	Needs improvement 67%	Needs improvement 59%	Needs improvement 54%
	Number of complaints received by Council about the performance of its stormwater system, expressed per 1,000 properties connected to the stormwater system*	< 9	Not achieved 10.66	Needs improvement 7.5	Needs improvement 8.88**	Needs improvement 10.05**
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Abatement Notices*	0	Achieved Nil	On target Nil	On target Nil	On target Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Infringement notices*	0	Achieved Nil	On target Nil	On target Nil	On target Nil
Council ensures quality and efficiency of the stormwater network	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Enforcement orders*	0	Achieved Nil	On target Nil	On target Nil	On target Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for discharge from the stormwater system relating to: Convictions*	0	Achieved Nil	On target Nil	On target Nil	On target Nil



### 3.3 Third Quarter Performance Report - Period Ending 31 March 2025

#### Attachment 1 Third Quarter Service Performance Report - 31 March 2025

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Council ensures quality and efficiency of the stormwater network	Median time (hours) to attend a flooding event, measured from the time that Council receives a notification that service personnel reach the site*	2 hours	 Achieved 0 minutes	 On target 1 hour 25 minutes	 On target 1 hour 25 minutes	 On target 1 hour 25 minutes

*\*\*Flooding event in August saw 35 CRM's being received to stormwater complaints. A total of 51 CRM's have been received.*






















## Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
A reliable wastewater service	The number of dry weather sewerage overflows from the wastewater system per 1,000 connections*	< 5	Achieved 2.05	On target 0.82	On target 0.82	On target 1.64
	Percentage of residents rating wastewater management as “fairly satisfactory” or “very satisfactory” in the community survey.	80%	Not achieved 77%	Needs improvement 76%	Needs improvement 67%	On target 84%
Risks to public health and our natural environment are minimised	Number of schemes with consents which are current	5	New measure	On target 5"	On target 5"	On target 5"
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Abatement Notices*	0	Not achieved 2	On target Nil	On target Nil	On target Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Infringement notices*	0	Not achieved 2	On target Nil	On target Nil	On target Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Enforcement orders*	0	Achieved Nil	On target Nil	On target Nil	On target Nil
	Number of enforcement actions against Council for not meeting resource consent conditions for sewage schemes relating to: Convictions*	0	Achieved Nil	On target Nil	On target Nil	On target Nil

### 3.3 Third Quarter Performance Report - Period Ending 31 March 2025

#### Attachment 1 Third Quarter Service Performance Report - 31 March 2025

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Council responds quickly when things go wrong	Median time to attend a sewage fault, measured from the time Council receives notification to the time that service personnel reach the site*	1 hour	 Achieved 36 minutes	 On target 37 minutes	 On target 34 minutes	 On target 40 minutes
	Median time to resolve a sewage fault, measured from the time Council receives notification to the time that service personnel confirm resolution of the fault*	5 hours	 Achieved 1 hour 26 minutes	 On target 1 hour 42 minutes	 On target 1 hour 45 minutes	 On target 1 hour 41 minutes
	Number of complaint received about wastewater per 1,000 connections for: Sewerage odour*	< 4	 Achieved 0.20	 On target 0.00	 On target 0.20	 On target 0.41
	Number of complaint received about wastewater per 1,000 connections for: Sewerage system faults*	< 5	 Achieved 3.48	 Needs improvement 3.7	 Needs improvement 2.87	 Needs improvement 3.89
	Number of complaint received about wastewater per 1,000 connections for: Sewerage system blockages*	< 7	 Achieved 3.48	 On target 1.64	 On target 1.84	 On target 2.45
	Number of complaint received about wastewater per 1,000 connections for: Councils response to the above issues*	< 3	 Achieved 0.20	 On target 0.00	 On target 0.41	 On target 0.41
	Number of complaint received about wastewater per 1,000 connections for: Total Number of recorded complaints*	< 19	 Achieved 7.58	 On target 4.71	 On target 5.33	 On target 7.16

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

#The remaining two waste water schemes are operating under existing use (x124) which we are in the process of renewing.



## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga































Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Council provides a reliable water supply	Percentage of customers rating water management as “fairly satisfactory” or “very satisfactory” in the community survey.	80%	Not achieved 70%	Needs improvement 63%	Needs improvement 48%	Needs improvement 59%
Council provides water at a consistent volume	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water pressure or flow*	< 4	Achieved 2.65	On target 0.82	On target 1.02	On target 2.65
Water looks and tastes good	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water taste*	< 5	Achieved 0.61	On target 0.41	On target 0.41	On target 1.02
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water clarity*	< 5	Not achieved 7.35	On target 2.25	On target 5.10 <sup>#</sup>	Needs improvement 5.50 <sup>#</sup>
	Number of complaints over 1,000 connections to Council's networked reticulation system for: Drinking water odour*	< 4	Achieved 1.22	On target 0.00	On target 0.00	On target 0.00
Interruptions to supply are minimised	Number of complaints over 1,000 connections to Council's networked reticulation system for: Continuity of supply*	< 5	Not achieved 11.84	Needs improvement 2.45	Needs improvement 3.67	Needs improvement 7.53 <sup>#</sup>
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Council's response to the issues above*	< 2	Achieved 1.02	On target 0.41	On target 0.41	On target 0.41
Council is responsive to issues relating to water supply	Number of complaints over 1,000 connections to Council's networked reticulation system for: Total number of recorded complaints*	< 25	Not achieved 27	On target 6.33	On target 11.84	On target 19.34 <sup>#</sup>

<sup>#</sup> A total of 95 CRM's have been received to date, 43 in Dannevirke, 31 in Woodville, 10 in Norsewood, eight in Pahiatua and three in Eketāhuna.

July 2024 dead end mains flushing caused discoloured water. August 2024 a water main repair on Guy & Hargill streets also caused discolouration. September 2024 a block in the wastewater network resulted in the team needing to use a fire hydrant to run water to the setter unit. This resulted in stirring up of the network and cause discoloured water. November 2024 a leak was repaired which also caused discolour to the water. February planned water shutdown for renewals effected more properties than anticipated.

### 3.3 Third Quarter Performance Report - Period Ending 31 March 2025

#### Attachment 1 Third Quarter Service Performance Report - 31 March 2025

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Water provided is safe to drink	Number of schemes that comply with bacteria requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.*^	7	 Not achieved 6	 Measured at year end	 Measured at year end	 Measured at year end
Water provided is safe to drink	Number of schemes that comply with Protozoa requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.*^	7	 Not achieved 1	 Measured at year end	 Measured at year end	 Measured at year end
Council is responsive to issues relating to water supplies	Median response time to attend an urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	1 hour	 Achieved 8 minutes	 On target 47 minutes	 On target 6 minutes	 On target 15 minutes
	Median time to resolve an urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	5 hours	 Achieved 0 minutes	 On target 1 hour 14 minutes	 On target 28 minutes	 On target 38 minutes
	Median response time to attend a non-urgent call out, measured from the time Council receives notification to the time that service personnel reach the site*	8 hours	 Achieved 3 hours 7 minutes	 On target 2 hours 59 minutes	 On target 3 hours 28 minutes	 On target 3 hours
Council is responsive to issues relating to water supplies	Median time to resolve a non-urgent callout, measured from the time Council receives notification to the time that service personnel confirm the resolution of the fault*	24 hours	 Achieved 6 hours 25 minutes	 On target 6 hours 27 minutes	 On target 4 hours 57 minutes	 On target 6 hours 8 minutes
Wastage of water is minimised	The percentage of real water loss from the Council's networked reticulation schemes based on the minimum night flow (MNF) analysis*	10%	 Not achieved 63.7%	 Measured at year end	 Measured at year end	 Measured at year end
	Average consumption of drinking water per day per resident connected to a Council scheme*	300 Litres	 Not achieved 358 Litres	 Measured at year end	 Measured at year end	 Measured at year end

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

^ The Non-Financial Performance Measures Rules 2013 required local authorities to report their compliance with the bacterial and protozoal contamination criteria of the New Zealand Drinking Water Standards 2005. These standards have been superseded by the Water Services (Drinking Water Services for New Zealand) Regulations 2022 (the regulations) and DWQAR (Drinking Water Quality Assurance Rules 2022) and therefore the council is reporting against these measures relying upon the relevant incorporation by reference provisions in New Zealand law.

# A total of 95 CRM's have been received to date, 43 in Dannevirke, 31 in Woodville, 10 in Norsewood, eight in Pahiatua and three in Eketāhuna.

July 2024 dead end mains flushing caused discoloured water. August 2024 a water main repair on Guy & Hargill streets also caused discolouration. September 2024 a block in the wastewater network resulted in the team needing to use a fire hydrant to run water to the setter unit. This resulted in stirring up of the network and cause discoloured water. November 2024 a leak was repaired which also caused discolour to the water. February planned water shutdown for renewals effected more properties than anticipated.

