

PALMY™

PAPAIOEA
PALMERSTON
NORTH
CITY

**Supporting
information
for the draft
Annual Budget
2023/24**

pncc.govt.nz/annualbudget



This Annual Budget¹ was adopted by the Council on XX June 2023 in accordance with the Local Government Act 2002.

The Annual Budget states the Council's intentions. It is based on the Council's best information and planning at the time it was developed. If circumstances change, the Council may have to change its intentions. This is especially the case in light of current uncertain economic conditions.

All the decisions in this document are reviewable, especially during future 10 Year Plans and Annual Budgets².

This is made clear in the Local Government Act 2002, Section 96:

1. The effect of a long-term plan and an annual plan adopted by a local authority is to provide a formal and public statement of the local authority's intentions in relation to the matters covered by the plan.
2. A resolution to adopt a long-term plan or an annual plan does not constitute a decision to act on any specific matter included within the plan.
3. Subject to section 80, and except as provided in section 97, a local authority may make decisions that are inconsistent with the contents of any long-term plan or annual plan.
4. No person is entitled to require a local authority to implement the provisions of a long-term plan or an annual plan.

¹ The Council uses the term "Annual Budget" to represent the 'Annual Plan' required under the Local Government Act 2002

² The Council uses the term 'Annual Budgets' to represent the 'Annual Plans' required under the Local Government Act 2002

Matawhānui Papaioea
Palmerston North vision

He iti rā, he iti pounamu

Small city benefits, big city ambition

Whāinga 1: He tāone auaha, he tāone tiputipu

Goal 1: An innovative and growing city

Whāinga 2: He tāone whakaihiihi, tapatapahi ana

Goal 2: A creative and exciting city

Whāinga 3: He hapori tūhonohono, he hapori haumaruru

Goal 3: A connected and safe community

Whāinga 4: He tāone tautaiiao

Goal 4: An eco city

Whāinga 5: He Kaunihera ahunui, whakamana i te iwi

Goal 5: A driven and enabling Council



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IMPLEMENTING THE 10 YEAR PLAN

This shows what we're planning to do, and how much it is expected to cost implement to 2023/24 (year three of the 10 Year Plan).

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Goal 1 – An Innovative and Growing City

City Growth (Includes Housing and Future Development and Urban Design)	24
Economic Development	26
Active and Public Transport	29
Strategic Transport	33

Goal 2 – A Creative and Exciting City

Active Communities (Includes Sports and recreation, Parks, Sports fields, Reserves)	38
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Arts and Heritage (Includes Arts and Cultural Organisations /Groups)	44
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City Shaping (Includes City Making, City Centre, Placemaking)	48
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Goal 3 – A Connected and Safe Community

Connected Communities (Includes Community Facilities, Community Development, Social Housing, Healthy Communities, Events and Festivals)	50
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Safe Communities (Includes Animal Control, Civil Defence, Public Health, and Safer Community Initiatives)	55
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Financial Overview and Statements

Overview

The Council's Annual Budget¹ covers the period 1 July 2023 to 30 June 2024. It incorporates operating and capital expenditure for the period for the core Council entity - consolidated statements have not been prepared to include subsidiaries. In this section financial information is provided at a summary level but more detailed information for each activity and group of activities is included throughout the document.

Financial Strategy

The 10 Year Plan includes the Council's overall Financial Strategy which comprises the following elements:

- Making sure the Council's long-term financial position is sustainable (though it is noted that if the Council retains responsibility for delivering the wastewater treatment and disposal (Nature Calls) project (rather than the government's proposed new water entity) the present 10 Year Plan is not financially sustainable)
- Recognising inter-generational funding requirements
- Managing debt within defined levels
- Maintaining the infrastructure provided for the City by previous generations, for the use by current and future generations
- Ensuring financial capacity for future generations so they are able to fund high-priority programmes
- Timely provision of new infrastructure that builds capacity and enables the City to harness new development opportunities while avoiding the risks associated with over provision
- In general terms maintains the current level of service for each of the Council activities
- An ability to maintain the condition of the City's infrastructure so that it is not being run down
- Forecasts net debt at 30 June 2024 of \$250.2m - \$72.9m less than assumed in the 10 Year Plan (based on a forecast balance at 1 July 2023 of \$215m).
- An increase in the total rates requirement for 2023/24 of 6.4% - compared with 8.3% forecast in the 10 Year Plan.

The Financial Strategy has close links with the 30 Year Infrastructure Strategy which is also contained in the 10 Year Plan.

Consistent with the Financial Strategy and its associated funding and financial policies, the Annual Budget achieves the following:

To provide a degree of certainty to ratepayers the Financial Strategy sets limits on rate increases throughout the term of the 10 Year Plan. In addition, it sets limits on what the Council considers to be sustainable levels of debt.

¹ The Council uses the term "Annual Budget" to represent the 'Annual Plan' required under the Local Government Act 2002

The table below shows the key financial parameters for the Annual Budget compared with those for 2023/24 in the 10 Year Plan.

Parameter	10 Year Plan	Annual Budget	Limit
Increase in total rates	8.3%	6.4%	7.6% ²
Net debt as a % of total assets	15.1%	10.7%	< 20%
Net debt as a % of total revenue	195%	154.1%	< 200%
Net interest as a % of total revenue	5.0%	6.0%	< 15%
Net interest as a % of annual rates income	6.5%	7.9%	< 20%

² Based on September 2022 BERL local government cost indicator of 4.3% plus 3% less 0.1% (reduction in the level of funded renewals) and a rating base growth assumption of 0.4%. The 10YP assumed a limit of 7% based on a cost indicator of 2.5% plus 3% plus 1.1% (for increased renewals) and a rating growth assumption of 0.4%.

Forecast Financial Statements

The financial information contained in the Annual Budget is a forecast for the purposes of Public Benefit Entity (PBE) Financial Reporting Standard (FRS) 42. This information may not be appropriate for purposes other than those described. It has been prepared on the basis of assumptions (refer to Significant Forecasting Assumptions in section 2) as to future events that the Council reasonably expects to occur, associated with the actions it reasonably expects to take, as at the date the forecast was prepared. The actual results are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period. The Annual Budget has been prepared in accordance with generally accepted accounting practice and the Council's accounting policies are outlined in section 3 of the 10 Year Plan. The policies incorporate the latest PBE accounting standards and the changes have had no material effect.

The Funding Impact Statements in section 2 have been prepared in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. The regulations are not consistent with generally accepted

accounting practice.

Rates revenue includes revenue from metered water and is included net of any remissions granted under the Council's Rates Remission Policy. Remissions of \$0.25 million pa have been assumed.

Legislation states that councils are required to operate a 'balanced budget' i.e. income must equal or exceed expenditure (and expenditure must include non-cash items such as depreciation). However, if a council determines that it is prudent not to have a 'balanced budget' (i.e. an operating surplus is not required), it must make a formal decision to that effect. The decision must be a prudent one and have included consideration of levels of service and useful lifespan of assets. There are grounds for not having a surplus every year to avoid building up unnecessary cash reserves. Council's asset management plans ensure the Council is appropriately planning for renewals and its financial strategy is to make adequate financial provision to fund renewals from rates revenue. Council is making provision to fund from revenue \$28.2m for capital renewals

during 2023/24.

The Council's Prospective Statement of Comprehensive Revenue and Expense (next page) shows that including capital revenue of \$24.1 million there is a surplus of \$10.3 million for the year. The Council interprets this as meaning the balanced budget test is met.

These forecast financial statements were authorised for issue by Palmerston North City Council on 28 June 2023.

Palmerston North City Council is responsible for these forecast financial statements, including the appropriateness of the assumptions underlying the forecast financial statements and all other disclosures.

Because the figures are rounded to the nearest thousand dollars, it may appear that they do not add up, but the total represents the sum of the individual forecast amounts.

The following statements show the financial implications of providing all of the Council's services:

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s
Revenue			
Operating Revenue			
115,370	Rates	127,617	122,776
17	Interest & Dividends	17	150
5,286	Operating Subsidies & Grants	5,115	5,830
31,933	Other Operating Revenue	32,580	33,386
152,606		165,328	162,142
Capital Revenue			
8,341	Capital Subsidies & Grants	21,352	18,818
2,588	Development Contributions	3,249	3,249
2,000	Vested Assets	2,000	2,000
12,929		26,601	24,067
165,535	TOTAL REVENUE	191,929	186,209
Expenses			
119,815	Expenses	121,321	123,034
57,177	Employee Remuneration	55,463	59,835
1,116	Elected Member Remuneration	1,073	1,141
9,892	Professional service costs	12,411	9,203
51,630	Other Expenses	52,374	52,854
6,731	Interest	8,332	9,874
38,858	Depreciation and amortisation	43,156	43,043

Budget		10YP	DAB
165,404	TOTAL EXPENSES	172,809	175,951
131	SURPLUS/(DEFICIT)	19,120	10,258
Other Comprehensive Revenue and Expense			
46,871	Gain on property revaluations	5,332	5,399
47,002	TOTAL COMPREHENSIVE REVENUE AND EXPENSE	24,452	15,657
5.8%	RATES INCREASE	8.3%	6.4%

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

2022/23		2023/24	2023/24
Budget		10YP	DAB
\$'000s		\$'000s	\$'000s
17,192	Current Assets	13,920	18,055
	<u>Non-Current Assets</u>		
13,926	Investments in CCOs and industry companies	13,052	14,500
6,970	Investment Property & Other Financial Assets	5,424	14,249
2,113,339	Property, Plant & Equipment	2,104,075	2,282,418
2,151,427	TOTAL ASSETS	2,136,471	2,329,221
34,679	Current Liabilities	37,388	27,145
	<u>Non-Current Liabilities</u>		
6,273	Employee Entitlements	6,648	6,567
230,749	Term Liabilities	323,060	249,990
1,464	Provisions	1,386	1,217
	<u>Equity</u>		
1,070,376	Retained Earnings	1,091,775	1,114,506
807,886	Other Reserves	676,215	929,797
2,151,427	TOTAL LIABILITIES/EQUITY	2,136,471	2,329,221

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Budget		10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
1,831,260	Opening Balance	1,743,537	2,028,645
47,002	Total Comprehensive Revenue and Expense	24,452	15,657
1,878,262		1,767,989	2,044,302

PROSPECTIVE STATEMENT OF CASH FLOWS

PROSPECTIVE STATEMENT OF CASH FLOWS				Budget	10YP	DAB
Budget		10YP	DAB	(91,737)	(117,653)	(86,291)
2022/23		2023/24	2023/24			
\$'000s		\$'000s	\$'000s			
Operating Activities						
Cash Provided						
115,370	Rates	127,617	122,776	54,748	57,377	34,990
17	Interest	17	150			
	Dividends					
5,286	Operating Subsidies & Grants	5,115	5,830			
31,933	Other Revenue	32,580	33,636			
8,341	Capital Subsidies & Grants	21,352	18,818			
2,588	Development Contributions	3,249	3,249			
Cash Disbursed						
(6,731)	Interest	(8,332)	(9,874)			
(119,815)	Expenses	(121,321)	(123,034)	-	-	-
36,989		60,276	51,302	54,748	57,377	34,990
Investing Activities						
Cash Provided						
-	Investment Reductions	-	-			
5,000	From Asset Sales	7,826	7,479			
Cash Disbursed						
(96,737)	Capital Expenditure	(125,478)	(94,771)			
-	Investments	-	-			
				679	1,279	500
				CASH AT YEAR END	1,279	500

Annual Budget (Plan) Disclosure Statement

For the year ending 30 June 2024

What is the purpose of this statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently

managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence)

Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark - increases	Total rates will increase by no more than the Local Government Cost Index (LGCI) plus the growth in the rating base plus 3% (to fund the cost of higher standards and new services) plus an allowance for increased funding of asset renewal	6.4%	Yes
Debt affordability benchmark	Net external debt as a percentage of total assets will not exceed 20%	10.7%	Yes
Debt affordability benchmark	Net external debt as a percentage of total revenue will not exceed 200%	154.1%	Yes
Debt affordability benchmark	Net interest as a percentage of total revenue will not exceed 15%	6.0%	Yes
Debt affordability benchmark	Net interest as a percentage of annual rates income will not exceed 20%	7.9%	Yes
Debt affordability benchmark	Liquidity available will exceed 110% of existing external debt	114.4%	Yes
Balanced budget benchmark	100%	102.9%	Yes
Essential services benchmark	100%	232.7%	Yes
Debt servicing benchmark	10%	5.5%	Yes

Notes

1 Rates affordability benchmark

- (1) For this benchmark:
 - (a) The Council's planned rates income for the year is compared with a quantified limit on rates contained in the Financial Strategy included in the Council's 10 Year Plan
 - (b) The Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the Financial Strategy included in the Council's 10 Year Plan.
- (2) The Council meets the rates affordability benchmark if:
 - (a) Its planned rates income for the year equals or is less than each quantified limit on rates
 - (b) Its planned rates increases for the year equal or are less than each quantified limit on rates increases.

2 Debt affordability benchmark

- (1) For this benchmark, the Council's planned borrowing is compared with quantified limits on borrowing contained in the Financial Strategy included in the Council's 10 Year Plan.
- (2) The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3 Balanced budget benchmark

- (1) 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).
- (2) The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4 Essential services benchmark

- (1) For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services.
- (2) 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

- (1) 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).
- (2) Because Statistics New Zealand projects that the Council's population will grow slower than the national population growth rate, it meets the debt servicing benchmark if its planned borrowing costs equal or are less than 10% of its planned revenue.



SECTION 1
IMPLEMENTING
THE 10 YEAR PLAN

SECTION 1

This shows what we're planning to do, and how much it is expected to cost to implement 2023/24 (year three of the 10 Year Plan).

