



**2024/25**

# Enhanced Annual Plan



# Mayoral Foreword

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Welcome to our Enhanced Annual Plan.

This plan details what our focus will be over the next 12 months. We need to respond to today's challenges but keep our eye on the big picture for the future.

It was never our intention to do a 12-month plan. We had been working on the Long Term Plan when the Government required councils to include water infrastructure costs for the full 10 years. This considerable rework of our budgets showed we were facing some long term financial challenges.

If there was ever a time, we as a Council needed to demonstrate financial prudence, it is now. Financially, we are in an unenviable position. It has been the "perfect storm" for us as we have gone about preparing our budgets for the next few years.

Like all businesses and households, we've been hit with high inflation and increased interest costs. For us as a council, there is an additional factor - the re-inclusion of the infrastructure costs for three waters until an alternative delivery model is decided upon. Then when you throw in the costs we bear on a temporary basis to meet the growth requirements from Central Government, the picture is a challenging one.

We are not alone. Many other councils are in a similar position, particularly the ones experiencing growth. We need to be deliberate in our thinking as we plan for the future of our district, while being mindful of our financial restraints and the impact on our ratepaying community. When the Government provided us with the option to produce a 12-month budget, we decided that was in the best interest of the community in order to gain some clarity. By hitting pause on some key projects, we are provided with an opportunity to build the next Long Term Plan on a sounder basis.

We will be watching the Government's transitional arrangements for three waters delivery closely and advocating strongly in the interest of our district as the reform agenda continues to be developed.

We've had to make some tough decisions but have tried to strike a balance between meeting the cost of necessary renewals and maintenance and planning for the future.

Thank you to the more than 290 submitters who shared their views on the draft plan during the consultation period. We've made some changes as a result of your feedback, and pleasingly, kept the rates increase at the same level as originally proposed.

As we now start planning for the Long Term Plan, to carry us through to 2034, we know that a number of these challenges will remain. We will continue to act with prudence as we navigate our way through the budgets, with the aim of continuing to strike a balance between limiting rates increases, and maintaining the Waipā District as the wonderful place we are proud to call home.

## KEY DECISIONS

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The Consultation Document for the 2024/25 Enhanced Annual Plan was adopted on 3 April 2024 with the formal consultation period taking place from 5 to 26 April 2024. The Consultation Document and supporting documentation were publicly available on Waipa District Council's website and copies of the Consultation Document were available at district libraries and Council offices.

During the consultation period, 292 submissions were received. Submitters were invited to speak to elected members about their feedback during hearings held on 20 May 2024. A total of 30 submitters attended hearings. The Council deliberated on feedback provided by submitters and made decisions on 21 May 2024.

### *Consultation topic 1 – Do we have the balance right?*

Council asked the community whether we had the balance right between meeting the cost of necessary renewals and maintenance and planning for the future. A total of 197 submission points were made on this topic. Submitters were fairly split on whether Council has the balance right. Out of those submitters who explicitly answered 'yes' or 'no' to the question, 29 answered 'no' and 25 answered 'yes'.

Elected members considered the feedback received on this consultation topic as part of their general decision making for the 2024/25 Enhanced Annual Plan.

### *Consultation topic 2 – Should we demolish the Cambridge Water Tower?*

Council presented two options for the community to provide feedback on:

Option 1 – remove the water tower

Option 2 – restore the water tower.

A total of 223 submissions were received on this topic with 62 percent supporting option 1 and 38 percent supporting option 2.

Council decided to proceed with option one in relation to the Cambridge Water Tower – removal of the water tower. However, it was also decided that while an application for a resource consent for demolition is progressing, an open mind to alternatives would be maintained with any further progression past obtaining resource consent coming would require approval by the Strategic Planning and Policy Committee.

### *Discretionary grants and funding*

The Consultation Document proposed the following in terms of discretionary grants and funding:

- No longer funding the Cambridge and Te Awamutu isites saving \$315,550;
- No longer funding Te Waka: Waikato's Regional Economic Development Agency saving \$50,000;
- Maintaining the level of funding to various local community organisations through grants, with a slight increase of \$1,080 to a total of \$11,080 for the Waipā Mountain Bike Club;
- No longer providing a contestable Community Events Fund of \$30,000;
- Reducing Council discretionary grant funding by \$216,800. That includes:
  - o reducing funding to each of the two community boards from \$49,600 to \$20,000;
  - o reducing the Pirongia Ward committee grant funding from \$27,600 to \$10,000;

- o halving the District Promotion Fund from \$150,000 to \$75,000; and
- o reducing the Heritage Fund amount from \$75,000 to \$35,000.
- o Reducing funding to Hamilton & Waikato Tourism from \$183,379 to \$146,703.

A total of 85 submissions were received on the various reductions to grants and funding. After deliberating, Council decided to grant additional funding to the following groups:

- Cambridge Community Board funding of \$7,500 (excluding GST) for ANZAC day commemorations;
- Te Awamutu and Kihikihi Community Board funding of \$5,500 (excluding GST) for their discretionary funds;
- Pirongia Ward Committee funding of \$3,000 (excluding GST) for their discretionary funds;
- A one-year grant to Destination Cambridge and Destination Te Awamutu of \$30,000 (excluding GST) each on the condition they maintain their current online presence with the funding source for this already provided in the \$65,000 that was already included in the draft Annual Plan for a tourism online presence.

Several submissions were also received on the funding proposed for the Cambridge Town Hall Trust. To ensure that the lease and service agreement between the Trust and Council is met, to support the Trust's 2024/25 Statement of Intent and 10-yr Strategic Plan and to ensure the asset management plan for the hall can be delivered upon without service level cuts, Council agreed to increase the operational grant from \$400,000 to \$502,999 (excluding GST).

## Groups of activities

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Council has eight groups of activities that cover the work we do:

- Community services and facilities
- Governance
- Planning and regulatory
- Stormwater
- Support services
- Transportation
- Wastewater treatment and disposal
- Water treatment and supply.

The following information is outlined for each group of activities:

- The community outcomes to which the group of activities primarily contributes;
- A description of the group's activities – what we do and why we do it as well as each activity's levels of service and performance measures;
- Key projects identified for the 2024/25 year;
- Changes from the 2021-31 Long Term Plan;
- Potential significant negative effects;
- Capital expenditure;
- Funding impact statement.

## Community Services and Facilities

The Community Services and Facilities group of activities includes:

- Emergency management
- Heritage
- Libraries
- Parks and reserves
- Property
- Swimming pools
- Waste management and minimisation.

### Community outcomes

This group of activities primarily contributes to:



- Our services provide excellent value for money;
- Waipā is a great place to invest and do business;
- We have financially sustainable decision making and work programmes.



- Environmental awareness and responsibility are promoted within the community.



- We champion the unique history of Waipā;
- We have a high level of cultural awareness.



- Waipā is a great place to live, work and play and invest;
- Waipā provides a high quality of life for current and future generations.

## ***Emergency management***

### What we do

This activity helps Council to prepare for an emergency event by having our staff and partners trained in the Coordinated Incident Management System (New Zealand’s framework to achieve a coordinated incident management across responding agencies), an Emergency Operations Centre fully equipped to operate in, and processes in place to guide us in the event of an emergency.

### Why we do it

To provide effective emergency management response and recovery outcomes for our communities.

### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
We remain suitably capable to provide a high level <sup>1</sup> response in the event of a Civil Defence emergency.	Percentage scored in an emergency response annual evaluation exercise. <sup>2</sup>	66% (not achieved) Note – the target for 2022/23 was $\geq$ previous year result which was 74%.	> 60% (advancing)

## ***Heritage***

### What we do

Council champions the district’s diverse heritage sites and showcases our story and unique place in New Zealand’s history through the provision of museum services, specifically the Te Awamutu and District Museum and managing Council’s art and archaeological collection.

This activity also fosters relationships with three heritage centres in the district to lead a holistic view of heritage offer across the district. These are:

- Pirongia Heritage and Information Centre
- Kihikihi Police House and Temple Cottage
- Cambridge Museum.

We also provide the Heritage Fund available to community members or groups working to safeguard our district's rich and diverse heritage.

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<sup>1</sup> ‘High level’ is considered to be an ‘advancing’ or ‘mature’ score. Scores are based on the CDEM Capability Scoring Guide and Capability level.

<sup>2</sup> Council will be assessed on the capability shown during the exercise and scored a percentage based on the CDEM Capability Scoring Guide and Capability level: Unsatisfactory = 0-20%, Early Developing = 21-40%, Late Developing = 41-60%, Advancing = 61-80%, Mature = 81-100%.

### Why we do it

To ensure the support of the identification, celebration, protection and promotion of the district's heritage which enriches the lives of current and future generations of locals and visitors.

### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>	
The district's community and visitors are provided with appropriate opportunities to experience the district's heritage through interpretation, education and conservation delivered directly by Council and through partnerships.	The percentage of visitors surveyed who were satisfied with their heritage facility visit. <sup>3</sup>	96.3% (achieved)	95%	
	Number of annual visitors to key heritage sites.	Te Awamutu Museum <sup>4</sup>	2,920 (not achieved)	≥ 6,000
		Pirongia Visitor Centre	2,580 (achieved)	≥ 3,000
		Cambridge Museum	4,847 (achieved)	≥ 5,000
		Lake Ngā Roto	38,559 (not achieved)	≥ previous year result
	Usage of Te Ara Wai Journeys <sup>5</sup> website.	10,842 (achieved)	≥ previous year result	
The number of school students experiencing heritage based educated through the LEOTC <sup>6</sup> programme.	1,776 (not achieved)	3,900		

### **Libraries**

#### What we do

There are two libraries in the Waipā district - Cambridge and Te Awamutu. They hold over 165,000 books and more than 6,400 other items such as DVDs, CDs and talking books. The library service also provides a variety of programmes and events both onsite and through outreach.

#### Why we do it

To ensure the provision of accessible facilities, resources and services which support the community's learning and leisure needs.

<sup>3</sup> As identified through the Museum's survey questionnaire.

<sup>4</sup> Excludes school students visiting the museum as part of the LEOTC programme.

<sup>5</sup> Number of individual Te Ara Wai Journeys App sessions.

<sup>6</sup> LEOTC = Learning Experience Outside the Classroom



## Levels of service and performance measures

<b>What You Can Expect From Us</b>	<b>How We Measure Success</b>	<b>Result 2022/23</b>	<b>2024/25 performance target</b>
Provision of library facilities with sufficient resources and services which provide the necessary support for the communities' learning and leisure needs.	Percentage of population who are active <sup>7</sup> library users.	64.83 (not achieved)	≥ 65%
	Size of the library collection compared to the LIANZA standard of 3 items per resident.	2.74 (not achieved)	2.95 – 3.05
	Percentage of customers who are satisfied with libraries. <sup>8</sup>	51% (not achieved)	≥ 75%
	Number of participants in library programmes.	17,328	≥ previous year result

## ***Parks and reserves***

### What we do

Waipā District Council has more than 200 actively managed parks and reserves sites covering in excess of 4,122 hectares including playgrounds, skate parks, natural areas, open spaces, sports parks and community amenities.

We operate ten cemeteries within the district with the majority being located near small rural settlements. Waipā cemeteries provide for around 200 burials and ash interments each year, with 90 per cent of these being at the four larger cemeteries at Hautapu, Leamington, Kihikihi and Te Awamutu. We also provide an online cemetery database to assist people searching for the location of plots in our cemeteries.

Council also provides 52 public toilets across the district located in reserves, business areas and places where public events are held.

### Why we do it

To ensure the provision of:

- appropriate open spaces that provide for and support opportunities for the community's health and recreation needs to be met;
- playgrounds that provide for and support opportunities for the communities to engage in safe and stimulating play and development;
- adequate and appropriate places for interment and remembrance; and
- an adequate and accessible network of public toilets which meets the needs of the community and visitors to the district.

<sup>7</sup> 'Active' means library card used in past 2 years

<sup>8</sup> Percentage of respondents to residents' perception survey question regarding satisfaction with libraries.

## Levels of service and performance measures

What you can expect from us	How we measure success	Result for 2022/23	2024/25 performance target
Provision of an adequate network of multi-purpose open spaces which provide for passive and active recreation and sporting activities.	Percentage of residents who are satisfied with parks, reserves and open spaces. <sup>9</sup>	51% (not achieved)	≥ previous year result
	Percentage of residents who have utilised parks, reserves and open spaces in the last year. <sup>10</sup>	83% (within 2% of achieving target)	≥ previous year result
Provision of an adequate network of playgrounds which provide for safe and stimulating play.	Percentage of residents who are satisfied with playgrounds. <sup>11</sup>	48% (not achieved)	≥ previous year result
	Percentage of residents who have utilised playgrounds in the last 12 months. <sup>12</sup>	43% (achieved)	≥ previous year result
Provision of an adequate and accessible network of public toilets which meets the needs of the community and visitors while minimising public health risks and environmental impact, in a way that is most cost effective.	Percentage of residents who are satisfied with public toilets. <sup>13</sup>	24% (not achieved)	≥ previous year result
Provision of accessible cemeteries and interment services which meets the needs of the community.	Percentage of residents who are satisfied with cemeteries. <sup>14</sup>	37% (not achieved)	≥ previous year result

<sup>9</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is that percent of individuals who scored Council an 8-10 on the ten-point survey scale. Full working of question: "How would you rate your overall satisfaction with each other the following facilities...Parks, reserves and open spaces?".

<sup>10</sup> From Waipā District Council Annual Resident Perception Survey result. Full working of question: 'Which of the following facilities have you visited or used within the last year...Parks, reserves and open spaces?'

<sup>11</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is that percent of individuals who scored Council an 8-10 on the ten-point survey scale. Full working of question: 'How would you rate your overall satisfaction with each other the following facilities...Playgrounds?'

<sup>12</sup> From Waipā District Council Annual Resident Perception Survey result. Full working of question: 'Which of the following facilities have you visited or used within the last year...Playgrounds?'

<sup>13</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is that percent of individuals who scored Council an 8-10 on the ten-point survey scale. Full working of question: 'How would you rate your overall satisfaction with each other the following facilities...public toilets?'

<sup>14</sup> Percentage of respondents to residents' perception survey question regarding satisfaction with cemeteries.

## Swimming pools

### What we do

Waipā District Council has two pool facilities. The Livingstone Aquatic Centre in Te Awamutu is an indoor facility that includes a 25-metre pool, hydro slide, hydrotherapy pool, learners' pool, toddlers' pool, spa, sauna and an inflatable obstacle course. The Trust Waikato Te Awamutu Events Centre is also housed at the same location and includes an events hall and fitness centre.

The Perry Aquatic Centre in Cambridge is a new facility that opened in 2021. It consists of an indoor 10 lane, 25-metre pool, a learner/hydrotherapy pool, tots pools and splash pad. There is also a refurbished 50 metre outdoor pool.

Both pools and the events centre are managed by the Waipā Community Facilities Trust.

### Why we do it

To ensure the provision of appropriate public swimming pools that provide for and support opportunities for the community's health and recreation needs to be met.

### Levels of service and performance measures

What you can expect from us	How we measure success		Result for 2022/23	2024/25 performance target
Safe and pleasant aquatic facilities are provided which offer a variety of casual and programmed activities which cater for the needs of the community.	Percentage of users satisfied with swimming pool services (via survey mechanism).	Te Awamutu	77% (not achieved)	≥80%
		Cambridge	77% (not achieved)	≥80%
	Number of admissions per annum.	Te Awamutu	130,659 (achieved)	125,000
		Cambridge	147,625 (achieved)	135,000
	Percentage of compliance with water quality standards. (no. of tests compliant).	Te Awamutu	92.48% (achieved)	≥85%
		Cambridge	96.54% (achieved)	≥85%

## Property services

### What we do

Waipā District Council has a portfolio of 167 council, community, and commercial properties. Most commercial land and buildings are held for specific projects and have an interim use until they are required. We also administer community leases, primarily the leasing of sports fields by community sports clubs, as well as commercial leases including grazing land. Council also owns 92 housing units for the elderly to provide safe, secure and age friendly homes in sound condition.

### Why we do it

To ensure the provision of:

- land and buildings within the community that supports social and recreational interaction; and
- suitable housing within the district for elderly of limited financial means.

### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
Council is responsive to community land and building-related service requests.	The median response time (hours) for urgent <sup>15</sup> service requests relating to land and buildings to be actioned.	Unable to measure	2 hours
	The median response time (days) for non-urgent <sup>16</sup> service requests relating to land and buildings to be actioned.	Unable to measure	2 days
Council is responsive to service requests relating to housing for the elderly.	The median response time (hours) for urgent <sup>17</sup> service requests relating to housing for the elderly to be actioned.	Unable to measure	2 hours
	The median response time (days) for non-urgent <sup>18</sup> service requests relating to housing for the elderly to be actioned.	Unable to measure	2 days

### Key Community Services and Facilities projects for 2024/25

- Upgraded destination playground at Leamington Domain;
- Earthquake strengthening and reinstating council offices and the Te Awamutu Museum at Roche Street;
- Continuing the development of the Resource Recovery Centre.

### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

<sup>15</sup> Urgent service requests defined as a health and safety or public safety issue.

<sup>16</sup> Non-urgent service requests defined as any other service request other than a health and safety or public safety issue.

<sup>17</sup> An urgent service request is defined as a health and safety or public safety issue.

<sup>18</sup> Non-urgent service requests defined as any other service request other than a health and safety or public safety issue.

## Operating variances

- There has been a \$920,000 increase in revenue from the Waste Disposal Levy, an additional \$557,000 received in rental revenue from Council's residential and commercial properties and \$104,000 additional revenue from Karapiro Domain hireage.
- There have been timing adjustments for asset sales worth \$4.9 million due to delay of developments and sale of properties.
- A reduction of \$1.4 million worth of development contribution revenue is expected to be received compared to what was in year 4 of the 2021-31 Long Term Plan due to the timing of developments.
- Payments to staff and suppliers have increased from an inflationary impact on salaries, insurance, rates, contracts, electricity, and maintenance.
- The cost of Council's recycling contract has increased by \$1.5 million due to additional costs caused by inflation and ongoing contamination of recycling bins.
- There is a \$2.7 million reduction in operating projects costs due to the Te Ara Wai project being deferred to the 2025-34 Long Term Plan process.
- There has been a \$847,000 increase in depreciation due to the timing of the completion of capital works.
- Interest expense has increased by \$1.9 million due to the higher loan balances and interest rates.
- There has been a \$1.5 million increase in overhead expenditure to align with inflationary and other Council wide cost base increases.

## Capital variances

- Deferring the Te Ara Wai project to the 2025-34 Long Term Plan has resulted in a \$12.7 million decrease in capital expenditure.
- There has been an increase of \$1.6 million for a new destination playground at Leamington Domain as part of the Play Provision Outside Structure. This project was deferred from 2023/24.
- Further work on the Lake Te Koo Utu project has been paused leading to a decrease in expenditure of \$863,000.
- Further work on sports field improvements has been paused leading to a decrease in expenditure of \$851,000.

## Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

Risk	How we are addressing this
Possible disruption to neighbours or the community caused by activities being held in open spaces.	We control these effects through the District Plan, Reserve Management Plans and the use of Crime Prevention Through Environmental Design principles in planning and developing open spaces.  We operate regular and appropriate maintenance schedules and provide advanced notice of any works or events likely to cause disruption.  We ensure our staff are trained, our facilities are monitored/audited and a timely response to complaints and customer requests.