# He Hapori Tūhono

# CONNECTED COMMUNITIES

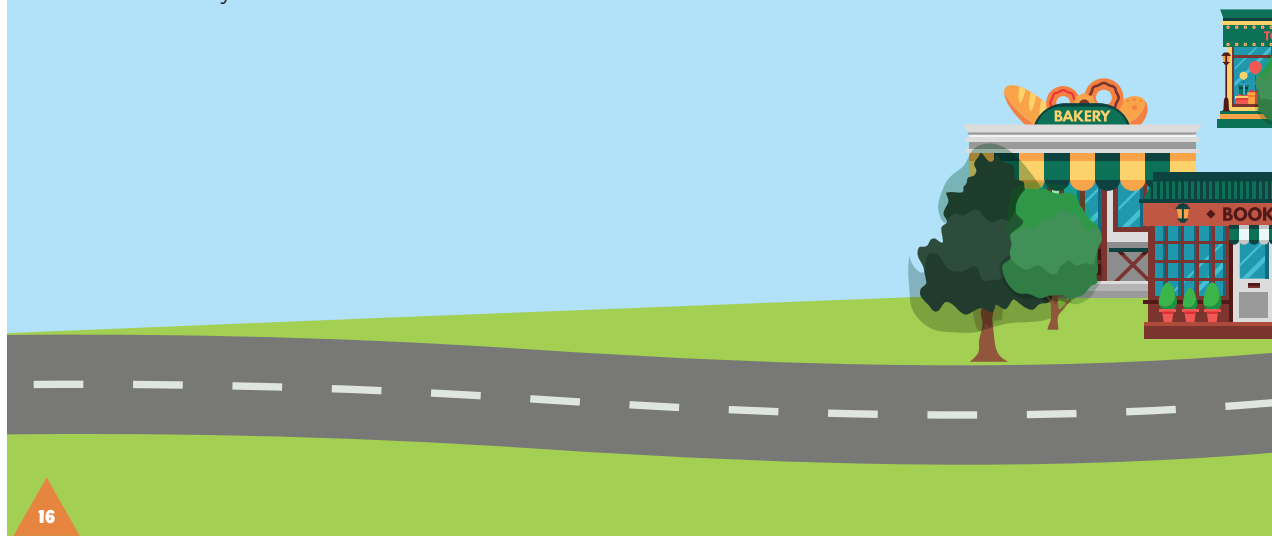
## Te Whakahāngaitanga Rautaki

## Strategic Alignment

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

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

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



## Ngā ngohe kei tēnei rōpū

# Activities in This Group

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

Animal Control *Ngā Here Kararehe*

Cemeteries *Ngā Urupā*

Community Buildings *Ngā Whare Hapori*

Libraries *Ngā Whare Pukapuka*

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

Pensioner Housing *Ngā Whare Kaumātua*

Public Conveniences *Ngā Ratonga Tūmatanui*

Swimming Pools *Ngā Puna Kaukau*

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

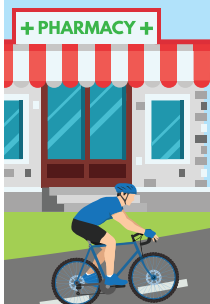
Building Control *Ngā Here Waihanga*

Compliance and Monitoring *Te Tautuku me te Aroturuki*

### Transportation *Ngā Waka Kawe Tangata*

Roads *Ngā Mahi Huarahi*

Footpaths *Ngā Ara Hikoi*

















## Ngā Here Kararehe Animal Control

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Residents are satisfied with the Animal Control service	Percentage of residents rating Animal Control as “fairly satisfactory”, “satisfactory” or “very satisfactory” in the community survey	80%	 Not achieved 62%	 Needs improvement 57%	 Needs improvement 77%	 Needs improvement 69%
Residents are satisfied with the Animal Control service	The percentage of customer service request complaints related to dogs attacking or biting are responded to within 2 hours.	95%	 Achieved 96%	 On target 100%	 Needs improvement 81%	 On target 97%
Dog owners are complying with their registration responsibilities	The percentage of known dogs that are registered.	95%	 Achieved 99%	 On target 95%	 On target 98%	 On target 99%





## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
The cemetery grounds are presented to a high standard.	Percentage of residents rating cemeteries for presentation and maintenance of the grounds as “excellent”, “very good” or “good” in the resident’s survey.	90%	New measure	Needs improvement 85%	On target 91%	Needs improvement 80%
	Quarterly surveying of funeral directors and monumentalists on the presentation and maintenance of cemetery grounds.	90%	New measure	Needs improvement Survey not yet completed	Needs improvement Survey not yet completed	On target 90% <sup>#</sup>
The cemetery grounds are presented to a high standard.	Routine maintenance is undertaken as per contractual requirements through monthly audits by council contracts officer. A minimum of 90% grounds should meet maintenance requirement	90%	New measure	Needs improvement Not yet completed	Needs improvement Not yet completed	On target 90% <sup>^</sup>
	Council reviews annually the contribution provided to the maintenance of the five urupā in the District.	1	New measure	On target Review not yet conducted	Needs improvement Review not yet completed	Achieved*
Plots are available in all local cemeteries.	Percentage of cemeteries in district with plots available for the next 12 months, based on historical burial data.	100%	Achieved 100%	On target 100%	On target 100%	On target 100%
Information on cemeteries is easily available.	Percentage of residents rating information on cemeteries as easily accessible through the Council website in the community survey.	90%	New measure	Needs improvement Survey not yet completed	Needs improvement Survey not yet completed	Needs improvement Survey not yet completed

Survey completed early march. Respondents rated cemetery maintenance and presentation as satisfied to very satisfied.

<sup>^</sup> Council officer monthly audits of routine maintenance contracts were completed and found contractual obligations satisfactory with no more than 5% below standard.













\* Completed as part of the Annual Plan. Notifications are due to be issued in next quarter pending the adoption of the Annual Plan.



## Ngā Whare Hapori Community Buildings

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Council provides community buildings that are fit for purpose	Percentage of users rating community buildings as being suitable for their required needs as evidenced by 'suitable' or 'very suitable' in the community survey.	90%	 New measure	 On target 95%	 Needs improvement 87%	 On target 96%
	Percentage of residents who are aware of Council facilities available for hire in the community survey.	80%	 New measure	 Needs improvement 70%	 Needs improvement 67%	 Needs improvement 70%
Facilities are well utilised	The increase from previous year in the total number of hours per annum facilities are booked through Council.	> 10%	 Achieved 39%	 On target 11%	 On target 28%	 On target 30%



## Ngā Whare Pukapuka Libraries

### Performance measures and targets

#### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Council provides libraries that the community is satisfied with	Percentage of residents rating libraries as "fairly satisfactory" or "very satisfactory" in the community survey.	90%	Not achieved 88%	On target 95%	On target 92%	On target 98%
To provide community and recreation facilities to our communities	Percentage of customers satisfied with children's programmes in the annual survey.	90%	Achieved 100%	On target 100%	On target 100%	On target 100%
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as clean in the community survey.	90%	New measure	On target 95%	On target 94%	On target 100%
Library facilities are clean, welcoming, and open at times suited to the community	Percentage of residents rating libraries as welcoming in the community survey.	90%	New measure	Not measured yet*	Not measured yet*	Not measured yet*
	Percentage of residents rating libraries as having suitable opening hours in the community survey.	90%	New measure	Not measured yet*	Not measured yet*	Not measured yet*
Patrons have access to a range of current information in both print and digital format	Number of items loaned from library collections District-wide.	Baseline measure	New measure	Measured at year end	Measured at year end	Measured at year end
	% increase in use of online subscribed resources (Incl. PressReader, Haynes, and Britannica)	Baseline measure	New measure	Measured at year end	Measured at year end	Measured at year end
Patrons have access to programmes and activities that enhance their wellbeing.	Number of participants at libraries programmes increases annually, reflecting engagement and high use of programmes and activities within the community	Baseline measure	New measure	Measured at year end	Measured at year end	Measured at year end
	% of population who are active Libraries Tararua members	Baseline measure	New measure	Measured at year end	Measured at year end	Measured at year end
Residents are able to freely make use of the Libraries Tararua services.	Annual % increase in membership	Baseline measure	New measure	Measured at year end	Measured at year end	Measured at year end

\*Survey conducted at year end



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

### Performance measures and targets

#### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Our parks, and park facilities are well presented.	Percentage of residents rating parks and reserves as well maintained in the community survey.	90%	Not achieved 87%	Needs improvement 80%	Needs improvement 78%	Needs improvement 80%
	Percentage of residents rating playgrounds as clean and tidy in the residents survey.	90%	New measure	Needs improvement 87%	Needs improvement 81%	Needs improvement 89%
	Percentage of residents rating parks and reserve – sportsfields as “fairly satisfactory”, “satisfactory”, or “very satisfactory” in the residents survey.	90%	New measure	On target 91%	On target 93%	Needs improvement 86%
Playing fields and associated facilities are fit for purpose.	Number of recorded incidences where parks and reserves are found to be below the agreed maintenance standard.	< 5	Achieved 2	On target Nil	On target Nil	On target Nil
Playground equipment is safe to use and fit for purpose.	Percentage of playgrounds in the district that had no faults under the 2017/18 AUS/NZ playground safety standard (new)	95%	Not achieved 0%	Needs improvement 0% Remedial works in progress	Needs improvement 0% Remedial works in progress	Needs improvement 50%*













\* Auditing of playgrounds is incomplete for this quarter, remedial works still underway.



## Ngā Whare Kaumātua Pensioner Housing

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Council acts as a good, caring landlord	Respond efficiently to all CRM's which council are responsible for." Measured through responding within at least 5 business days to all CRM's	100%	 New measure	 On target 100%	 On target 100%	 On target 100%
Housing units and grounds are maintained to a suitable standard (housing standards)	Percentage of housing units which, when inspected, are found to have maintenance issues which are more than minor	< 5%	 Not achieved 23%	 Needs improvement < 8%*	 Needs improvement < 8%*	 Needs improvement < 8%*
Housing units and grounds are maintained to a suitable standard (housing standards)	All housing units adhere to housing standards, including all healthy homes standards, evidenced through annual checks	100%	 New measure	 Needs improvement < 80%	 Needs improvement < 80%	 On target 100%

\* 7 out of 85 units inspected need more than minor maintenance, further inspections to be carried out May and June.



## Ngā Ratonga Tūmatanui Public Conveniences

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Public conveniences provide a quality user experience	The number of complaints received per annum about the maintenance and cleanliness of public toilets (excluding graffiti and vandalism).	< 90	Not achieved 145	Needs improvement 40	Needs improvement 107*	Needs improvement 107*
	Percentage of customer request responded to within 48 hours	85%	Achieved 98%	On target 100%	On target 98%	On target 96%
	Percentage of residents rating public conveniences for cleanliness as "clean" or "very clean" in the community survey.	80%	New measure	Needs improvement 72%	Needs improvement 66%	On target 82%

\* 86 CRM's received in Dannevirke, 32 in Pahiatua, 26 in Woodville, 21 in Eketāhuna and one in Pongaroa.