Groups of Activities and Goals – Introduction	17	Goal 3 A Connected and Safe Community	
Goal 1 An Innovative and Growing City		Connected Communities (Includes Community Facilities, Community Development, Social Housing, Healthy Communities, Events and Festivals)	50
City Growth (Includes Housing and Future Development and Urban Design)	24	Safe Communities (Includes Animal Control, Civil Defence, Public Health, and Safer Community Initiatives)	55
Economic Development	26	Goal 4 Eco-City	
Active and Public Transport	29	Climate Change	57
Strategic Transport	33	Environmental Sustainability (Includes sustainable Practices and Biodiversity)	59
Goal 2 A Creative and Exciting City		Manawatū River	61
Active Communities (includes Sports and recreation, Parks, Sports fields, Reserves)	38	Resource Recovery	63
Arts and Heritage (Includes Arts and Cultural Organisations /Groups)	44	Waters Plan (includes Stormwater and Wastewater)	68
City Shaping (Includes City Making, City Centre, Placemaking)	48	Goal 5 A Driven and Enabling Council	
		Good Governance and Active Citizenship (Includes Organisational performance and Strategic Investments)	80

Groups of Activities

What we are planning to do during 2023/24 (year three of the 10 Year Plan) and why

The Council wants Palmerston North to be recognised for the great quality of life that its residents enjoy, and at the same time, for them to have all the lifestyle, education and business opportunities that are available in much larger cities.

This is summed up by Council’s Vision:

Palmerston North: Small city benefits, Big city ambition.

The Council has five Goals that describe this Vision in more detail. Each Goal has one strategy which shows how Council will bring the Goals to life. Sitting below the Strategies are Plans that show specific actions for the next three years.

Vision:	Small city benefits, Big city ambition.				
Goals:	An Innovative and Growing City	A Creative and Exciting City	A Connected and Safe Community	An Eco City	A Driven and Enabling Council
Strategies:	Innovative and growing city	Creative and livable	Connected communities	Eco city	Driven and enabling council
Plans:	Transport City growth Economic development	Active Communities City shaping Arts and heritage	Connected communities Safe communities	Environmental sustainability Waters Climate change Resource recover Manawatu river	Performance Governance and active citizenship

The Council works on these Strategies and Plans through Activities. Activities are defined in the Local Government Act as goods and services provided by the Council. The Act requires similar Activities to be put together into Groups of Activities for budget purposes.

A guide to the programmes within this section

Rounding

Because the figures are rounded to the nearest thousand dollars, it sometimes appears that they do not add up, but the total represents the sum of the individual forecast amounts.

Operating programmes

Individual operating programmes occasionally generate additional revenue streams for the Council. For this reason, the figures shown in relation to the programme reflect the planned net amount that the Council will fund from rates.

In the Summary Activity Financial Statements the revenue and expenses from the programme are included in the relevant categories, along with all the other revenue and expenses to fund the Activity.

Capital programmes

Since individual capital programmes result in the Council creating an asset (capital new), or replacing an existing asset (capital renewal), the total cost is shown in the programme schedules. The total of all budgeted external funding for all capital programmes within an Activity is deducted from what is shown as the 'Total' to show what the Council plans to contribute (shown as 'Funded by Council [Rates and Borrowing]').

Information/main reason for change

Where a programme has changed from the 10 Year Plan, a reason has been noted.

Abbreviations

The following abbreviations appear throughout this section:

10YP - 10 Year Plan

DAB – Draft Annual Budget

Key

Below is the key to the symbols you will see alongside each programme within this section.

WHAT'S IN



No change to timing - any budget change indicated

WHAT'S OUT (DELETED)



Explanation indicated

WHAT'S BEING DONE LATER



New year and explanation indicated

WHAT'S BEING DONE EARLIER



New year and explanation indicated

WHAT'S NEW IN 2022/23



Explanation indicated

Activity Financial Statements			
Budget	<u>Whole of Council</u>	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Revenue			
<u>Innovative & Growing City</u>			
6,440	City Growth	6,343	6,417
1,164	Economic Development	1,191	1,265
<u>Creative & Exciting City</u>			
3,172	Active Communities	3,277	3,493
98	Arts and Heritage	100	223
City Shaping			
<u>Connected & Safe Community</u>			
5,014	Connected Communities	5,105	5,246
947	Safe Communities	908	948
<u>Eco-City</u>			
-	Climate change mitigation and adaption	-	-
-	Environmental sustainability	-	-
10	Manawatu River	11	10
3,360	Resource Recovery	3,409	3,844
-			
9,385	Roading	9,613	10,088
1,111	Active and Public Transport	1,164	1,157
96	<u>Water</u>	101	101
1,363	<u>Wastewater</u>	1,276	1,303
6	<u>Stormwater</u>	6	7
<u>Driven & Enabling Council</u>			
360	Governance and Active Citizenship	231	230
410	Organisational performance	419	557
4,298	Strategic Investments	4,558	4,476
37,236	Total Revenue	37,711	39,365

Expenses

	<u>Innovative & Growing City</u>		
10,289	City Growth	10,146	10,533
5,692	Economic Development	5,924	6,292
	<u>Creative & Exciting City</u>		
23,406	Active Communities	22,252	26,030
9,692	Arts and Heritage	9,757	10,565
530	City Shaping	1,346	692
	<u>Connected & Safe Community</u>		
24,297	Connected Communities	24,822	26,406
2,421	Safe Communities	2,722	2,488
	<u>Eco-City</u>		
230	Climate change mitigation and adaption	388	258
1,015	Environmental sustainability	999	827
147	Manawatu River	700	334
9,484	Resource Recovery	9,349	11,075
	<u>Transport</u>		
27,677	Roading	30,142	28,045
4,784	Active and Public Transport	7,115	5,246
9,445	<u>Water</u>	10,103	11,565
11,008	<u>Wastewater</u>	13,349	13,399
4,361	<u>Stormwater</u>	5,585	5,115
	<u>Driven & Enabling Council</u>		
10,067	Governance and Active Citizenship	9,263	9,434
5,488	Organisational performance	3,353	2,181
5,371	Strategic Investments	5,495	5,467
165,404	Total Expenses	172,809	175,951

128,168 NET OPERATING COST OF ACTIVITY GROUPS 135,097 136,585

Rating Requirement

(38,858)	Less Depreciation	(43,156)	(43,043)
(7,828)	Less Transfers To/(From) Reserves	(2,293)	(3,341)

28,305	Plus Net Capital Renewal (3 Year Average)	29,797	27,416
5,583	Plus Debt Repayment	8,171	5,160
115,370	RATES REQUIREMENT	127,617	122,776
5.7%		8.3%	6.4%
	Capital Expenditure		
	Capital Renewals		
	<u>Innovative & Growing City</u>		
-	City Growth	-	-
465	Economic Development	1,018	566
	<u>Creative & Exciting City</u>		
5,664	Active Communities	4,612	3,564
902	Arts and Heritage	437	448
	City Shaping		
	<u>Connected & Safe Community</u>		
2,928	Connected Communities	2,545	2,909
533	Safe Communities	94	85
	<u>Eco-City</u>		
	Climate change mitigation and adaption		
	Environmental sustainability		
6	Manawatu River	28	29
479	Resource Recovery	432	515
	<u>Transport</u>		
5,053	Roading	5,262	5,375
1,078	Active and Public Transport	925	1,103
6,112	<u>Water</u>	5,257	5,380
4,349	<u>Wastewater</u>	4,065	4,184
928	<u>Stormwater</u>	1,136	230
	<u>Driven & Enabling Council</u>		
	Governance and Active Citizenship		
2,042	Organisational performance	1,773	1,143
2,115	Strategic Investments	2,538	1,948
32,653	Total Capital Renewals	30,123	27,479

Capital New			
<u>Innovative & Growing City</u>			
-	City Growth	-	2,500
-	Economic Development	77	78
<u>Creative & Exciting City</u>			
3,368	Active Communities	5,812	3,077
4,862	Arts and Heritage	9,474	3,784
1,889	City Shaping	4,684	771
<u>Connected & Safe Community</u>			
5,844	Connected Communities	1,427	2,118
4,500	Safe Communities	-	2,850
<u>Eco-City</u>			
1,066	Climate change mitigation and adaption	1,091	1,092
108	Environmental sustainability	530	112
10	Manawatu River	1,035	535
1,422	Resource Recovery	529	1,211
<u>Transport</u>			
20,283	Roading	20,425	12,034
3,671	Active and Public Transport	10,804	12,418
6,419	<u>Water</u>	10,710	6,841
7,141	<u>Wastewater</u>	22,592	10,836
2,429	<u>Stormwater</u>	4,755	5,764
<u>Driven & Enabling Council</u>			
230	Governance and Active Citizenship	-	
546	Organisational performance	583	113
296	Strategic Investments	827	157
64,084	Total Capital New	95,356	66,292
<hr/>			
96,737	Total Capital Expenditure	125,478	93,771

Funded By

2,910	External Revenue Renewal	3,033	3,179
5,431	External Revenue New	18,319	15,639
2,588	Development Contributions	3,249	3,249
5,000	Asset Sales	7,826	7,479
28,305	Rates	29,797	27,416
52,502	New Borrowing / (Repayment)	63,255	36,809
96,737	Total	125,478	93,771

City Growth - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
4,986	Building Services	4,978	4,950	
1,454	Planning Services - Private	1,365	1,467	
6,440	Total Revenue	6,343	6,417	
Expenses				
6,669	Building Services	6,884	7,119	
407	Housing and Future development	189	104	
1,558	Planning Services - Private	1,444	1,595	
1,169	Planning Services - Public	1,133	1,262	
486	Urban Design	497	454	
10,289	Total Expenses	10,146	10,533	
3,849	NET OPERATING COST OF ACTIVITY	3,803	4,116	
Rating Requirement				
(1)	Less Depreciation	(1)	(1)	
(300)	Less Transfers To/(From) Reserves	-	-	
3,548	RATES REQUIREMENT	3,802	4,116	
Capital Expenditure				
-	New	-	2,500	
	Total Capital Expenditure		2,500	
Funded By				
-	External Revenue New	-	2,500	
5,000	Asset Sales	7,340	7,000	
(5,000)	New Borrowing / (Repayment)	(7,340)	(7,000)	
-	Total	-	2,500	

City Growth - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	130-Earthquake Prone Buildings - Assessment of Compliance with the Building Act	93	92	
✓	762-City-wide - Urban Design - Delivering Change	53	52	
✘	1264-Development Contributions Fees - Support for Community Groups	23		As a result of public submissions to reducing the overall rates requirement in 2022/23, Council has removed this programme.
➤	1914-Electronic District Plan	42		- Programme deferred to the 10YP.
✓	1918-Compliance with new RMA requirements	105	104	
		315	247	-

City Growth - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
		-	-	-

City Growth - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
*	2211-Better Off Funding - To BE Assigned	-	2,500	Programme to utilise funding available from Central Government as part of reforms.
		-	2,500	-

Economic Development - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
933	Conference & Function Centre	954	1,026	
129	Economic Development	132	134	
103	City Marketing	105	106	
1,164	Total Revenue	1,191	1,265	
Expenses				
1,959	Conference & Function Centre	2,003	2,109	
2,423	Economic Development	2,467	2,655	
507	International Relations	527	559	
601	City Marketing	639	682	
201	Economic Events	288	287	
5,692	Total Expenses	5,924	6,292	
4,527	NET OPERATING COST OF ACTIVITY	4,733	5,026	
Rating Requirement				
(564)	Less Depreciation	(506)	(567)	
419	Plus Net Capital Renewal (3 Year Average)	682	710	
9	Plus Debt Repayment	9	9	
4,391	RATES REQUIREMENT	4,918	5,178	
Capital Expenditure				
465	Renewal	1,018	566	
-	New	77	78	
465	Total Capital Expenditure	1,094	644	
Funded By				
419	Rates	682	710	

46	New Borrowing / (Repayment)	412	(66)
465	Total	1,094	644

Economic Development - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1344-Major Events Fund	288	287	
✓	1480-Sponsorship Opportunities for Council with economic benefits	55	54	
✓	1842-Information Centre - Building Maintenance	49	12	Building Maintenance Budgets held at Current year levels
✓	1983-Conference & Function Centre - Building Maintenance	43	20	
		435	373	-

Economic Development - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	251-Conference & Function Centre - Replacement of Equipment	37	38	
✓	270-Holiday Park - Renewals	262	300	
✓	664-Conference & Function Centre - Renewals	629	138	Partially deffered until 10YP, urgent renewals completed.
✓	1166-Conference & Function Centre - Equipment Purchases	73	74	
✓	1730-Information Centre - Building Renewals	16	16	
		1,018	566	-

Economic Development - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1535-City-wide - Campervan Dump Stations	77	78	
		77	78	-

Active and Public Transport - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
835	Active Transport	879	868	
143	Footpaths	148	150	
133	Public Transport	137	139	
1,111	Total Revenue	1,164	1,157	
Expenses				
2,171	Active Transport	3,575	2,755	Change in depreciation rates results in lower depreciation expense.
2,223	Footpaths	3,137	2,274	Change in depreciation rates results in lower depreciation expense.
390	Public Transport	402	217	
4,784	Total Expenses	7,115	5,246	
3,673	NET OPERATING COST OF ACTIVITY	5,951	4,089	
Rating Requirement				
(1,810)	Less Depreciation	(3,406)	(1,789)	
(200)	Less Transfers To/(From) Reserves	-	-	
679	Plus Net Capital Renewal (3 Year Average)	642	706	
388	Plus Debt Repayment	530	480	
2,729	RATES REQUIREMENT	3,717	3,485	
Capital Expenditure				
1,078	Renewal	925	1,103	
3,671	New	10,804	12,418	
4,749	Total Capital Expenditure	11,729	13,521	

Funded By

393	External Revenue Renewal	390	398
1,332	External Revenue New	5,402	11,105
679	Rates	642	706
2,345	New Borrowing / (Repayment)	5,296	1,313
4,749	Total	11,729	13,521

Active and Public Transport - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	1442-Active Transport Behaviour Change Programmes	113	98	
✓	1494-Active and Public Transport Planning & Investigation	78	74	
➤	1878-Active Transport Innovation	106		As a result of public submissions to reducing the overall rates requirement in 2022/23, Council has deferred this programme.
✓	1994-Cycle Path Maintenance	104	102	
✓	1995-Footpath Maintenance	36	36	
✓	2021-Innovating Streets	60	61	
✓	2037-Additional cycle path sweeping	104	105	
		600	476	-

Active and Public Transport - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	64-City-wide - Footpath Renewals (Waka Kotahi Subsidies)	690	705	
✓	181-City-wide - Public Transport Infrastructure Renewals	32	33	
✓	648-City-wide - Supporting Cycle Infrastructure Renewals	21	22	
✓	2110-City-wide - Footpath Renewals (No Subsidy)	182	344	
		925	1,103	-

Active and Public Transport - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
➤	243-Urban Bus Terminal Redevelopment	2,166	108	Business Case funded out of another programme.