Risk	How we are addressing this
<p>Health issues could arise in respect of cemeteries, public toilets, or pools if services are not adequately provided.</p>	<p>The Cemetery Provision Plan has identified future steps to ensure cemetery capacity is catered for and help inform future requirements.</p> <p>New public toilets are installed where appropriate with existing renewals programmes addressing the condition and performance of existing toilets.</p> <p>Robust maintenance programmes on pools ensure health risks are mitigated.</p>
<p>Inability to meet demand for housing for the elderly.</p>	<p>Maintaining contact with other housing providers such as Kāinga Ora and Habitat for Humanity to ensure maximum use of rental accommodation.</p>
<p>Our efforts to showcase the district's historic sites may compromise their cultural and archaeological condition.</p>	<p>Using smart technologies to enhance people's ability to understand the history with minimal impact to the sites.</p> <p>Cultural values assessments undertaken and where necessary cultural impact assessments undertaken prior to the commencement of projects in significant areas.</p>
<p>Sports fields in the district reach may full capacity, reducing the amount of participation in active recreation by the community and fields being overused causing quality issues and poor experiences for the users.</p>	<p>Working with partners such as Sport Waikato and the district's clubs to undertake forward planning to meet community needs and demand.</p> <p>An initial sports field lease model review has been completed with more engagement and due diligence to be undertaken during 2024- 2027 to investigate options in the next LTP.</p>

### Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Meet Additional Demand</b>				
Reserves - C1, C2 & C3	263	-	1,536	1,536
Playground Reserve Land Cambridge North	426	-	-	-
CB Nth Land Acquisition and Development	620	703	440	(263)
C8 Hautapu Industrial Land Acquisition & Development		1,572		(1,572)
<b>Total Capital Expenditure to Meet Additional Demand</b>	<b>1,309</b>	<b>2,275</b>	<b>1,976</b>	<b>(299)</b>
<b>To Improve Level of Service</b>				
Public Conveniences - New Toilet Blocks	170	57	-	(57)
Housing for the Elderly Upgrades & New Build	2,376	-	556	556
Karapiro Domain Improvements	568	86	378	292
Cambridge Town Pool Development	543	-	-	-
T1 Land Acquisition and Development Structure Plan Areas	712	-	245	245
Office and Te Awamutu Museum reinstatement 135 Roche Street			-	-
Cambridge Town Hall Clock Tower Repair	206	-	-	-
Cambridge Town Hall Upgrades	2,108	-	-	-
Cambridge Water Tower - Upgrade	100	-	-	-
Castleton Park	543	148	-	(148)
Cambridge Library Feasibility Study	245		-	-
Cemetery Capacity Developments	736	151	-	(151)
Cemetery Structure	279	86	371	285
Collective Hydro Lakes	66	54	-	(54)
Community Buildings Accessibility			60	60
Cycleway TA/Pirongia Section 2	700	-	-	-
Cycling - Te Awamutu/Ngaroto/Pirongia Connection	2,462	-	-	-
Design & Build Te Ara Wai	-	12,717	-	(12,717)
District Wide Skateparks	-	-	200	200
Erosion Control and Amenity Enhancement	862	187	40	(147)
Equipment for Rural Open Spaces			160	160
Exhibition Planning, Design, Development and Install	3,113	-	-	-
Horahora Domain Land Purchase	400	-	-	-
Kihikihi Town Hall	20	81	-	(81)
Kihikihi Historic Precenct Renewals & Upgrades			1	1
Lake Rotopiko Heritage Development	28	57	33	(24)
Lake Te Koo Utu	250	863	-	(863)
Leamington Domain Reserve Concept Plans & Implemenation			200	200
Mangakaware - Restoration & Development	29	8	29	21
Te Awamautu War Memorial Park	250	341	75	(266)
Mt Pirongia - collaboration with DOC	53	-	-	-
Ngaroto - Heritage Restoration	246	34	33	(1)
Peat Lake Programme	29	26	68	42
Play Provision Outside Structure Plan	100	-	1,586	1,586
Property Developments	846		282	282
Pukemako A & B - Planning & Restoration	42	66	-	(66)
Reserve Development	481	179	-	(179)
Resource Recovery Centre	496	1,773	1,083	(690)
Sports Fields Improvements	-	851	-	(851)
Te Awamutu Western Arterial Land Purchase			75	75
<b>Total Capital Expenditure to Improve Level of Service</b>	<b>19,059</b>	<b>17,765</b>	<b>5,474</b>	<b>(12,291)</b>

	2023/24	2024/25	2024/25	2024/25
	Budget	LTP YR 4	Budget	Variance
	\$000	\$000	\$000	\$000
<b>To Replace Existing Assets</b>				
Carpark Renewals	91	151	31	(120)
Library Books	374	383	314	(69)
District Pools Plant Renewals	299	114	238	124
Housing for the Elderly Renewals	417	324	225	(99)
Cemeteries Renewals	19	19	21	2
Karapiro / Arapuni Lakes Programme	95	162	70	(92)
Leamington Domain Facility Maintenance	39	-	-	-
Memorial Park Bridge Replacement	45		-	-
Parks Renewals	1,132	666	1,138	472
Plant Replacement Mighty River Domain	34	7	61	54
Public Conveniences Renewals	334	486	399	(87)
				-
<b>Total Capital Expenditure to Replace Existing Assets</b>	<b>2,880</b>	<b>2,312</b>	<b>2,497</b>	<b>185</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>23,249</b>	<b>22,352</b>	<b>9,948</b>	<b>(12,405)</b>



## Funding Impact Statement

	2023/24	2024/25	2024/25	2024/25
	Budget	LTP YR 4	Budget	Variance
	\$000	\$000	\$000	\$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	19,647	20,285	25,192	4,908
Targeted rates	7,722	7,248	9,541	2,293
Subsidies and grants for operating purposes	403	22	11	(11)
Fees and charges	5,889	4,678	6,398	1,720
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	42	-	39	39
<b>Total sources of operating funding (A)</b>	<b>33,705</b>	<b>32,233</b>	<b>41,181</b>	<b>8,948</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	22,201	24,444	26,333	1,889
Finance costs	2,512	750	2,631	1,881
Internal charges and overheads applied	4,450	4,665	6,667	2,002
Other operating funding applications	336	304	372	69
<b>Total applications of operating funding (B)</b>	<b>29,498</b>	<b>30,163</b>	<b>36,003</b>	<b>5,841</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>4,206</b>	<b>2,070</b>	<b>5,178</b>	<b>3,107</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	1,938	1,340	50	(1,290)
Development and financial contributions	2,708	2,800	1,342	(1,458)
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	17,600	1,758	6,649	4,891
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>22,246</b>	<b>5,898</b>	<b>8,041</b>	<b>2,143</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	1,309	2,275	1,976	(299)
- to improve the level of service	19,038	17,765	5,474	(12,291)
- to replace existing assets	2,880	2,312	2,497	185
Increase (decrease) in reserves	3,225	(14,384)	3,272	17,656
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>26,452</b>	<b>7,968</b>	<b>13,219</b>	<b>5,251</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(4,206)</b>	<b>(2,070)</b>	<b>(5,178)</b>	<b>(3,109)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Governance

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The Governance group of activities includes:

- Communications and engagement
- Representation.

### Community outcomes

This group of activities primarily contributes to:



- Provide value for money from services, promotion and a great place to invest and do business;
- Financially sustainable decision-making.



- Unique history cultural awareness;
- Tangata whenua partnership;
- Respect cultural diversity.



- Great place to live, work and play and invest.
- High quality of life.
- Invest in health and well-being and support community groups.

### ***Communications and engagement***

#### What we do

We undertake meaningful engagement with Waipā communities by:

- getting information out to the right people at the right time on what's happening and why;
- providing updates on our services, projects and activities;
- enabling great working relationships between Council, partners, stakeholders and communities;
- listening to the aspirations of the people we represent.

We also create opportunities for the community to have their say, provide feedback and get involved in Council's decision-making processes. The activity also supports events in our district.

### Why we do it

This activity ensures our communities are kept up to date with Council issues and activities and makes it easy for them to be involved in decision-making processes. Supporting district events brings domestic and international visitors to the district and enhances the district's vibrancy.

### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
We provide regular communication to the district to enable community sharing and engagement	Average audience reach through traditional media. <sup>19</sup>	1,340,033 per month (achieved)	≥ 200,000 month
	Average impression rate <sup>20</sup> of Antenno posts.	38% (not achieved)	50%
We showcase how we're building champion communities.	Overall percent of respondents to residents' perception survey who have pride in their district. <sup>21</sup>	53% (not achieved)	≥ 75%

## ***Representation***

### What we do

This activity supports the Mayor and Councillors through the provision of advice and administrative support as well as facilitating council and committee meetings. Support is also provided to the district's two community boards. This activity also organises local government elections.

### Why we do it

This activity enables democratic, local decision-making by, and on behalf of, communities with the support provided helping elected members make robust decisions in the best interests of the community.

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<sup>19</sup> Traditional media includes television, radio, print and websites.

<sup>20</sup> Impression rate is the number of unique devices that have displayed the posts published via Antenno.

<sup>21</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is that percent of individuals who scored Council an 8-10 on the ten point survey scale. Full working of question: 'How proud do you feel to be able to say that you live in this district?'.

### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
The community has access to timely and accurate information.	The percentage of information requests responded to within statutory timeframes.	99.42% (not achieved)	100%
	Percentage of respondents to residents' perception survey. <sup>22</sup> who are satisfied with Council 'for being transparent and communicating openly'.	17% (not achieved)	≥ previous year result
We provide opportunities for our communities to engage with Council and participate in decision making processes.	Percentage of respondents to residents' perception survey <sup>23</sup> who are satisfied with the opportunities provided to them to participate in Council decision making processes.	13% (achieved)	≥ previous year result

### Key Governance projects for 2024/25

- Development of the 2025 – 34 Long Term Plan;
- Meaningful engagement with the community around current and future projects and services.

### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

- Payments to staff and suppliers have increased. This is due to an increase to the honorarium payable to Councillors totalling \$67,000. Remuneration for elected members is set independently by the Remuneration Authority. Different staffing restructures over the last four years has also contributed to a \$430,000 increase.
- The interest expense has increased due to the higher interest rates.
- There has been an increase in overhead expenditure to align with inflationary and other Council wide cost base increases.
- There has been an increase in expenditure for economic indicators and Council's Economic Development Strategy.

<sup>22</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is the percentage of individuals who scored Council an 8-10 on the ten-point survey scale. Full working of question: 'How would you rate Council for being transparent and communicating openly?'

<sup>23</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is the percentage of individuals who scored Council an 8-10 on the ten-point survey scale. Full working of question: 'How satisfied are you with the opportunities provided to you to participate in Council making decision processes?'

- A review of grants to community organisations by elected members has led to a reduction in the level of grants. In the grants listing on page 23, one off grants have been included for both the Cambridge and Te Awamutu isites, as part of the deliberations process.

#### Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

<b>Risk</b>	<b>How we are addressing this</b>
Some sectors of the community may be under-represented.	We engage with the community in several ways to ensure a wide range of views are considered e.g. targeting as many key stakeholders and members of the community as possible through our Communications Strategy.
The high cost of consultation and decision making.	We use a variety of communication channels to engage with our communities and use of technology will help to minimise costs. Our approach is guided by the Significance and Engagement Policy.

#### Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Replace Existing Assets</b>				
Events Equipment	-	-	16	16
<b>Total Capital Expenditure to Improve Level of Service</b>	-	-	16	16
<b>TOTAL CAPITAL EXPENDITURE</b>	-	-	16	16

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	9,532	8,266	9,917	1,651
Targeted rates	1,151	1,102	1,077	(25)
Subsidies and grants for operating purposes	60	58	59	1
Fees and charges	-	-	-	-
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
<b>Total sources of operating funding (A)</b>	<b>10,743</b>	<b>9,426</b>	<b>11,053</b>	<b>1,627</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	4,963	4,316	4,746	430
Finance costs	83	39	81	42
Internal charges and overheads applied	4,292	3,635	5,134	1,499
Other operating funding applications	1,177	1,127	716	(411)
<b>Total applications of operating funding (B)</b>	<b>10,515</b>	<b>9,117</b>	<b>10,677</b>	<b>1,560</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>228</b>	<b>309</b>	<b>376</b>	<b>67</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	-	-	-	-
- to replace existing assets	-	-	16	16
Increase (decrease) in reserves	228	309	360	51
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>228</b>	<b>309</b>	<b>376</b>	<b>67</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(228)</b>	<b>(309)</b>	<b>(376)</b>	<b>(67)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Grants to community organisations

	2023/24	2024/25	2024/25	2024/25
	Budget	LTP YR 4	Budget	Variance
	\$000	\$000	\$000	\$000
Pirongia Ward Grants	27,600	27,600	13,000	(14,600)
Cambridge Community Board Grants	49,600	49,600	27,500	(22,100)
Te Awamutu Community Board Grants	49,600	49,600	25,500	(24,100)
Cambridge Museum	173,776	177,296	173,776	(3,520)
Citizens Advice Bureau - Cambridge	14,300	14,300	14,300	-
Citizens Advice Bureau - Te Awamutu	26,500	26,500	26,500	-
Pirongia Historical Visitors Centre	8,000	8,000	8,000	-
Cambridge Visitor Information Centre	-	-	30,000	30,000
Te Awamutu Visitor Information Centre	-	-	30,000	30,000
Pirongia Community Association	5,500	5,500	5,500	-
District Promotions	150,000	150,000	75,000	(75,000)
Waikato Biodiversity Forum	-	3,000	-	(3,000)
Te Awamutu Safer Community Charitable Trust	40,000	20,000	40,000	20,000
Cambridge Safer Community Charitable Trust	20,000	20,000	20,000	-
District Wide Creative Communities Scheme Funds	47,400	45,108	45,570	462
Community Led Events	30,000	30,000	-	(30,000)
Category 1 Heritage Buildings	10,000	10,000	10,000	-
Temple Cottage Charitable Trust	1,000	1,074	1,000	(74)
Waipa Community Trust	3,500	-	3,500	3,500
<b>TOTAL</b>	<b>656,776</b>	<b>637,578</b>	<b>549,146</b>	<b>(88,432)</b>

## Planning and Regulatory

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The Planning and Regulatory group of activities includes:

- Animal control
- Building compliance
- Development engineering
- Environmental health
- Resource consents, enforcement and land information memoranda.

### Community outcomes

This group of activities primarily contributes to:



ENVIRONMENTAL  
CHAMPIONS

- Promote awareness and responsibilities.
- Responsive to climate change.



CULTURAL  
CHAMPIONS

- Unique history cultural awareness.



SOCIALLY  
RESILIENT

- High quality of life.

### ***Animal control***

#### What we do

Animal Control involves dog registration, responding to complaints related to dogs, impounding dogs, owner education and patrols. This activity also covers wandering stock on roads.

#### Why we do it

To ensure animals are kept in a way that promotes animal welfare and community safety.



### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
Animal control is managed in a way that ensures support is provided to both animals and the community in a timely manner.	The percentage of urgent dog attack allegations acted upon within one hour of Council being notified. <sup>24</sup>	100% (achieved)	≥ 95%

### ***Building compliance***

#### What we do

Building Compliance covers the processing and monitoring of building consents and the issuing of Code of Compliance Certificates pursuant to the Building Act. This activity also covers the monitoring and enforcement of earthquake-prone building requirements, building warrant of fitness and compliance schedules.

#### Why we do it

To ensure buildings and swimming pools are safe for the community and related regulations and standards are met.

### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
We ensure that buildings, including earthquake-prone buildings, are safe and fit for purpose.	Building consent applications are processed within statutory timeframes. <sup>25</sup>	99.83% (not achieved)	100%

### ***Development engineering***

#### What we do

Development engineering involves the preparation and management of development agreements. Development agreements are contractual agreements voluntarily entered into between one or more developers and Council and may cover providing, supplying, or exchanging infrastructure and/or land and paying money to provide network infrastructure, works or reserve land. The activity also involves:

- evaluating and providing engineering input to subdivision and related land use developments;
- monitoring the compliance of engineering resource consent conditions;

<sup>24</sup> Urgent is defined as a dog attack on a human or other animal where the Council has been notified within 12 hours of the event. Acted upon is defined as a phone call or site visit.

<sup>25</sup> The Building Act 2004 states the time limit is 'within 20 working days after receipt by the building consent authority of the application'.

- overseeing the road naming process;
- allocating property road numbers; and
- regulating the use and connections to roads.

#### Why we do it

To ensure the community and Council benefit from appropriate standards of development and infrastructure.

#### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
We are responsive to enquiries and requests for information.	Enquiries are responded to within four working days. <sup>26</sup>	96.28% (achieved)	≥ 95%

### ***Environmental health***

#### What we do

Environmental Health covers general public health inspections, responding to public health complaints, the licensing and the inspection of hairdressers and food, alcohol outlets and other businesses. Council also provides a 24-hour, seven day a week service for any excessive or unreasonable noise.

#### Why we do it

To ensure the promotion and protection of our community's health and related regulations and standards are met.

#### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
We ensure the public sale and supply of alcohol is undertaken safely and responsibly.	All premises that sell alcohol are licensed.	100% (achieved)	100%

<sup>26</sup> Responded to is defined as contact with the requestor (could include a phone call or visit).

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
Noise and smoke control is provided to the community in a timely manner.	The percentage of excessive noise complaints investigated within one hour.	91.33% (not achieved)	≥95%
	The percentage of smoke complaints investigated within one hour.	100% (achieved)	≥95%
Food premises maintain a high level of food safety.	All premises that sell food to the public are registered.	100% (achieved)	100%

### ***Resource consents, enforcement and land information memorandums***

#### What we do

This activity includes the processing and monitoring of resource consents and other resource management applications. It also includes administering the Development Contributions Policy, providing Land Information Memoranda, enforcement of the District Plan and certain bylaws and the inspection of swimming pool barriers.

#### Why we do it

Resource consents and monitoring helps to build a sustainable thriving economy based upon the district's unique characteristics and build a community that is proud of Waipā's physical and cultural environment.

Land information memorandums provide relevant information to property owners and potential owners about property and any associated buildings to help inform their decisions.

#### Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
We process all applications within agreed timeframes.	The percentage of resource consents processed within statutory timeframes.	96.87% (not achieved)	100%
	The percentage of LIMs processed within statutory timeframes.	100% (achieved)	100%
	The percentage of requests for general resource consent information and planning	93.23% (not achieved)	100%

What you can expect from us	How we measure success	Result for 2022/23	2024/25 performance target
	enquiries responded to within ten working days.		
We ensure we investigate compliance with the District Plan when requested.	We respond <sup>27</sup> to requests to check compliance of the District Plan and land use consents within four working days.	100% (achieved)	100%
We complete the required safety inspections of swimming pools and associated barriers.	We will inspect 500 swimming pool barriers per annum. <sup>28</sup>	318 (not achieved)	500

#### Key Planning and Regulatory projects for 2024/25

- Continuing to progress Plan Change 26.

#### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

- There has been an increase in revenue for the Building Compliance and Development Engineering activities due to changes to the timing of growth.
- There has been an increase in staff costs due to the restructure of the regulatory departments, together with the impact on higher staff costs associated with labour cost increases.
- The interest expense has increased due to the higher interest rates.
- There has been an increase in overhead expenditure to align with inflationary and other Council wide cost base increases.
- The construction of the dog pound has been removed from the 2024/25 budget and will be reconsidered as part of the 2025-34 Long Term Plan process.

#### Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

Risk	How we are addressing this
Failure to comply with resource consents leading to adverse environmental effects.	Council has a programme for the regular monitoring of resource consents.

<sup>27</sup> 'Responded to' is defined as contact (could include phone call or visit) with the requester and / or accused.

<sup>28</sup> The Building Act 2004 states 'all swimming pools in the district must be inspected every 3 years from 1 January 2017'.

Risk	How we are addressing this
Processing time for resource and building consents may be considered excessive by applicants.	Council strives to meet legislative timeframes.
The cost of complying with regulatory requirements may be seen as excessive.	<p>Ensuring that fees and charges are both actual and reasonable.</p> <p>Regularly monitoring the effectiveness and efficiency of our systems and processes.</p>

Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Level of Service</b>				
Dog Pound Development	500	-	-	-
Dog Bins & Equipement			22	22
<b>TOTAL CAPITAL EXPENDITURE</b>	500	-	22	22

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	5,079	4,201	6,556	2,355
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	-	1	2	1
Fees and charges	7,270	6,281	6,738	456
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
<b>Total sources of operating funding (A)</b>	<b>12,349</b>	<b>10,483</b>	<b>13,296</b>	<b>2,813</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	9,038	7,652	9,102	1,450
Finance costs	230	31	272	241
Internal charges and overheads applied	3,693	3,273	4,311	1,038
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>12,961</b>	<b>10,956</b>	<b>13,685</b>	<b>2,729</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>(612)</b>	<b>(473)</b>	<b>(389)</b>	<b>84</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	-	-	-	-
- to improve the level of service	500	-	22	22
- to replace existing assets	-	-	-	-
Increase (decrease) in reserves	(1,113)	(473)	(411)	62
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>(613)</b>	<b>(473)</b>	<b>(389)</b>	<b>84</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>613</b>	<b>473</b>	<b>389</b>	<b>(84)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Stormwater

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## Community outcomes

This group of activities primarily contributes to:



- We provide new infrastructure as an economic stimulus for our district.
- Our services provide excellent value for money.



- We are responsive to climate change.



- We partner with tangata whenua.



- Waipā provides a high quality of life for current and future generations.

## What we do

The Stormwater activity operates and maintains stormwater infrastructure across the district to limit the impact of flooding and to ensure that stormwater discharges to waterways are free from contaminants. Assets include pipes, manholes and other related structures such as open drains, swales, soak systems and retention structures.

## Why we do it

To ensure the adverse effects of stormwater run-off and flooding on the community and the environment are minimised.

Levels of service and performance measures

What you can expect from us	How we measure success	Result for 2022/23	2024/25 performance target	
Provision of a safe and reliable stormwater system which minimises flooding and environmental impact.	Number of complaints (per 1,000 properties connected) received about the performance of the stormwater system. <sup>29</sup> [mandatory measure]	5.35 (achieved)	< 10	
	Compliance with the resource consents for discharge from the stormwater system. <sup>30</sup>	Number of abatement notices [mandatory measure]	0 (achieved)	0
		Number of infringement notices [mandatory measure]	0 (achieved)	0
		Number of enforcement notices [mandatory measure]	0 (achieved)	0
		Number of convictions [mandatory measure]	0 (achieved)	0
	Number of flooding events in the district. <sup>31</sup> [mandatory measure]	0 (achieved)	< 5	
	For each flooding event, the number of habitable floors affected (per 1,000 properties connected). <sup>32</sup> [mandatory measure]	0 (achieved)	< 0.09	
	The median response time (hours) to attend a flooding event from the	No events (achieved)	2 hours	

<sup>29</sup> Full wording of mandatory measure is: The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.

<sup>30</sup> Full wording of mandatory measure is: Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: (a) abatement notices; and (b) infringement notices; and (c) enforcement orders; (d) convictions, received by the territorial authority in relation to those resource consents.

<sup>31</sup> Full wording of mandatory measure is: The number of flooding events that occur in a territorial authority district.

<sup>32</sup> Full wording of mandatory measure is: For each flooding event, the number of habitable floors affected (expressed per 1000 properties connected to the territorial authority's stormwater system).



What you can expect from us	How we measure success	Result for 2022/23	2024/25 performance target
	time that notification is received. <sup>33</sup> [mandatory measure]		

### Key Stormwater projects for 2024/25

There are no major projects in urban areas however, the new Urban Comprehensive Stormwater Discharge Consent from Waikato Regional Council is expected which will lead to the scoping of project needs in subsequent years.

Growth related stormwater projects will continue in 2024/25 including those to service the C1/2/3 residential growth cells and the C8/9 industrial growth cells.

### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

#### **Operating variances**

- There is an anticipated reduction of \$8.6 million in development contribution revenue expected to be received compared to what was projected in year 4 of the 2021-31 Long Term Plan due to the timing of developments.
- There have been inflationary pressures on the cost of insurance and rates \$128,000 with additional compliance costs \$400,000.
- There has been a decrease of \$244,000 in depreciation due to the timing of the completion of capital works.
- There has been a decrease of \$331,000 in internal charges and overhead expenditure from the reallocation of internal charges between stormwater, water and wastewater.

#### **Capital variances**

There has been an increase of:

- \$4.9 million for Cambridge growth cells (C1, C2 and C3) to align with timing of developments.
- \$4.2 million for Hautapu industrial stormwater due to this project being deferred from 2023/24.
- \$0.9 million for flood mitigation.

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<sup>33</sup> Full wording of mandatory measure is: The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.

## Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Meet Additional Demand</b>				
Cambridge Deferred Residential Stormwater Works	1,134	-	733	733
Cambridge Growth Cells (C1, C2 and C3)	23,434	9,741	14,588	4,847
Hautapu Industrial Stormwater	6,562	-	4,240	4,240
Bond Road Stormwater Culvert		-	-	-
Kihikihi Stormwater Works	466		-	-
<b>Total Capital Expenditure to Meet Additional Demand</b>	<b>31,596</b>	<b>9,741</b>	<b>19,561</b>	<b>9,820</b>
<b>To Improve Level of Service</b>				
Consent, Remedial and Flood Mitigation Work	396	194	1,058	864
<b>Total Capital Expenditure to Improve Level of Service</b>	<b>396</b>	<b>194</b>	<b>1,058</b>	<b>864</b>
<b>To Replace Existing Assets</b>				
Renewals	2,010	1,177	1,171	(6)
<b>Total Capital Expenditure to Replace Existing Assets</b>	<b>2,010</b>	<b>1,177</b>	<b>1,171</b>	<b>(6)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>34,002</b>	<b>11,112</b>	<b>21,790</b>	<b>10,678</b>

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	358	451	590	139
Targeted rates	4,046	5,509	5,533	24
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	4	4	15	11
Internal charges and overheads recovered				-
Local authorities fuel tax, fines, infringement fees, and other receipts	12	-	9	9
<b>Total sources of operating funding (A)</b>	<b>4,420</b>	<b>5,964</b>	<b>6,147</b>	<b>183</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	1,846	2,236	2,853	617
Finance costs		2	72	70
Internal charges and overheads applied	822	747	416	(331)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>2,668</b>	<b>2,985</b>	<b>3,341</b>	<b>356</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>1,752</b>	<b>2,979</b>	<b>2,805</b>	<b>(174)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	8,676	13,330	4,752	(8,578)
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>8,676</b>	<b>13,330</b>	<b>4,752</b>	<b>(8,578)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	31,596	9,741	19,561	9,820
- to improve the level of service	396	194	1,058	864
- to replace existing assets	2,010	1,177	1,171	(6)
Increase (decrease) in reserves	(23,574)	5,197	(14,233)	(19,430)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>10,428</b>	<b>16,309</b>	<b>7,557</b>	<b>(8,752)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(1,752)</b>	<b>(2,979)</b>	<b>(2,805)</b>	<b>174</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(0)</b>

## Support Services

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The Support Services group of activities includes:

- Customer support
- Financial management
- Human resources
- Information services
- Legal and corporate support
- Business improvement and risk management.

### Community outcomes



ECONOMICALLY  
PROGRESSIVE

- We have financially sustainable decision making and work programmes.
- Our services provide excellent value for money.



SOCIALLY  
RESILIENT

- Waipā is a great place to live, work, play and invest.
- Waipā provides a high quality of life for current and future generations.



CULTURAL  
CHAMPIONS

- We have a high level of cultural awareness.
- We respect the cultural diversity in our district.



ENVIRONMENTAL  
CHAMPIONS

- We support programmes that promote environmental sustainability.

### What we do

Customer support provides information to customers, logs customer requests and processes payments.

Financial management includes revenue collection, payment processing, budgeting, financial and treasury management, tax compliance, procurement and financial reporting and analysis.

Human resources focuses on enhancing organisational performance by ensuring Council attracts, develops and retains skilled and engaged employees. It is also responsible for overseeing activities such as payroll, recruitment, induction, engagement, performance management, reward and recognition, staff development, health, safety and wellbeing.

Information technology provides desktop and server technology, software solutions, phone systems as well as day-to-day information technology-related support for all staff. It also includes records management (the processing of inwards and outwards correspondence and maintaining records and archive) and the provision of spatial information and externally oriented services such as Maps Online.

Legal and corporate support activity oversees the provision of advice and legal services across Council.

The business improvement and risk management activity includes business analysis, performance monitoring and working across council to improve efficiency and effectiveness.

### Why we do it

This group of activities supports the organisation to efficiently deliver services.

### Levels of service and performance measures

The Support Services group of activities has performance measures for customer support and information support only.

#### Customer Support

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
The community has enquiries completed at first resolution provided by Customer Support.	Percentage of query calls received by Customer Support resolved at the time.	92.02% (achieved)	≥ 80%
	Percentage of walk-in queries received by Customer Support resolved at the time.	98.22% (achieved)	≥ 90%
The community has a positive experience when contacting Council.	Percentage of respondents to residents' perception survey who are satisfied with how their enquiry or complaint has been handled. <sup>34</sup>	36% (not achieved)	≥ previous year result

<sup>34</sup> From Waipā District Council Annual Resident Perception Survey result. Satisfied is that percent of individuals who scored Council an 8-10 on the ten point survey scale. Full working of question: 'Overall, how satisfied are you with how your complaint or query was handled?'

## Information Support

What you can expect from us	How we measure success	Result for 2022/23	2024/25 performance target
The online services Council provides are reliable.	Availability of Council website and online forms. <sup>35</sup>	100% (achieved)	≥ 99%

### Key Support Services projects for 2024/25

- Continuing implementation of Council's Digital Roadmap.
- Continuing to develop the People Strategy.

### Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

Risk	How we are addressing this
Projected growth is not met, and we cannot finance the infrastructure that has been built.	Council has conducted sensitivity analysis in relation to significant assumptions and financial benchmarks to ensure that the risk is minimised. Ongoing review of forecasts and annual reporting processes will ensure that the risk is monitored.
Council cannot build the capability and capacity to cost effectively manage the growing needs of the district.	Council has identified an internal strategic priority around Excellence – we have robust plans that guide sustainable and effective decision making, investment and delivery which will help to address the challenge of scaling operations.
An information technology system failure or cybersecurity breach impacts council operations and restricts the community's access to information.	Council actively mitigates against cyber-security risk by implementing up to date firewalls, anti-virus software and operating system patching and by having policies aligned with best practice security controls. A regular hardware, software and network renewal programme reduces the risk of vulnerability to attack.

### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

#### **Operating variances**

- Revenue is \$285,000 higher due to the timing of the plant replacement programme and the expected sale of the plant and vehicles.

<sup>35</sup> [www.waipadc.govt.nz](http://www.waipadc.govt.nz) and [eservices.waipadc.govt.nz](http://eservices.waipadc.govt.nz) sites only.

- There is an increase in employee related expenses of \$2.9 million. This includes annual inflationary increases aligned with market movement for staffing resources and costs resulting from an Executive team structure review undertaken in 2021/22 and other position changes.
- Temporary staff office accommodation has increased by \$287,000.
- Insurance expenses have increased by \$274,000.
- Finance costs have increased by \$352,000 due to loans and interest rates.

### Capital variances

- There has been a decrease of \$528,000 due to the timing of preventative maintenance. However, this has been offset by upgrades to 101 Bank Street.
- There has been a \$5.9 million increase in funding for the reinstatement of the office and Te Awamutu Museum at 135 Roche Street.
- There has been an increase of \$550,000 in software upgrades due to timing changes in the Digital Roadmap programme.
- There has been a decrease in plant and vehicle renewals of \$239,000 due to delays in the availability of supply of suitable vehicles.

### Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Improve Level of Service</b>				
Buildings	1,035	971	6,127	5,157
Computer Software Upgrades	1,907	-	550	550
<b>Total to Improve Level of Service</b>	<b>2,943</b>	<b>971</b>	<b>6,678</b>	<b>5,707</b>
<b>To Replace Existing Assets</b>				
Buildings	94	-	-	-
Plant	1,906	832	593	(239)
Computer Hardware & Software Renewals	79	280	250	(30)
<b>Total to Replace Existing Assets</b>	<b>2,079</b>	<b>1,112</b>	<b>843</b>	<b>(269)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>5,021</b>	<b>2,083</b>	<b>7,521</b>	<b>5,438</b>

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	144	251	191	(60)
Targeted rates	-	-	-	-
Subsidies and grants for operating purposes	269	-	-	-
Fees and charges	57	68	59	(9)
Internal charges and overheads recovered	22,719	17,945	22,870	4,925
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-
<b>Total sources of operating funding (A)</b>	<b>23,189</b>	<b>18,264</b>	<b>23,120</b>	<b>4,856</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	21,222	16,334	19,826	3,492
Finance costs	558	164	516	352
Internal charges and overheads applied	-	-	-	-
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>21,780</b>	<b>16,498</b>	<b>20,342</b>	<b>3,844</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>1,409</b>	<b>1,766</b>	<b>2,778</b>	<b>1,012</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	-	-	-	-
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	232	530	329	(201)
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>232</b>	<b>530</b>	<b>329</b>	<b>(201)</b>
<b>Applications of capital funding</b>				
Capital expenditure	-	-	-	-
- to meet additional demand	-	-	-	-
- to improve the level of service	2,941	971	6,678	5,707
- to replace existing assets	2,078	1,112	843	(270)
Increase (decrease) in reserves	(3,378)	213	(4,414)	(4,627)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>1,641</b>	<b>2,296</b>	<b>3,107</b>	<b>810</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(1,409)</b>	<b>(1,766)</b>	<b>(2,778)</b>	<b>(1,011)</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Transportation

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## Community outcomes

This group of activities primarily contributes to:



- We have financially sustainable decision making and work programmes;
- We provide new infrastructure as an economic stimulus for our district.



- We support programmes that promote environmental sustainability;
- We are responsive to climate change.



- We partner with tangata whenua.



- Waipā provides a high quality of life for current and future generations.

## What we do

The Transportation group is the primary service provider for the provision of the local transport network. It oversees a range of the district's core infrastructure assets and services including:

- Roads and structures;
- Footpaths and cycleways;
- Signage and traffic facilities;
- Street lighting;
- Road corridor amenity.

## Why we do it

To ensure the ongoing provision of an adequate local transport network which supports the transportation of people, goods, and services as an integral part of every day community activity.

## Levels of service and performance measures

<b>What you can expect from us</b>	<b>How we measure success</b>	<b>Result for 2022/23</b>	<b>2024/25 performance target</b>
Roads and road usage is managed to reduce the risk of harm to users.	Number of annual crashes resulting in fatal and serious injuries on Waipā local roads (five-year average).	25.4 (not achieved)	< prior year result
	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network. [mandatory measure]	4 more (not achieved)	< prior year result
Provision of road and footpath networks which support usability and user comfort both now and in the future.	The percentage of the sealed local road network that is resurfaced. <sup>36</sup> [mandatory measure]	78.75% (achieved)	75%-120%
	Percentage of footpaths whose condition meets the desired minimum standard for condition. <sup>37</sup> [mandatory measure]	98.78% (achieved)	≥95%
	Length (km) of network which remains unsealed.	39.1km (achieved)	Same as previous year
	Percentage of vehicle kilometres travelled on smooth sealed local roads. <sup>38</sup> [mandatory measure]	93% (achieved)	≥ 87%
We are responsive to roading issues raised by the community.	Percentage of customer service requests relating to roads and footpaths responded to within the time frame specified in the long	92.62% (achieved)	≥ 90%

<sup>36</sup> As compared to the average annual target set in the Asset Management Plan (82.6 centre line km per year)

<sup>37</sup> Full wording of mandatory measure is: The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (such as its annual plan, activity management plan, asset management plan, annual works program or long term plan). For Council this is based on a five-point scale (excellent, good, average, poor and very poor) the percentage will be the length of footpath recorded as average, good or excellent condition grade.

<sup>38</sup> Full wording of mandatory measure is: The average quality of ride on a sealed local road network, measured by smooth travel exposure.

What you can expect from us	How we measure success		Result for 2022/23	2024/25 performance target
	term plan. <sup>39</sup> [mandatory measure]			
Alternative transport options are available and user friendly.	Usage of ratepayer funded passenger transport service.	Bus	172,685 (achieved)	> Prior year result
		Total Mobility	3,291 (achieved)	> Prior year result
	Length of dedicated cycling facilities <sup>40</sup> within the road corridor.		40 km (achieved)	> Prior year result

#### Key Transportation projects in 2024/25

- Hautapu infrastructure growth projects;
- Picquet Hill infrastructure growth projects;
- Sealed road resurfacing;
- Pavement rehabilitation.

#### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

#### **Operating variances**

- Subsidies and grants increased by \$4 million, largely for the capital urban cycleway projects delayed from 2023/24. These increases are both capital and operational in nature.
- There is an increase of \$53,000 in interest revenue allocated to roading operating reserves due to a higher interest rate.
- A reduction in \$3.5 million of development contribution revenue is expected to be received compared to year 4 of the 2021-31 Long Term Plan. This is due to the timing of developments.
- There is an increase in payments to staff and suppliers' costs from inflationary pressures for passenger transport \$92,300, sealed pavement \$637,600, asset management \$443,000 and staff costs \$311,000.
- There is an increase of \$708,000 in depreciation due to the timing of the completion of capital works and revaluation undertaken.
- There is an increase of \$469,000 in finance costs due to higher interest rates.

#### **Capital variances**

There is a net increase of:

<sup>39</sup> Full wording of mandatory measure is: The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the long term plan - 10 working days.

<sup>40</sup> Defined as cycleways that are within the road corridor, but which are separate to the actual road. This includes cycleways that are designed to be shared by pedestrians and mobility device users.

- \$4.7 million for Cambridge growth cells to keep infrastructure investment in line with the timing of developers.
- \$7.1 million for Hautapu and C10 growth infrastructure to align with the timing of developers.
- \$2.8 million for the Picquet Hill Plan Change deferred from 2023/24 to 2024/25.
- \$3.4 million for T9/T10 new collector road and walkway deferred from 2023/24 to align with development.
- \$4.9 million for district wide cycle projects, partially funded by NZTA subsidy.

There is a decrease of:

- \$1.0 million for minor improvement projects due to funds being allocated to identified projects.
- \$0.4 million for town concept plans deferred to review the project scope.

#### Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

Risk	How we are addressing this
Increase in traffic crashes	We have a road safety education programme, monitor road safety performance and make safety improvements to the roading network.
Road construction can cause erosion, damage to flora and fauna, noise, pollution, and impacts on places of cultural, historical and archaeological importance.	Potential risks are managed through adhering to industry best practice and by ensuring contractors who undertake the work are suitably qualified. We involve mana whenua in planning projects so cultural impacts are understood and mitigated appropriately.
Run off from road surfaces may contain pollutants.	This is managed in sensitive urban environments through the design and operation of our stormwater system.

## Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Meet Additional Demand</b>				
Cambridge Growth Cells (C1,C2 and C3) incls Land Purchase	5,130	6,582	8,888	2,306
Cambridge Growth Cells (C4,C11)	235	-	2,400	2,400
Cambridge Growth Cells (C5, C6) Lamb Street	1,183	-	-	-
Hautapu Structure Plan and Cycleway	11,690	3,602	10,728	7,126
St Leger and Kihikihi Road	330	-	-	-
Picquet Hill Plan Change Rooding	2,735	-	2,820	2,820
Frontier Road Plan Change	901	-	80	80
Urban Upgrades - Development Related	-	-	-	-
Hamilton Rd/Cambridge Rd Urbanisation	2,647	-	-	-
Ngahinapouri SH39 Intersection & N1/N2 Development	-	-	-	-
T9/T10 New Collector Road and Walkway	2,559	1,207	4,595	3,388
<b>Total Capital Expenditure to Meet Additional Demand</b>	<b>27,410</b>	<b>11,391</b>	<b>29,511</b>	<b>18,120</b>
<b>To Improve Level of Service</b>				
New Footpaths	171	110	25	(85)
Town Concept Plans and Streetscape Implementation	526	439	-	(439)
Passenger Transport Infrastructure	-	-	-	-
Street Light Improvements	160	165	-	(165)
Road to Zero Projects	-	-	665	665
Seal Extensions	-	549	-	(549)
Cycle Projects District Wide	2,173	1,646	6,522	4,876
Major Improvements	-	-	-	-
Minor Improvements	1,135	1,081	40	(1,041)
<b>Total Capital Expenditure to Improve Level of Service</b>	<b>4,165</b>	<b>3,990</b>	<b>7,252</b>	<b>3,262</b>
<b>To Replace Existing Assets</b>				
Footpath Renewals	399	439	264	(175)
Amenity Lighting Renewals	3	3	3	-
Car Park Renewals	91	60	33	(27)
Drainage Renewals	414	427	335	(92)
Pavement Rehabilitation	2,167	1,972	2,363	391
Structures Component Renewal	320	329	260	(69)
Traffic Services Renewals	43	55	75	20
Unsealed Road Metalling	25	66	38	(28)
Sealed Road Resurfacing	4,292	3,620	3,544	(76)
Bridge Renewals	2,520	-	-	-
Guardrail Renewals	59	60	47	(13)
Bus Shelter Renewals	11	-	-	-
<b>Total Capital Expenditure to Replace Existing Assets</b>	<b>10,344</b>	<b>7,031</b>	<b>6,961</b>	<b>(70)</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>41,919</b>	<b>22,412</b>	<b>43,724</b>	<b>21,312</b>

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	13,456	14,668	13,059	(1,609)
Targeted rates	422	530	643	112
Subsidies and grants for operating purposes	3,830	3,890	4,568	679
Fees and charges	1,380	1,412	1,517	105
Internal charges and overheads recovered				-
Local authorities fuel tax, fines, infringement fees, and other receipts	91	-	53	53
<b>Total sources of operating funding (A)</b>	<b>19,179</b>	<b>20,500</b>	<b>19,840</b>	<b>(660)</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	10,488	10,417	12,063	1,646
Finance costs	922	432	901	469
Internal charges and overheads applied	2,558	1,848	1,772	(76)
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>13,968</b>	<b>12,697</b>	<b>14,735</b>	<b>2,038</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>5,211</b>	<b>7,803</b>	<b>5,105</b>	<b>(2,698)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	6,479	5,029	8,404	3,375
Development and financial contributions	12,168	9,732	6,176	(3,556)
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>18,647</b>	<b>14,761</b>	<b>14,580</b>	<b>(181)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	27,410	11,391	29,511	18,120
- to improve the level of service	4,165	3,990	7,252	3,262
- to replace existing assets	10,344	7,031	6,961	(70)
Increase (decrease) in reserves	(18,061)	152	(24,038)	(24,190)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>23,858</b>	<b>22,564</b>	<b>19,685</b>	<b>(2,879)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(5,211)</b>	<b>(7,803)</b>	<b>(5,105)</b>	<b>2,698</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Wastewater Treatment and Disposal

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## Community outcomes

This group of activities primarily contributes to:



- We provide new infrastructure as an economic stimulus for our district.
- Our services provide excellent value for money.



- We are responsive to climate change.



- We partner with tangata whenua.



- Waipā provides a high quality of life for current and future generations.

## What we do

The Wastewater Treatment and Disposal group provides a safe, effective, and reliable system for managing wastewater in urban areas to maintain public health and protect land and waterways from contamination. It also includes the reticulation network for the collection of sewage and trade waste and its treatment and disposal.

## Why we do it

To ensure the community and the environment are protected from the adverse effects of wastewater.

Levels of service and performance measures

What you can expect from us	How we measure success		Result for 2022/23	2024/25 performance target
Provision of a safe and reliable system for the treatment and disposal of wastewater which minimises public health risks and environmental impact.	Number of dry weather sewerage overflows (per 1,000 sewage connections). <sup>41</sup> [mandatory measure]		0.05 (achieved)	<1
	Compliance with consents for discharge from the sewerage system. <sup>42</sup>	Number of abatement notices [mandatory measure]	0 (achieved)	0
		Number of infringements notices [mandatory measure]	0 (achieved)	0
		Number of enforcement notices [mandatory measure]	0 (achieved)	0
		Number of convictions [mandatory measure]	0 (achieved)	0
	Median response time for callouts in response to a sewerage overflow. <sup>43</sup>	The time (hours) from notification for service personnel to reach the site. [mandatory measure]	0.58 hours (achieved)	2 hours
		The time (hours) from notification that resolution of a blockage or	2.89 hours (achieved)	6 hours

<sup>41</sup> Full wording of mandatory measure is: The number of dry weather sewerage overflows from the territorial authority's sewerage system expressed per 1000 sewerage connections to that sewerage system.

<sup>42</sup> Full wording of mandatory measure is: Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of: (a) abatement notices, (b) infringement notices, (c) enforcement orders, (d) convictions received by the territorial authority in relation to those resource consents.

<sup>43</sup> Full wording of mandatory measure is: Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured: (a) Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site, (b) Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault .



What you can expect from us	How we measure success		Result for 2022/23	2024/25 performance target
		other fault. [mandatory measure]		
	Number of complaints (per 1,000 sewage connections received) about any of the following: odour, system faults, blockages, and the response to any of these issues. <sup>44</sup> [mandatory measure]		3.03 (achieved)	<10

#### Key Wastewater Treatment and Disposal projects for 2024/25

- Cambridge residential growth cells (C1, C2, C3 and C4) wastewater works;
- Te Awamutu residential growth cell T11;
- Hautapu industrial growth cells C8 and C9;
- Pipe upgrades district wide;
- Continuation of new Cambridge Wastewater Treatment Plant construction;
- Asset renewals.

#### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

#### **Operating variances**

- There has been an increase of \$64,000 in anticipated income from trade waste fees and charges.
- There has been an increase of \$75,000 in interest revenue allocated to wastewater reserve due to higher interest rate.
- There is an expected reduction of \$3.7 million in development contributions compared with year 4 of the 2021-31 Long Term Plan due to the timing of developments.
- Payments to staff and suppliers have increased by \$140,000 primarily due to additional consent costs associated with the change in timing of the Cambridge Wastewater Treatment Plant construction.
- There has been an increase of \$955,000 in finance costs due to an increase in interest rates and higher loans.
- There has been increase in internal charges and overheads of \$663,000 from the reallocation of internal charges between stormwater, water and wastewater.

#### **Capital variances**

- There has been an increase of \$3.4 million for Cambridge growth cells (C1, C2, C3 and C4) wastewater works due to a change in developer timing.

<sup>44</sup> Full wording of mandatory measure is: The total number of complaints received by the territorial authority about any of the following (expressed per 1000 connections to the territorial authority's sewerage system): Sewerage odour, sewerage system faults, sewerage system blockages, territorial authority's response to issues with its sewerage system.

- There has been an increase of \$32 million for the new Cambridge Wastewater Treatment Plant due to the timing of the treatment plant consent. The project has been brought forward from future years.
- Plant and pump renewals have increased by \$1.1 million. The majority of this increase has been deferred from 2023/24.

#### Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

<b>Risk</b>	<b>How we are addressing this</b>
Discharge and overflows from the wastewater network pose health, safety, economic and environmental risks.	Ensuring compliance with discharge consent conditions and through ensuring compliance with appropriate New Zealand standards. Responding promptly to odour complaints and sewage spills.

#### Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Meet Additional Demand</b>				
Cambridge North Wastewater Provision	-	-	-	-
Cambridge Growth Cells (C1, C2 and C3)	1,000	-	1,600	1,600
Hautapu Industrial Wastewater	301	421	1,200	779
Cambridge Wastewater Treatment Plant Consent & Upgrades	9,380	3,323	35,439	32,116
Te Awamutu Wastewater Treatment Plant Upgrade		339	523	184
District Wide Wastewater Pump Station Upgrades	461	-	240	240
District Wide Wastewater Pipe Upgrades	4,956	-	600	600
C4 Wastewater Provision			1,783	1,783
T11 Wasterwater Provision			400	400
Judd Lane Storage Upgrade			400	400
				-
<b>Total Capital Expenditure to Meet Additional Demand</b>	<b>16,098</b>	<b>4,083</b>	<b>42,185</b>	<b>38,102</b>
<b>To Improve Level of Service</b>				
Te Awamutu Growth Provision (T8)	399	-	-	-
Turere Lane Pump Station Capacity & Storage		161	130	(31)
District Wide Wastewater Modelling	86	39	29	(10)
<b>Total Capital Expenditure to Improve Level of Service</b>	<b>485</b>	<b>200</b>	<b>159</b>	<b>(41)</b>
<b>To Replace Existing Assets</b>				
Plant and Pumps	2,360	1,076	2,183	1,107
<b>Total Capital Expenditure to Replace Existing Assets</b>	<b>2,360</b>	<b>1,076</b>	<b>2,183</b>	<b>1,107</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>18,943</b>	<b>5,359</b>	<b>44,527</b>	<b>39,168</b>

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	664	664	457	(207)
Targeted rates	13,270	13,128	13,829	701
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	1,332	1,421	1,485	64
Internal charges and overheads recovered	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	38	-	75	75
<b>Total sources of operating funding (A)</b>	<b>15,304</b>	<b>15,213</b>	<b>15,846</b>	<b>633</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	7,368	7,449	7,589	140
Finance costs	1,197	288	1,243	955
Internal charges and overheads applied	1,047	1,076	1,739	663
Other operating funding applications	-	-	-	-
<b>Total applications of operating funding (B)</b>	<b>9,612</b>	<b>8,812</b>	<b>10,571</b>	<b>1,759</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>5,692</b>	<b>6,401</b>	<b>5,275</b>	<b>(1,126)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	-	-
Development and financial contributions	3,485	5,944	2,229	(3,715)
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>3,485</b>	<b>5,944</b>	<b>2,229</b>	<b>(3,715)</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	16,098	4,083	42,185	38,102
- to improve the level of service	485	200	159	(41)
- to replace existing assets	2,360	1,076	2,183	1,107
Increase (decrease) in reserves	(9,766)	6,985	(37,024)	(44,009)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>9,177</b>	<b>12,344</b>	<b>7,503</b>	<b>(4,841)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(5,692)</b>	<b>(6,401)</b>	<b>(5,275)</b>	<b>1,126</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>(0)</b>

# Water Treatment and Supply

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## Community outcomes

This group of activities primarily contributes to:



- We have financially sustainable decision making and work programmes.
- We provide new infrastructure as an economic stimulus for our district.
- Our services provide excellent value for money.



- We are responsive to climate change.



- We partner with tangata whenua.



- Waipā provides a high quality of life for current and future generations.

## What we do

The Water Treatment and Supply group of activities includes all the services involved in abstracting, treating, storing, and distributing water to users through the reticulation network.

Council provides reticulated water supplies to Cambridge, Te Awamutu, Kihikihi, Pirongia, Ōhaupō, Pukerimu and Karāpiro and operates six water treatments plants. Council is responsible for maintaining water supply assets worth \$198 million including 573km of water pipes plus pump stations, reservoirs, and treatment plants.

## Why we do it

To ensure our community benefits from the ongoing provision of potable water.

Levels of service and performance measures

What You Can Expect From Us	How We Measure Success			Result for 2022/23	2024/25 performance target
Provision of potable water within specified areas via a safe and reliable treatment and supply system.	The extent to which the local authority's drinking water supply complies with the drinking-water standards. <sup>4546</sup>	Water treatment plants – compliance with bacteriological criteria [mandatory measure]	Alpha Street	C (achieved)	C
			Frontier Road	C (achieved)	C
			Karāpiro	C (achieved)	C
			Rolleston Street	C (achieved)	C
			Te Tahi	C (achieved)	C
		Water treatment plants – compliance with protozoal criteria [mandatory measure]	Alpha Street	C (achieved)	C
			Frontier Road	C (achieved)	C
			Karāpiro	C (achieved)	C
			Rolleston Street	C (achieved)	C
			Te Tahi	C (achieved)	C
		Network zones – compliance [mandatory measure]	Cambridge	C (achieved)	C
			Kihikihi	C (achieved)	C
			Ōhaupō	C (achieved)	C
			Pirongia	NC (not achieved)	C
			Pukerimu rural	C (achieved)	C
			Te Awamutu	C (achieved)	C

<sup>45</sup> Full wording of mandatory measure is: The extent to which the local authority's drinking water supply complies with: (a) part 4 of the drinking water standards (bacteria compliance criteria); and (b) part 5 of the drinking water standards (protozoal compliance criteria).

<sup>46</sup> The Drinking Water Standards 2005 (revised 2018) were the operable regulatory rules for drinking water suppliers up until 15 November 2022. At that point, the new Drinking Water Standards 2022, Drinking Water Quality Assurance Rules 2022, and Drinking Water Aesthetic Values 2022 became operable under the new regulatory body, Taumata Arowai. The treatment plants and schemes within Waipā are deemed large supplies and subject to level 3 Bacterial, Protozoal and Distribution Zone reporting – therefore no change to the current reporting criteria has occurred between the change in regulatory rules.

What You Can Expect From Us	How We Measure Success		Result for 2022/23	2024/25 performance target
Provision of wholesome potable water within specified areas via a safe and reliable treatment and supply system.	Median response time for callouts in response to a fault or unplanned interruption to the network. <sup>47</sup>	Attendance for urgent call-out from the time of notification (hours). <sup>48</sup> [mandatory measure]	0.26 hours (achieved)	2 hours
		Resolution of urgent callouts from the time of notification (hours). <sup>49</sup> [mandatory measure]	1.14 hours (achieved)	6 hours
		Attendance for non-urgent callouts from the time of notification (days). <sup>50</sup> [mandatory measure]	0.7 days (achieved)	2 days
		Resolution of non-urgent callouts from the time of notification (days). <sup>51</sup> [mandatory measure]	0.8 days (achieved)	10 days
	The total number of complaints (per 1000 connections) received about any of the following: Drinking water clarity, taste, odour, pressure or flow, continuity of supply and the response to any of these issues. <sup>52</sup> [mandatory measure]		10.78 (achieved)	<15
Water supply and demand is managed to ensure prudent use of water.	The percentage of real water loss from the networked reticulation system. <sup>53</sup> [mandatory measure]	Cambridge and Karāpiro	6% (achieved)	<12%
		Te Awamutu and Pirongia	14% (not achieved)	<12%
		Kihikihi	24% (not achieved)	<20%
		Ōhaupō and Pukerimu	19% (achieved)	<20%
	The average consumption of drinking water per day per resident. <sup>54</sup> [mandatory measure]	Cambridge and Karāpiro	175 (achieved)	190
		Te Awamutu and Pirongia	175 (achieved)	190
		Kihikihi	168 (achieved)	190
		Ōhaupō and Pukerimu	171 (achieved)	190

C - compliant NC - non-compliant

<sup>47</sup> Full wording of measure is: Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response time measured.

<sup>48</sup> Full wording of the mandatory measure is: Attendance for urgent call-outs: from the time the local authority receives notification to the time that service personnel reach the site.

Full wording of the mandatory measure is: Resolution of non-urgent call-outs: from the time the local authority receives notification to the time service personnel confirm resolution of the fault or interruption.

<sup>49</sup> Full wording of the mandatory measure is: Resolution of urgent call-outs: from the time the local authority receives notification to the time service personnel confirm resolution of the fault or interruption.

<sup>50</sup> Full wording of the mandatory measure is: Attendance for non-urgent call-outs: from the time the local authority receives notification to the time that service personnel reach the site.

<sup>51</sup> Full wording of the mandatory measure is: Resolution of non-urgent call-outs: from the time the local authority receives notification to the time service personnel confirm resolution of the fault or interruption.

<sup>52</sup> Full wording of the measure is: The total number of complaints received by the local authority about any of the following (expressed per 1000 connections to the local authority's networked reticulation system): Drinking water clarity, drinking water taste, drinking water odour, drinking water pressure or flow, continuity of supply, the local authority's response to any of these issues.

<sup>53</sup> Full wording of the mandatory measure is: The percentage of real water loss from the local authority's networked reticulation system.

<sup>54</sup> Full wording of the mandatory measure is: The average consumption of drinking water per day per resident within the territorial authority district.

### Key Water Treatment and Supply projects for 2024/25

- Wells Place replacement reservoir to service Cambridge North and St Kilda;
- Continuing construction of upgraded trunk water main in Te Awamutu to improve fire flow;
- Cambridge residential growth cells (C1, C2, C3 and C4) water works;
- Hautapu Industrial growth cells C8 and C9;
- Pipe upgrades district wide;
- Asset renewals.

### Key changes from the 2021-31 Long Term Plan

There are no significant or material changes from the programme outlined in the 2021-31 Long Term Plan. Variations are detailed below.

#### **Operating variances**

- There has been an increase of \$56,000 in interest revenue allocated to water reserves due to higher interest rates.
- Metered water charges (a targeted rate) have increased to cover the higher costs allocated to the activity.
- Depreciation costs have increased \$1.6 million due to the timing of completion of capital works.
- There has been an increase in finance costs of \$1.3 million due to increases in interest rates and loans.
- There has been an increase in internal charges and overheads of \$160,000 from the reallocation of internal charges between stormwater, water and wastewater activities.
- There is \$2.8 million additional Better off Funding for capital projects compared with what was projected in year 4 of the 2021-31 Long Term Plan due to the redirection of Better off Funding to water services.
- It is anticipated that there will be a \$2.3 million reduction in development contribution revenue compared with what was projected in year 4 of the 2021-31 Long Term Plan due to the timing of developments.
- There have been inflationary pressures on the cost of insurance (\$142,000), electricity and chemicals (\$141,300) and vehicle running costs (\$132,500). Restructure of salary costs within the 3 waters areas over the last 3 years plus inflationary pressures have increased salary costs compared to year 4 of the long term plan by \$619,000. Compliance costs of \$144,000 and increased maintenance expenditure \$237,000 has impacted on the payments to staff and suppliers.