## Ngā Puna Kaukau Swimming Pools

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga









Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Public swimming pools provide a quality visitor experience	Percentage of residents rating swimming pools as clean and tidy in the community survey	95%	New measure	On target 98%	Needs improvement 81%	On target 98%
	Percentage of residents who agree the opening hours of the swimming pools are fit for purpose in the community survey.	95%	New measure	Needs improvement 85%	Needs improvement 69%	Needs improvement 82%
Public swimming pools open during summer months	The number of weeks each year indoor pools are open for public use	< 49 weeks	Achieved 50 weeks	On target 13 weeks	On target 26 weeks	On target 36 weeks
Public swimming pools open during summer months	The number of weeks each year outdoor pools is open for public use	> 10 weeks	Achieved 10 weeks	Not measured yet	Not measured yet	On target 12 weeks



## Ngā Here Waihangā Building Control

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
To provide a friendly, efficient and timely service.	Percentage of building consent applications processed within the statutory time frame specified in the Building Act (20 working days).	95%	 Achieved 96%	 On target 100%	 On target 98%	 On target 98%
To protect the community from unsafe buildings.	Accreditation as a Building Consent Authority is maintained	Achieved	 Achieved	 Achieved	 Achieved	 Achieved





## Te Tautuku me te Aroturuki Compliance and Monitoring

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Protect public health by monitoring, advising and inspecting food premises, sale of liquor outlets, funeral parlours, offensive trades, hairdressing businesses, and camping grounds	The percentage of registered template food control plans verified within statutory timeframes.	95%	Achieved 100%	On target 100%	On target 100%	On target 100%
	The percentage of registered health regulated premises inspected annually.	95%	Achieved 100%	On target 96%	On target 96%	On target 96%
	The percentage of licensed premises selling alcohol inspected annually	95%	Achieved 100%	Needs improvement 32%	Needs improvement 32%	Needs improvement 35%*
Customer complaints about environmental nuisances are responded to in a timely manner	The percentage of customer service request complaints related to excessive noise responded to within 2 hours.	90%	Achieved 94%	On target 90%	On target 96%	On target 95%
Protect health and amenity of district by investigating illegal rubbish dumping, abandoned vehicles and vegetation blocking pathways complaints.	The percentage of customer service request complaints related to illegal rubbish dumping, abandoned vehicles, and vegetation blocking footpaths that are responded to within 3 working days.	85%	Achieved 92%	On target 97%	On target 94%	On target 94%
To provide a friendly, efficient and timely service	The percentage of customer complaints relating to land use are responded to within five working days	85%	Achieved 97%	On target 100%	On target 100%	On target 100%

\* Inspections completed to date are low with new resource in this role and associated training required. The team have a plan in place to meet 100% of licensed premises prior to the end of the financial year.



## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Our roading network is safe	The change (expressed as a number) from the previous financial year in the number of fatalities and serious injury crashes on the local road network*	< 0	Not achieved 2	Measured at year end	Measured at year end	Measured at year end
Our customers are responded to in a timely manner	Customer service requests relating to roads are responded to within 3 working days*	90%	Not achieved 88%	On target 92.41%	On target 94%	On target 95%
Our roads are maintained to an appropriate standard	Percentage of Residents rating Urban roads as “quite satisfactory” or “very satisfactory” in community survey.	75%	Not achieved 44%	Needs improvement 49%	Needs improvement 49%	Needs improvement 56%
Our roads are maintained to an appropriate standard	Percentage of Residents rating Rural roads as “quite satisfactory” or “very satisfactory” in community survey.	60%	Not achieved 40%	Needs improvement 53%	Needs improvement 47%	Needs improvement 51%
	The average quality of the ride on the sealed road network as measured by smooth travel exposure*	< 95%	Not achieved Not measured	Measured at year end	Measured at year end	Measured at year end
Our transportation network is being maintained effectively	The percentage of road network that is resurfaced*	75%	Not achieved 3.1%	Measured at year end	Measured at year end	Measured at year end
Consent compliance	Consents with Horizons achieving environmental compliance	100%	New measure	On target 100%	On target 100%	On target 100%
Achieving the base preservation renewal quantities as laid out in the AMP	Our NZTA Annual Achievement reports against forecast renewals	Baseline measure	New measure	On target 100%	On target 100%	On target 100%

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



## Ngā Ara Hīkoi Footpaths

### Performance measures and targets

Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Our footpaths are maintained to an appropriate standard	Percentage of residents rate footpaths as “fairly satisfactory” or “very satisfactory” in the community survey.	75%	Not achieved 63%	Needs improvement 58%	Needs improvement 58%	Needs improvement 71%
	The percentage of footpaths within the district fall within the footpath condition standards set out in the Asset Management Plan*	90%	Achieved 97.3%	Measured at year end	Measured at year end	Measured at year end
	Complaints regarding footpaths are responded to within 3 working days*	90%	Achieved 95%	On target 100%	On target 100%	On target 100%

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

# He Kaunihera Pāhekoheko

## INTERACTIVE COUNCIL

### Te Whakahāngaitanga Rautaki

### Strategic Alignment

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

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

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

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

### Ngā ngohe kei tēnei rōpū

### Activities in This Group

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

Customer Services *Ngā Ratonga Kiritaki*

Communications *Ngā Whakawhitiwhiti*

Democracy Services *Ngā Ratonga Manapori*





## Performance measures and targets

### Ngā Whakainenga Mahi me ngā Whāinga













Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Customer requests are handled effectively and accurately.	Average wait time for incoming calls.	20 seconds	Achieved 18 seconds	On target 17 seconds	On target 13 seconds	On target 13 seconds
	Percentage of abandoned calls.	< 5%	Achieved 3%	On target 3.28%	On target 3.11%	On target 3%
Customers experience friendly, efficient, and reliable service from Council.	Percentage of customers who lodge faults/requests are satisfied with service provided in the community survey.	80%	Not achieved 70%	Needs improvement 74%	On target 81%	On target 79%
	Percentage of walk-in customers rating the service as friendly customer satisfaction survey.	Year 1 N/A	New measure	N/A	N/A	N/A
	Percentage of walk-in customers rating the service as efficient customer satisfaction survey.	Year 1 N/A	New measure	N/A	N/A	N/A
	Percentage of walk-in customers rating the service as reliable customer satisfaction survey.	Year 1 N/A	New measure	N/A	N/A	N/A
Responsive 24/7 phone service.	Percentage of customers who lodge faults/requests are satisfied with the service provided by after-hours call centre team in the community survey.	85%	Not achieved 47%	Needs improvement 56%	Needs improvement 35%	Needs improvement 75%



## Ngā Whakawhitiwhiti Communications

### Performance measures and targets

#### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
Increased community contributions with Council planning activities e.g., Annual Plan/Long-Term Plan submissions (physical and online)	An increase in the number of submission/feedback forms received	350	 New measure	 On target 502*	 On target 502*	 On target 502*
Increasing our digital presence	An increase in Council digital platforms traffic	6,000	 New measure	 On target 6,436 <sup>#</sup>	 On target 6,548 <sup>#</sup>	 On target 6,548 <sup>#</sup>
Number of people that participate in the annual communications survey	An increase in the number of Annual Communications Survey Respondents	200	 New measure	 Not measured yet	 Not measured yet	 Not measured yet

\* A total of 502 submissions were received on the LTP. Many of these were submissions made on the Pahiātua Pool and new approaches to the Consultation Document and marketing.

<sup>#</sup> As a result of various new approaches to enhance online engagement this target has been surpassed reaching 6,548 followers.



## Ngā Ratonga Manapori Democracy Services

### Performance measures and targets

#### Ngā Whakainenga Mahi me ngā Whāinga

Level of service	Performance measure	Target	2023/24 Results	First Quarter Results	Six Month Results	Third Quarter Results
To provide the community with access to Council, Committee and Community Board meeting agendas and reports to enable transparency of decision-making by the elected members.	Agendas and meeting papers available via Council's website at least two clear working days ahead of the meeting day	< 2	New measure	On target 100%	On target 100% <sup>#</sup>	On target 100% <sup>#</sup>
To provide the community with access to minutes from Council, Committee and Community Board meetings to enable transparency of decision-making by the elected members.	Minutes from meetings available via Council's website within five working days of the meeting.	100%	New measure	Needs improvement 68%*	Needs improvement 90%*	On target 100%*
	Meetings held at times and places notified in all notifications made to the public.	100%	Achieved 100%	On target 100%	On target 100%	On target 100%
	Members Pecuniary Interests Register published on Council's website and updated annually	Achieved	New measure	Not measured yet	Not measured yet	On target 100%*

<sup>#</sup> All agendas are published a minimum of two clear working days ahead of the day of the meeting.

\* Two sets of minutes took longer than five days to load to the website. One set of minutes took six days, and one set seven days. On average minutes were loaded to the website within three days.

A Pecuniary Interests Register was published to the Council's website 28 February 2025.











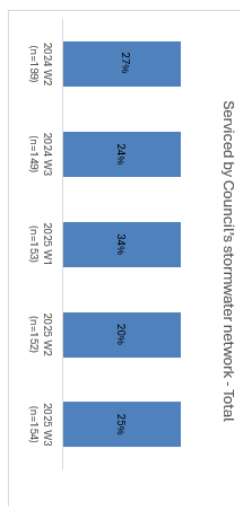
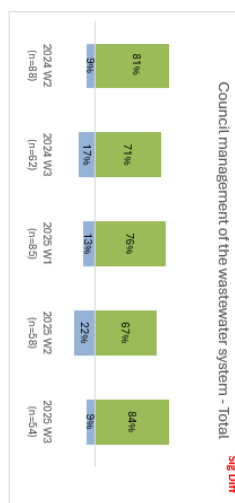
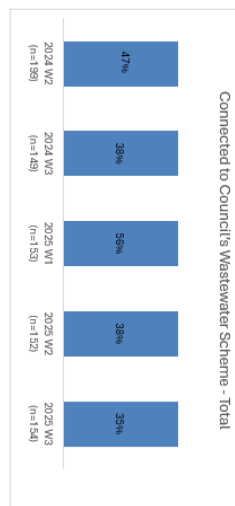
## Water Management