✓	1121-Tennent Drive Improvements - Food HQ & Massey	2,761	- Programme deferred to the 10YP.
➤	1559-City-wide - Urban Cycle Infrastructure Network improvements	2,283	400 Deferred due to new Waka Kotahi funding available.
➤	1803-Neighborhood Streetscape Improvements	32	- Programme deferred to the 10YP.
✓	2026-Active Transport Measurement	212	- Programme deferred to the 10YP.
✓	2056-City-wide - Supporting Cycle Infrastructure Improvements	59	- Programme deferred to the 10YP.
➤	2057-Regional Shared Path Network Improvements	2,320	54 Programme delays due to negotiations.
✓	2120-City-wide - Off Road Shared Path Network Improvements	441	- Programme deferred to the 10YP.
✓	2121-City-wide - Footpath Improvements	529	- Programme deferred to the 10YP.
➤	2141-C/fwd - Regional Shared Path Network Improvements	-	812 Network Improvements
✳	2207-City-wide - Urban Cycle Infrastructure Network improvements	-	4,593 New Waka Kotahi funding available.
✳	2231-City-wide - Transport Choices - Public Transport	-	5,200 New Waka Kotahi funding available.
✳	2233-City-Wide - Urban Cycle Infrastructure Improvements - Streets for People	-	1,250 New Waka Kotahi funding available.
		10,804	12,418
			-

Roading - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
5,254	Parking	5,154	5,522	
3,090	Roads	3,388	3,427	
118	Street Facilities	127	176	
400	Street Lighting	405	414	
522	Traffic Services	538	549	
9,385	Total Revenue	9,613	10,088	
Expenses				
3,133	Parking	2,993	3,484	
16,590	Roads	18,455	16,512	
3,503	Street Facilities	3,968	3,315	Change in depreciate rates results in lower depreciation expense.
1,912	Street Lighting	1,978	2,109	
2,540	Traffic Services	2,749	2,625	
27,677	Total Expenses	30,142	28,045	
18,293	NET OPERATING COST OF ACTIVITY	20,529	17,957	
Rating Requirement				
(8,744)	Less Depreciation	(11,148)	(9,086)	
2,735	Plus Net Capital Renewal (3 Year Average)	3,225	3,264	
1,114	Plus Debt Repayment	1,771	1,565	
13,398	RATES REQUIREMENT	14,377	13,700	
Capital Expenditure				
5,053	Renewal	5,262	5,375	
20,283	New	20,425	12,034	
25,337	Total Capital Expenditure	25,688	17,409	

Funded By			
2,517	External Revenue Renewal	2,565	2,620
4,070	External Revenue New	9,377	1,894
814	Development Contributions	1,022	1,022
2,735	Rates	3,225	3,264
15,201	New Borrowing / (Repayment)	9,500	8,609
25,337	Total	25,688	17,409

Roading - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	1472-Business Case work for strategic roads (PNITI)	250	257	
✓	1858-Tree Maintenance	106	108	
✓	1932-Urban Transport Improvements - Enabling PNITI - Business Case	107	109	
✓	2001-Transport Network & Asset Management - Operating Cost	120	121	
✓	2007-Road Sealed Pavement Maintenance	130	133	
✗	2009-Transport Advanced Investigation	191		Following assumptions of no additional advanced investigations in 2023/24.
✓	2010-Transport & three waters subdivision public good	212	155	Continued maintenance of existing budget level
✓	2018-Transport Bridge Maintenance	104	108	
✓	2028-Street Tree Removals	308	200	
✓	2052- Implement Corridor Access Request Fees	(143)	(141)	
		1,386	1,049	-

Roading - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	74-City-wide - Street Light Renewals	117	119	
✓	82-Off-street Parking Renewals	80	81	
✓	115-City-wide - Sealed Pavement Renewals (Waka Kotahi Subsidies)	1,965	2,007	
✓	122-City-wide - Road Drainage Renewals	399	408	
✓	139-City-wide - Sealed Road Resurfacing	2,389	2,440	
✓	162-City-wide - Vehicle Crossing Renewals	127	130	
✓	1805-City-wide - Transport structure component renewal	159	163	

✓	2109-City-wide - Sealed Pavement Renewals (No Subsidy)	26	27
		5,262	5,375

Roading - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	201-Urban Growth - Development Contributions - Transport	212	217	
✓	279-City-wide - Minor transport improvements	1,407	737	
➤	1003-Whakarongo - Intersection Upgrades	-	114	Some design work to commence ahead of the 10YP.
✓	1367-City-wide - Street Light Infill	923	923	
✓	1615-City-wide - Parking and Traffic Signs and Marking	53	54	
➤	1695-PNITI – Intersection & bridge improvements	5,561	-	Programme deferred to the 10YP.
✓	1804-Road drainage improvements	85	87	
➤	1807-City-wide - Car park infrastructure improvements	425	-	Programme deferred to the 10YP.
✓	1808-City-wide - Street amenity improvements	291	-	Programme deferred to the 10YP.
*	1944-Village Road upgrades to urban standard	234	-	Programme deferred to the 10YP.
✓	2013-PNITI – Strategic Transport Corridor Improvements	5,310	523	
✓	2058-Urban Growth - NEIZ - Transport	265	271	
➤	2059-Urban Transport Improvements - Enabling PNITI	319	-	Programme deferred to the 10YP.
➤	2065-Urban Growth - Whakarongo - Transport	212	-	Programme deferred to the 10YP.
➤	2111-Kelvin Grove Road - Safety Improvements to intersections	743	-	Programme deferred to the 10YP.
✓	2119-Road to Zero - Transport Safety Improvements	2,368	(1,000)	Deliverable with programme carry forward.
➤	2123-Urban Growth - Kakatangiata - Transport	319	251	
➤	2124-Urban Growth - Ashhurst - Transport	1,699	1,650	
➤	2164-C/fwd - PNITI – Intersection & bridge improvements	-	302	Carry forward of Programme 1695 - PNITI – Intersection & bridge improvements

➤	2169-C/fwd - Urban Growth - NEIZ - Transport	-	600	Transport	Carry forward of Programme 2058 - Urban Growth - NEIZ -
➤	2172-C/fwd - Road to Zero - Transport Safety Improvements	-	2,905	Safety Improvements from 2021/22.	Carry forward of Programme 2119 - Road to Zero - Transport
➤	2174-C/fwd - Urban Growth - Ashhurst - Transport	-	2,000	- Transport	Carry forward of Programme 2124 - Urban Growth - Ashhurst
✳	2206-Storm Damage – August 2022 Rooding	-	950	New Programme to make repairs from damage.	
➤	2218-C/fwd - Kelvin Grove Road - Safety Improvements to intersections	-	400	Safety Improvements to intersections	Carry forward of Programme 2111 - Kelvin Grove Road -
➤	2222-C/fwd - Physical deterrent (installation of speed humps) at additional locations	-	50	Carry forward of Programme 2142	
➤	2224-C/fwd - Storm Damage – August 2022 Rooding	-	1,000	2022 Rooding	Carry forward of Programme 2206 - Storm Damage – August
			20,425	12,034	-

Active Communities - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
1,952	Central Energy Trust Arena	2,026	2,214	
880	City Reserves	902	922	
135	Local Reserves	138	141	
123	Sportsfields	126	129	
82	Swimming Pools	84	86	
3,172	Total Revenue	3,277	3,493	
Expenses				
6,832	Central Energy Trust Arena	6,852	8,607	
5,434	City Reserves	4,300	6,329	Changes in the way labour costs are allocated has resulted in a change of cost structure for each of these sub activities.
4,040	Local Reserves	4,167	3,631	
3,311	Sportsfields	3,388	3,343	
1,001	Support to recreation groups	1,051	1,104	
2,788	Swimming Pools	2,493	3,015	
23,406	Total Expenses	22,252	26,030	
20,234	NET OPERATING COST OF ACTIVITY	18,976	22,537	
Rating Requirement				
(6,447)	Less Depreciation	(6,128)	(7,871)	
(235)	Less Transfers To/(From) Reserves	-	-	
4,477	Plus Net Capital Renewal (3 Year Average)	4,622	2,746	
1,188	Plus Debt Repayment	1,326	1,283	
19,217	RATES REQUIREMENT	18,795	18,694	

Capital Expenditure

5,664	Renewal	4,612	3,564
3,368	New	5,812	3,077
9,032	Total Capital Expenditure	10,424	6,641
Funded By			
-	External Revenue New	1,139	140
283	Development Contributions	355	355
4,477	Rates	4,622	2,746
4,271	New Borrowing / (Repayment)	4,309	3,400
9,032	Total	10,424	6,641

Active Communities - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	355-Arapuke Forest Management	38	38	
✓	799-Events - Major School Sports Events funding (part of Sports Events Partnership Fund)	94	95	
✓	1073-City-wide - Reserve Management Planning	67	69	
✓	1249-Arapuke Forest Park - Contribution to Manawatu Mountain Bike Club for Trail Development	63	63	
✓	1422-Regional Sports Facilities Plan - Investment Process Management (Sport Manawatu)	21	21	
✓	1424-Active Community Access Fund - Low Income Opportunities	11	10	
➤	1431-Walkways and Shared Paths - Art and Heritage Trails	6	-	
✓	1438-Asset Management Planning - Parks underground services investigations	21	20	
✓	1611-Free Swimming for Under 5 Year Olds	155	158	
✓	1726-Property - Condition Assessments	21	21	
✓	1728-Property - Underground Services Investigations	53	51	
➤	1885-Asset Management Improvement Plan Task Programme	105	105	
✓	1899-Aquatic facilities and water recreation preliminary feasibility study/needs assessment	52	52	
✓	1912-Indoor courts preliminary feasibility study/needs assessment	52	52	
✓	1973-Arena - Building Maintenance	236	241	
✓	1981-City-wide Reserves - Building Maintenance	122	87	
✓	1985-Swimming Pools - Splashhurst Pool Maintenance Costs	31	30	
✓	1992-Sportsfields - Building Maintenance	72	46	
✓	1997-City Reserves- Memorial Park - Operate New Splashpad	23	23	

✓	2000-City Reserves - Walkways - Maintain existing network	78	76	
✓	2005-Local Reserves - Operation and Maintenance of new assets	183	102	
✓	2011-City Reserves - Victoria Esplanade - Operating Costs	94	91	
✓	2114-Sports Event Partnership Increased Funding	42	40	
*	2125-Support for Manawatu Jets	-	36	Council Resolution to support for 5 years.
		1,641	1,525	-

Active Communities - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	819-Central Energy Trust Arena - Replacement of Equipment	46	47	
✘	1051-CET Arena - Arena Renewals	1,442	-	Converted project to Capital New.
✓	1759-CET Arena - Grounds Renewals	47	49	
✓	1786-Recreational Buildings - Sports Pavilion and Changing Room Renewals	211	216	
✓	1827-Local Reserves - Renewals	721	539	
✓	1829-Sportsfields and Artificial Turfs - Renewals	143	100	
✓	1830-City Reserves - Memorial Park - Renewals	279	157	
✓	1831-City Reserves - Te Marae o Hine - The Square - Renewals	93	95	
✓	1832-City Reserves - Ashhurst Domain - Renewals	272	89	
✓	1834-City Reserves - Walkways - Renewals	114	117	
✓	1835-City Reserves - Linklater Reserve - Renewals	19	19	
✓	1837-Swimming Pools - Pool Renewals	664	680	
✓	1840-City Reserves - Victoria Esplanade- Renewals	140	75	
✓	1962-Arena Security Card System	53	54	
✓	1963-Central Energy Trust Arena- Score clock Replacment Arena2	368	377	

➤	2147-C/fwd - Swimming Pools - Pool Renewals	-	450	Carry forward of Programme 1837 - Swimming Pools - Pool Renewals
➤	2148-C/fwd - Recreational Buildings - Sports Pavilion and Changing Room Renewals	-	100	Carry forward of Programme 1786 - Recreational Buildings - Sports Pavilion and Changing Room Renewals
➤	2149-C/fwd - CET Arena - Arena Renewals	-	400	Carry forward of Programme 1051 - CET Arena - Arena Renewals
		4,612	3,564	-

Active Communities - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	111-Local Reserves - Roslyn - Edwards Pit Park Development 165-Outdoor Adventure Reserves - Arapuke Forest Park/Kahuterawa Development	37	38	
✓	761-C/fwd - Clearview Reserve Development	5	6	
➤	967-City-wide - Edibles Planting	-	41	Carry forward
✓	990-Central Energy Trust Arena - Southern Grandstand (subject to part external funding)	5	6	
✗	1099-Parks and Reserves - Shade Development	105	-	Programme deferred to the 10YP.
✓	1133-Sportsfields - Artificial Football Field (subject to part external funding)	32	62	
➤	1487-Walkways and Shared Paths - Mangaone Stream Shared Path enhancement - Harness Racing Club planting strip purchase and development	2,058	199	Work relies on external funding. Currently in design.
✓	1560-Sportsfields - Bill Brown Park - Additional Carparking	373	-	
➤	1838-City Growth - City Reserves - Victoria Esplanade - Exotic Aviaries	-	206	Programme will be designed for construction.
✓	1845-City Growth - City Reserves - Te Marae o Hine - The Square - Capital New	132	135	
✓		82	-	Programme deferred to the 10YP.