#### **Capital variances**

- Delays in development have led to the partial delay of the Cambridge to Hautapu pipeline to the 2024/25 year with a cost of \$1 million.
- The Te Awamutu rising main project was deferred from 2023/24 to 2024/25 (\$4.2 million).
- The Pukerimu water supply project has been delayed to later years (\$1.9 million).
- There has been a decrease of \$2.8 million for district wide water main renewals due to the renewals being transferred into earlier years.
- There has been an increase of \$1.6 million for reservoir renewals due to the timing of this work.
- There has been an increase of \$2.1 million for plant and pumps which has been offset by a decrease in district wide water main renewals.

### Potential significant negative effects

The following significant negative effects may occur as a result of this activity:

<b>Risk</b>	<b>How we are addressing this</b>
Increasing demand due to population increase and drought events may have adverse environmental effects on supply sources.	We are subject to resource consents regarding water abstraction, and water meters are intended to contribute to behaviour changes for improved water conservation and to help pinpoint losses in the reticulation system. We also have a dedicated demand management campaign and contribute to Smart Water a sub-regional water conservation programme focusing on community education.
System failure, contamination or vandalism could lead to disruption of service, environmental damage or public health risk.	We have in place Water Safety Plans and Incident Management Plans for each area and telemetry systems to provide early warnings of issues. We have built-in redundancy in our system and our asset management and renewal programmes ensure our infrastructure is fit-for-purpose.



## Capital expenditure

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>To Meet Additional Demand</b>				
Dedicated Main Leamington to Hautapu	16	-	205	205
Cambridge North to Hautapu Pipeline	685	-	1,000	1,000
Hautapu East Water Development (C10)	-	-	-	-
Cambridge Growth Cells (C1, C2, C3, C4 and C7)	393	1,377	1,110	(267)
Karapiro Water Treatment Plant Upgrade	-	-	-	-
Alpha Street Water Treatment Plant Upgrade	2,900	306	6,711	6,404
Te Awamutu Internal CBD Rising Main	2,844	-	4,262	4,263
Te Awamutu Growth Cells	-	-	-	-
Pukerimu Water Supply	416	1,885	-	(1,885)
<b>Total Capital Expenditure to Meet Additional Demand</b>	<b>7,254</b>	<b>3,568</b>	<b>13,288</b>	<b>9,720</b>
<b>To Improve Level of Service</b>				
Parallel Road Water Treatment Plant Upgrade	240	-	-	-
Te Awamutu Fire/LOS Service Upgrades	47	173	-	(173)
Karapiro Rising Main	26	-	-	-
Te Awamutu Active Reticulation Control	-	-	600	600
District Wide Water Modelling	157	68	442	374
Cambridge Fire & Water LOS Upgrades	1,085	710	-	(710)
District Wide Zone Identification	-	155	-	(155)
Fairview Rd Water Main	1,581	-	-	-
<b>Total Capital Expenditure to Improve Level of Service</b>	<b>3,136</b>	<b>1,106</b>	<b>1,042</b>	<b>(64)</b>
<b>To Replace Existing Assets</b>				
District Wide Water Main Renewals	6,727	4,560	1,775	(2,785)
Reservoir Renewals	512	4,362	6,000	1,638
Plant and Pumps	644	138	2,216	2,078
Water Connections	506	368	779	410
<b>Total Capital Expenditure to Replace Existing Assets</b>	<b>8,389</b>	<b>9,428</b>	<b>10,770</b>	<b>1,342</b>
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>18,779</b>	<b>14,102</b>	<b>25,100</b>	<b>10,998</b>

## Funding Impact Statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	560	530	579	49
Targeted rates	13,694	13,825	15,913	2,088
Subsidies and grants for operating purposes	-	-	-	-
Fees and charges	602	601	413	(189)
Internal charges and overheads recovered				-
Local authorities fuel tax, fines, infringement fees, and other receipts	78	-	56	56
<b>Total sources of operating funding (A)</b>	<b>14,934</b>	<b>14,956</b>	<b>16,961</b>	<b>2,004</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	7,181	7,401	8,798	1,397
Finance costs	1,469	517	1,852	1,334
Internal charges and overheads applied	1,035	1,216	1,376	161
Other operating funding applications	5	5	5	-
<b>Total applications of operating funding (B)</b>	<b>9,690</b>	<b>9,139</b>	<b>12,031</b>	<b>2,892</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>5,244</b>	<b>5,818</b>	<b>4,930</b>	<b>(888)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	-	-	2,773	2,773
Development and financial contributions	2,888	4,058	1,753	(2,305)
Increase (decrease) in debt	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>2,888</b>	<b>4,058</b>	<b>4,526</b>	<b>468</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	7,254	3,568	13,287	9,719
- to improve the level of service	3,136	1,106	1,042	(64)
- to replace existing assets	8,389	9,428	10,771	1,343
Increase (decrease) in reserves	(10,647)	(4,227)	(15,643)	(11,416)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>8,132</b>	<b>9,876</b>	<b>9,457</b>	<b>(418)</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(5,244)</b>	<b>(5,818)</b>	<b>(4,930)</b>	<b>887</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Financials

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## Statement of prospective financial information

The financial information contained within this plan is prospective financial information which complies with the Financial Reporting Standard 42 (FRS42). FRS42 sets the principles and specifies minimum disclosures for the preparation and presentation of general purpose prospective financial information. The purpose of this financial information is to enable the public to participate in the decision making process as to the services that Council will provide over the 2024/25 financial year, and to provide a broad accountability mechanism for Council to the community. The financial information may not be appropriate for purposes other than those described.

In relation to the FRS42, the 2024/25 financial year is considered to be a 'forecast year' and based on future events, which are expected to occur. The actual results achieved for the period are likely to vary from the information presented and may vary depending upon the circumstances that arise during the period.

The forecast financial information has been prepared in accordance with Council's current policies which comply with the New Zealand International Financial Reporting Standards.

Council is responsible for the Prospective Financial Statements, including the appropriateness of the underlying assumptions and all other required disclosures.

## Use of prior year surpluses

Due to the higher costs Council is facing for the 2024/25 year, we are using \$5,500,000 of reserve funding from water, wastewater and roading operating reserves.

## Prospective statement of comprehensive revenue and expense for the year ending 30 June 2025

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>OPERATING INCOME</b>				
Rates,	83,796	90,244	97,619	7,375
Fees & charges,	16,521	14,468	16,629	2,161
Reserve contributions	2,708	2,800	1,342	(1,458)
Development contributions	27,216	33,064	14,911	(18,153)
Gain on revaluation of investment properties & forestry	450	450	450	-
Vested assets	12,464	12,824	11,300	(1,524)
Discovered assets	-	-	-	-
Dividends	20	20	20	-
Finance revenue	15	50	499	449
Subsidies and Grants	11,842	10,336	22,834	12,498
Other revenue	18,244	2,742	427	(2,315)
Gain on swap derivative	-	-	-	-
<b>Total Operating Income</b>	<b>173,276</b>	<b>166,998</b>	<b>166,031</b>	<b>(967)</b>
<b>OPERATING EXPENDITURE</b>				
Employee benefit expenses	34,834	31,894	38,609	6,715
Depreciation & amortisation	32,437	37,659	39,748	2,089
Other expenses	46,962	50,182	52,733	2,551
Finance costs	10,876	3,722	14,732	11,010
Loss on revaluation	-	-	-	-
<b>Total Operating Expenditure</b>	<b>125,109</b>	<b>123,457</b>	<b>145,822</b>	<b>22,365</b>
<b>OPERATING SURPLUS</b>	<b>48,167</b>	<b>43,541</b>	<b>20,209</b>	<b>(23,332)</b>
<b>Other Comprehensive Income recognised directly in Equity</b>				
Property Plant and Equipment Revaluation gains / (losses) taken to equity	-	62,227	124,962	62,735
Intangible gains / (losses) taken to equity	-	-	-	-
Cash flow hedges gains / (losses) taken to equity	-	-	-	-
<b>Total Other Comprehensive Income for the Year</b>	<b>-</b>	<b>62,227</b>	<b>124,962</b>	<b>62,735</b>
<b>Total Comprehensive Income for the Year</b>	<b>48,167</b>	<b>105,768</b>	<b>145,171</b>	<b>39,403</b>

Rates income should reflect only rates collectable from external parties. The long term plan figure also included rates charged on Waipā District Council owned properties. The budget figures correctly reflect just the rates income from external parties.

Any operating surpluses generally come from non-cash items; we budget for a general funds cash break-even position.

**Prospective statement of changes in equity for the year ending 30 June 2025**

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
Balance at 1 July	2,068,414	2,078,752	2,306,789	228,037
Total comprehensive income previously reported	48,167	105,768	145,171	39,403
	<b>2,116,581</b>	<b>2,184,520</b>	<b>2,451,960</b>	<b>267,440</b>
<b>EQUITY</b>				
Retained Earnings	725,191	729,462	657,884	(71,578)
Other reserves	1,391,390	1,455,058	1,794,076	339,018
Total Equity	<b>2,116,581</b>	<b>2,184,520</b>	<b>2,451,960</b>	<b>267,440</b>

## Prospective statement of financial position as of 30 June 2025

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and cash equivalents	5,330	6,835	24,665	17,830
Trade and other receivables	6,776	1,958	9,468	7,510
Investment in CCO's	-	-	-	-
Non current assets held for sale	85	-	85	85
<b>Total Current Assets</b>	<b>12,191</b>	<b>8,793</b>	<b>34,218</b>	<b>25,425</b>
<b>Non Current Assets</b>				
Trade and other receivables	11	14	-	(14)
Property plant and equipment	2,346,230	2,469,822	2,756,401	286,579
Intangible Assets	3,957	4,735	2,952	(1,783)
Forestry Assets	3,428	2,717	2,480	(237)
Investments in CCO's	37,420	18,786	41,817	23,031
Investment Properties	35,846	17,666	36,653	18,987
<b>Total Non Current Assets</b>	<b>2,426,892</b>	<b>2,513,740</b>	<b>2,840,303</b>	<b>326,563</b>
<b>Total Assets</b>	<b>2,439,083</b>	<b>2,522,533</b>	<b>2,874,521</b>	<b>351,988</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Trade and other payables	12,096	16,618	15,929	(689)
Provisions	128	452	236	(216)
Employee benefit liabilities	2,751	1,744	3,133	1,389
Borrowings	28,600	121,000	82,500	(38,500)
Deferred Revenue	-	-	-	-
Derivative financial instruments	174	-	5	5
<b>Total Current Liabilities</b>	<b>43,749</b>	<b>139,814</b>	<b>101,803</b>	<b>(38,011)</b>
<b>Non Current Liabilities</b>				
Trade and other payables	-	-	-	-
Provisions	553	699	500	(199)
Borrowings	278,200	197,500	320,258	122,758
<b>Total Non Current Liabilities</b>	<b>278,753</b>	<b>198,199</b>	<b>320,758</b>	<b>122,559</b>
<b>Total Liabilities</b>	<b>322,502</b>	<b>338,013</b>	<b>422,561</b>	<b>84,548</b>
<b>EQUITY</b>				
Retained Earnings	725,191	729,462	657,884	(71,578)
Other reserves	1,391,390	1,455,058	1,794,076	339,018
<b>Total Equity</b>	<b>2,116,581</b>	<b>2,184,520</b>	<b>2,451,960</b>	<b>267,440</b>

## Prospective statement of cash flow for the year ending 30 June 2025

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Cash Flows from Operating Activities</b>				
Receipts from rates revenue	83,796	90,244	97,619	7,375
Interest received	15	50	499	449
Dividends received	20	20	20	-
Receipts from other revenue	58,130	61,122	49,162	(11,960)
Payments to suppliers and employees	(81,470)	(82,075)	(92,819)	(10,744)
Interest Paid	(10,876)	(3,722)	(14,732)	(11,010)
Goods and services tax (net)	-	-	-	-
<b>Net Cash Flow from Operating Activities</b>	<b>49,615</b>	<b>65,639</b>	<b>39,749</b>	<b>(25,890)</b>
<b>Cash Flows from Investing Activities</b>				
Proceeds from sale of property, plant and equipment	17,832	2,288	6,978	4,690
Proceeds from sale of investment property	-	-	-	-
Purchase of intangible assets	-	(156)	-	156
Purchase of property, plant and equipment	(140,226)	(74,173)	(150,447)	(76,274)
Purchase & Development of investment property	-	-	-	-
Investment in Associates	-	-	-	-
<b>Net Cash Flow from Investing Activities</b>	<b>(122,394)</b>	<b>(72,041)</b>	<b>(143,469)</b>	<b>(71,428)</b>
<b>Cash Flows from Financing Activities</b>				
Proceeds from borrowings	70,800	10,200	105,958	95,758
Repayment of borrowings				
<b>Net Cash Flow from Financing Activities</b>	<b>70,800</b>	<b>10,200</b>	<b>105,958</b>	<b>95,758</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(1,979)</b>	<b>3,798</b>	<b>2,238</b>	<b>(1,560)</b>
Cash and cash equivalents at the beginning of the year	7,309	3,037	22,427	19,390
<b>Cash &amp; cash equivalents at the end of the year</b>	<b>5,330</b>	<b>6,835</b>	<b>24,665</b>	<b>17,830</b>

# Statement of borrowing for the year ending 30 June 2025

	2023/24	2024/25	2024/25	2024/25
	Budget	LTP YR 4	Budget	Variance
	\$000	\$000	\$000	\$000
<b>Movements in Borrowings</b>				
Opening Balance	236,000	308,300	296,800	(11,500)
Net Loans Raised/(Repaid)	70,800	10,200	105,958	95,758
Closing Balance	306,800	318,500	402,758	84,258
Current Portion of External Debt	28,600	121,000	82,500	(38,500)
Term Portion of External Debt	278,200	197,500	320,258	122,758
	306,800	318,500	402,758	84,258



## Operating expenditure variations to Long Term Plan

	2024/25 LTP \$000	2024/25 Annual Plan \$000	2024/25 Variance \$000
<b>Governance</b>	9,062	10,621	1,559
Increases from additional Honorium for Elected Members, restructure of departments, increase in overheads and interest expense.			
<b>Planning and Regulatory</b>	4,704	6,959	2,255
Costs related to the increased number of resource and building consents received due to growth, along with higher interest expenses and allocation of higher overhead expenses.			
<b>Community Services and Facilities</b>	28,605	28,999	394
Timing Adjustments for Asset Sales, higher rental revenue. Offset with lower costs due to postponing the Te Ara Wai project. Higher recycling costs, higher depreciation and interest expense and increase in overhead expenditure			
<b>Roads and Footpaths</b>	16,370	14,906	(1,464)
Higher revenue for Subsidised projects due to timing of projects. Offset by higher depreciation from revaluations and timing of projects and higher interest expenses.			
<b>Stormwater</b>	6,225	6,318	93
Higher interest, compliance and project costs offset by reduction in depreciation from timing of capital work and decrease in internal charges.			
<b>Water Treatment and Supply</b>	1,130	916	(214)
Increase of interest expense and depreciation due to increases from revaluation, offset by increased water revenue			
<b>Wastewater Treatment and Disposal</b>	14,202	15,831	1,629
Higher interest expense from increasing interest rates, with increase of internal charges and overheads			
<b>Support Services</b>	20,415	23,141	2,726
Temporary Staff Office Accommodation and Executive Team structure review undertaken in 2021/22 and higher inflation impacting on expenses such as salaries, insurance, interest.			
	100,714	107,691	6,978

# Capital expenditure programme

	2023/24	2024/25	2024/25	2024/25
	Budget	LTP YR 4	Budget	Variance
	\$000	\$000	\$000	\$000
<b>Projects</b>				
Governance	-	-	16	16
Planning and Regulatory	500	-	22	22
Community Services and Facilities	23,225	22,352	9,948	(12,404)
Roads and Footpaths	46,565	27,200	47,324	20,124
Stormwater	36,992	14,187	24,790	10,603
Water Treatment and Supply	21,679	17,084	27,200	10,116
Wastewater Treatment and Disposal	20,869	7,338	47,127	39,789
Support Services	5,020	2,083	7,521	5,438
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>154,850</b>	<b>90,244</b>	<b>163,948</b>	<b>73,704</b>

**Note:** Refer to the Group of Activity section in this plan which outlines the individual projects in detail and the variations to the Long Term Plan.

## Council reserve funds, movements and balances

	2023/24 Forecast \$000	2024/25 Transfer to Reserve \$000	2024/25 Transfer From Reserve \$000	2024/25 Closing Balance \$000
<i>Council created reserves consist of:</i>				
<b>Property Reserves</b>				
Asset Sales Cambridge	-	-	-	-
Asset Sales Te Awamutu	2,482	517	(60)	2,939
Asset Sales General	-	6,261	(308)	5,953
Endowment Land Cambridge	-	-	-	-
Endowment Land Pirongia	4	0	-	4
Endowment Land Te Awamutu	126	3	-	129
Endowment Land Waipa District	14	0	-	15
Forestry Reserve	-	-	-	-
Pensioner Housing Reserve	(50)	300	(300)	(50)
<b>Reserve Contributions &amp; Development Contributions</b>				
District Wide Stormwater	496	19,842	(19,751)	587
District Wide Waste Water	1,187	18,278	(17,946)	1,519
District Wide Water Treatment and Supply	1,781	1,785	(2,506)	1,060
District Wide Rooding	1,719	27,015	(28,734)	0
District Wide Reserve Developments	824	946	(303)	1,467
District Wide Land Purchase	0	540	(540)	0
Karapiro Reserve Development	24	40	(64)	0
Te Awamutu Library/Museum	101	3	-	103
<b>Special Funds</b>				
Cemetery Paterangi	5	0	-	5
Project Funding Reserve	1,766	826	-	2,591
Reources Funding Reserve	173	2	-	175
General Insurance Reserve	65	2	-	67
Infrastructure Insurance Reserve	586	15	-	601
Te Awamutu 110kv Compensation Reserve	348	9	-	357
Pavement Levies	115	3	-	118
Road Asset Technical Accord (RATA)	15	0	-	15
Waste Minimisation	1,548	1,863	(2,149)	1,262
<b>Separate Balances</b>				
Rooding Reserve	2,700	74,266	(75,512)	1,453
Stormwater Reserve	190	31,813	(31,051)	952
Water Supply Reserve	3,600	38,052	(40,996)	656
Waste Water Reserve	3,500	63,386	(64,512)	2,375
Depreciation Reserve - Long Term Assets	4,191	3,664	(930)	6,925
Depreciation Reserve - Medium Term Assets	2,145	2,924	(2,512)	2,557
<b>Asset Revaluation Reserves</b>				
<b>Asset revaluation reserves consist of:</b>				
<b>Operational assets</b>				
Land	322,631	14,536	-	337,167
Buildings	63,508	5,342	-	68,850
Intangible	669	-	-	669
Investments	33,029	450	-	33,479
<b>Infrastructural Assets</b>				
Sewerage System	100,789	14,727	-	115,516
Water System	144,668	13,593	-	158,261
Drainage network	106,604	14,535	-	121,139
Rooding network	862,932	62,227	-	925,160
<b>Total</b>	<b>1,664,484</b>	<b>417,765</b>	<b>(288,174)</b>	<b>1,794,076</b>

## Council reserves

The table below sets out the purpose of the reserves held by Council and the related activities for these reserves.