Wave

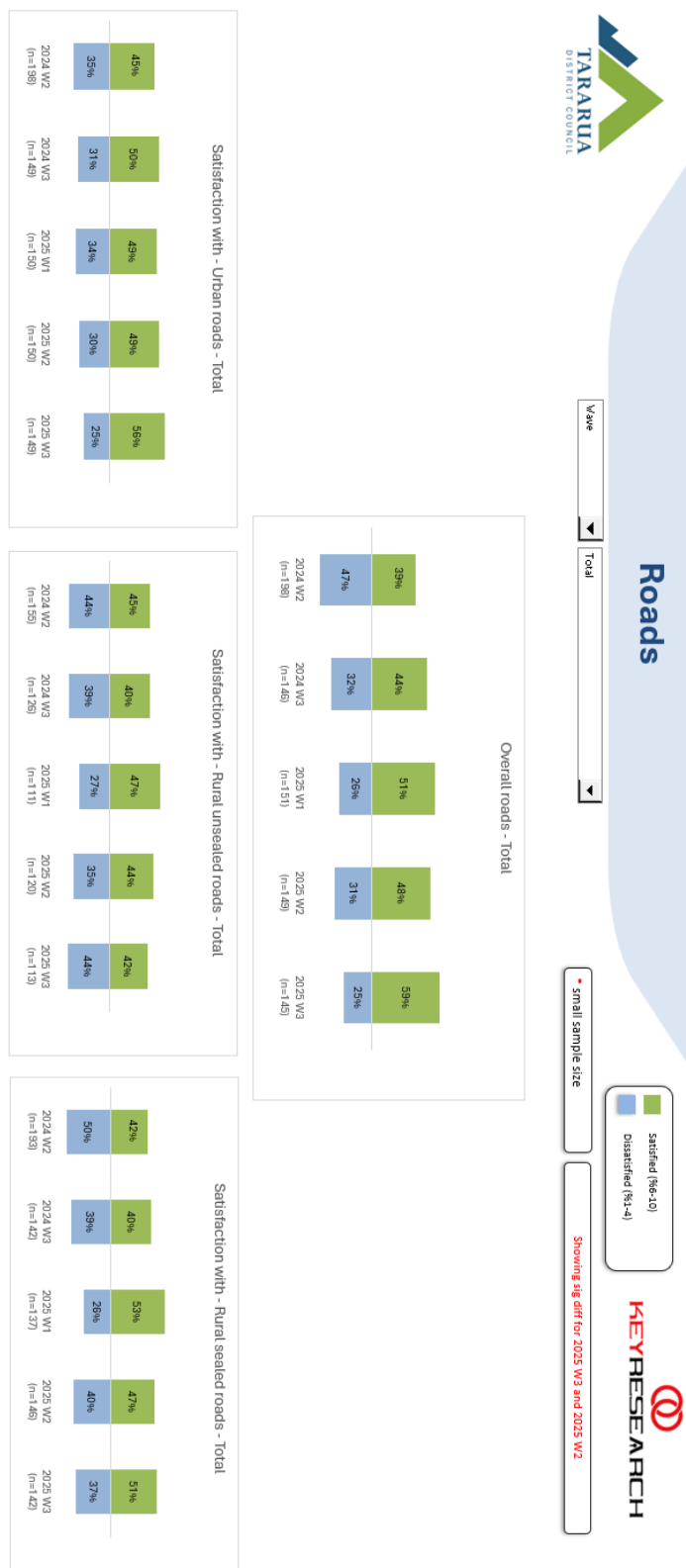
• small sample size

Showing sig diff for 2025 W3 and 2025 W2

Satisfied (n=6-10)  
Dissatisfied (n=1-4)









## Footpath and Walkways

Wave ▼ Total ▼

• Small sample size

Showing sig diff for 2025 W3 and 2025 W2

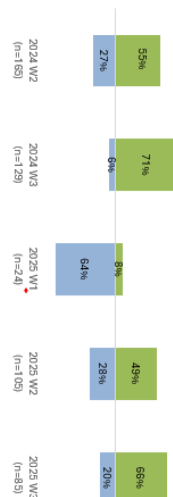
Satisfied (86-10)  
Dissatisfied (5-14)



\*The other waves' results are not comparable with W1 2025

Overall footpaths and walkways - Total

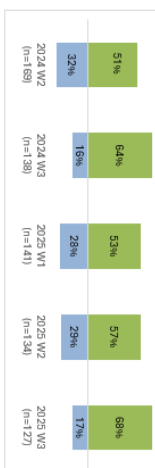
Sig Diff



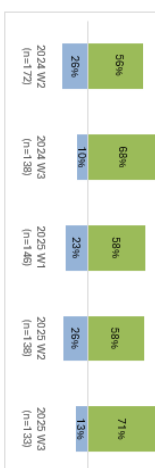
The availability of footpaths - Total



How well footpaths are maintained - Total

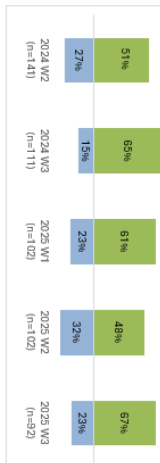


Footpaths in general - Total

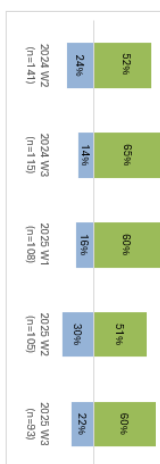


The provision of dedicated walkways around the District - Total

Sig Diff



Walkways in general - Total

















## Council Facilities

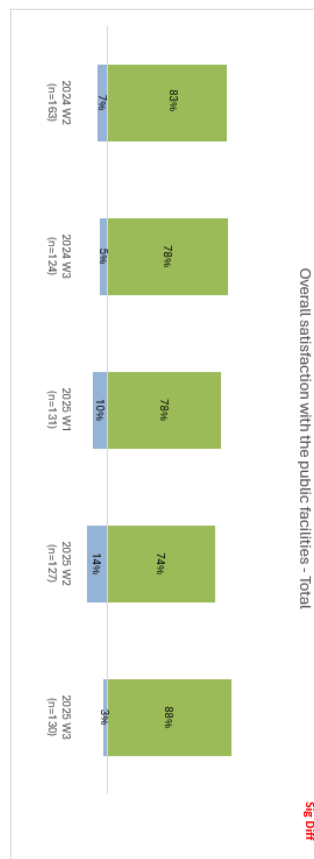
- library
- Swimming pool
- Public toilets
- Community buildings

Wave

• small sample size

Showing sig diff for 2025 W3 and 2025 W2

Satisfied (%1-10)  
Dissatisfied (%11-4)















## Community Development

Wave ▼ Total ▼

Yes

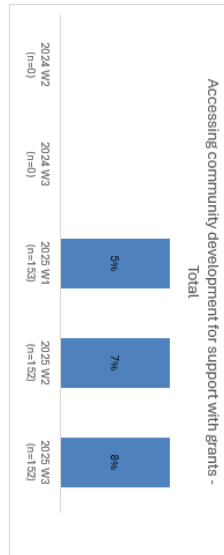
Satisfied (86-10)  
Dissatisfied (81-4)

KEY RESEARCH

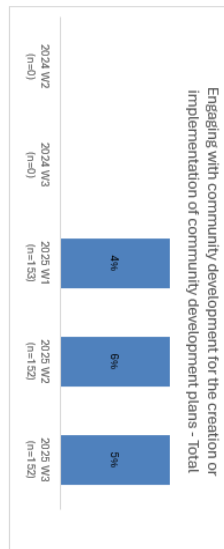
• Small sample size

Showing sig diff for 2025 W3 and 2025 W2

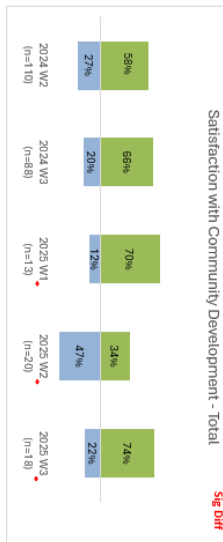
### Accessing community development for support with grants - Total



### Engaging with community development for the creation or implementation of community development plans - Total



### Satisfaction with Community Development - Total



5% Diff















## Interaction with Request for a Service or a Complaint

Yes

Satisfied (%:4.0)  
Dissatisfied (%:4)



Wave ▼ Total ▼

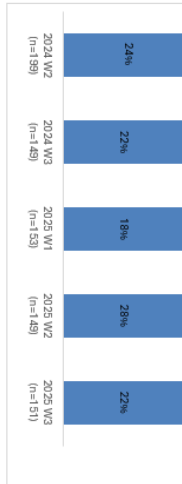
small sample size

Showing sig diff for 2025 W3 and 2025 W2

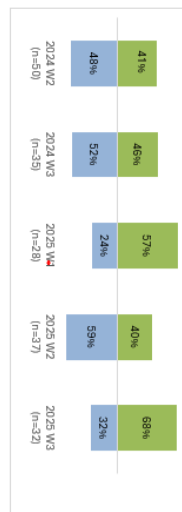
Made a request

Made a complaint

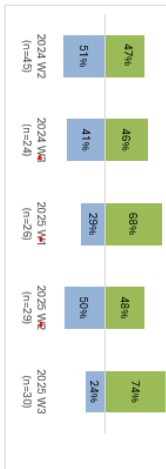
### Made a request for service - Total



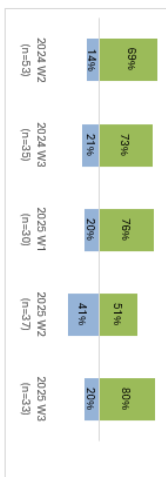
### Overall enquiry handling - Total



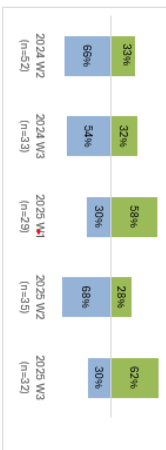
### The information provided being accurate - Total



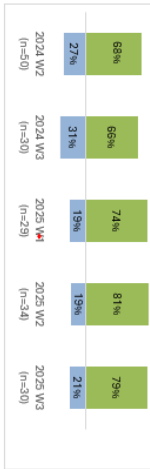
### How easy it was to make your enquiry or request - Total



### How long it took to resolve the matter - Total



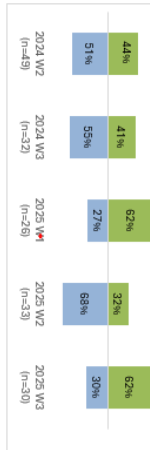
### The front-line staff for how well they handled your enquiry - Total