✓	1846-City Growth - City Reserves - Walkway Extensions - Capital New	241	- Programme deferred to the 10YP.
✓	1847-City Growth - City Reserves - Victoria Esplanade - Capital New	608	308 Revised schedule of works, as part of Master Plan.
✓	1850-City Growth - City Reserves - Memorial Park - Capital New	8	8
✓	1851-Sportsfield Improvements - Capital New	223	- Programme deferred to the 10YP.
✓	1852-Local Reserves - Improvements to existing reserves to close identified level of service gaps	147	- Programme deferred to the 10YP.
✓	1853-Local Reserves - Development of Existing Reserves - Capital New	293	300
➤	1857-Urban Growth - Kakatangita - Kikiwhenua - Reserves - Purchase and Development	303	(1,295) Programme delayed - to be deferred to the 10YP.
	1859-Urban Growth - Whakarongo - Reserves Purchase and Development	37	-
➤	1860-Urban Growth - Ashhurst - Reserves Purchase and Development	11	- Programme deferred to the 10YP.
✱	1861-Urban Growth - Flyers Line - Reserves Purchase and Development	796	- Programme deferred to the 10YP.
✓	1884-Local Reserves - Accessibility and Safety Improvements	104	107
✱	1890-City Growth - City Reserves - Victoria Esplanade Master Plan Developments - Stage Two	25	- Programme deferred to the 10YP.
➤	2006-City Centre Play - Fixed Play Development	74	151
➤	2043-Urban Growth - Napier Road Extension - Reserve and walkways purchase and development	114	-
➤	2151-C/fwd - 708 - Urban Growth - Aokautere - Reserves Land Purchase	-	Carry forward of Programme 708 - Urban Growth - 34 Aokautere - Reserves Land Purchase
✱	2209-Arena 3 Upgrade	-	1,477 New Roof - Previously Renewal Programme 1051
➤	2225-C/fwd - Urban Growth - Kakatangita - Kikiwhenua - Reserves - Purchase and Development	-	1,295 Programme 1857 has delays - both deferred to the 10YP.
		5,812	3,077

Arts and Heritage - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
-	Heritage Management	-	-	
1	Other Cultural Facilities	1	1	
66	Support to arts, culture & heritage groups	67	189	
32	Te Manawa	33	33	
98	Total Revenue	100	223	
Expenses				
196	Heritage Management	205	156	
2,548	Other Cultural Facilities	2,702	2,857	
2,211	Support to arts, culture & heritage groups	2,286	2,586	
4,737	Te Manawa	4,564	4,965	Increased property value results in increased depreciation expense.
9,692	Total Expenses	9,757	10,565	
9,594	NET OPERATING COST OF ACTIVITY	9,656	10,342	
Rating Requirement				
(2,615)	Less Depreciation	(2,178)	(2,798)	
533	Plus Net Capital Renewal (3 Year Average)	504	516	
199	Plus Debt Repayment	383	150	
7,712	RATES REQUIREMENT	8,366	8,210	
Capital Expenditure				
902	Renewal	437	448	
4,862	New	9,474	3,784	
5,764	Total Capital Expenditure	9,911	4,232	

Funded By

533	Rates	504	516
5,230	New Borrowing / (Repayment)	9,407	3,716
5,764	Total	9,911	4,232

Arts and Heritage - Operational

		10YP	DAB	
		2023/24	2023/24	
Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
✓	778-Arts Initiatives	36	35	
✓	1323-Heritage Digitization Programme (City Library)	52	52	
✓	1447-Earthquake prone heritage building fund	158	156	
✓	1464-Massey Arts Funding	10	10	
✓	1469-Local Heritage Programmes	16	15	
✓	1501-Public Sculptures Trust Funding	52	51	
✓	1536-Regent Theatre - Trustee Meeting Fee Grant	7	6	
✓	1537-Caccia Birch - Trustee Meeting Fee Grant	7	-	- Caccia Birch is now an internal function.
✓	1538-Globe Theatre - Trustee Meeting Fee Grant	5	5	
✓	1554-Military Heritage Commemorations	8	8	
✓	1573-Arts Event Fund	52	51	
✓	1824-Care and Maintenance of Public Art and Historic Objects	30	29	
*	1950-Caccia Birch - Development of a Site Masterplan	53	-	- Programme deferred to the 10YP.
✓	1988-Creative Sounds - Building Maintenance	16	15	
*	1989-Te Manawa - Building Maintenance	32	-	Most work required has been replaced in Capital Programmes.
		535	433	-

Arts and Heritage - Capital Renewal

		10YP	DAB	
		2023/24	2023/24	
Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
✓	213-Cultural Facilities - Renewals	426	437	
✓	1144-Manawatu Heritage (Archives Digital Repository) Renewal	11	11	
		437	448	-

Arts and Heritage - Capital New

		10YP	DAB	
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Status	ID-Name	2023/24 \$'000s	2023/24 \$'000s	Information / Main reason for change
✓	902-Property - Seismic Strengthening of Council Properties	9,474	3,384	Programme deferred to the 10YP for prioritisation.
*	2210-Regent Roof Upgrade	-	400	Converted from Programme 213 - Cultural Facilities - Replacement of Structures, Internal Fit Out and Services
		9,474	3,784	-

City Shaping - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
-	City Centre	-	-	
-	Total Revenue	-	-	
Expenses				
338	City Centre	1,092	500	Small alteration to allocation of depreciation.
72	Place activation	115	79	
120	Placemaking	139	113	
530	Total Expenses	1,346	692	
530	NET OPERATING COST OF ACTIVITY	1,346	692	
Rating Requirement				
(16)	Less Depreciation	(366)	(15)	
58	Plus Debt Repayment	206	77	
572	RATES REQUIREMENT	1,185	753	
Capital Expenditure				
1,889	New	4,684	771	
1,889	Total Capital Expenditure	4,684	771	
Funded By				
-	External Revenue New	2,121	-	
1,889	New Borrowing / (Repayment)	2,563	771	
1,889	Total	4,684	771	

City Shaping - Operational

10YP	DAB
2023/24	2023/24

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
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✓	1167-Placemaking Co-created Project (operational)	37	21	
✓	1273-Palmy Unleashed	79	44	
✓	2017-Citycentre Pop Up Play	32	31	
✓	2054-Funding Palmy BID group	263	250	
		411	345	-

City Shaping - Capital Renewal

10YP	DAB
2023/24	2023/24

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
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City Shaping - Capital New

10YP	DAB
2023/24	2023/24

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
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✓	1330-Placemaking Co-created Project (capital)	16	-	Programme deferred to the 10YP.
✓	1476-City Centre Laneways Programme	191	-	Programme deferred to the 10YP.
➤	2077-Cuba Street urban streetscape improvements - Pitt to Arena (Stage 3)	319	-	Programme deferred to the 10YP.
✓	2122-CBD Streets for People	4,158	771	Design to be completed and construction deferred to the 10YP.
		4,684	771	-

Connected Communities - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
755	Cemeteries	774	791	
142	Community Centres	146	149	
423	Libraries	289	344	
3,016	Social Housing	3,159	3,198	
53	Central Energy Trust Wildbase	55	136	
	Community & Commemorative Events	43	1	Correction to budget. Income not earned from these types of events.
625	Public Health	639	626	
5,014	Total Revenue	5,105	5,246	
Expenses				
1,334	Cemeteries	1,420	1,541	
961	Community Centres	944	1,094	
9,827	Libraries	10,689	10,463	
827	Public toilets	664	1,046	
4,232	Social Housing	3,936	4,776	Increased property value results in increased depreciation expense.
2,537	Support to community groups	2,531	2,599	
957	Central Energy Trust Wildbase	1,000	1,088	Changes in the way labour costs are allocated has resulted in a change of cost structure for each of these sub activities.
1,536	Community & Commemorative Events	1,425	1,592	
2,085	Public Health	2,214	2,207	
24,297	Total Expenses	24,822	26,406	
19,283	NET OPERATING COST OF ACTIVITY	19,717	21,161	

Rating Requirement

(4,013)	Less Depreciation	(3,972)	(4,377)
(120)	Less Transfers To/(From) Reserves	-	-
2,187	Plus Net Capital Renewal (3 Year Average)	2,312	2,430
446	Plus Debt Repayment	662	597
17,783	RATES REQUIREMENT	18,719	19,810
Capital Expenditure			
2,928	Renewal	2,545	2,909
5,844	New	1,427	2,118
8,772	Total Capital Expenditure	3,972	5,027
Funded By			
-	External Revenue Renewal	79	162
30	External Revenue New	-	-
2,187	Rates	2,312	2,430
6,556	New Borrowing / (Repayment)	1,581	2,435
8,772	Total	3,972	5,027

Connected Communities - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	812-Youth Council Grants and Scholarships	9	9	
✓	1157-Military Heritage Commemorations (Events)	30	42	
✓	1262-Ashhurst Christmas Lights	3	3	
✓	1448-Welcoming Communities	105	106	
✓	1463-Play Palmy	5	5	
✓	1465-Contestable Community Events Fund	27	27	
✓	1506-Community Events	463	629	Return to pre-Covid levels
✓	1574-Hancock Community House Management Fund	64	64	
✗	1935-Cats - Public Education & Colonies Management	16		- Programme not supported.
✓	1941-City Library (all sites) - Removal of overdue fines (Youth and Childrens)	42	41	
✱	1945-City Library (all sites)- Library Management System replacement or upgrade	63		- Programme deferred to the 10YP.
✓	1952-Companion Card	10	10	
✓	1980-CET Wildbase Recovery Centre - Building Maintenance	57	37	
✓	1982-Library - Building Maintenance	101	101	
✗	1987-Community Centres - Building Maintenance	31		- Budget available in other budgets.
✓	1991-Public Toilets - Building Maintenance	125	127	
✓	2023-Increase to Community Development Small Grants Fund #2	64	64	
✓	2115-Social Housing restrict rents to a maximum of 25% of the tenant's benefit or NZ superannuation	147	145	
✓	2116-Funding for Strategic Priority Grants (increased funding)	139	137	
		1,501	1,545	-

Connected Communities - Capital Renewal

10YP	DAB
2023/24	2023/24

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
➤	178-City Library (all sites) Replacement of Shelving, Furniture and Equipment	38	39	
✓	180-Social Housing - Renewals	524	531	
✓	186-Public Toilets - Renewals	168	173	
➤	188-City Library Replacement and Purchase of Library Materials	842	863	
➤	202-Central Library Interior Design Renewals	21	22	
➤	203-Community Libraries, Youth Space, Blueprint and Mobile Library Interior Design Renewals	33	34	
✓	265-Community Centres - Renewals	84	86	
✓	1120-Community Libraries - Renewals	53	54	
✓	1136-CET Wildbase Recovery Centre - Renewals	105	108	
✓	1138-Digital Technology to Support 21st Century Citizens and Service (Renewal)	54	55	
✓	1139-Radio Frequency Identification (RFID) Materials Management	53	54	
✓	1269-Bylaw Signage - Replacement	7	7	
✘	1742-Social Housing - Grounds Renewals	31		Grounds renewals can be addressed through programmes 180 (Social Housing renewals) and 2022 (Property - Hard Surfaces Renewals). Hard Surface renewals can be addressed through programmes 180 (Social Housing renewals) and 2022 (Property - Hard Surfaces Renewals).
✘	1744-Social Housing - Hard Surface Renewals	105		
✓	1769-Community Agency Facilities - Renewals	21	22	
✓	1775-Central Library - Renewals	105	108	
✓	1796-Cemeteries - Building Renewals	42	93	
✓	1828-Cemeteries - Non-Building Asset Renewals	100	102	
✓	1971-CET Wildbase Recovery Signage	79	81	
✓	1972-CET Wildbase Recovery Digital Capacity	79	81	
➤	2090-C/fwd - Public Toilets - Renewals	-	124	Carry forward of Programme 180 - City-wide - Community Housing Refurbishments

➤	2091-C/fwd - Cemeteries - Crematorium Chapel Interior Renewals	-	66	Carry forward of programme 567 - Cemeteries - Crematorium Chapel Interior Renewals from 2021/22
➤	2185-C/fwd - Cemeteries - Kelvin Grove - Crematorium Office reconfiguration to address health and safety issues	-	147	Carry forward of Programme 563 - Cemeteries - Kelvin Grove - Crematorium Office reconfiguration to address health and safety issues from 2021/22.
➤	2214-C/fwd - Central Library - Renewals	-	60	Carry forward of Programme 1775 - Central Library - Renewals
		2,545	2,909	-

Connected Communities - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	161-Public Toilets - New City-wide Toilets	263	270	
✓	1459-Social Housing - Additional Social Housing Units	1,049	1,049	
➤	1585-C/fwd - City-wide - Public Toilets	-	156	Carry forward of Programme 161 - City-wide - New Public Toilets on Walkways and reserves
✓	1833-City Growth - Cemeteries - Extensions to burial and ashes areas to meet demand	115	118	
➤	2155-C/fwd - Social Housing - Papaioea Place Redevelopment - Stage 3	-	322	Carry forward programme for completion in July.
➤	2215-C/fwd - Cemeteries - Kelvin Grove - Replacement & enhancement of staff facilities	-	203	Carry forward programme due to delayed completion of Seismic Strengthening of the Crematorium.
		1,427	2,118	-

Safe Communities - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
947	Animal Control	908	948	
947	Total Revenue	908	948	
Expenses				
1,068	Animal Control	1,301	1,126	
917	Civil Defence	934	897	
436	Safer Community Initiatives	486	465	
2,421	Total Expenses	2,722	2,488	
1,473	NET OPERATING COST OF ACTIVITY	1,814	1,540	
Rating Requirement				
(177)	Less Depreciation	(250)	(235)	
242	Plus Net Capital Renewal (3 Year Average)	104	95	
91	Plus Debt Repayment	177	182	
1,630	RATES REQUIREMENT	1,845	1,581	
Capital Expenditure				
533	Renewal	94	85	
4,500	New	-	2,850	
5,033	Total Capital Expenditure	94	2,935	
Funded By				
242	Rates	104	95	
4,791	New Borrowing / (Repayment)	(9)	2,840	
5,033	Total	94	2,935	

Safe Communities - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1458-New MPI Code of Welfare compliance	60	60	
✓	1539-City Ambassadors	37	71	
		96	131	-

Safe Communities - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1512-CCTV replacements	84	85	
➤	1737-Animal Shelter - Renewals	10	-	Renewals deferred due to new building construction.
		94	85	-

Safe Communities - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
➤	1552-Animal Shelter - New Building	-	2,324	Construction has commenced later than planned.
➤	2080-C/fwd - Animal Shelter - New Building	-	526	Carry forward of Programme 1552 - Animal Shelter - New Building
		-	2,850	-