Reserve	Purpose	Activity
<b>Property Reserves</b>		
Asset Sales Cambridge	Proceeds from Cambridge asset sales held in reserve to fund future asset purchases	Properties
Asset Sales Te Awamutu	Proceeds from Te Awamutu asset sales held in reserve to fund future asset purchases	Properties
Asset Sales General	Proceeds from district wide asset sales held in reserve to fund future asset purchases	Properties
Endowment Land Cambridge	Proceeds from sale of Cambridge endowment land held in reserve for endowment purposes	Properties
Endowment Land Pirongia	Proceeds from sale of Pirongia endowment land held in reserve for endowment purposes	Properties
Endowment Land Te Awamutu	Proceeds from sale of Te Awamutu endowment land held in reserve for endowment purposes	Properties
Endowment Land Waipā District	Proceeds from sale of District Wide endowment land held in reserve for endowment purposes	Properties
Forestry Reserve	Proceeds from forestry harvesting to fund future forestry activities	Forestry
Residential Housing Reserve	Proceeds from residential housing rental revenue to fund the operating and capital expenditure	Properties
Pensioner Housing and Own Your Own Housing	Proceeds from pensioner housing and own your own housing revenue to fund the operating and capital	Properties

<b>Reserve</b>	<b>Purpose</b>	<b>Activity</b>
	expenditure within its own portfolio	
<b>Reserve Contributions and Development Contributions</b>		
Cambridge North	Proceeds from development contributions to fund growth related expenditure	Roads and Footpaths / Stormwater / Wastewater Treatment and Disposal / Water Treatment and Supply
District Wide Stormwater	Proceeds from development contributions to fund growth related expenditure	Stormwater
District Wide Wastewater	Proceeds from development contributions to fund growth related expenditure	Wastewater Treatment and Disposal
District Wide Water Treatment and Supply	Proceeds from development contributions to fund growth related expenditure	Water Treatment and Supply
District Wide Roding	Proceeds from development contributions to fund growth related expenditure	Roads and Footpaths
District Wide Reserve Developments	Proceeds from development contributions to fund growth related expenditure	Parks and Reserves
District Wide Land Purchase	Proceeds from development contributions to fund growth related expenditure	Parks and Reserves
Te Awamutu Library/Museum	Proceeds from development contributions to fund growth related expenditure for Te Awamutu Library/ Museum	District Libraries/Museums
<b>Special Funds</b>		
Cemetery Paterangi	Proceeds held in reserve to fund future capital works	Cemeteries

<b>Reserve</b>	<b>Purpose</b>	<b>Activity</b>
Project Funding Reserve	Funding for specific projects to be completed in the following year	All activities
Resources Funding Reserve	Available to help fund increases in future salary market movements.	All activities
General Insurance Reserve	Provision to pay call-ups and to fund increase in deductibles of claims as well as to help to pay future premium increases	All activities
Infrastructure Insurance Reserve	Provision to pay additional contributions that may occur and to help cover the insurance deductible if a major event happens in the Waipā District	Stormwater/Wastewater Treatment and Disposal /Water Treatment and Supply
Te Awamutu 100kv Compensation Reserve	Proceeds from the granting of easement rights for the Waipā Networks 110kv line, held in reserve for appropriate future utilisation with due regard to the source of these funds.	Properties
Pavement Levies	Levies collected from land use consents for future pavement rehabilitation	Roads and Footpaths
Road Asset Technical Accord (RATA)	Funds held in reserve for future works	Roads and Footpaths
Waste minimisation	Net funds from waste minimisation levy held for use on waste minimisation activities	Waste Minimisation
<b>Separate Balances</b>		
Roading Reserve	Funds held in reserve for capital works expenditure	Roads and Footpaths
Stormwater Reserve	Funds held in reserve for capital works expenditure	Stormwater
Water Supply Reserve	Funds held in reserve for capital works expenditure	Water Treatment and Supply

<b>Reserve</b>	<b>Purpose</b>	<b>Activity</b>
Wastewater Reserve	Funds held in reserve for operating and capital works expenditure	Wastewater Treatment and Disposal
Depreciation Reserve Long Term Assets	Funds held in reserve for capital works expenditure	Community Services and Facilities
Depreciation Reserve Medium Term Assets	Funds held in reserve for capital works expenditure	Community Services and Facilities
<b>Asset Revaluation Reserves</b>		
<b>Operational</b>		
Land	Noncash reserve to record appreciation values arising from asset revaluations	Community Services and Facilities
Buildings	Noncash reserve to record appreciation values arising from asset revaluations	Community Services and Facilities
<b>Infrastructural Assets</b>		
Sewerage System	Non cash reserve to record appreciation values arising from asset revaluations	Wastewater Treatment and Disposal
Water System	Non cash reserve to record appreciation values arising from asset revaluations	Water Treatment and Supply
Drainage Network	Non cash reserve to record appreciation values arising from asset revaluations	Stormwater
Roading Network	Non cash reserve to record appreciation values arising from asset revaluations	Roads and Footpaths

# Financial Disclosure Statements

Annual Plan disclosure statement for year ending 30 June 2025.

## What is the purpose of this statement?

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

The Council is required to include this statement in its Annual Plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement (via <https://www.legislation.govt.nz/>).

Benchmark		Planned	Met
Rates affordability benchmark: <ul style="list-style-type: none"><li>Income</li><li>Increases</li></ul>	Rate levels will be limited to a maximum of 65% of total revenue.	59%	Yes
	Annual increases for existing ratepayers will be limited to no more than the forecast Local Government Cost Index for the year plus 3%.	14.8%	No
Debt affordability benchmark	Quantified limit is set at 250% of total revenue forecasted.	227%	Yes
Balanced budget benchmark	100%	94.7%	No
Essential services benchmark	100%	409%	Yes
Debt servicing benchmark	15%	10.3%	Yes

### Notes:

#### 1 Rates affordability benchmark

- (a) For this benchmark:
  - (i) The Council's planned rates income for the year is compared with a quantified limit on rates contained in the financial strategy included in the Council's Long Term Plan; and
  - (ii) The Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the financial strategy included in the council's Long Term Plan.
- (b) The Council meets the rates affordability benchmark if:
  - (i) Its planned rates income for the year equals or is less than each quantified limit on rates; and
  - (ii) Its planned rates increases for the year equal or are less than each quantified limit on rates increases.

#### 2 Debt affordability benchmark



- (a) For this benchmark, the Council's planned borrowing is compared with a quantified limit on borrowing contained in the financial strategy included in the Council's LTP.
- (b) The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

### **3 Balanced budget benchmark**

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

### **4 Essential services benchmark**

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

### **5 Debt servicing benchmark**

- (a) For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- (b) Because Statistics New Zealand projects that the Council's population will grow faster than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 15% of its planned revenue.

# Statement of accounting policies

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## Reporting entity

Waipā District Council is a territorial local authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002.

The group consists of the ultimate parent, Waipā District Council and the Waipā Community Facilities Trust. Council is not presenting group forecast financial statements as the parent statements are considered to be more relevant to users. The main purpose of these statements is to provide users with information about the core services that Council intends to provide ratepayers, the expected cost of those services and the consequent requirement for rate funding.

The primary objective of Council and group is to provide goods or services for the community or social benefit rather than making a financial return. Accordingly, Council has designated itself and the group as public benefit entities (PBEs) for financial reporting purposes.

## Basis of preparation

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

The financial statements of the Council and group have been prepared in accordance with the requirements of the LGA and the local Government (Financial Reporting and Prudence) Regulations 2014 (LG(FRP)R), which include the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 1 PBE accounting standards.

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

## Summary of significant accounting policies

### ***Goods and services taxation (GST)***

All items in the financial statements are stated exclusive of GST, except for receivables and payables which are stated on a GST inclusive basis.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables in the statement of financial position. The net GST paid to, or received from the IRD is classified as an operating cash flow in the statement of cash flows.

Commitments and contingencies are disclosed exclusive of GST.

### ***Income tax***

The Council is tax exempt for income tax purposes.

### ***Budget figures***

The budget figures have been prepared in accordance with the New Zealand Generally Accepted Accounting Practices, using accounting policies that are consistent with those adopted by Council for the preparation of these financial statements.

### ***Cost allocation***

Council has derived the cost of service for each significant activity using the cost allocation system outlined below.

Direct costs are those costs directly attributable and charged to a significant activity. Indirect costs are those costs which cannot be identified in an economically feasible manner with a specific significant activity. Indirect costs are charged to significant activities using appropriate cost drivers such as computer equipment used, staff numbers and floor area.

### ***Revenue***

Revenue may be derived from either exchange or non-exchange transactions.

#### ***Exchange transactions***

Exchange transactions are transactions where Council receives assets or services, or has liabilities extinguished, and directly gives approximately equal value to another entity in exchange.

Specific accounting policies for major categories of exchange revenue transactions are listed below.

#### ***Interest and dividends***

Interest income is recognised using the effective interest method.

Dividends are recognised when Council's right to receive the payment is established.

#### ***Housing for the elderly revenue***

Rental revenue arising from tenancy agreements is accounted for on a straight-line basis over the lease terms and is included in revenue in the statement of revenue and expenditure due to its operating nature.

#### ***Other gains and losses***

Other gains and losses include fair value gains and losses on financial instruments at fair value through surplus or deficit, unrealised fair value gains and losses on the revaluation of investment properties and realised gains and losses on the sale of Property, Plant and Equipment (PPE) held at cost.

#### ***Sales of goods***

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

#### ***Non-exchange transactions***

Non-exchange transactions are transactions that are not exchange transactions. In a non-exchange transaction, Council either receives value from or gives value to another entity without directly giving or receiving approximately equal value in exchange, or where the value given or received is not able to be accurately measured.

An inflow of resources from a non-exchange transaction, whether this be an asset or revenue, is only recognised if a liability is not also recognised for that particular asset or revenue.

A liability is only recognised to the extent that the present obligations have not been satisfied. A liability in respect of a transferred asset is recognised only when the transferred asset is subject to a condition, such as a condition for the asset to be consumed as specified and/or that future economic benefits or service potential must be returned to the owner.

Specific accounting policies for major categories of non-exchange revenue transactions are listed below.

#### ***Rates revenue***

The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter) and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers that the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an actual basis. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rates remissions are recognised as a reduction in rates revenue when the Council has received an application that satisfies its rates remission policy.

### ***Development contributions***

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

### ***New Zealand Transport Agency roading subsidies***

Council receives funding assistance from the Waka Kotahi NZ Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

### ***Other grants received***

Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

### ***Direct charges***

Rendering of services at a price that is not approximately equal to the value of the service provided by the Council or Group is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service (such as resource consents, building consents, water connections, dog licencing, etc.), and where the shortfall is subsidised by income from other activities, such as rates. Generally, there are no conditions attached to such revenue.

Revenue from such services is recognised when the Council or Group issues the invoice or bill for the service. Revenue is recognised at the amount of the invoice or bill, which is the fair value of the cash received or receivable for the service. Revenue is recognised by reference to the stage of completion of the service to the extent that the Council or Group has an obligation to refund the cash received from the service (or to the extent that the customer has the right to withhold payment from the Council or Group for the service) if the service is not completed.

### ***Building and resource consent revenue***

Fees and charges for building and resource consent services are recognised on a percentage completion basis with reference to the recoverable costs incurred at balance date.

### ***Entrance fees***

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

### ***Infringement fees and fines***

Infringement fees and fines mostly relate to animal infringements and parking infringements and are recognised when the revenue is received. The fair value of this revenue is determined based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2-year period.

### ***Vested or donated physical assets***

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as income. Assets vested in Council are recognised as revenue when control over the asset is obtained.

The fair value of vested assets is usually determined by reference to the cost of constructing the asset. For assets received from property developments, the fair value is either based on construction price information provided by the property developer or values as per the last revaluation.

For long-lived assets that must be used for a specific purpose (e.g., land must be used as a recreation reserve), Council immediately recognises the fair value of the asset as revenue. A liability is only recognised if Council expects that it will need to return or pass the asset to another party.

Council is required by the New Zealand Local Government Funding Agency Limited (LGFA) Guarantee and Indemnity Deed to disclose in its financial statements (or notes) its annual rates income. That Deed defines annual rates income as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating) Act 2002 together with any revenue received by Council from other local authorities for services provided by that Council for which those other Local Authorities rate.

## **Personnel costs**

Employer contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are expensed in the surplus or deficit as incurred.

## **Other expenses**

### ***Grant expenditure***

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received. Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and grants are recognised as expenditure on payment.

### ***Operating leases***

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

### ***Finance costs***

In accordance with PBE IPSAS 5 Borrowing Costs, all borrowing costs are recognised as an expense in the period in which they are incurred.

## Cash and cash equivalents

Cash and cash equivalents includes cash in hand, deposits held at call with banks, other short term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities in the Statement of Financial Position.

## Trade and other receivables

Trade and other receivables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less any provision for impairment.

Loans are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return of a similar asset/investment. They are subsequently measured at amortised cost using the effective interest method. The difference between the face value and present value of expected future cash flows of the loan is recognised in the Statement of Comprehensive Revenue and Expense as a grant.

A provision between the face value and present value of expected future cash flows of the loan is recognised in the Statement of Comprehensive Revenue and Expense as a grant.

A provision for impairment of receivables is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of receivables. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted using the effective interest method.

## Other financial assets

Council classifies its investments in the following categories:

- Financial assets at fair value through surplus or deficit;
- Loans and receivables;
- Held-to-maturity investments; and
- Financial assets at fair value through other comprehensive revenue and expense.

The classification depends on the reason behind acquiring the investment. Council decides how to classify its investments when they are acquired.

Purchases and sales of investments are recorded on the value date. Financial assets are no longer recognised when the right to receive cash flows from the financial assets has expired or has been transferred. The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active, Council establishes fair value through valuation techniques. At each year end Council assesses whether there is evidence that a financial asset or group of financial assets is impaired. Any impairment loss is recognised in the Statement of Comprehensive Revenue and Expense.

### ***Financial assets at fair value through surplus or deficit***

This category has two sub-categories: financial assets held for trading, and those designated at fair value through surplus or deficit. A financial asset falls in this category if acquired principally to sell in the short-term or if designated this way by Council. After initial recognition, they are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit. These financial assets are classified as current assets if they are held for trading or expected to be realised within twelve months of the year end date.

### ***Loans and receivables***

Loans and receivables are non-derivative financial assets with fixed or determinable payments not quoted in an active market. They arise when Council provides money, goods or services directly to a debtor with no intention of selling the receivable asset. After initial recognition, they are measured at amortised cost using the effective interest method. Gains and losses are when the asset is impaired or derecognised are recognised in the surplus or deficit. They are included in current assets, except for those with maturities greater than twelve months after the year end date, which are classified as non-current assets.

### ***Held-to-maturity investments***

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that Council has the intention and ability to hold to maturity. After initial recognition, they are measured at amortised cost using the effective interest method. Gains or losses when the asset is impaired or derecognised are recognised in the surplus or deficit.

### ***Financial assets at fair value through other comprehensive revenue and expense***

Financial assets at fair value through other comprehensive revenue and expense are those that are designated into the category at initial recognition or are not classified in any of the other categories above. They are included in non-current assets unless management intends to dispose of the share investment within 12 months of balance date or if the debt instrument is not expected to be realised within 12 months of balance date.

The Council includes in this category:

- investments that it intends to hold long-term, but which may be realised before maturity; and
- shareholdings that it holds for strategic purposes.

These investments are measured at their fair value, with gains and losses recognised in other comprehensive revenue and expense, except for impairment losses, which are recognised in the surplus or deficit. On de-recognition, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified from equity to the surplus or deficit.

### **Assets held for sale**

Assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use.

Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the surplus or deficit.

Any increases in fair value (less costs to sell) are recognised up to the level of any impairment losses that have been previously recognised.

These assets are not depreciated or amortised.

### **Property, plant and equipment**

Property, plant and equipment consists of:

- Operational assets which include land, buildings, library books, plant, furniture and equipment, and motor vehicles.

- Infrastructural assets which are the fixed utility systems. Each asset class includes all items that are required for the network to function, for example sewer reticulation includes reticulation piping and sewer pump stations.

Property, plant and equipment is shown at cost or valuation, less accumulated depreciation and impairment losses.

### **Additions**

The cost of an item of property, plant and equipment is recognised as an asset if it is probable that future economic benefits or service potential associated with the item will flow to Council and the cost of the item can be measured reliably. Additions are generally recognised at cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value at the date of acquisition.

### **Disposals**

Gains and losses on disposal are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposal are included in the Statement of Comprehensive Revenue and Expense. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings.

### **Subsequent costs**

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

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

### **Depreciation**

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

**Table 1: Useful lives and associated depreciation rates of major classes of assets**

	<b>Components</b>	<b>Years</b>
Water Treatment	Structures	25 – 80
	Plant	10 – 100
	Pipes	60
Water Reticulation	Pipes	30 – 100
	Fittings	10 – 100
Sewage Treatment	Structures	25 – 100
	Plant	10 – 100
	Pipes	60
Sewerage Reticulation	Pipes	50 – 100



	Components	Years
	Fittings	25 – 100
	Manholes	80
Stormwater	Structures	15 – 80
	Pipes	50 – 100
	Manholes	50 – 80
Formation/carriageway and shoulder		Infinite
Pavement structure		12 – 150
Pavement surface (seal)		6 – 65
Catchpits and culverts		50 – 75
Bridges		50 – 115
Kerb and channel		50 – 75
Lighting		20 – 35
Footpaths		15 – 70
Signs		10 – 35
Railings		20 – 35
Islands		35 – Infinite
Traffic Signals		15 – 50
Buildings – not componentised		0 – 100
Building – structure		35 – 100
Building – fit-out		20 – 40
Building – services		30 – 45
Plant/motor vehicles		15 – 25
Furniture, fittings and equipment		3 – 75

	Components	Years
Computer equipment		3 – 10
Intangibles		0 – 10
Library Books		7

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year end.

### ***Revaluation***

Those asset classes that are revalued are valued on a two-yearly cycle on the basis described below, with the exception of operational land and buildings, which is valued every three years. All other asset classes are carried at depreciated historical cost.

The carrying values of revalued assets are assessed annually to ensure that they do not differ materially from the assets' fair values. If there is a material difference, then the off-cycle asset classes are revalued.

Revaluations of property, plant, and equipment are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class-of-asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed, and then recognised in other comprehensive revenue and expense.

### ***Operational land and buildings***

At fair value as determined from market-based evidence where there is a market, or depreciated replacement cost for specialised assets, by an independent valuer.

### ***Infrastructural assets***

At fair value determined on a Depreciated Replacement Cost (DRC) basis by an independent valuer.

### ***Land under roads and road reserves***

Land under roads is no longer revalued.

### ***Accounting for revaluations***

Revaluations of property, plant and equipment are on a class of asset basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the Statement of Comprehensive Revenue and Expense. Any subsequent increase in revaluation that offsets a previous decrease in value recognised in the Statement of Comprehensive Revenue and Expense will be

recognised first in the Statement of Comprehensive Revenue and Expense up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

### ***Impairment of property, plant and equipment and intangible assets***

Assets that have a finite useful life are reviewed for indicators of and are tested annually for impairment at each balance date. When there is an indicator of impairment the asset's recoverable amount is estimated. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets, the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the surplus or deficit.

For assets not carried at a revalued amount, the total impairment loss is recognised in the surplus or deficit.