### The service provided by the after-hours call centre staff - Total

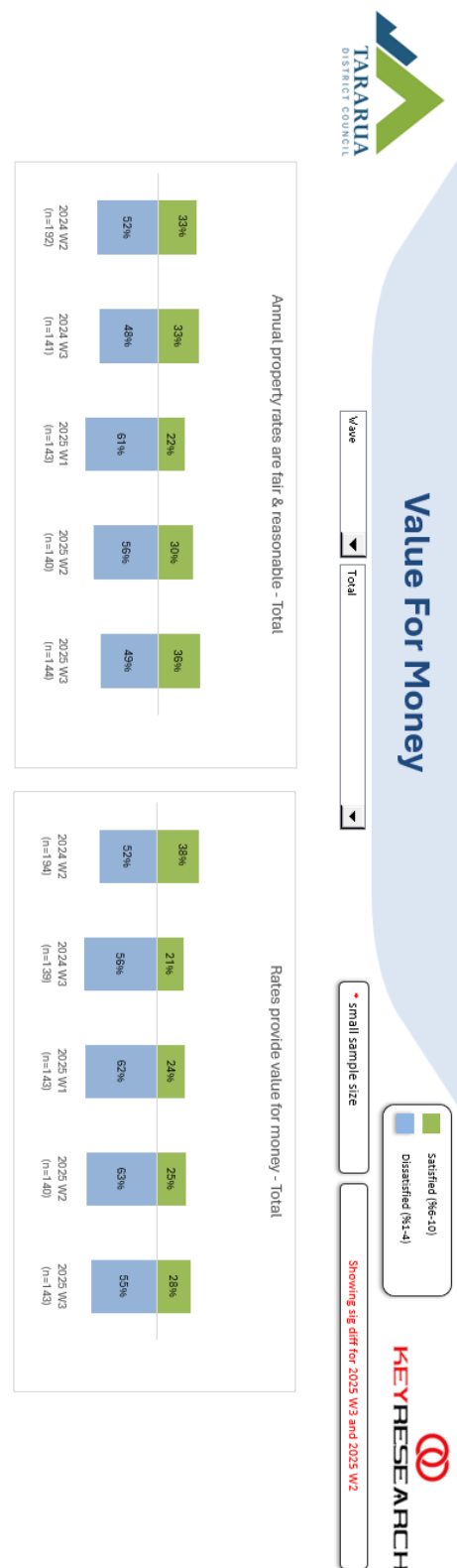


### The resolution or outcome achieved - Total











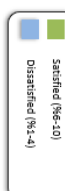


## Performance Of Mayor And Councillors

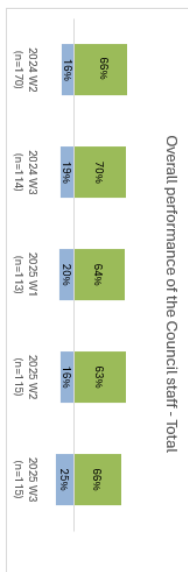
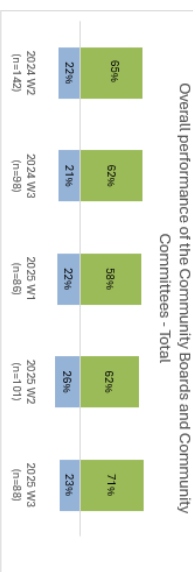
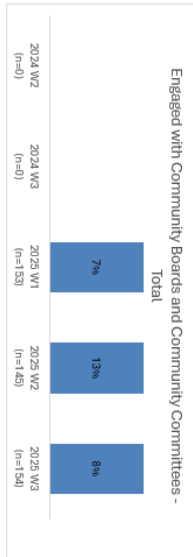
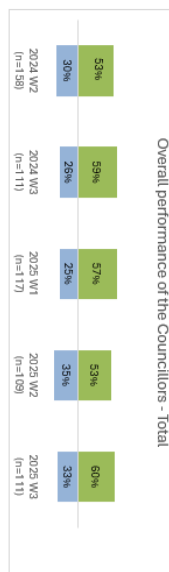
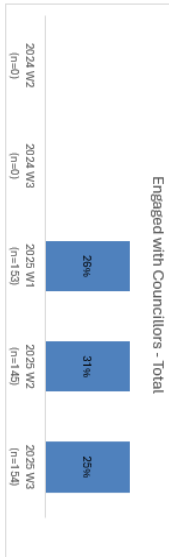
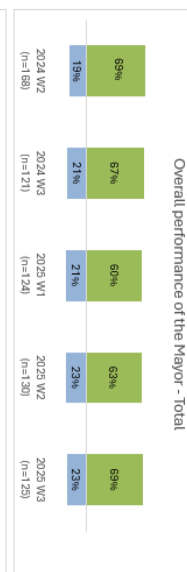
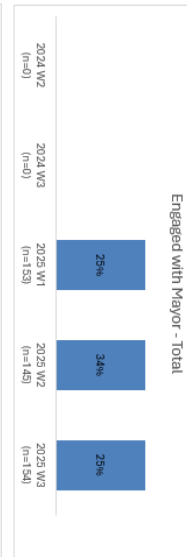
Wave ▼ Total ▼

• small sample size

Showing sig diff for 2025 W3 and 2025 W2



KEY RESEARCH





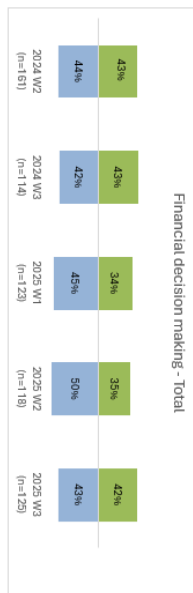
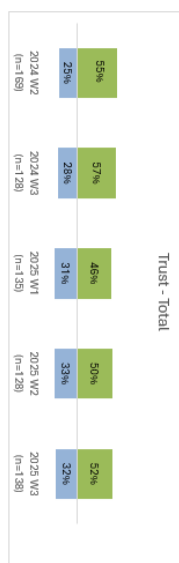
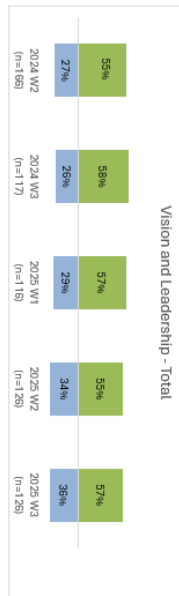
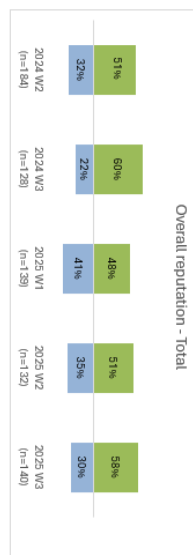
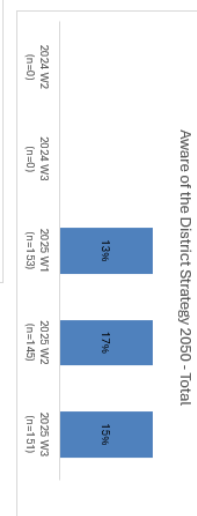
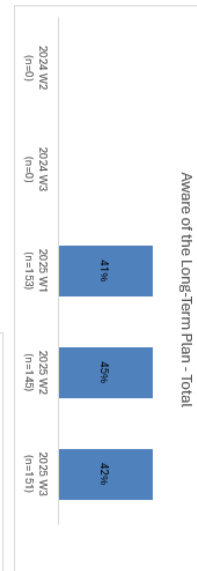
## Reputation

Yes

Satisfied (86-10)  
Dissatisfied (94-4)

Small sample size

Showing sig diff for 2025 W3 and 2025 W2





## Civil Defence

Yes

Satisfied (%5-10)  
Dissatisfied (%1-4)

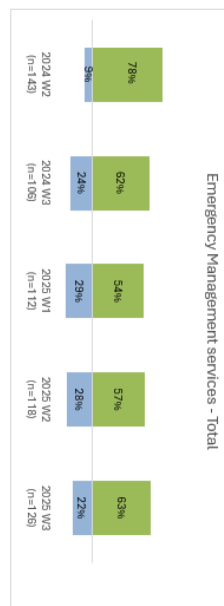
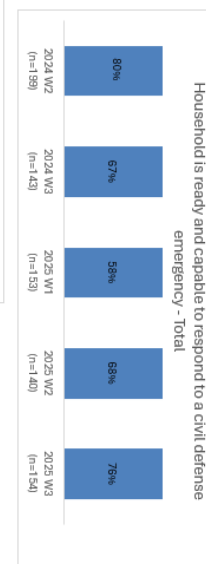
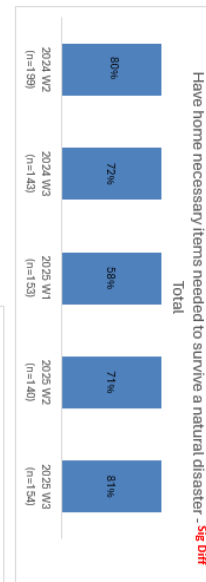


Wave

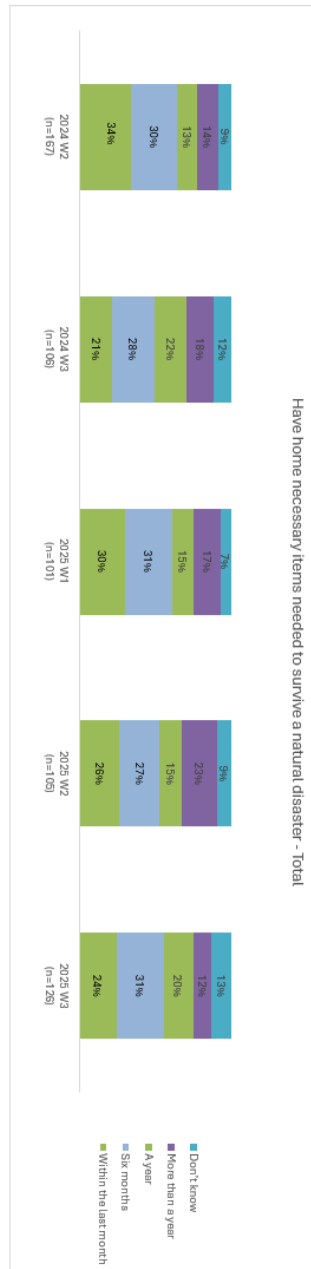
Total

• small sample size

Showing sig diff for 2025 W3 and 2025 W2



Have home necessary items needed to survive a natural disaster - Total





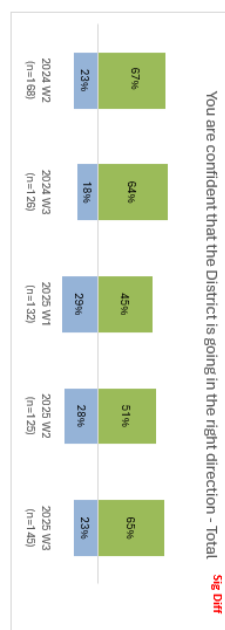
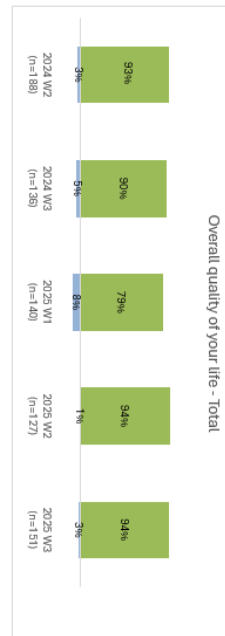
## General

Wave ▼ Total ▼

• small sample size

Showing sig diff for 2025 W3 and 2025 W2

Satisfied (96-10)  
Dissatisfied (91-4)









## Tararua District Council

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<b>To:</b>	Raj Suppiah, Beth Fowler and Sarah Walshe
<b>From:</b>	Brett Johanson and Raj Verma
<b>Date:</b>	28 April 2025
<b>Subject:</b>	Economic Update

---

### **Economic and financial market update summary**

#### **Interest rate markets**

During the first quarter of 2025, New Zealand's interest rate swap curve experienced minor fluctuations influenced by global economic factors and domestic monetary policy actions.