Climate change mitigation and adaption - Activity Financial Statements

Budget		10YP	DAB	
2022/23		2023/24	2023/24	
\$'000s		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
-	Climate change mitigation and adaption	-	-	
-	Total Revenue	-	-	
Expenses				
230	Climate change mitigation and adaption	388	258	
230	Total Expenses	388	258	
230	NET OPERATING COST OF ACTIVITY	388	258	
Rating Requirement				
-	Less Depreciation	(68)	-	
1	Plus Debt Repayment	46	19	
231	RATES REQUIREMENT	367	277	
Capital Expenditure				
1,066	New	1,091	1,092	
1,066	Total Capital Expenditure	1,091	1,092	
Funded By				
1,066	New Borrowing / (Repayment)	1,091	1,092	
1,066	Total	1,091	1,092	

Climate change mitigation and adaption - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1920-Climate Change and Sustainability Resource	105	104	
*	2019-PNCC zero-carbon feasibility study	31	30	
		136	134	-

Climate change mitigation and adaption - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
		-	-	-

Climate change mitigation and adaption - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1888-Low Carbon Fund	1,049	1,049	
✓	1924-Improving remote monitoring capabilities	42	43	
		1,091	1,092	-

Environmental sustainability - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
-	Biodiversity	-	-	
-	Total Revenue	-	-	
Expenses				
341	Biodiversity	383	358	
165	Support to environmental groups	169	173	
509	Sustainable Practices	446	297	
1,015	Total Expenses	999	827	
1,015	NET OPERATING COST OF ACTIVITY	999	827	
Rating Requirement				
-	Less Depreciation	(8)	-	
(103)	Less Transfers To/(From) Reserves	-	-	
22	Plus Debt Repayment	27	34	
934	RATES REQUIREMENT	1,018	861	
Capital Expenditure				
108	New	530	112	
108	Total Capital Expenditure	530	112	
Funded By				
-	External Revenue New	281	-	
108	New Borrowing / (Repayment)	249	112	
108	Total	530	112	

Environmental sustainability - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	268-Arapuke Forest Park/Kahuterawa Pest Control and Biodiversity Protection and Enhancement	64	65	
✓	764-City-wide - Council Facility Energy Use Monitoring	60	61	
✓	835-Ashhurst Domain - Biodiversity Improvements as Part of Manawatu Gorge Project	47	48	
✓	1080-City-wide -Biodiversity Increased Plant and Animal Pest Control	32	31	
✓	1145-Green Corridors Project - Continued Development	96	100	
✓	1450-Predator Free Palmerston North	27	26	
✓	1453-Freshwater Body Improvements	44	43	
*	1916-Delivery of sustainable education outcomes	42	40	
		410	413	-

Environmental sustainability - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
		-	-	-

Environmental sustainability - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1077-Citywide - Biodiversity Enhancement Through Native Planting	32	33	
✓	1451-Property - LED Lighting Upgrades	79	80	
➤	1959-EnviroHub Building (subject to external funding)	419	-	Programme deferred to the 10YP.
		530	112	-

Manawatu River - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
10	Manawatu River	11	10	
10	Total Revenue	11	10	
Expenses				
147	Manawatu River	700	334	Significant delays in capital expenditure results in lower depreciation and interest expense.
147	Total Expenses	700	334	
137	NET OPERATING COST OF ACTIVITY	690	324	
Rating Requirement				
-	Less Depreciation	(230)	-	
12	Plus Net Capital Renewal (3 Year Average)	14	14	
39	Plus Debt Repayment	165	36	
189	RATES REQUIREMENT	639	373	
Capital Expenditure				
6	Renewal	28	29	
10	New	1,035	535	
17	Total Capital Expenditure	1,063	564	
Funded By				
12	Rates	14	14	
4	New Borrowing / (Repayment)	1,050	550	
17	Total	1,063	564	

Manawatu River - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1486-City Reserves - Te Apiti Manawatu Gorge Masterplan Implementation	105	105	
✓	1998-City Reserves - Manawatu River Park - Operation and Maintenance	82	80	
		187	185	-

Manawatu River - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1825-City Reserves - Manawatu River Park - Renewals	28	29	
		28	29	-

Manawatu River - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
➤	1844-City Growth - City Reserves - Manawatu River Park - Capital New	744	200	Deliver works under contract and reconfirm Master Plan in the 10YP.
✓	1892-City Growth - City Reserves - Manawatu River Park - Hokowhitu Lagoon Development Plan	76	78	
➤	1894-City Growth - City Reserves - Manawatu River Park - Marae Tarata Development Plan - Implementation	216	108	
➤	1895-City Growth - City Reserves - Manawatu River Park - Te Motu o Poutoa Development Plan - Implementation	-	150	Design in process.
		1,035	535	-

Resource Recovery - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
231	Landfill Management	237	242	
1,359	Waste Management	1,488	1,517	
1,770	Waste Minimisation	1,684	2,085	
3,360	Total Revenue	3,409	3,844	
Expenses				
509	Landfill Management	540	1,790	
2,287	Waste Management	2,043	2,713	Additional resources to meet Councils goals.
6,687	Waste Minimisation	6,765	6,573	
9,484	Total Expenses	9,349	11,075	
6,124	NET OPERATING COST OF ACTIVITY	5,940	7,231	
Rating Requirement				
(674)	Less Depreciation	(989)	(814)	
(65)	Less Transfers To/(From) Reserves	-	-	
556	Plus Net Capital Renewal (3 Year Average)	709	550	
412	Plus Debt Repayment	443	449	
6,352	RATES REQUIREMENT	6,102	7,416	
Capital Expenditure				
479	Renewal	432	515	
1,422	New	529	1,211	
1,900	Total Capital Expenditure	961	1,726	
Funded By				
	External Revenue New	-	-	
556	Rates	709	550	

1,345	New Borrowing / (Repayment)	252	1,177
1,900	Total	961	1,726

Resource Recovery - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	974-City-wide - Rubbish & Recycling - Communication, Education and Resource Materials	32	10	
✓	1425-Awapuni Closed Landfill - Waste Mixed Colour Glass Stockpile Processing	49	49	
➤	1724-City-wide - Diversion of Waste from Landfill - Investigation Studies	80		As a result of Resourcing constraints, Council has deferred - this programme.
✘	1811-City-Wide - Bi-Annual Hazardous Waste Day	53	51	
✱	1886-City-wide - Rubbish & Recycling - Resource Consent Application Renewals	13	12	
✓	1908-City-Wide - Rubbish & Recycling - Asset Condition Assessments	53	53	
✓	1909-Waste Minimisation Levy - Contestable Fund	42	41	
✓	2044-City-Wide - Kerbside Food Waste - Investigations and Trial	74	74	
		397	291	-

Resource Recovery - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	185-Closed Landfills and Transfer Stations - Site Renewals	37	38	
✓	612-Recycling - City-wide Wheelie Bin and Crate Renewals	162	100	
✓	649-Recycling - Materials Recovery Facility Renewals	90	92	
✓	1368-City-wide - Public Space Rubbish & Recycling Bins Renewals	48	49	
✓	1374-City-wide - Recycling Drop Off Facilities - Renewals	11	11	

➤	1576-C/fwd - Recycling - Materials Recovery Facility Renewals	-	140	Carry forward of Programme 649 - Recycling - Materials Recovery Facility Renewals
✓	1721-Composting Activity Site Renewals	8	9	
✓	1784-Rubbish and Recycling Buildings - Renewals	74	76	
		432	515	-

Resource Recovery - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	506-City-wide - Public Space Rubbish & Recycling Bins Development	67	35	
✓	657-Urban Growth - Recycling - City-wide Wheelie Bins and Crates	74	76	
✓	721-Awapuni Closed Landfill - Landscaping Development	27	27	
✗	1371-Closed Landfills and Transfer Stations - Safety, Security and Development	53	-	- Programme deferred to the 10YP.
✓	1410-Recycling - City-wide Recycling Services to Commercial/orgnisational Properties Development	42	43	
➤	1783-Rubbish and Recycling Buildings - Staff Welfare and Health and Safety Improvements	-	300	Continuation of current year programme.
✓	1810-City-wide - Diversion of Waste from Landfill - New Materials Development	265	-	
➤	2158-C/fwd - City-wide - Diversion of Waste from Landfill - New Materials Development	-	70	Carry forward of Programme 1810 - City-wide - Diversion of Waste from Landfill - New Materials Development
➤	2161-C/fwd - Closed Landfills and Transfer Stations - Safety, Security and Development	-	140	Carry forward of Programme 1371-Closed Landfills and Transfer Stations - Safety, Security and Development
➤	2217-C/fwd - City-wide - Public Space Rubbish & Recycling Bins Development	-	20	Carry forward of Programme 2161 - Closed Landfills and Transfer Stations - Safety, Security and Development

*	2227-Resource Recovery Centre Power and Data Resilience	-	Current Power and Data centre provide via WWTP. Need to 500 create separate power and data centre.
		529	1,211

Stormwater - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
6	Stormwater Collection and Disposal	6	7	
6	Total Revenue	6	7	
Expenses				
4,361	Stormwater Collection and Disposal	5,585	5,115	
4,361	Total Expenses	5,585	5,115	
4,355	NET OPERATING COST OF ACTIVITY	5,578	5,108	
Rating Requirement				
(2,054)	Less Depreciation	(2,196)	(2,321)	
968	Plus Net Capital Renewal (3 Year Average)	994	841	
174	Plus Debt Repayment	449		
3,443	RATES REQUIREMENT	4,825	3,628	
Capital Expenditure				
928	Renewal	1,136	230	
2,429	New	4,755	5,764	
3,356	Total Capital Expenditure	5,891	5,993	
Funded By				
132	Development Contributions	166	166	
968	Rates	994	841	
2,257	New Borrowing / (Repayment)	4,731	4,987	
3,356	Total	5,891	5,993	

Stormwater - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1369-City-wide Data Collection and WQ Monitoring	202	106	
✓	1614-Stormwater - Open channels and drains - maintenance	404	350	
✓	1709-City-wide - Stormwater Condition Assessments	117	114	
✓	1710-City-wide - Stormwater Modelling, Consenting and Planning	198	200	
✓	1930-City-wide - Maintenance of Stormwater Treatment Devices	53	18	
✓	2002-Stormwater Reticulation Network Maintenance	64	24	
✓	2003-Stormwater Pump Station Operation & Maintenance	25	24	
		1,063	837	-

Stormwater - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	20-City-wide - Stormwater Pump Station Renewals	499	100	
✓	1062-City-wide - Stormwater Network Renewal Works	637	51	Some renewals transferred to New Carry forward of Programme 20 - City-wide - Stormwater
➤	2232-C/fwd - City-wide - Stormwater Pump Station Renewals	-	79	Pump Station Renewals
		1,136	230	-

Stormwater - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	51-Urban Growth - Development Contributions - Stormwater	212	217	

➤	1001-Urban Growth - Whakarongo - Stormwater	106	2,500 Delays in prior years.
✓	1060-City-wide - Stormwater Network Improvement Works	1,317	1,945
➤	1065-Urban Growth - Kakatangiata - Stormwater	850	- Programme deferred to the 10YP.
➤	1372-City-wide Stormwater Pump Stations Improvement	499	- Programme deferred to the 10YP.
➤	1706-City-wide - Stormwater Network Resilience	175	- Programme deferred to the 10YP.
✓	1708-City-wide - Stormwater Flood Mitigation	1,036	157 Construction budget deferred with carry forward of \$73k
*	2034-Urban Growth - Ashhurst - Stormwater	560	572
➤	2176-C/fwd - City-wide Stormwater Pump Stations Improvement	-	300 Carry forward of Programme 1372 - City-wide Stormwater Pump Stations Improvement
➤	2177-C/fwd - City-wide - Stormwater Flood Mitigation	-	73 Carry forward of Programme 1708 - City-wide - Stormwater Flood Mitigation
		4,755	5,764

Wastewater - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
6	Wastewater Collection	6	6	
1,357	Wastewater Treatment and Disposal	1,269	1,297	
1,363	Total Revenue	1,276	1,303	
Expenses				
6,213	Wastewater Collection	6,408	7,508	
4,795	Wastewater Treatment and Disposal	6,941	5,891	
11,008	Total Expenses	13,349	13,399	
9,645	NET OPERATING COST OF ACTIVITY	12,073	12,096	
Rating Requirement				
(4,760)	Less Depreciation	(4,512)	(5,619)	
5,015	Plus Net Capital Renewal (3 Year Average)	5,099	5,148	
394	Plus Debt Repayment	674		
10,293	RATES REQUIREMENT	13,334	11,626	
Capital Expenditure				
4,349	Renewal	4,065	4,184	
7,141	New	22,592	10,836	
11,490	Total Capital Expenditure	26,657	15,020	
Funded By				
1,022	Development Contributions	1,283	1,283	
5,015	Rates	5,099	5,148	
5,453	New Borrowing / (Repayment)	20,275	8,589	
11,490	Total	26,657	15,020	

Wastewater - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
	1319-Totara Road Wastewater Treatment Plant - Consent			Change in accounting treatment from Operating to Capital
✘	Renewal Upgrade Options Analysis	1,096	- (#2128)	
✓	1401-City-wide - Infiltration & Inflow Investigations	478	259	Continued maintenance of existing budget level
	1716-City-wide - Wastewater Facility Condition Assessment			
✘	Programme	85	-	Programme not required.
	1717-City-wide - Wastewater Pipeline Condition Assessment			
✓	Programme	393	194	Continued maintenance of existing budget level
	1718-City-wide Pressure Wastewater systems operation			
✓	1718-City-wide Pressure Wastewater systems operation	65	2	Minor budget provision retained for 2023/24
	1719-City-wide - Decommissioning of Redundant			
✓	Wastewater Mains	212	207	
	1720-Operate and Maintain Wastewater Network Model			
✓	1720-Operate and Maintain Wastewater Network Model	53	51	Programme completion expected in 2023/24
	1802-Wastewater Pump Stations - Building Maintenance			
✓	1802-Wastewater Pump Stations - Building Maintenance	22	10	Continued maintenance of existing budget level
	1843-Wastewater Treatment Plant - Building Maintenance			
✓	1843-Wastewater Treatment Plant - Building Maintenance	74	36	Continued maintenance of existing budget level
	1999-Wastewater Reticulation Network Maintenance			
✓	1999-Wastewater Reticulation Network Maintenance	144	76	Continued maintenance of existing budget level
	2004-Wastewater Reticulation Pump Stations Operation &			
✓	2004-Wastewater Reticulation Pump Stations Operation &	21	20	
	Maintenance			
		2,643	856	-