The reversal of an impairment loss on a revalued asset is credited to the revaluation reserve. However, to the extent that an impairment loss for that class of asset was previously recognised in the surplus or deficit, a reversal of the impairment loss is also recognised in the surplus or deficit.

For assets not carried at a revalued amount, the reversal of an impairment loss is recognised in the surplus or deficit.

#### *Value in use for non-cash-generating assets*

Non-cash-generating assets are those assets that are not held with the primary objective of generating a commercial return.

For non-cash generating assets, value in use is determined using an approach based on either a depreciated replacement cost approach, restoration cost approach, or a service units approach. The most appropriate approach used to measure value in use depends on the nature of the impairment and availability of information.

#### *Value in use for cash-generating assets*

Cash-generating assets are those assets that are held with the primary objective of generating a commercial return.

The value in use for cash-generating assets and cash-generating units is the present value of expected future cash flows.

### ***Impairment of revalued assets***

In April 2017, the XRB issued *Impairment of Revalued Assets*, which now scopes in revalued property, plant and equipment into the impairment accounting standards. Previously, only property, plant and equipment assets measured at cost were scoped into the impairment accounting standards.

Council has early adopted this amendment in preparing its 30 June 2017 financial statements. Council is required to assess at each reporting date whether there is any indication that an asset may be impaired. If any indication exists, Council is required to assess the recoverable amount of that asset and recognise an impairment loss if the recoverable amount is less than the carrying amount. Council can therefore impair a revalued asset without having to revalue the entire class of an asset to which the asset belongs.

## Intangible assets

### ***Software acquisition and development***

Acquired computer software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software. Costs associated with maintaining computer software are recognised as an expense when incurred. Staff training costs are recognised in the surplus or deficit when incurred. Costs associated with development and maintenance of the Council's website are recognised as an expense when incurred.

### ***Amortisation***

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each period is recognised in the Statement of Comprehensive Revenue and Expense. The useful lives and associated amortisation rates of computer software have been estimated at 3-10 years (33% - 10%).

### ***Impairment of intangible assets***

Intangible assets that have an indefinite useful life, or not yet available for use, are not subject to amortisation and are tested annually for impairment. Assets that have a finite life are reviewed for indicators of impairment and tested annually for impairments each balance date.

### ***Emissions trading scheme***

Gains and losses on disposal are determined by comparing the disposal proceeds with the carrying amount of the New Zealand Units (NZU). Gains and losses on disposals are reported in the surplus or deficit. If at the end of any financial year there has been some deforestation (such as harvesting) that is yet to be replanted, a contingent liability will be disclosed until such time as replanting has occurred. After initial recognition, Emission Trading Scheme credits are measured at their fair values with gains or losses on re-measurement recognised in the surplus or deficit. NZUs are not amortised and have an indefinite life.

## Forestry assets

Forestry assets are independently revalued annually at fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. This calculation is based on existing sustainable felling plans and assessments regarding growth, timber prices, felling costs and silvicultural costs and takes into consideration environmental, operational and market restrictions.

Gains or losses arising on initial recognition of forestry assets at fair value less estimated point of sale costs, and from a change in fair value less estimated point of sale costs, are recognised in the Statement of Comprehensive Revenue and Expense. The costs to maintain the forestry assets are included in the Statement of Comprehensive Revenue and Expense.

## Investment property

Properties leased to third parties under operating leases are classified as investment property unless the property is held to meet service delivery objectives, rather than to earn rentals.

Initially, investment properties are measured at cost including transaction costs. Subsequent to initial recognition investment properties are measured at fair value as determined annually by an independent valuer. Gains and losses on revaluation, acquisition and disposal are recognised in the Statement of Comprehensive Revenue and Expense.

## Trade and other payables

Trade and other payables are initially measured at fair value and subsequently measured at amortised cost using the effective interest method.

## Provisions

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as an interest expense and is included in 'finance costs'.

## Employee benefit liabilities

Employee benefits expected to be settled within twelve months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave. A liability for sick leave is recognised to the extent that absences in the coming year are expected to be greater than the sick leave entitlements earned in the coming year. The amount is calculated based on the unused sick leave entitlement that can be carried forward at balance date, to the extent that it is anticipated it will be used by staff to cover those future absences.

## Borrowings

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

## Derivative financial instruments

Council uses derivative financial instruments to hedge its exposure to interest rate risks arising from financing activities. In accordance with the treasury management policy Council does not hold or issue derivative financial instruments for trading purposes.

Derivative financial instruments are recognised initially at fair value. Subsequent to initial recognition, derivative financial instruments are stated at fair value. The gain or loss on re-measurement to fair value is recognised immediately in the Statement of Comprehensive Revenue and Expense. However, where derivatives qualify for hedge accounting, recognition of any resultant gain or loss depends on the nature of the item being hedged (see Hedging Policy).

The fair value of interest rate swaps is the estimated amount that the Council would receive or pay to terminate the swap at the Statement of Financial Position date, taking into account current interest rates and the current credit worthiness of the swap counterparts.

## ***Hedging***

Derivatives are first recognised at fair value on the date a contract is entered into and are subsequently re-measured to their fair value. The method of recognising the resulting gain or loss depends on whether the derivative is designated as a hedging instrument, and if so, the nature of the item being hedged. Council designates certain derivatives as either: (1) hedges of the fair value of recognised assets or liabilities or a firm commitment (fair value hedge); or (2) hedges of highly probable forecast transactions (cash flow hedges).

At the inception of the transaction, Council documents the relationship between hedging instruments and hedged items, as well as its risk management objective and strategy for undertaking various hedge transactions. Council documents its assessment, both at hedge inception and on an ongoing basis, of whether the derivatives that are used in hedging transactions have been and will continue to be highly effective in offsetting changes in fair values or cash flows of hedged items.

### *Fair value hedge*

Changes in the fair value of derivatives that are designated and qualify as fair value hedges are recorded in the Statement of Comprehensive Revenue and Expense, together with any changes in the fair value of the assets or liability that are attributable to the hedged risk.

### *Cash flow hedge*

The effective portion of changes in the fair value of derivatives that are designated and qualify as cash flow hedges is recognised in equity in the hedging reserve. The gain or loss relating to the ineffective portion is recognised immediately in the Statement of Comprehensive Revenue and Expense.

Amounts accumulated in equity are recycled in the Statement of Comprehensive Revenue and Expense in the periods when the hedged item will affect profit or loss (for instance when the forecast sale that is hedged takes place). However, when the forecast transaction that is hedged results in the recognition of the non-financial assets (for example inventory) or a non-financial liability, the gains and losses previously deferred in equity are transferred from equity and included in the measurement of the initial cost of carrying amount of the asset or liability.

When a hedging instrument expires or is sold or terminated, or when a hedge no longer meets the criteria for hedge accounting, any cumulative gain or loss existing in equity at the time remains in equity and is recognised when the forecast transactions is ultimately recognised in the Statement of Comprehensive Revenue and Expense.

When a forecast transaction is no longer expected to occur, the cumulative gain or loss that was reported in equity is immediately transferred to the Statement of Comprehensive Revenue and Expense.

### *Derivatives that do not qualify for hedge accounting*

Certain derivative instruments do not qualify for hedge accounting. Changes in the fair value of any derivative instrument that do not qualify for hedge accounting are recognised immediately in the Statement of Comprehensive Revenue and Expense.

## **Equity**

Equity is the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves; the components are:

- Retained earnings;
- Council created reserves;

- Revaluation reserves;
- Cash flow hedge reserve.

### ***Council created reserves***

Council created reserves are a component of equity representing a particular use to which various parts of equity have been assigned. Council may alter them without reference to any third party or the Courts. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

### ***Revaluation reserves***

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

### ***Cash flow hedge reserves***

This reserve comprises the effective portion of the cumulative net change in the fair value of derivatives designated as cash flows hedges.

## **Critical accounting estimates and assumptions**

In preparing these financial statements the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are:

- Estimating the landfill aftercare provision - Council has the responsibility under the resource consents to provide ongoing maintenance and monitoring of the landfills after the sites are closed. The landfill provision is estimated taking into account existing technology and is discounted using a weighted average cost of capital.
- Estimating the fair value of land, buildings, and infrastructural assets – there are several assumptions and estimates used when performing Depreciated Replacement Cost valuations over land, buildings and infrastructural assets. These include:
  - The physical deterioration and condition of an asset, for example Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition modelling assessments of underground assets.
  - Estimating any obsolescence or surplus capacity of an asset.
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the assets, then Council could be over or underestimating the annual depreciation charge recognised as an expense in the Statement of Comprehensive Revenue and Expense. To minimise this risk Council's infrastructural assets useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration and condition modelling

are also carried out regularly as part of Council's asset management planning activities, which gives Council further assurance over its useful life estimates.

- Experienced independent valuers perform Council's land, buildings and infrastructural asset revaluations.
- Land is valued as vacant and incorporates the influences of size, contour, quality, location, zoning, designation and current and potential usage.
- Assumption of an open market 'willing buyer willing seller' scenario. This is effectively the price an informed purchaser would have to pay to acquire a similar property.
- Where there is a designation held against the land, adjustments have been made to reflect that designation.
- All buildings have been valued on either a fair market basis or depreciated replacement cost approach.
- Where the fair value of an asset can be determined by reference to the price in an active market for the same asset or a similar asset, the fair value of the asset is determined using this information. Where fair value of the asset is not able to be reliably determined using market-based evidence, depreciated replacement cost is considered to be the most appropriate basis for determination of the fair value.
- The highest and best use of the property is considered when formulating which approach to undertake the building valuation. Where market-based evidence exists, structures have been valued on a market basis in relation to market-based net rates per square metre.



## Funding Impact Statement

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The funding impact statement has been prepared in accordance with schedule 10 of the Local Government Act 2002, as well as sections 13 to 19 of the Local Government (Rating) Act 2002 and sets out:

- The revenue and financing mechanisms used;
- An indicative level or amount of funding for each mechanism;
- A summary of the total rates requirement; and
- The application of funding methods to Council activities.

This statement should be read in conjunction with our [Revenue and Financing Policy 2021](#) that sets out our policies in respect of each source of funding for operating and capital expenses.

In relation to the New Zealand Financial Reporting Standard No 42, the financial year 2024/25 is considered to be a 'forecast year' and based on future events, which are expected to occur. The actual results achieved for the period are likely to vary from the information presented and may vary depending upon the circumstances that arise during the period.

The forecast financial information has been prepared in accordance with Council's current policies which comply with the New Zealand International Financial Reporting Standards.

We are responsible for the Prospective Financial Statements, including the appropriateness of the underlying assumptions and all other required disclosures.

Note: Section 23 of the Local Government (Rating) Act 2002 (LGRA) requires rates to be set in accordance with the Funding Impact Statement and the relevant provisions of the 2021-2031 Long Term Plan for that financial year. The long term plan contains the Revenue and Financing Policy which specifies certain proportions of costs for various activities to be funded by general rate, targeted rates, and fees and charges.

## Consolidated funding impact statement

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
<b>Sources of operating funding</b>				
General rates, uniform annual general charges, rates penalties	43,490	48,902	51,083	2,181
Targeted rates	40,306	41,342	46,536	5,194
Subsidies and grants for operating purposes	3,425	3,971	4,636	665
Fees and charges	16,521	14,466	16,629	2,163
Interest and dividends from investments	35	70	519	449
Local authorities fuel tax, fines, infringement fees, and other receipts	412	412	420	8
<b>Total sources of operating funding (A)</b>	<b>104,189</b>	<b>109,163</b>	<b>119,823</b>	<b>10,659</b>
<b>Applications of operating funding</b>				
Payments to staff and suppliers	78,124	77,555	88,093	10,538
Finance costs	10,876	3,722	14,732	11,010
Other operating funding applications	1,515	1,436	1,093	(343)
<b>Total applications of operating funding (B)</b>	<b>90,515</b>	<b>82,713</b>	<b>103,918</b>	<b>21,205</b>
<b>Surplus (deficit) of operating funding (A - B)</b>	<b>13,675</b>	<b>26,450</b>	<b>15,905</b>	<b>(10,545)</b>
<b>Sources of capital funding</b>				
Subsidies and grants for capital expenditure	8,417	6,369	11,227	4,858
Development and financial contributions	29,924	35,864	16,253	(19,611)
Increase (decrease) in debt	70,800	10,200	105,958	95,758
Gross proceeds from sale of assets	17,832	2,288	6,978	4,690
Lump sum contributions	-	-	-	-
Other dedicated capital funding	-	-	-	-
<b>Total sources of capital funding (C)</b>	<b>126,973</b>	<b>54,721</b>	<b>140,416</b>	<b>85,695</b>
<b>Applications of capital funding</b>				
Capital expenditure				
- to meet additional demand	83,667	31,058	106,520	75,462
- to improve the level of service	30,661	24,226	21,685	(2,541)
- to replace existing assets	28,062	22,136	24,442	2,306
Increase (decrease) in reserves	(1,741)	3,750	3,674	(76)
Increase (decrease) of investments	-	-	-	-
<b>Total applications of capital funding (D)</b>	<b>140,648</b>	<b>81,170</b>	<b>156,321</b>	<b>75,151</b>
<b>Surplus (deficit) of capital funding (C - D)</b>	<b>(13,675)</b>	<b>(26,449)</b>	<b>(15,905)</b>	<b>10,544</b>
<b>Funding balance ((A - B) + (C - D))</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Reconciliation between the funding impact statement and statement of comprehensive revenue and expense

The funding impact statement is prepared in compliance with the requirements of clause 20 of schedule 10 of the Local Government Act 2002. Unlike the statement of comprehensive revenue and expense, the funding impact statement is not required to comply with generally accepted accounting standards (GAAP). The funding impact statement is intended to show in a transparent manner, how all sources of funding received by us are applied. It does not include 'non-cash' that is classified as income on the statement of comprehensive revenue and expense (as required by GAAP) such as assets that are vested to us through the subdivision process, or unrealised gains on assets. The statement of comprehensive revenue and expense also requires 'non-cash' expenses such as depreciation, amortisation and unrealised losses of assets to be reflected, whereas these are excluded from the funding impact statement. The reconciliation below identifies the differences between these two statements.

	2023/24 Budget \$000	2024/25 LTP YR 4 \$000	2024/25 Budget \$000	2024/25 Variance \$000
Total prospective revenue and expense wholly attributable to District Council	48,167	105,768	145,171	39,403
Surplus (deficit) of operating funding per prospective whole of Council funding impact statement	13,675	26,449	15,905	(10,544)
<b>Difference</b>	<b>34,492</b>	<b>79,319</b>	<b>129,266</b>	<b>49,947</b>
<b>The difference is due to:</b>				
Capital income	56,174	44,524	34,455	(10,069)
Vested assets	12,464	12,824	11,300	(1,524)
Revaluation of assets	450	62,677	125,412	62,735
Gain (loss) on sale/disposal of assets	(2,159)	(3,047)	(2,153)	894
Depreciation and amortisation	(32,437)	(37,659)	(39,748)	(2,089)
<b>Total explained difference</b>	<b>34,492</b>	<b>79,319</b>	<b>129,266</b>	<b>49,947</b>

## Rates Information

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The projected number of rating units within the district at 30 June 2024 is 23,947.

The projected total capital value of rating units within the district at 30 June 2024 is \$34,752,787,900.

The projected total land value of rating units within the district at 30 June 2024 is \$20,260,544,700.

Rates requirement figures quoted in the section below are inclusive of GST at the prevailing rate.

### District-wide funding

The funding of district wide activities will be from a combination of general rates and uniform annual general charge (UAGC). This combination of general rates and UAGC is referred to as 'district wide funding'. Activities funded from district wide funding include governance, animal control, building, environmental health, resource management, development engineering, parks and reserves, Mighty River Domain, libraries, Cambridge pool, Te Awamutu Events Centre, museums, heritage, cemeteries, public toilets, property, rural halls, town halls, community buildings, civil defence, litter bins, recycling, roading, stormwater, water supply and sewerage.

### Definition of a separately used or inhabited part of a rating unit (SUIP)

A separately used or inhabited part of a rating unit means:

1. Any part of a rating unit that is separately used, or occupied, or capable of being separately used or occupied by the ratepayer; and
2. Any part of a rating unit that is separately used or occupied or is capable of being separately used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, license, or other agreement.

This is on the basis that where a rating unit is configured for the purpose of separate inhabitation or use, even if it is not currently occupied, this constitutes a separate use of the rating unit by the owner. Examples include:

- Each separate shop or business activity on a rating unit;
- Each occupied or intended to be occupied dwelling, flat or additional rentable unit.

For the purpose of recycling rates, community hall rates and community centre rates, 'SUIPs' means only those SUIPs, as defined above, used principally for residential purposes.

### General rate

A general rate is set under section 13 of the Local Government (Rating) Act 2002 based on the capital value of each rating unit in the district with no differential being set. The rate for 2024/25 is 0.1137 cents in the dollar on the capital value of each rating unit.

The general rate will fund 65.2 percent of the district wide funding.

Amount to be raised: \$39,521,833 inclusive of GST.

## Uniform annual general charge (UAGC)

A uniform annual general charge is set under section 15 of the Local Government (Rating) Act 2002 at \$805.00 inclusive of GST per separately used or inhabited part of a rating unit.

The uniform annual general charge will fund a portion of the district wide funding.

Amount to be raised: \$21,116,760 inclusive of GST.

## Targeted rates

Targeted rates are set under sections 16 and 19 of the Local Government (Rating) Act 2002 for the activities listed below. Council will not invite lump sum contributions in respect of any of these targeted rates.

### *Targeted area rate*

A targeted area rate is set on each rating unit in the district. The targeted area rate will be a fixed amount per rating unit. This rate will be set on a differential basis based on location of the rating unit, being the areas of Te Awamutu, Kakepuku, Cambridge, Maungatautari and Pirongia.

Rate for the 2024/25 year is shown in the following table:

Area	\$ Rate (GST inclusive)	\$ Raising
Cambridge	434.19	4,106,683
Kakepuku	222.76	314,530
Maungatautari	315.15	488,476
Pirongia	189.00	646,010
Te Awamutu	328.84	2,348,264

The targeted area rate will fund the public community/group benefit element of activities.

The activities funded from the targeted area rate include community boards, community grants, libraries, swimming pools, district museum, Cambridge town hall (Cambridge area only) community properties (Cambridge and Te Awamutu areas), passenger transport, Cambridge Refuse Centre grant, and National Cycling Centre of Excellence.

Amount to be raised: \$7,903,963 inclusive of GST.

### *Cambridge community sports hall*

A targeted rate is set to fund the loan charges for the grant made for the development of the sports hall located at the Cambridge High School. The rate is set on land in the Cambridge and Maungatautari areas only.

The targeted rate is a fixed amount of \$12.89 inclusive of GST per rating unit.

Amount to be raised: \$141,526 inclusive of GST.

### *Urban Town Halls*

A targeted rate is set to fund the maintenance costs for the Pirongia Memorial Hall and the Kihikihi Town Hall and part of the maintenance costs of the Cambridge Town Hall. The rate is set on land in the Cambridge and Te Awamutu areas, and in the Pirongia township being roll number 4,605.

The targeted rate is a fixed amount of \$6.04 inclusive of GST per rating unit.

Amount to be raised: \$103,071 inclusive of GST.