The short-end of the curve demonstrated stability amidst global trade and tariff uncertainties. In February, at the Reserve Bank of New Zealand's (RBNZ) Monetary Policy Statement (MPS), the RBNZ announced a 50 basis point cut to the Official Cash Rate (OCR) and adjusted its forward guidance downward. This adjustment projected a terminal OCR of 3.00% by late 2025, a move that brought the central bank's OCR forecast in closer alignment with prevailing market-implied pricing. These measures were widely anticipated and reinforced confidence in the OCR trajectory. Despite the unexpected resignation of RBNZ Governor Adrian Orr in March, the market showed resilience, reflecting ongoing confidence in the revised OCR path. Economic indicators, including the Business NZ Manufacturing PMI, strong dairy prices and increasing visitor arrivals, suggested a rebounding domestic economy.

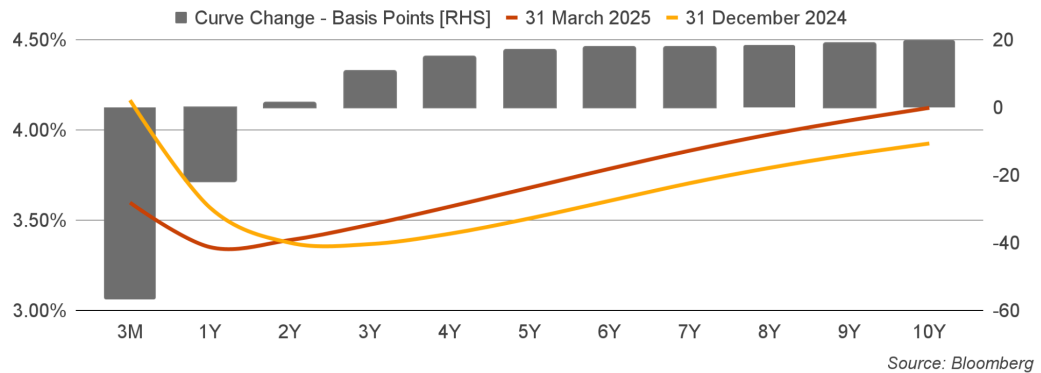
The long-end (7-10 years) of the curve experienced pronounced volatility, driven largely by global economic factors, particularly US market dynamics. Economic support signals from China, targeting growth around 5% (China's growth for Q1 2025 was 5.4%), exerted upward pressure on domestic long-term rates. In March, the spread between New Zealand and US Treasury yields stabilised, indicating steady local interest rate movements amid ongoing global uncertainties. The Citibank Economic Surprise Index highlighted frequent downward surprises in US economic data, although these did not significantly impact interest rate dynamics.

Throughout the quarter, the curve shape demonstrated an upward slope, with the spread between the 10-year and 2-year swaps reaching elevated levels compared to the previous year but not exceeding long-run averages. This spread marked its widest positive point since 2021, reflecting market sentiment despite global uncertainties. These dynamics were influenced by both domestic monetary guidance and external factors, allowing the interest rate markets to conclude the quarter with a blend of caution and optimism in a complex economic setting.

*PricewaterhouseCoopers, 10 Waterloo Quay, PO Box 243, Wellington 6140, New Zealand*



### New Zealand interest rate swap curve comparison

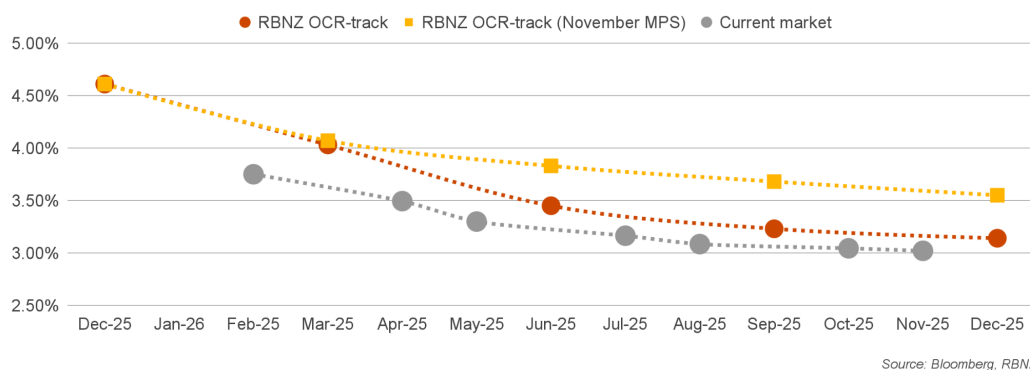


In the February 2025 MPS, the RBNZ announced a 50 basis point cut in the OCR, bringing it to 3.75%, as widely expected. The RBNZ noted that headline inflation remained stable at 2.2% and expressed confidence that it will stay within the 1-3% target band over the medium term. The RBNZ observed continued weakness in New Zealand's economic activity, characterised by low household spending and reduced business demand. The RBNZ's forward guidance now projects the OCR reaching 3.00% by year-end, aligning more closely with market expectations. In the release, the RBNZ also mentioned that it expects unemployment rates to improve as economic activity strengthens later in 2025. It also emphasised the influence of geopolitical concerns and global trade uncertainties on global economic conditions.

Subsequently, the RBNZ reduced the OCR by 25 basis points to 3.50% at its April Monetary Policy Review, a move anticipated due to global trade tensions affecting economic outlook. Key rationale for the decision included inflation remaining near the Monetary Policy Committee's target range, strong export prices and a depreciated New Zealand dollar supporting economic growth, and domestic economic activity largely meeting expectations despite weak household spending and residential investment. The RBNZ also noted that global trade barriers, especially US-imposed tariffs, pose downside risks to New Zealand's economic outlook and that significant spare capacity exists within the economy. The Committee stated that it is prepared to adjust the OCR further in response to global trade developments, focusing on medium-term inflation expectations.



### RBNZ forward guidance and market implied pricing

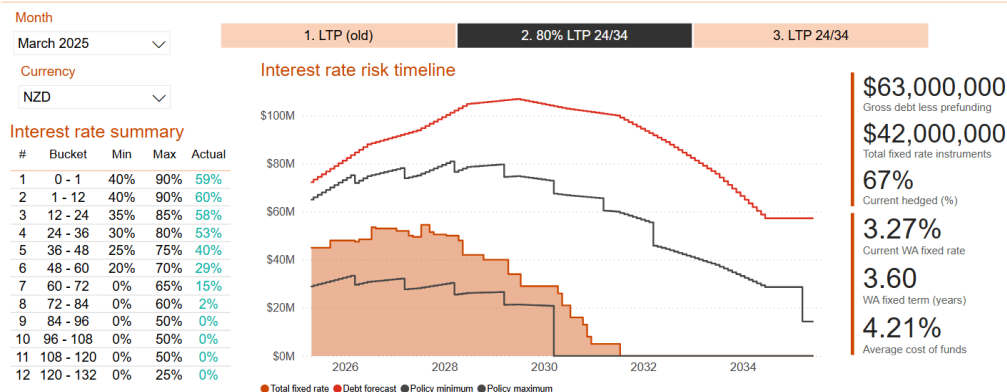


### Interest rate risk management

Tararua District Council (Council) is compliant to interest rate Policy parameters as at 31 March 2025. The interest rate risk profile is as follows:

#### Interest rate risk position

Tararua District Council



Council is near mid-points of Policy following the execution of the interest rate strategy in late 2024. Council remains compliant to Policy parameters under the LTP 24/34 forecast and 80% LTP forecast until January 2026. Given Policy compliance out to January 2026, there is no immediate need for further interest rate hedging. However, given recent volatility in interest rates, Council can undertake some new hedging to capture some of the benefit of recent moves lower in swap rates.



### Interest rate strategy

In order to capture some of the benefit of the current market pricing of short-term interest rates, we suggest transacting the following quarterly/quarterly borrower interest rate swap.

Instrument	Notional	Start date	Maturity date	Indicative market rate	Execution tactic
Swap	\$8,000,000	15-May-25	15-May-31	3.67%	At levels below 3.60%

In regards to transacting the above strategy, we suggest Council understand what right-to-break clauses (if any) the bank is requiring along with a breakdown of the wholesale and XVA components. Our recommendation is for no right-to-break clauses in bank swap dealing lines.

**We are happy to check bank pricing when received.** Pricing should be received from all Council's swap dealing banks. We encourage prices to be sought from the banks between 1-3pm on any business day.

Council maintains compliance with policy until January 2026. With further volatility in interest rates expected, we can follow-up with a further interest rate strategy to maintain compliance beyond May 2026 at a later date.