Wastewater - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	54-City-wide - Wastewater Pipe Renewal	2,655	2,712	
✓	65-City-wide - Wastewater Pump Station Renewal	340	347	
	179-Totara Road Wastewater Treatment Plant - Minor			
✓	179-Totara Road Wastewater Treatment Plant - Minor	425	234	
	Equipment Renewals			

✓	1068-Totara Road Wastewater Treatment Plant - Replacement of Inlet Pumps	212	100	
➤	1380-Totara Rd WWTP - Biogas Generator Major Overhauls	159		- Programme deferred to the 10YP.
➤	1589-C/fwd - Totara Road Wastewater Treatment Plant - Minor Equipment Renewals	-	235	Carry forward of Programme 1068 - Totara Rd WWTP Inlet Pump replacements
➤	1714-City-wide Wastewater Trunk Mains Renewal	212	193	
✓	1799-Wastewater Treatment Plant - Buildings Renewals	53	54	
✓	1801-Wastewater Pump Stations - Building Renewals	8	9	
➤	2095-C/fwd - City-wide - Wastewater Pump Station Renewal	-	100	Carry forward of Programme 65 - City-wide - Wastewater Pump Station Renewal
➤	2146-C/fwd - Totara Rd WWTP - Biogas Generator Major Overhauls	-	200	Carry forward of Programme 1380 - Totara Rd WWTP - Biogas Generator Major Overhauls
		4,065	4,184	-

Wastewater - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
➤	66-Totara Road Wastewater Treatment Plant - Resilience Programme	828	456	
✓	73-Urban Growth - Development Contributions - Wastewater	106	108	
➤	210-Urban Growth - NEIZ - Wastewater	531		- Programme deferred to the 10YP.
✓	628-Totara Road Wastewater Treatment Plant - Consent Renewal Upgrade	18,507	3,000	Programme timing corrected.
➤	1000-Urban Growth - Whakarongo - Wastewater	283		- Programme deferred to the 10YP.
➤	1074-Totara Road Wastewater Treatment Plant - Earthquake Strengthening of Civil Structures	1,062	280	Programme timing corrected.
➤	1597-C/fwd - Urban Growth - Kakatangiata - Installation of Wastewater Systems	-	277	Carry forward of Programme 1055 - Urban Growth - Kakatangiata - Wastewater

➤	1616-City-wide - Wastewater Pump Station - Capacity Upgrade	690	548	
➤	1617-Totara Road Wastewater Treatment Plant - Biogas System Improvements	-	1,247	Design work for the 10YP.
➤	1711-Industrial Growth - Longburn Industrial Park - Wastewater	-	651	Prior years delays.
➤	1712-City-wide Wastewater wet weather overflow mitigation	212		- Programme deferred to the 10YP.
➤	1821-City-wide Wastewater Pipeline Realignment of at-risk mains	53	151	
➤	2030-Urban Growth - Aokautere - Wastewater	319		- Programme deferred to the 10YP.
➤	2178-C/fwd - Totara Road Wastewater Treatment Plant - Resilience Programme	-	140	Carry forward of Programme 66 - Totara Road Wastewater Treatment Plant - Major Equipment Upgrades
➤	2179-C/fwd - City-wide - Wastewater Pump Station - Capacity Upgrade	-	50	Carry forward of Programme 1616 - Totara Road Wastewater Treatment Plant - Power Supply Upgrade
➤	2180-C/fwd - Totara Road Wastewater Treatment Plant - Biogas System Improvements	-	927	Carry forward of Programme 1074 - Totara Rd WWTP - Earthquake Strengthening of WWTP Civil Structures
➤	2189-C/fwd - WWTP - Wastewater Discharge Consent Project	-	2,000	Carry forward of Programme 628 - Totara Road Wastewater Treatment Plant - Consent Renewal Upgrade
*	2229-City-wide - Wastewater Pipe Improvement	-	1,000	New programme from Renewals
		22,592	10,836	-

Water - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
30	Water Collection	31	31	
56	Water Distribution	59	59	
10	Water Treatment	11	11	
96	Total Revenue	101	101	
Expenses				
2,364	Water Collection	2,958	2,777	
4,994	Water Distribution	4,830	6,356	
2,087	Water Treatment	2,315	2,432	
9,445	Total Expenses	10,103	11,565	
9,349	NET OPERATING COST OF ACTIVITY	10,002	11,464	
Rating Requirement				
(3,882)	Less Depreciation	(3,404)	(4,661)	
6,108	Plus Net Capital Renewal (3 Year Average)	6,323	6,235	
624	Plus Debt Repayment	1,036		
12,198	RATES REQUIREMENT	13,958	13,038	
Capital Expenditure				
6,112	Renewal	5,257	5,380	
6,419	New	10,710	6,841	
12,530	Total Capital Expenditure	15,967	12,221	
Funded By				
337	Development Contributions	423	423	
-	Asset Sales	486	479	
6,108	Rates	6,323	6,235	

6,086	New Borrowing / (Repayment)	8,735	5,084
12,530	Total	15,967	12,221

Water - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	1052-Turitea Dams - Dam Safety Assurance Programme	42	41	As a result of public submissions to the Draft Annual Budget in 2022/23, Council has removed this programme and will look at alternative arrangements to deliver public advice on
✘	1246-Three Waters Public Education - Water	42	-	three waters activities.
✓	1798-Water Treatment Plant - Buildings Maintenance	62	31	Continued maintenance of existing budget level
✓	1812-City-wide - Water Supply Network Modelling	16	15	
✓	1813-City-wide - Water Supply Condition Assessments	32	51	
✓	1881-Water Pump Station - Building Maintenance	16	10	Continued maintenance of existing budget level
✱	1905-Turitea Dams - Turitea Forest Harvest		5	Forest work required.
✓	1996-Turitea Dams - Catchment Management	207	106	Continued maintenance of existing budget level
✓	2053-Implement Commercial Backflow Fee	(50)	(50)	
		367	209	-

Water - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
✓	88-Turitea WTP - Falling Main Rehabilitation	106	108	
✓	199-City-wide - Water Supply Bore and Network Facility Renewals	891	910	
✓	207-Turitea WTP - Equipment and Facility Renewals	395	404	
✓	214-City-wide - Water Toby and Manifold Renewals	531	542	
✓	218-City-wide - Water Main Renewals	2,671	2,728	
✓	1700-City-wide - Water Meter Renewals	342	349	
✓	1701-City-wide - Water Supply Valve & Hydrant Renewals	212	217	
✓	1797-Water Treatment Plant - Building Renewals	32	33	

✓	1822- Water Pump Stations - Building Renewals	8	19
✓	2042-Turitea WTP - Raw Water Main Renewal	69	71
		5,257	5,380

Water - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24 \$'000s	2023/24 \$'000s	
➤	124-Turitea WTP - Drinking Water Standards Upgrades	1,524	-	Programme requires investigation to occur first.
➤	132-City-wide - Water Supply Resilience - Trunk Mains	1,588	-	Work is not essential in this year.
	246-Urban Growth - Development Contributions - Water Supply	265	271	
✓	986-Turitea Dams - Aeration Upgrade	127	60	
➤	1004-Urban Growth - Whakarongo - Water Supply	43	-	Prior year delays.
➤	1005-Urban Growth - NEIZ - Water Supply	966	-	
✓	1054-Ashhurst - Water Quality Improvements	1,371	400	Design for further construction.
✓	1384-City-wide - Water Supply Resilience - Additional Reservoirs	2,124	669	Work intended to be over multiple years.
➤	1389-City-wide - Water Supply Resilience - Security of Supply	-	500	Design work for the 10YP. Carry forward of Programme 1388 - Palmerston North -
➤	1663-C/fwd - Palmerston North - District Metering Areas	-	170	District Metering Areas for Water Supply
➤	1841-Urban Growth - Ashhurst - Water Supply	-	1,359	
*	1864-Longburn Extension - Water Supply	59	120	
*	1873-City-wide - Water Main Upgrades - Firefighting	159	-	Work is already completed.
✓	1883-Water Operations -Small Plant & Equipment - New	8	59	
➤	2048-City-wide - Water Toby and Manifold enhancements	2,363	500	Works completed under renewal programmes.
➤	2060-City-wide - Commercial Water Meters	112	174	
➤	2085-C/fwd - Turitea WTP - Drinking Water Standards Upgrades	-	300	Carry forward of Programme 124 - Turitea WTP - Drinking Water Standards Upgrades

➤	2188-C/fwd - Turitea WTP - Water Supply Resilience - Upgrades	-	759	Carry forward of Programme 1697 - Turitea WTP - Water Supply Resilience - Upgrades	-
*	2226-Urban Growth - Terrace End Bore	-	200	Required prior to thr 10YP	-
*	2228-City-wide - Water Main Improvement	-	1,300	Identified upgrades of infrastructure in place.	-
		10,710	6,841		-

Governance and Active Citizenship - Activity Financial Statements

Budget		10YP	DAB	
2022/23		2023/24	2023/24	
\$'000s		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
10	Councillor Meetings and Administration	11	11	
215	Direction Setting	220	215	
134	Elections	-	3	
360	Total Revenue	231	230	
Expenses				
2,594	Councillor Meetings and Administration	2,375	2,639	
5,605	Direction Setting	5,286	5,331	
381	Elections	44	3	
1,488	Mayoral and Chief Executive's Office	1,558	1,460	
10,067	Total Expenses	9,263	9,434	
9,707	NET OPERATING COST OF ACTIVITY	9,032	9,204	
Rating Requirement				
(6)	Less Depreciation	(11)	(6)	
(450)	Less Transfers To/(From) Reserves	-	-	
1	Plus Debt Repayment	8	21	
9,252	RATES REQUIREMENT	9,029	9,219	
Capital Expenditure				
230	New	-	-	
230	Total Capital Expenditure	-	-	
Funded By				
230	New Borrowing / (Repayment)	-	-	
230	Total	-	-	

Governance and Active Citizenship - Operational**10YP
2023/24****DAB
2023/24**

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
✓	1190-Smokefree Education	5	5	
✓	1911-Strategic monitoring	89	88	
✓	1922-Elections- Representation Review	16	-	- Completed before October 2022 Elections.
✘	1936-Funding for Section 17a Review	52	-	- Programme deferred to the 10YP.
		163	93	-

Governance and Active Citizenship - Capital Renewal**10YP
2023/24****DAB
2023/24**

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
		-	-	-

Governance and Active Citizenship - Capital New**10YP
2023/24****DAB
2023/24**

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
		-	-	-

Organisational performance - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
277	Civic Administration Building	283	287	
103	Financial Services	105	239	
30	Print Synergy	31	32	
410	Total Revenue	419	557	
Expenses				
551	Civic Administration Building	778	590	
951	Financial Services	619	726	
509	Human Resources			
3,768	Information Services	2,323	996	Carrying over operating budget from previous year.
423	Marketing & Communications	370	643	
300	Print Synergy	303	280	
6,501	Total Expenses	4,392	3,234	
6,091	NET OPERATING COST OF ACTIVITY	3,973	2,677	
Rating Requirement				
(1,606)	Less Depreciation	(2,229)	(1,631)	
(1,014)	Less Internal Rates Recovered	(1,039)	(1,054)	
(6,048)	Less Transfers To/(From) Reserves	(1,979)	(3,023)	
1,821	Plus Net Capital Renewal (3 Year Average)	1,651	1,500	
320	Plus Debt Repayment	146	120	
(436)	RATES REQUIREMENT	524	(1,411)	
Capital Expenditure				
2,042	Renewal	1,773	1,143	
546	New	583	113	
2,588	Total Capital Expenditure	2,356	1,256	

Funded By			
1,821	Rates	1,651	1,500
767	New Borrowing / (Repayment)	705	(244)
2,588	Total	2,356	1,256

Organisational performance - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1520-Digital Transformation	3,880	3,933	
✓	1572-Enterprise Resource Planning (ERP) System Replacement	393	1,299	Timing of project spend. Delays on ERP system replacement - programme deferred to the 10YP.
✓	1727-Property - Facilities Management Software	336		
✓	1929-Workforce Transformation	262	265	
✓	1990-CAB - Cleaning Budget Shortfall	90	89	
✓	2062-IT Infrastructure Improvements	16	15	
		4,976	5,601	-

Organisational performance - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	53-Computer Replacement - Rolling Replacements	520	263	
✓	58-Network Additions and Upgrades	44	44	
✓	68-Aerial Photography	43	43	
✓	86-Property - Furniture Replacements	105		- One year reduction.
✓	221-Print Synergy - Replacement of Print Synergy Machinery	42	36	
✓	272-Staff Cafeteria - Replacement of Equipment	6	6	
✓	281-CAB - Renewals	734	620	
✓	318-Telecommunications Replacement - Council Buildings	151	77	
✓	784-Replacement of Council's Photocopiers/Printers	128	53	
		1,773	1,143	-

Organisational performance - Capital New

10YP	DAB
2023/24	2023/24

Status	ID-Name	\$'000s	\$'000s	Information / Main reason for change
	60-Information Management Strategic Plan Project - New			
✓	Software Applications	111	113	
✓	1826-CAB - Workplace Transformation	315		- Programme deferred to the 10YP.
✓	2047-Property - Furniture transformation	157		- Programme deferred to the 10YP.
		583	113	-

Strategic Investments - Activity Financial Statements

Budget 2022/23 \$'000s		10YP 2023/24 \$'000s	DAB 2023/24 \$'000s	INFORMATION / MAIN REASON FOR CHANGE
Revenue				
4,036	External Contracts	4,291	4,205	
261	Investment Property	267	271	
4,298	Total Revenue	4,558	4,476	
Expenses				
3,878	External Contracts	3,906	3,811	
669	Investment Property	734	702	
506	Investments	589	569	
318	Investments in Companies (including Airport)	265	385	
5,371	Total Expenses	5,495	5,467	
1,073	NET OPERATING COST OF ACTIVITY	936	991	
Rating Requirement				
(1,491)	Less Depreciation	(1,555)	(1,251)	
(308)	Less Transfers To/(From) Reserves	(315)	(318)	
2,555	Plus Net Capital Renewal (3 Year Average)	2,916	2,661	
104	Plus Debt Repayment	115	140	
1,935	RATES REQUIREMENT	2,097	2,223	
Capital Expenditure				
2,115	Renewal	2,538	1,948	
296	New	827	157	
2,412	Total Capital Expenditure	3,365	2,106	
Funded By				
2,555	Rates	2,916	2,661	
(143)	New Borrowing / (Repayment)	449	(556)	

2,412 Total

3,365

2,106

Strategic Investments - Operational

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	1792-Parks Depot - Building Maintenance	50	25	
➤	1885-Asset Management Improvement Plan Task Programme	157	157	
		208	182	-

Strategic Investments - Capital Renewal

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	80-Council Small Mobile Plant and Equipment - Replacement	236	239	
✓	85-Depot - Buildings and Structures Renewals	105	106	
✓	1753-Investment Properties - Building Renewals	26	27	
✓	1791-Parks Depot - Building Renewals	21	21	
➤	1879-Council's Plant and Vehicle - Replacements	1,914	1,015	One year reduction.
✓	1970-Gordon Kear Forest Culvert Replacements	26	27	
✓	2022-Property - Hard Surfaces Renewals	210	213	
➤	2212-C/fwd - Property - Hard Surfaces Renewals	-	101	Carry forward of Programme 2022 - Property - Hard Surfaces Renewals.
➤	2213-C/fwd - Investment Properties - Building Renewals	-	200	Carry forward of Programme 1753 - Investment Properties - Building Renewals
		2,538	1,948	-

Strategic Investments - Capital New

Status	ID-Name	10YP	DAB	Information / Main reason for change
		2023/24	2023/24	
		\$'000s	\$'000s	
✓	99-New Vehicles and Plant to enable the delivery of improved Council services	303	157	

➤	1875-Fleet - Upgrade to Electric Vehicles - Capital New	524	- Programme deferred to the 10YP.	
		827	157	-



SECTION 2
FINANCIAL AND
RATING INFORMATION

SECTION 2

Here you can see what assumptions have been made in preparing the financial information. You'll also see details about the rating system.