### **Capital works**

A targeted rate is set to fund capital costs in connection with improvements and extensions to footpaths, kerbing and channelling of roads and street lighting as follows. The rate is set on land in the Cambridge and Te Awamutu areas only.

The capital works rate is based on the capital value of the rating unit. The capital works rate is set on a differential basis based on location of the rating unit, with the categories being the areas of Te Awamutu and Cambridge. The rates in cents per dollar of capital value are shown in the following table:

Area	Rate in cents per dollar (GST inclusive)	\$ Raising
Cambridge	0.0002	32,467
Te Awamutu	0.0008	51,702

Amount to be raised: \$84,169 inclusive of GST.

### **Stormwater**

A targeted rate is set to fund the operating costs and loan charges for stormwater. The stormwater rate is based on the capital value of each rating unit in the district. The stormwater rate is set on a differential basis based on location of the rating unit, the categories being urban and rural. Urban is defined as being the urban drainage areas of Cambridge, Te Awamutu, Kihikihi, Ohāupo, Pirongia and Karāpiro, as shown on drainage maps on [www.waipadc.govt.nz](http://www.waipadc.govt.nz). Rural is defined as the remaining area of the district not defined as urban. The rates for 2024/25 in cents per dollar of capital value are shown in the following table:

	Rate in cents per dollar (GST inclusive)	\$ Raising
Urban	0.0325	5,332,316
Rural	0.0059	1,030,583

Amount to be raised: \$6,362,899 inclusive of GST.

### **Sewerage rates**

A targeted rate is set for sewerage disposal costs and loan charges for each rating unit in the areas of the Cambridge sewerage scheme, Hamilton Airport Sewerage scheme and the Te Awamutu sewerage scheme.

The targeted rate is set on a differential basis based on the provision of service, the categories of service being connected and serviceable. Connected means any rating unit that is connected to the Cambridge, Hamilton Airport or Te Awamutu sewerage schemes. Serviceable means any rating unit situated within 30 metres of a public sewerage drain in one of the above Council sewerage scheme areas to which it is capable of being effectively connected but which is not so connected. For connected rating units, the rate is calculated based on the number of pans and urinals at the rating unit, with the charge being the same dollar rate based on the total number of pans. For example, if the rating unit has 17 pans, all pans will be calculated at \$564.71 per pan.

For serviceable rating units, the rate is an amount per rating unit.

The rates for the 2024/25 year are:

	\$ Rate per pan or urinal (GST inclusive)	\$ Raising
Connected (3 or less pans)	925.75	13,460,607
Connected (4 to 10 pans)	786.90	980,462
Connected (11-15 pans)	648.03	294,203
Connected (16-20 pans)	564.71	133,271
Connected (21-35 pans)	509.16	268,838
Connected (36-45 pans)	444.37	36,882
Connected (46 or more pans)	416.59	571,142
	\$ Rate per rating unit (GST inclusive)	\$ Raising
Serviceable	462.88	157,841

A rating unit used primarily as a residence for one household will be treated as having no more than one pan or urinal. Rating units that are neither connected to the scheme nor serviceable are not liable for this rate.

Amount to be raised: \$15,903,246 inclusive of GST.

## Water rates

### Serviceable connections

A targeted rate is set to fund water supply costs and loan charges to serviceable rating units.

The targeted rate is set for serviceable rating units and is a fixed amount per separately used or inhabited part of a rating unit. Serviceable means within 100 metres of a supply pipe and capable of being effectively connected but not so connected. The rate for the 2024/25 year is:

	\$ Rate per Suip (GST inclusive)	\$ Raising
Serviceable	156.00	26,053

Rating units that are not serviceable are not liable for this rate.

Amount to be raised: \$26,053 inclusive of GST.

### Metered Connections

Targeted rates are set for the supply of water and to fund loan charges to rating units with metered connections:

- An amount per separately used or inhabited part of a rating unit; and
- A charge based on the amount (in cubic metres) of water supplied.

In both cases the rate is set for all metered rating units other than rating units subject to a separate water supply contract. The amount of the consumption-based component of the rate depends on the service provided, namely potable or raw water supply. The rates for the 2024/25 year are:

	\$ Rate per SUIP (Incl GST)	Consumption \$ Rate (GST incl)
Potable Water	173.25	2.1225 per m <sup>3</sup>
Raw Water	173.25	0.5306 per m <sup>3</sup>

Amount to be raised: \$18,498,145 inclusive of GST.

### *Arohena rural water supply area*

A targeted rate is set to fund the Arohena rural water supply loan costs for Waipā ratepayers within the Arohena rural water supply area (administered by the Ōtorohanga District Council).

The Arohena water rate is based on the capital value of each rating unit located within the Arohena rural water supply area. The rate for 2024/25 in cents per dollar of capital value is 0.0069 inclusive of GST.

Amount to be raised: \$5,635 inclusive of GST.

### ***Recycling rate***

A targeted rate is set to fund the provision of a kerbside refuse recycling service to each household in the district.

The targeted rate is a fixed amount of \$191.69 inclusive of GST per separately used or inhabited part of a rating unit (SUIP).

Amount to be raised: \$4,527,205 inclusive of GST.

### ***Community hall rates***

Council has several community halls that have a targeted rate set for each hall. The targeted rates are to fund part of the costs of the relevant community hall.

These rates are a fixed amount per separately used or inhabited part of a rating unit (SUIP) and will be charged to every rating unit within the relevant community hall areas on which there is at least one residential household.

The plans showing the boundaries of the various community hall areas can be found at [www.waipadc.govt.nz](http://www.waipadc.govt.nz).

The following table shows the details for the various community hall targeted rates:



	\$ Rate per Suip (GST inclusive)	\$ Raising
Fencourt Hall	16.00	7,359
Hautapu Hall	20.40	11,996
Horahora Hall	26.95	4,311
Karapiro Hall	26.75	10,245
Koromatua Hall	46.00	14,352
Maungatautari Hall	37.25	6,929
Monavale	30.00	6,780
Ngahinapouri Hall	30.00	12,031
Ohaupo Hall	13.30	6,372
Parawera Hall	18.60	2,417
Paterangi Hall	28.55	6,054
Pukeatua Hall	21.30	4,217
Rangioawhia Hall	14.25	1,938
Rukuhia Hall	26.10	8,900
Te Miro Hall	27.90	5,719
Te Rore Hall	13.80	718
Whitehall Hall	30.00	3,330

### **Community Centres Rates**

Council has several community centres that have a targeted rate set for each community centre. The targeted rates are to fund part of the costs of the relevant community centre.

These rates are a fixed amount per separately used or inhabited part of a rating unit SUIP and will be charged to every rating unit within the relevant community centre area on which there is at least one residential household.

The plans showing the boundaries of the various community centres areas can be found at [www.waipadc.govt.nz](http://www.waipadc.govt.nz).

The following table shows the details for the various community centres targeted rates:

	\$ Rate per Suip (GST inclusive)	\$ Raising
Kaipaki	39.70	12,505
Ohaupo	38.80	41,712
Pirongia	17.35	17,163

### **Early payment of rates**

Sections 55 and 56 of the Local Government (Rating) Act 2002 empower us to accept early payment of rates. Council accepts payment in full of all rates assessed in each year on or before the due date for the first instalment of the year. No discount will be given to any payment of rates received on this basis.

### **Rates payable by instalments**

Rates (other than rates for metered water supply) are payable by four equal instalments with the due dates and penalty dates as set out in the table below:

Instalment	Due date	Penalty added
Instalment 1	21 August 2024	28 August 2024
Instalment 2	21 November 2024	28 November 2024
Instalment 3	21 February 2025	28 February 2025
Instalment 4	21 May 2025	28 May 2025

## Water rates payable by instalment

Invoices for the supply of water via metered connections are payable in four instalments. The location where the water is supplied within the district will determine the month of meter reading, invoice date, due date and the penalty date. The due dates and penalty dates are per the following table.

Location	Invoiced during month of	Due date	Penalty added
Te Awamutu/Pirongia	July	30 August 2024	6 September 2024
	October	29 November 2024	6 December 2024
	January	28 February 2025	7 March 2025
	April	30 May 2025	6 June 2025
Kihikihi	July	30 August 2024	6 September 2024
	October	29 November 2024	6 December 2024
	January	28 February 2025	7 March 2025
	April	30 May 2025	6 June 2025
Cambridge	August	30 September 2024	7 October 2024
	November	6 January 2025	13 January 2025
	February	31 March 2025	7 April 2025
	May	30 June 2025	7 July 2025
Pukerimu/Ohaupo	September	31 October 2024	7 November 2024
	December	31 January 2025	7 February 2025
	March	30 April 2025	7 May 2025
	June	31 July 2025	7 August 2025

## Penalties on rates not paid by the due date

Sections 57 and 58 of the Local Government (Rating) Act 2002 enables penalties to be imposed. A penalty of 10 percent will be added to all instalments or part thereof remaining unpaid on the relevant date in the 'Penalty Added' column of the table above under the heading 'Rates payable by instalment'. This penalty does not apply to invoices for metered water supply.

An additional penalty of 10 percent will be added to any rates assessed in any previous year that are still unpaid on 3 July 2024. The penalty will be added on 4 July 2024.

A further additional penalty of 10 percent will be added to rates from the previous years that are still unpaid after 6 January 2025. The penalty will be added on 7 January 2025.

## Penalties on metered water supply not paid by the due date

Sections 57 and 58 of the Local Government Rating Act 2002 enables penalties to be imposed. A penalty of 10 percent will be added to all instalments or part thereof remaining unpaid on the relevant

date in the 'Penalty Added' column of the table above under the heading 'Water rates payable by instalment'.

## Rates breakdown – indicator properties

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A rates calculator is provided on Council's website which enables the proposed rates changes to be seen on individual properties.

The indicator properties are shown GST INCLUSIVE and include an estimate for metered water where applicable.

Cambridge Area (Residential) Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$645,000		\$1,100,000		\$2,560,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	423	453	423	453	423	453
UAGC	700	805	700	805	700	805
Recycling Charge	125	192	125	192	125	192
Capital Value Rates	649	735	1,107	1,254	2,575	2,918
Stormwater Charges	159	210	272	358	632	833
Wastewater Charges	911	926	911	926	911	926
Estimate for Metered Water	677	796	349	411	969	1,141
Total Rates	3,644	4,117	3,887	4,399	6,335	7,268
\$ incr per week		9.10		9.85		17.92
Percentage Increase		13.0%		13.2%		14.7%

Te Awamutu Area (Residential) Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$690,000		\$800,000		\$1,330,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	307	335	307	335	307	335
UAGC	700	805	700	805	700	805
Recycling Charge	125	192	125	192	125	192
Capital Value Rates	695	790	806	916	1,339	1,523
Stormwater Charges	170	225	198	260	329	433
Wastewater Charges	911	926	911	926	911	926
Estimate for Metered Water	744	876	331	390	543	639
Total Rates	3,652	4,149	3,378	3,824	4,254	4,853
\$ incr per week		9.52		8.57		11.50
Percentage Increase		13.6%		13.2%		14.1%

Pirongia Village (Residential) Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$750,000		\$980,000		\$1,220,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	220	212	220	212	220	212
UAGC	700	805	700	805	700	805
Recycling Charge	125	192	125	192	125	192
Capital Value Rates	749	853	979	1,115	1,219	1,388
Stormwater Charges	185	244	242	319	301	397
Wastewater Charges		-		-		-
Estimate for Metered Water	408	480	452	532	542	638
Total Rates	2,387	2,786	2,718	3,175	3,107	3,632
\$ incr per week		7.67		8.78		10.09
Percentage Increase		16.7%		16.8%		16.9%

Ohaupo Village (Residential) Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$700,000		\$950,000		\$1,340,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	247	241	247	241	247	241
UAGC	700	805	700	805	700	805
Recycling Charge	125	192	125	192	125	192
Capital Value Rates	699	796	949	1,080	1,339	1,524
Stormwater Charges	173	228	235	309	331	436
Wastewater Charges		-		-		-
Estimate for Metered Water	519	611	601	707	463	545
Total Rates	2,463	2,873	2,857	3,334	3,205	3,743
\$ incr per week		7.88		9.20		10.36
Percentage Increase		16.6%		16.7%		16.8%

Ngahinapouri Village (Residential) Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$740,000		\$1,030,000		\$2,300,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	225	219	225	219	225	219
UAGC	700	805	700	805	700	805
Recycling Charge	125	192	125	192	125	192
Capital Value Rates	739	842	1,029	1,171	2,298	2,616
Stormwater Charges	30	43	41	60	92	135
Wastewater Charges		-		-		-
Estimate for Metered Water		-		-		-
Total Rates	1,819	2,101	2,120	2,447	3,440	3,967
\$ incr per week		5.43		6.30		10.14
Percentage Increase		15.5%		15.5%		15.3%

Rural Residential Cambridge Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$860,000		\$1,380,000		\$2,840,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	423	453	423	453	443	474
UAGC	700	805	700	805	700	805
Recycling Charge		-		-	125	192
Capital Value Rates	865	980	1,388	1,573	2,857	3,237
Stormwater Charges	34	50	55	81	114	167
Wastewater Charges		-		-		-
Estimate for Metered Water		-		-		-
Total Rates	2,022	2,288	2,566	2,912	4,239	4,875
\$ incr per week		5.12		6.64		12.21
Percentage Increase		13.2%		13.5%		15.0%

Rural Residential Te Awamutu Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$837,000		\$1,330,000		\$2,550,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	307	335	307	335	307	335
UAGC	700	805	700	805	700	805
Recycling Charge		-	125	192	125	192
Capital Value Rates	843	958	1,339	1,523	2,568	2,920
Stormwater Charges	33	49	53	78	102	150
Wastewater Charges		-		-		-
Estimate for Metered Water		-		-		-
Total Rates	1,883	2,147	2,524	2,933	3,802	4,402
\$ incr per week		5.07		7.84		11.51
Percentage Increase		14.0%		16.1%		15.7%

Pirongia Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$1,080,000		\$2,970,000		\$3,450,000	
	1 SUIP		1 SUIP		2 SUIP's	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	221	215	203	195	195	189
UAGC	700	805	700	805	1,400	1,610
Recycling Charge	125	192	125	192	250	383
Capital Value Rates	1,079	1,228	2,967	3,378	3,447	3,924
Stormwater Charges	43	63	734	967	138	202
Wastewater Charges		-		-		-
Estimate for Metered Water		-		-		-
Total Rates	2,168	2,503	4,729	5,537	5,430	6,308
\$ incr per week		6.46		15.54		16.91
Percentage Increase		15.5%		17.1%		16.2%

Pirongia Rating Valuation	2023/24	2024/25	2023/24	2024/25
	\$7,165,000		\$7,360,000	
	1 SUIP		3 SUIP's	
	\$	\$	\$	\$
Fixed Targeted Rates	195	189	351	345
UAGC	700	805	2,100	2,415
Recycling Charge	125	192	375	575
Capital Value Rates	7,158	8,149	7,353	8,371
Stormwater Charges	287	420	294	432
Wastewater Charges		-		-
Estimate for Metered Water		-		-
Total Rates	8,465	9,755	10,473	12,138
\$ incr per week		24.83		32.02
Percentage Increase		15.3%		15.9%

Kakepuku Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$1,690,000		\$5,550,000		\$7,810,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	222	223	222	223	222	223
UAGC	700	805	700	805	700	805
Recycling Charge	125	192	125	192	125	192
Capital Value Rates	1,688	1,922	5,544	6,312	7,802	8,883
Stormwater Charges	68	99	222	326	312	458
Wastewater Charges		-		-		-
Estimate for Metered Water		-		-		-
Total Rates	2,803	3,241	6,813	7,858	9,161	10,561
\$ incr per week		8.42		20.08		26.90
Percentage Increase		15.6%		15.3%		15.3%

Kakepuku Rating Valuation	2023/24	2024/25
	\$8,860,000	
	2 SUIP's	
	\$	\$
Fixed Targeted Rates	222	223
UAGC	1,400	1,610
Recycling Charge	250	383
Capital Value Rates	8,851	10,077
Stormwater Charges	354	520
Wastewater Charges		-
Estimate for Metered Water		-
Total Rates	11,077	12,813
\$ incr per week		33.37
Percentage Increase		15.7%

Maungatautari Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$870,000		\$1,303,000		\$3,520,000	
	1 SUIP		2 SUIP's		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	373	365	335	328	373	365
UAGC	700	805	1,400	1,610	700	805
Recycling Charge	125	192	250	383	125	192
Capital Value Rates	869	989	1,302	1,482	3,516	4,003
Stormwater Charges	35	51	52	76	141	206
Wastewater Charges		-		-		-
Estimate for Metered Water	312	367		-		-
Total Rates	2,414	2,769	3,339	3,879	4,855	5,571
\$ incr per week		6.85		10.40		13.79
Percentage Increase		14.8%		16.2%		14.8%



Maungatautari Rating Valuation	2023/24	2024/25	2023/24	2024/25
	\$7,350,000		\$7,430,000	
	1 SUIP		2 SUIP's	
	\$	\$	\$	\$
Fixed Targeted Rates	363	356	367	360
UAGC	700	805	1,400	1,610
Recycling Charge	125	192	250	383
Capital Value Rates	7,343	8,360	7,423	8,451
Stormwater Charges	294	431	297	436
Wastewater Charges	-	-	-	-
Estimate for Metered Water	-	-	-	-
Total Rates	8,825	10,144	9,737	11,240
\$ incr per week		25.35		28.90
Percentage Increase		14.9%		15.4%

Commercial / Industrial Cambridge Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$530,000		\$1,350,000		\$3,450,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	423	453	423	453	423	453
UAGC	700	805	700	805	700	805
Recycling Charge	-	-	-	-	-	-
Capital Value Rates	533	604	1,358	1,539	3,471	3,932
Stormwater Charges	131	172	333	439	852	1,123
Wastewater Charges	911	926	911	926	5,419	5,508
Estimate for Metered Water	346	407	552	650	1,221	1,437
Total Rates	3,044	3,367	4,277	4,812	12,086	13,258
\$ incr per week		6.23		10.28		22.54
Percentage Increase		10.6%		12.5%		9.7%

Commercial / Industrial Te Awamutu Rating Valuation	2023/24	2024/25	2023/24	2024/25	2023/24	2024/25
	\$405,000		\$1,400,000		\$4,320,000	
	1 SUIP		1 SUIP		1 SUIP	
	\$	\$	\$	\$	\$	\$
Fixed Targeted Rates	307	335	307	335	307	335
UAGC	700	805	700	805	700	805
Recycling Charge	-	-	-	-	125	192
Capital Value Rates	408	464	1,410	1,603	4,350	4,946
Stormwater Charges	100	132	346	456	173	253
Wastewater Charges	911	926	1,822	1,852	911	926
Estimate for Metered Water	627	738	543	639	1,424	1,676
Total Rates	3,053	3,400	5,128	5,690	7,990	9,133
\$ incr per week		6.66		10.80		21.97
Percentage Increase		11.3%		10.9%		14.3%

Commercial / Industrial Te Awamutu Rating Valuation	2023/24	2024/25
		\$3,960,000
	3 SUIP's	
	\$	\$
Fixed Targeted Rates	307	335
UAGC	2,100	2,415
Recycling Charge		-
Capital Value Rates	3,988	4,534
Stormwater Charges	978	1,289
Wastewater Charges	4,645	4,721
Estimate for Metered Water	1,986	2,337
Total Rates	14,004	15,631
\$ incr per week		31.29
Percentage Increase		11.6%