Council's interest rate risk position as at 30 June 2025 will be as follows:

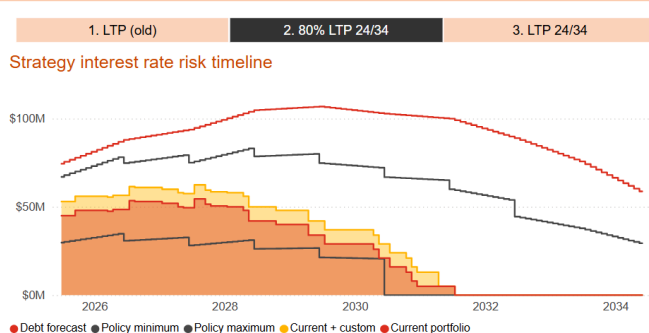
#### Interest rate strategy considerations

Tararua District Council

Month: June 2025 Currency: NZD

Summary timeline, including strategy

#	Bucket	Min	Max	Actual	Actual + custom	Change
1	0 - 1	40%	90%	60%	71%	11%
2	1 - 12	40%	90%	59%	68%	10%
3	12 - 24	35%	85%	57%	66%	9%
4	24 - 36	30%	80%	51%	59%	8%
5	36 - 48	25%	75%	38%	45%	8%
6	48 - 60	20%	70%	27%	35%	8%
7	60 - 72	0%	65%	10%	16%	7%
8	72 - 84	0%	60%	0%	0%	0%
9	84 - 96	0%	50%	0%	0%	0%
10	96 - 108	0%	50%	0%	0%	0%





### **Cost of funds: sensitivity analysis**

Based on current market rates and Council's hedging profile, the projected cost of funds for FY26 is expected to be 3.85%. Based on Council's base-case debt forecast (80% LTP 24/34), this equals an interest cost amount of \$3,151,909 in FY26. See Appendix 1 for further details.

### **Summary**

Council is compliant to interest rate Policy requirements as at 31 March 2025. Council maintains compliance until 31 January 2026 where non-compliance arises in the 4-5 year time band. The recommended interest rate strategy looks to capture some of the benefit of attractive shorter term interest rates. We will follow up with a further interest rate strategy to maintain compliance beyond January 2026 at a later date.



## Appendix 1

### Cost of funds: sensitivity analysis

Projected gross cost of funds analysis, per FY

Tararua District Council

Month  
June 2025

1. LTP (old) 2. 80% LTP 24/34 3. LTP 24/34

Refinancing commitment fee 0.00% 0.00%

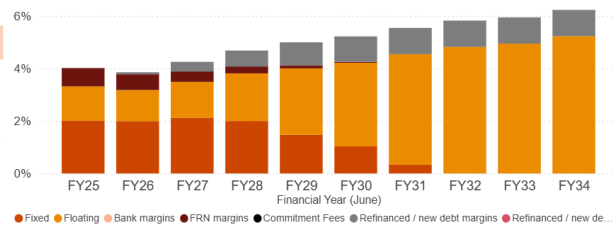
Refinancing margin 0.00% 1.00%

Projected cost of funds

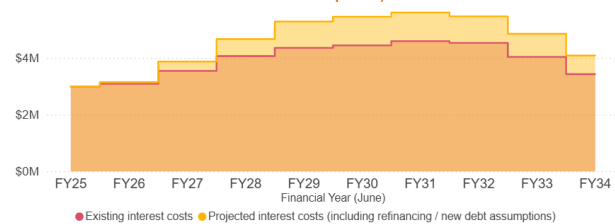
Financial Year (June)	Total cost of funds (FY average)	Total interest cost (\$)	Debt forecast (\$)
FY25	4.02%	\$2,989,466	\$74,431,492
FY26	3.85%	\$3,151,909	\$81,767,634
FY27	4.25%	\$3,875,244	\$91,121,443
FY28	4.68%	\$4,670,658	\$99,736,065
FY29	5.00%	\$5,290,494	\$105,888,656
FY30	5.22%	\$5,463,321	\$104,648,599
FY31	5.54%	\$5,612,979	\$101,274,361
FY32	5.82%	\$5,475,119	\$94,002,813
FY33	5.94%	\$4,859,426	\$81,783,872
FY34	6.22%	\$4,089,525	\$65,712,953



Projected cost of funds (incl. floating at market implied curve & refinancing / new debt assumptions)



Projected interest cost (incl. floating at market implied curve & refinancing / new debt assumptions)





### Disclaimer

*This memo is subject to the engagement letter dated 29 May 2020 and the following restrictions. It is a memo addressed to you Tararua District Council . This memo should not be reproduced or supplied to any other party without first obtaining our (PwC New Zealand) written consent. We accept no responsibility for any reliance that may be placed on our memo should it be used for any purpose other than that set out below and in any event we will accept no liability to any party other than you in respect of its contents. In the course of our work we have not verified any of the information provided to us by you, nor have we carried out anything in the nature of an audit. Accordingly, we express no opinion on the reliability, accuracy or completeness of the information provided to us and upon which we have relied. The statements and opinions contained in this memo are based on data obtained from the financial markets and are so contained in good faith and in the belief that such statements, opinions and data are not false or misleading. In preparing this memo, we have relied upon information which we believe to be reliable and accurate. We reserve the right (but will be under no obligation) to review our assessment and if we consider it necessary, to revise our opinion in the light of any information existing at the date of this memo which becomes known to us after that date. This memo must be read in its entirety. Individual sections of this memo could be misleading if considered in isolation from each other.*

Summary Rates Arrears 2024/2025 as at 31 March 2025												
Debtors Managed by Categories - Arrears and Current												
Arrears Managed by	No of Ratepayers 1/07/2024	Opening Balance as at 1/07/2024	No of Rating units Arrears 31/03/2025	Total Rate Arrears Owing 31/03/2025	Total Arrears Penalty Owing 31/03/2025	Total Rates Arrears & Penalty Owing as at 31/03/2025	No of Rating Units Current 31/03/2025	Current 2024/2025 Instalments 1-3 Owing 31/03/2025	Penalty applied 2024/2025 Owing 31/03/2025	Total Current & Penalty to 31/03/2025	Total Arrears, Current Rates & Penalties Owing 2024/2025	Instalments Not Yet Due Total Balance
Credit Balance	1,873	(\$ 576,670)	-	\$ (34,434)	\$ -	\$ (34,434)	-	\$ (132,936)	\$ -	\$ (132,936)	\$ (167,370)	\$ 1 (\$ (167,369))
Current	6,483	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ 6,162,882 (\$ 6,162,882)
Arrears Paid			-	\$ -	\$ -	\$ -	977	\$ 293,627	\$ -	\$ 293,627	\$ 293,627	\$ 1,381,705 (\$ 1,675,332)
Current Inst not paid			-	\$ -	\$ -	\$ -	1,239	\$ 357,383	\$ 25,921	\$ 383,304	\$ 383,304	\$ 1,040,796 (\$ 1,424,100)
Irregular Payments	2,022	\$ 1,358,776	181	\$ 292,194	\$ 14,624	\$ 306,818	367	\$ 609,181	\$ 119,578	\$ 728,759	\$ 1,035,577	\$ 404,964 (\$ 1,440,541)
Agreements	20	\$ 99,736	31	\$ 59,174	\$ 5,776	\$ 64,950	58	\$ 110,929	\$ 29,319	\$ 140,248	\$ 205,198	\$ 49,160 (\$ 254,358)
DMC Management	58	\$ 434,045	57	\$ 268,525	\$ 78,990	\$ 347,515	58	\$ 118,862	\$ 83,208	\$ 202,070	\$ 549,585	\$ 40,534 (\$ 590,119)
Following Up - Dispute	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Cyclone Gabrielle	-	\$ -	-	\$ -	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Maori Land	6	\$ 96,476	6	\$ 48,075	\$ 48,401	\$ 96,476	5	\$ 6,347	\$ 10,814	\$ 17,161	\$ 113,637	\$ 2,116 (\$ 115,752)
Legal Rating Sales	13	\$ 520,257	9	\$ 146,918	\$ 325,796	\$ 472,714	9	\$ 20,586	\$ 97,891	\$ 118,477	\$ 591,192	\$ 6,862 (\$ 598,054)
Abandoned Land	14	\$ 457,591	14	\$ 325,728	\$ 131,863	\$ 457,591	15	\$ 21,638	\$ 29,640	\$ 51,278	\$ 508,869	\$ 7,213 (\$ 516,082)
Total Debts	2,133	\$ 2,966,882	298	\$ 1,140,614	\$ 605,451	\$ 1,746,065	2,728	\$ 1,538,553	\$ 396,371	\$ 1,934,924	\$ 3,680,989	\$ 2,933,349 (\$ 6,614,338)
Overall Total	10,489	\$ 2,390,211	298	\$ 1,106,179	\$ 605,451	\$ 1,711,630	2,728	\$ 1,405,617	\$ 396,371	\$ 1,801,988	\$ 3,513,619	\$ 9,096,232 (\$ 12,609,851)