Significant Forecasting Assumptions

Rating System, Rates and Funding Impact Statements

Significant Forecasting Assumptions

A forecasting assumption is defined as something the Council accepts as being true for the purposes of future decisions and actions.

Significant forecasting assumptions and risks underlying the financial estimates in the Annual Budget are identified in the 10 Year Plan 2021-2031 (see page 284-5) and cover the following issues

Issue	Level of uncertainty of assumption	Significance of financial impact on overall position
1. Population & Household Growth	Medium	Medium
2. City Growth – Nature, Type & Location	Medium	High
3. Covid-19 Pandemic	Medium	High
4. Climate Change	Medium	Low
5. Natural Disasters & Adverse Weather Events	High	High
6. Services Provided by Council	High	High
7. Continuity of External Funding	High	Low
8. Sources of Funds for Future Replacement of Assets	Low	Low
9. Waka Kotahi (NZTA) Subsidy	Medium	Medium
10. Airport Shareholding & Dividends	Low	Low

11. Revaluation of Property, Plant & Equipment Assets	Low	Low
12. Asset Lives	Low	Low
13. Depreciation	Low	Low
14. Inflation	Low	Low
15. Interest Rates for Borrowings	Low	Medium
16. Resource Consents (especially wastewater discharge)	High	High
17. Turitea Windfarm	Medium	Low
18. Weathertight (Leaky) Homes Claims	Low	Low
19. Insurance	Low	Low
20. Earthquake-prone Buildings	Medium	High
21. Regional freight ring road including an Additional Road Crossing of Manawatu River	Medium	High
22. Legal Expenses	Low	Low
23. Delivery of Services Reviews	Low	Low
24. Residential Subdivision	Medium	Medium
25. Drinking Water Standards	Medium	Low
26. 3 Waters Reform	High	High
27. Capital Expenditure Delivery	High	High

Some assumptions have changed and impacted on the Annual Budget

Those changes to assumptions and risks are detailed below:

Interest rates for borrowing – An average rate of 2.8% was assumed for the 10 Year Plan. This assumption was increased 3.4% for the 2022/23 final annual budget given market rates had begun to rise and some of the Council's debt is raised at floating interest rates. Its interest rate risk management policy is that there is a mixture of fixed and floating debt within defined bands. Interest rates are now volatile and have risen even further. The assumption has been increased to 4.2% for the draft annual budget.

Resource Consents (especially wastewater discharge) – In the 10 Year Plan it was assumed that the cost of obtaining the wastewater discharge consent (\$1.1m in 2023/24) would be treated as an operating cost each year. However during 2021 the Council chose its preferred upgrade option and has now lodged the resource consent application. These means the ongoing costs of this work will be capitalised as part of the upgrade project and will be funded from debt rather than from rates. This assumption was also updated for the 2022/23 annual budget.

Inflation – The proposed budget incorporates budget cost level adjustors of between 3.5% and 5.1% (depending on the activity) compared with the 10 Year Plan assumption of between 2.2% and 3% (based on forecasts prepared for local government by BERL). Recent indications are that inflation for many sectors could be significantly higher than this. There is a risk therefore that Council will struggle to deliver some services at present levels within the budget assumption.

Other uncertainties and risks for 2023/24 include:

3 waters reform – The Government has further developed its proposals for 3 waters reform and proposes that Councils' waters functions (water, wastewater and stormwater) will move to new regional entities from 1 July 2024. Some legislation has been enacted but there is more to be finalised. Although planning for the new entities is proceeding at pace there is much detail to be determined. The Council will continue to devote significant resource to facilitate the changes and utilise whatever government funding is available to compensate for this.

The reforms will involve significant assets and the equivalent of the value of associated term liabilities transferring as at 1 July 2024.

The financial statements in the budget take no account of any of these potential transfers.

3 Waters “Better-off” Funding – The Government has developed a funding package to support the local government sector through the transition to the new water services delivery system. The funding includes “better off” funding which has to be used to invest in infrastructure or services that support communities to transition to a sustainable and low-emissions economy, enable housing development and growth, and support local place-making and improvements in community wellbeing. Confirmation was received in December 2022 that Council will receive up to \$8.16 million from tranche 1 of the better off funding package towards the following six projects:

- Design of Summerhays Street, rezoning and design of Huia Street, City Centre Housing site investigation and design - \$1.5m
- Construction of Summerhays Street site - \$4.16m
- Support for the development of Te Motu O Poutoa - \$1m
- Investigation and design of a multicultural community hub - \$0.5m
- Rangitane better off funding resource - \$0.5m
- Te Hotu Manawa o Rangitane Marae wharenuui and wharepaku upgrade - \$0.5m

Funding is expected to commence in 2022/23 and will continue over the next four financial years up to 30 June 2027.

These sums are not reflected in the draft of the annual budget except for a holding sum of \$2.5m entered as a fully funded capital programme in the growth activity. This will be updated for the final version of the budget.

Natural disasters & adverse weather events – During February many part of the North Island of New Zealand have experienced significant destruction through flooding events and in particular the impact of Cyclone Gabrielle. Palmerston North was fortunate to miss the full force of the storm and therefore experienced relatively minor impacts. The budget does include provision to repair some roading infrastructure damaged during heavy rain in July 2022 but no other specific provision for addressing any future damage.

Capital expenditure delivery – Due to significant disruptions to supply chains and the difficulty experienced obtaining internal and external resources the Council not been able to complete a significant portion of its planned capital new programmes for 2022/23. A provisional assumption has been made about the level of carry forward that will be required and this will be reviewed in May, and if necessary changed, before the adoption of the final budget in June.

The recent storms may also impact on the availability of contractors to deliver some of the programmes.

Rating System, Rates and Funding Impact Statements

1. Introduction

Rating incidence is governed by the Council's Revenue and Financing Policy and its Rating Policies. This section outlines details of the present rating system used by the Council. It also incorporates the Funding Impact Statements in the form prescribed by the Local Government (Financial Reporting and Prudence) Regulations 2014.

At various points within this section a level of rate or charge is outlined. These are indicative figures provided to give ratepayers an estimate of what their level of rates is likely to be in the forthcoming year. They are not necessarily the actual figures as these will not be known until the Council's rating information database is finalised. Rates figures in this section are GST-inclusive unless otherwise specified.

2. Rating Objectives

These are the Council's rating objectives:

- to encourage growth and confidence in the city by operating a stable, easily understood method of setting rates
- to set rates in a manner that is fair and equitable as between various ratepayers and classes of ratepayer, and consistent with Council's planning objectives
- to ensure that all citizens contribute to the cost of providing city services by charging on a user-pays basis where practicable
- to foster the sense of a single community by operating a common system throughout the city.

3. Components of the present rating system - a summary

The Council's rating system, designed to meet these objectives, is utilised to fund the net cost of operations and programmes outlined in the 10 Year Plan and Annual Budget (Plan). It comprises the following components:

- A common system applies throughout the city.
- Targeted rates, in the form of fixed amounts (as proxy user charges) are made to cover the costs of services that are identifiable by property (water supply, wastewater disposal, and rubbish and recycling). In addition, significant non-residential and some rural users of water are metered and some non-residential wastewater users are charged on the basis of the number of pans. A targeted rate (comprising a fixed amount and a variable amount based on capital value) is made on non-residential properties within the central city Palmy BID area.
- A Uniform Annual General Charge (UAGC) is applied as a fixed amount to every rating unit within the city. It is used as a mechanism to ensure each rating unit contributes a minimum amount of the general rate and also to moderate rates on high land-value properties.
- A General Rate, based on the land value, is applied to each rating unit, with different rates (differentials) applying to each property category.

The categories in the Council’s differential rating scheme reflect differing property use and can be broadly grouped as follows:

- Single-unit residential
- Multi-unit residential
- Non-residential
- Rural and semi-serviced
- Miscellaneous.

Differential surcharges (that is, a higher rate in the dollar) are applied to multi-unit residential and non-residential properties, while lower rates are applied to single unit residential and rural/semi-serviced properties. No surcharge is applied to miscellaneous properties.

4. Examples of proposed rates for 2023/24

Examples of proposed rates for 2023/24 are shown in the following table:

	Land Value	Rates 2022/23	Rates 2023/24
Single unit residential			
Average	468,000	2,973	3,169
Median	455,000	2,920	3,113
Quartile 1	360,000	2,530	2,703
Quartile 3	540,000	3,269	3,480
Two unit residential			
Average	561,000	5,109	5,471
Median	525,000	4,904	5,255
Quartile 1	450,000	4,476	4,804
Quartile 3	625,000	5,475	5,856

	Land Value	Rates 2022/23	Rates 2023/24
Non-residential			
Average	1,022,000	16,492	17,378
Median	620,000	10,231	10,789
Quartile 1	385,000	6,572	6,938
Quartile 3	1,110,000	17,862	18,820
Rural & semi-serviced (5ha or more)			
Average	1,373,000	2,074	2,185
Median	730,000	1,240	1,306
Quartile 1	520,000	967	1,019
Quartile 3	1,218,000	1,873	1,973
Rural & semi-serviced (between 0.2 and 5ha)			
Average	549,000	1,717	1,809
Median	520,000	1,642	1,730
Quartile 1	435,000	1,421	1,497
Quartile 3	590,000	1,824	1,921
Miscellaneous			
Average	916,000	5,047	5,313
Median	550,000	3,147	3,314
Quartile 1	295,000	1,823	1,921
Quartile 3	965,000	5,301	5,581

If all of the properties in the category of property were listed from lowest to highest land value, then the ‘median’ is the value at the half way point in the list, quartile 1 is the value at the first quarter point in the list, and quartile 3 is the value at the three-quarter point in the list.

For example, if there are 1,000 properties and they are sorted from the lowest to the highest land value then quartile 1 is the 250th property from the lowest.

The three-yearly revaluation of the city for rating purposes was undertaken in 2021 and those valuations are the base for general rates set in 2023/24.

The examples should be read with regard for the following assumptions:

- the Council's total rates revenue will increase by 6.4%
- the Uniform Annual General Charge will be \$200 per rating unit (\$200 in 2022/23)
- targeted rates in the form of fixed amounts will be applied for water supply (\$374); wastewater disposal (\$319); kerbside recycling (\$148); rubbish and public recycling (\$109) (\$348, \$284, \$129 and \$92 respectively in 2022/23)
- a targeted rate for wastewater disposal will be set on non-residential properties on the basis of the number of pans, in excess of three, on the rating unit. The charge per pan will be \$319 compared with \$284 per pan in 2022/23.

The examples shown for non-residential, miscellaneous and rural/semi-serviced properties do not include the charges (either fixed or metered) for water, wastewater or kerbside recycling because these vary from property to property but they do include the rubbish and public recycling rate. They do not include the proposed targeted rates to fund the Palmy BID as these will be applied to selected properties in the defined central city Palmy BID area.

5. Components of the Rating System – more detail

5.1 General Rate

The Council proposes to set a general rate based on the land value of each rating unit in the city.

The general rate will be set on a differential basis based on land use (see description in 5.4), with the differential factors as shown in the following table:

Differential Group		Differential Factor (expressed as % of Group Code MS)		Rate (cents in \$ of LV)
Code	Brief Description	Actual 2022/23	Proposed 2023/24	Proposed 2023/24
R1	Single-unit residential	Balance (approx. 79)	Balance (approx. 79)	0.4315
R2	Two unit residential	110	110	0.6009
R3	Three unit residential	120	120	0.6556
R4	Four unit residential	130	130	0.7102
R5	Five unit residential	140	140	0.7648
R6	Six unit residential	150	150	0.8195
R7	Seven unit residential	160	160	0.8741
R8	Eight or more unit residential	170	170	0.9287
MS	Miscellaneous	100	100	0.5463
CI	Non-residential (Commercial/Industrial)	300	300	1.6389
FL	Rural/Semi-serviced (5 hectares or more)	25	25	0.1366
FS	Rural/Semi-serviced (0.2 hectares or less)	75	75	0.4097
FM	Rural/Semi-serviced (between 0.2 & 5 hectares)	50	50	0.2732

5.2 Uniform annual general charge

The Council proposes to set a uniform annual general charge of \$200 (\$200 for 2022/23) on each rating unit.

5.3 Targeted rates

For the purposes of the targeted rates proposed below the term ‘residential’ is defined as “having a predominant or exclusive residential use and on which one or more residential units is erected.”