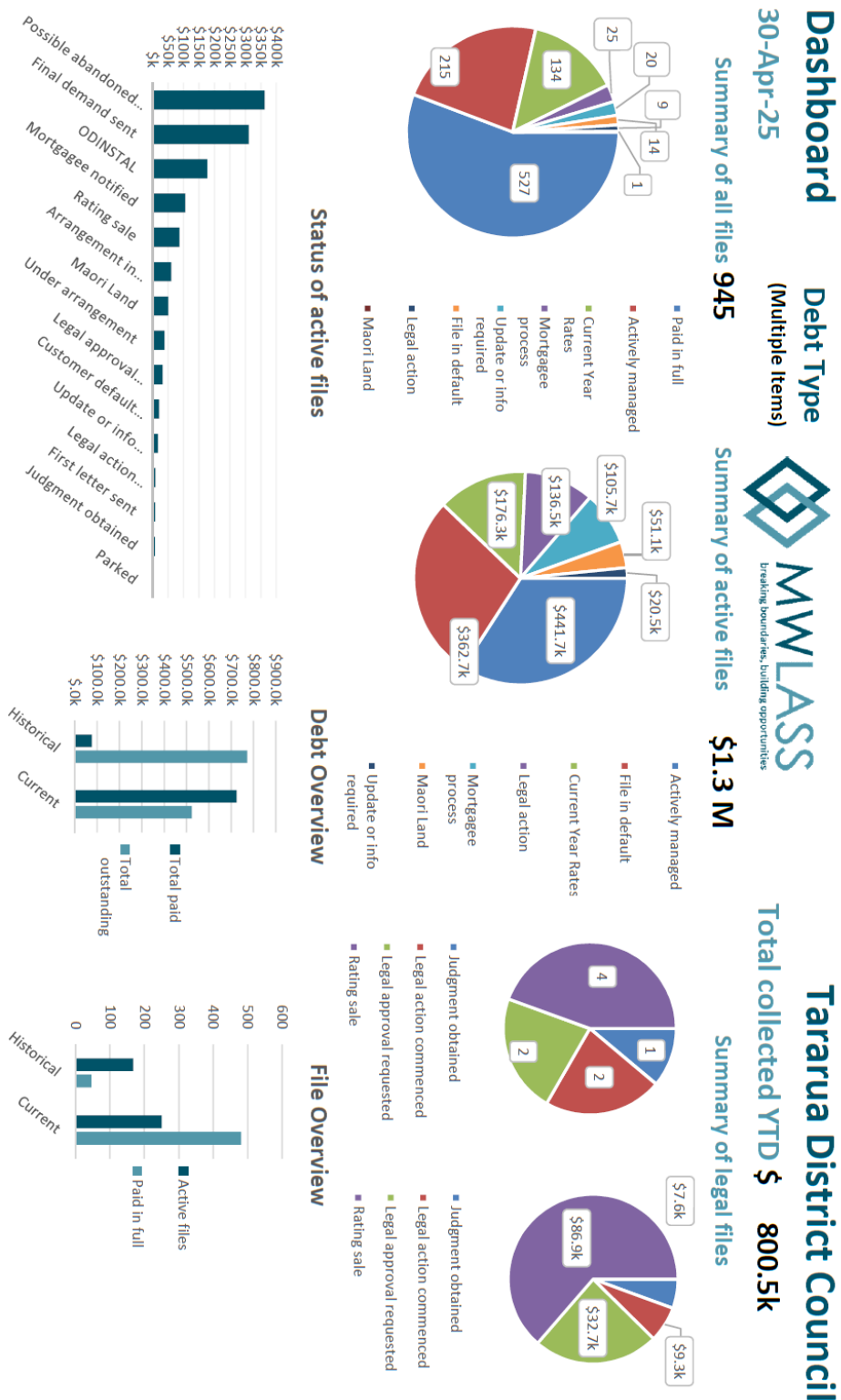
Figure 11



Summary of Arrears Balances as at 31 March 2025										Total Rates Arrears & Penalty Owing as at 31 March 2025						Total Current & Penalty to 31 March 2025					
Category	No of Rating Units 1/07/2024	Brought Forward Balance as at 1/07/2024	No of Rating Units 31/03/2025	Arrears & Penalty Balance as at 31/03/2025	DD Issue		DMC		Council		Current Rates Due	Total Owing	DD Issue	DMC	Council	Total Owing					
					No	\$ Amount	No	\$ Amount	No	\$ Amount											
(\$19,000) - (\$1,000)	133	(\$ 255,170)	-	(\$ 32,417)	39	(\$ 17,244)	6	\$ -	88	(\$ 15,174)	(\$ (48,647)	(\$ (81,064)	(\$ (5,797)	\$ 5,442	(\$ (48,292)	\$ (81,064)					
(\$1,000) - (\$100)	621	(\$ 315,617)	-	(\$ 2,014)	143	(\$ 459)	28	\$ -	450	(\$ 1,555)	\$ 11,333	\$ 9,319	\$ 13,200	\$ 8,449	(\$ (10,316)	\$ 9,319					
(\$100) - \$0	7,602	(\$ 5,884)	1,834	(\$ 3)	122	\$ -	326	\$ -	7,153	(\$ 3)	\$ 296,662	\$ 296,659	\$ 12,861	\$ 104,849	\$ 178,951	\$ 296,659					
\$0 - \$100	1,104	\$ 11,922	25	\$ 499	84	\$ -	44	\$ 280	976	\$ 219	\$ 71,657	\$ 72,156	\$ 7,144	\$ 21,528	\$ 42,985	\$ 72,156					
\$101 - \$ 500	270	\$ 75,159	43	\$ 4,947	47	\$ 479	57	\$ 1,299	169	\$ 3,168	\$ 98,665	\$ 103,612	\$ 11,174	\$ 41,964	\$ 45,526	\$ 103,612					
\$501 - \$ 1,000	211	\$ 159,804	38	\$ 14,535	42	\$ -	77	\$ 11,434	93	\$ 3,101	\$ 133,491	\$ 148,026	\$ 25,160	\$ 72,777	\$ 35,554	\$ 148,026					
\$1,001 - \$ 2,000	202	\$ 306,510	45	\$ 45,080	62	\$ 900	75	\$ 29,988	65	\$ 14,192	\$ 251,817	\$ 296,898	\$ 83,543	\$ 118,534	\$ 49,741	\$ 296,898					
\$2,001 - \$ 5,000	252	\$ 755,155	90	\$ 294,324	80	\$ 25,155	86	\$ 138,147	87	\$ 131,021	\$ 562,784	\$ 857,108	\$ 167,974	\$ 223,325	\$ 171,484	\$ 857,108					
\$5,001 - \$ 10,000	48	\$ 314,057	18	\$ 169,103	10	\$ 29,295	23	\$ 99,631	16	\$ 40,177	\$ 152,228	\$ 321,330	\$ 29,559	\$ 82,101	\$ 40,569	\$ 321,330					
\$10,001 - \$ 25,000	15	\$ 215,282	9	\$ 139,717	-	\$ -	10	\$ 119,286	5	\$ 20,431	\$ 73,278	\$ 212,994	\$ -	\$ 53,479	\$ 19,798	\$ 212,994					
> \$25,000	1	\$ 51,079	1	\$ 51,079	-	\$ -	1	\$ 51,079	-	\$ -	\$ 11,805	\$ 62,884	\$ -	\$ 11,805	\$ -	\$ 62,884					
Sub-total	2,103	\$ 1,888,968	269	\$ 719,283	325	\$ 55,829	373	\$ 451,145	1,411	\$ 212,309	\$ 1,355,724	\$ 2,075,007	\$ 324,554	\$ 625,514	\$ 405,657	\$ 2,075,007					
Maori Land	6	\$ 96,476	6	\$ 96,476	-	\$ -	-	\$ -	6	\$ 96,476	\$ 17,161	\$ 113,637	\$ -	\$ -	\$ 17,161	\$ 113,637					
Legal Rating Sales	9	\$ 523,847	9	\$ 472,714	-	\$ -	8	\$ 215,357	1	\$ 257,358	\$ 118,477	\$ 591,192	\$ -	\$ 65,092	\$ 53,385	\$ 591,192					
Abandoned Land	14	\$ 457,591	14	\$ 457,591	-	\$ -	6	\$ 243,802	8	\$ 213,789	\$ 51,278	\$ 508,869	\$ -	\$ 38,076	\$ 13,202	\$ 508,869					
Sub-total	29	\$ 1,077,914	29	\$ 1,026,781	-	\$ -	14	\$ 459,159	15	\$ 567,623	\$ 186,916	\$ 1,213,698	\$ -	\$ 103,169	\$ 83,748	\$ 1,213,698					
Total Debits	2,132	\$ 2,966,882	298	\$ 1,746,065	325	\$ 55,829	387	\$ 910,304	1,426	\$ 779,932	\$ 1,542,640	\$ 3,288,705	\$ 324,554	\$ 728,682	\$ 489,404	\$ 3,288,705					
Overall Total	10,488	\$ 2,390,211	2,132	\$ 1,711,630	629	\$ 38,126	747	\$ 910,304	9,117	\$ 763,200	\$ 1,801,988	\$ 3,513,619	\$ 344,818	\$ 847,422	\$ 609,748	\$ 3,513,619					

Figure 12

Figure 16



Rates Balances for Assessments Impacted by the Direct Debit Issue							
Category	No	Opening Balance	Receipts	Installments 1 to 3	Total	Prepaid Instalment 4	Closing Balance
(\$ 19,000) - (\$ 1,000)	39	(\$ 80,535)	(\$ 47,654)	\$ 93,242	(\$ 34,947)	\$ 11,906	(\$ 23,041)
(\$ 1,000) - (\$ 100)	143	(\$ 84,186)	(\$ 319,963)	\$ 387,182	(\$ 16,968)	\$ 29,709	\$ 12,741
(\$ 100) - \$ 0	122	(\$ 974)	(\$ 339,296)	\$ 344,948	\$ 4,679	\$ 8,183	\$ 12,861
\$ 0 - \$ 100	84	\$ 662	(\$ 225,041)	\$ 226,664	\$ 2,285	\$ 4,859	\$ 7,144
\$ 101 - \$ 500	47	\$ 13,734	(\$ 133,624)	\$ 129,129	\$ 9,239	\$ 2,415	\$ 11,654
\$ 501 - \$ 1,000	42	\$ 30,670	(\$ 119,374)	\$ 112,686	\$ 23,982	\$ 1,178	\$ 25,160
\$ 1,001 - \$ 2,000	62	\$ 97,592	(\$ 187,574)	\$ 173,044	\$ 83,061	\$ 1,381	\$ 84,442
\$ 2,001 - \$ 5,000	80	\$ 216,648	(\$ 257,632)	\$ 231,953	\$ 190,969	\$ 2,160	\$ 193,130
\$ 5,001 - \$ 10,000	10	\$ 63,638	(\$ 35,490)	\$ 30,705	\$ 58,853	\$ 0	\$ 58,853
\$ 10,001 - \$ 25,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
> \$ 25,000	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total</b>	<b>629</b>	<b>\$ 257,250</b>	<b>(\$ 1,665,648)</b>	<b>\$ 1,729,552</b>	<b>\$ 321,153</b>	<b>\$ 61,791</b>	<b>\$ 382,945</b>
<b>Summary</b>							
Credit Balances	304	(\$ 165,695)	(\$ 706,913)	\$ 825,372	(\$ 47,236)	\$ 49,798	\$ 2,562
Debit Balances	325	\$ 422,945	(\$ 958,735)	\$ 904,180	\$ 368,389	\$ 11,993	\$ 380,383
<b>Total</b>	<b>629</b>	<b>\$ 257,250</b>	<b>(\$ 1,665,648)</b>	<b>\$ 1,729,552</b>	<b>\$ 321,153</b>	<b>\$ 61,791</b>	<b>\$ 382,945</b>

Figure 17