For the purposes of the targeted rates proposed below, a ‘separately used or inhabited part (SUIP) of a rating unit’ is defined as:

“Any part of the rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long-term basis by someone other than the owner.

For the purposes of the definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as ‘used’.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one SUIP.

For a residential property a SUIP will have a separate entrance, kitchen facilities (including sink or cooking facilities), living facilities and toilet/bathroom facilities.

By way of example the following would be considered to have separately used or inhabited parts of a rating unit:

- A single dwelling with flat attached
- Two or more houses, flats or apartments on one certificate of title.”

The Council does not have a lump sum contribution policy and lump sum contributions will not be invited for any targeted rate.

5.3.1 Water supply

The Council proposes to set targeted rates for water supply. For residential rating units it shall be on the basis of a fixed amount per separately used or inhabited part, and for all other properties a fixed amount per rating unit. The charge will be set on a differential basis based on the availability of the service (either ‘connected’ or ‘serviceable’). Connected means the rating unit is connected to a Council-operated waterworks while serviceable means the rating unit is not connected to a Council-operated waterworks but is within 100m of such waterworks and Council would allow a connection. The serviceable rate will be 50% of the connected rate.

Rating units that are not connected to the scheme and are not serviceable will not be liable for this rate. The estimated rates for the 2023/24 year are:

Connected:	\$374
Serviceable:	\$187

There are situations where the Council will require water to be supplied on a metered basis. Where this occurs, the Council proposes instead of the above to set metered water targeted rates that comprise a fixed amount (estimated at \$220 per metered connection for connections of 25mm or less and \$470 for connections greater than 25mm) and a variable amount (estimated at \$1.60724 per cubic metre) based on the volume of water supplied.

5.3.2 Wastewater disposal

The Council proposes to set a targeted rate for wastewater disposal. For residential rating units, it shall be set on the basis of a fixed charge per separately used or inhabited part, and for all other properties a fixed charge per rating unit. The charge will be set on a differential basis based on the availability of the service (either 'connected' or 'serviceable'). Connected means the rating unit is connected to a public wastewater drain, while serviceable means the rating unit is not connected to a public wastewater drain but is within 30m of such a drain, and Council would allow a connection. The serviceable rate will be 50% of the connected rate.

Rating units that are not connected to the scheme, and which are not serviceable will not be liable for this rate.

The estimated rates for the 2023/24 year are:

Connected:	\$319
Serviceable:	\$159.50

In addition, for the 2023/24 year the Council proposes to set a targeted rate for connected non-residential rating units of 319 per pan (water closet or urinal) for each pan in excess of three.

5.3.3 Rubbish and recycling

5.3.3.1 Kerbside recycling

The Council proposes to set a targeted rate for kerbside recycling on the basis of:

- a fixed amount per separately used or inhabited part of a rating unit for residential properties receiving the Council's kerbside collection service

- a fixed amount per rating unit for non-residential and rural/semi-serviced properties receiving the Council's kerbside collection service

Where ratepayers elect, and the Council agrees, additional levels of service may be provided. These additional services could be providing more recycling bins or more frequent service. Each additional level of service will be charged at a rate of \$148. This may include charges to non-rateable rating units where the service is provided. Rating units for which the Council is not prepared to provide the service will not be liable for these rates.

The estimated rates for the 2023/24 year are:

Kerbside recycling	\$148
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5.3.3.2 Rubbish and public recycling

The Council proposes to set a targeted rate for rubbish and public recycling on the basis of a fixed amount per separately used or inhabited part of each residential rating unit and a fixed amount per rating unit for all other rating units. Rating units that are vacant land will not be liable for these rates.

The estimated rates for the 2023/24 year are:

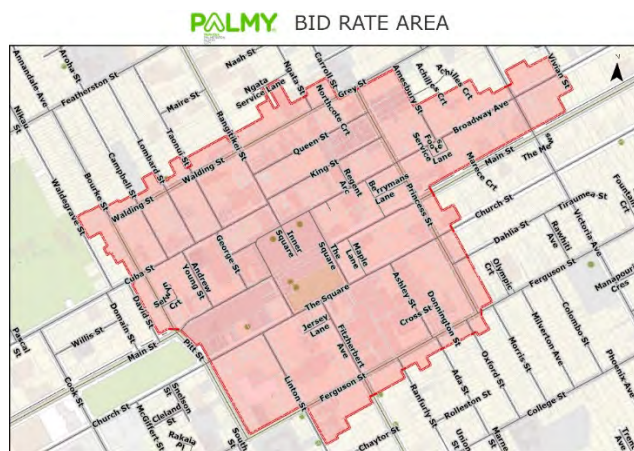
Rubbish and public recycling	\$109
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5.3.4 Palmy BID

The Council proposes to set targeted rates on those properties within the central city Palmy BID area as shown on the following map that are categorised as non-residential for the Council's general rate. The rate will fund a grant to the Palmy BID group.

The targeted rates will comprise:

- A fixed amount of \$343 per rating unit; and
- A variable amount of 0.0137 cents in the \$ of the capital value of the rating unit.



5.4 Differential Matters and Categories

5.4.1 Objectives of Differentials for General Rate

The Council believes that a uniform general rate based on land value would not produce a fair and equitable allocation of rates. For this reason, it operates a system of differentials based on land use. Descriptions of the land use categories are shown in 5.4.2.

The Council describes the relationship between the rates charged to each group in terms of a factor expressed as a percentage of the rate that would apply if there were no differential rating in place – that is, the group described as Miscellaneous (MS). Each year, the Council reviews the

differential factors applied to each land use category. The factors proposed for 2023/24 are outlined in 5.1 and are unchanged from 2022/23.

The factors have been developed to address the following matters:

- rating units containing more than one residential unit will place an increasing demand on Council services as the number of units increase
- the land value for non-residential property is often driven by different influences from the land value for residential or rural land and therefore is not directly comparable as a rating base
- the Council’s Revenue and Financing Policy identifies a number of activities where it believes non-residential users gain a greater benefit than other users and should bear a greater share of the cost
- for large rural rating units a pure land value system would produce rates charges that would be unsustainable
- rural and semi-serviced rating units generally have limited or, in some cases, no access to some Council activities funded through the general rate

5.4.2 Differentials based on land use

The Council proposes to differentiate the general rate primarily on the basis of land use. Properties with more than one use will be placed in a category that the Council considers reflects the primary use.

The Council will consider partitioning the property into parts and allocate each part to the most appropriate category in situations such as the following:

- where there are discreet parts of the property used for different purposes such as a retail shop and a residence
- for manager’s residences associated with motel complexes
- where part of the property is used for not-for-profit or other community purposes and the remainder is used for other purposes

- where the property is not serviced and is used for commercial, industrial or business purposes but a significant part is used for farming or horticultural purposes
- where a property has a rural zoning but is serviced and has one or more residential units then the first 2ha will be classified as group code R1 and the balance as FM or FL depending on its size
- where a property that is greater than 5ha (and residential use is a permitted activity under the city's District Plan) becomes serviced the first 5ha (or the area of the actual sub-divisional development if larger than this) will be categorised in group code R1 and the remainder will continue to be treated as not serviced for rating purposes
- where a property that is less than 5ha becomes serviced and features of the land or District Plan requirements impede subdivision the part that reflects the extent of the impediment will continue to be treated as not serviced for rating purposes

Note that, subject to the rights of objection to the rating information database set out in sections 29 and 39 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories.

In the context of the general rate, 'serviced' means the property is either connected or serviceable for wastewater disposal. Connected means the rating unit is connected to a public wastewater drain, while serviceable means the rating unit is not connected to a public wastewater drain but is within 30m of such a drain, and Council would allow a connection.

The following differential categories will be used:

Single-unit residential (R1)

Every serviced rating unit not otherwise classified:

- having a predominant or exclusive residential use (excluding home occupations) and on which is erected one residential unit; or

- being vacant property where residential use is a permitted activity under the city's District Plan.

Multi-unit residential (R2 - R8)

Every serviced rating unit not otherwise classified on which is erected:

- two residential units (R2); or
- three residential units (R3); or
- four residential units (R4); or
- five residential units (R5); or
- six residential units (R6); or
- seven residential units (R7); or
- eight or more residential units (R8).

In determining what is a residential unit, the Council will apply the same criteria as defined for a SUIP, as shown in 5.3.

Miscellaneous (MS)

Every rating unit not otherwise classified of the following types:

- property used primarily for not-for-profit or other community purposes, excluding retail shops
- property owned by the Council that is used by it for parking that is available for public use
- property where the ratepayer conducts or permits to be conducted a business (a Home Occupation, as defined in the city's District Plan), which would otherwise qualify for inclusion in group code R1
- vacant serviced property where non-residential use is a permitted activity under the city's District Plan

- property that is not serviced and would otherwise qualify for inclusion in group code FL, FS or FM but is used for predominantly commercial, industrial or business purposes (excluding farming and horticulture).
- property not specifically categorised in any of the other group codes.

Non-residential (CI)

Every serviced rating unit, not otherwise classified, used for commercial, industrial or business purposes including licensed hotel, serviced apartments or residential institution including a guesthouse, rooming house, boarding house, private hotel, motel, residential club or hostel.

Rural and semi-serviced (FL, FS and FM)

FL – Every rating unit not otherwise classified that is not serviced and has either

- an area of 5ha or more; or
- an area less than 5ha but on which there is no residential dwelling or non-residential improvements.

When the rating unit becomes serviced, as defined above (and provided it is zoned to permit subdivision), the property will be reclassified to the higher rated differential category in the immediately following year.

FS – Every rating unit not otherwise classified that is not serviced and has an area of 0.2ha or less and on which there is a residential dwelling.

FM – Every rating unit not otherwise classified that is not serviced and has an area greater than 0.2ha and less than 5ha and on which there is either residential dwellings or non-residential improvements.

6. Early payment of rates

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers councils to accept early payment of rates.

The Council will accept any payment of rates for either the current or future years in advance of the due date.

7. Rates payable by instalment and due dates

The Council provides for rates to be paid in four equal instalments. For the 2023/24 year the due dates (that is, final dates for payment without incurring penalty charges) will be:

Instalment 1:	25 August 2023
Instalment 2:	24 November 2023
Instalment 3:	23 February 2024
Instalment 4:	31 May 2024

Ratepayers may elect to pay on a more regular basis if they choose. They may also elect to pay the full year's rates in one lump sum prior to the due date for instalment 2 without incurring penalty charges on instalment 1.

Rates may be paid using any one of a number of payment methods acceptable to the Council, including direct debit, cash or Eftpos at Council's office, direct credit and other bank transfer methods. Payment by credit card can be made using the Internet or at Council's office, subject to the payment of a fee to cover costs.

The due date for metered water targeted rates will be the 20th of the month following the invoice date as follows:

Monthly Invoicing	
Instalment	Due date
1	20 July 2023
2	20 August 2023
3	20 September 2023
4	20 October 2023
5	20 November 2023
6	20 December 2023
7	20 January 2024
8	20 February 2024
9	20 March 2024
10	20 April 2024
11	20 May 2024
12	20 June 2024

Two-monthly invoicing			
Linton, East & North Rounds		Ashhurst, South West, PNCC & Central Rounds	
Instal #	Due date	Instal #	Due date
1	20 July 2023	1	20 August 2023
2	20 September 2023	2	20 October 2023
3	20 November 2023	3	20 December 2023
4	20 January 2024	4	20 February 2024
5	20 March 2024	5	20 April 2024
6	20 May 2024	6	20 June 2024

8. Rates penalties

To provide an incentive for rates to be paid by the due date, penalties will be imposed when rates are not paid on time. A penalty of 10% will be added to any portion of an instalment remaining unpaid after the due date for payment, as outlined in clause 7 above.

A penalty charge of 10% will be added to any outstanding rates (including penalties) assessed in previous years and remaining outstanding at 5 July 2023 and again on 4 January 2024.

Penalty charges will not be applied to the metered water targeted rate.

9. Rating base information

The following are projected as at 30 June 2023:

Number of rating units:	34,500
Total capital value of all rating units:	\$33,050,000,000
Total land value of all rating units:	\$18,760,000,000

10. Rates Summary

	Basis of rates	AB 2022/23 \$000	10YP 2023/24 \$000	AB 2023/24 \$000
General rates				
General rates	rate in \$ of LV (differentiated by use)	80,500	78,761	84,653
UAGC	fixed charge p rating unit	5,776	15,094	5,792
Targeted rates				
Water				
- connected	fixed charge p SUIP (residential) or p rating unit (non-residential)	9,296	10,975	10,028
- serviceable	fixed charge p SUIP (residential) or p rating unit (non-residential)	102	132	111
- metered	\$ p m3 plus fixed charge	2,800	2,850	2,900
Wastewater				
- connected	fixed charge p SUIP (residential) or p rating unit (non-residential)	7,962	10,441	9,007
- serviceable	fixed charge p SUIP (residential) or p rating unit (non-residential)	84	102	95
- pans	fixed charge p pan	2,247	2,897	2,524
Rubbish & recycling				
-kerbside recycling	fixed charge p SUIP	3,581	3,559	4,127
-rubbish & public recycling	fixed charge p SUIP	2,772	2,544	3,289
Palmy BID				
	Fixed charge p rating unit & rate in \$ of CV for commercially rated properties in Palmy BID area of central city	125	132	125
		125	131	125
Total Rates Revenue (GST Exclusive)		115,370	127,617	122,776

11. Source and application of funds statements (Funding Impact Statements)

The Local Government (Financial Reporting and Prudence) Regulations 2014 prescribe the format for statements showing the sources and application of funds for the whole of Council and for each group of activities of the Council.

These statements are designed to show where operational and capital funding comes from, and how they are used.

This information is presented in two ways, firstly at the Whole of Council level, and in a slightly different form at the “Group of Activities” level. At the Group of Activities level, internal revenue and expenditure are shown as separate items, while at the Whole of Council level they are not displayed because the amounts balance each other out.

Capital Expenditure is grouped into three broad categories based on which one the programme most relates to. The three categories are:

- to meet additional demand
- to improve the level of service
- to replace existing assets.

The categories do not clearly represent the fact that some programmes will contribute to more than one purpose.

In addition to the statements mentioned, the Council is also providing Activity Financial Statements which show the revenue and expenses for the services provided, as well as how the rates are calculated (see section 1). The Funding Impact Statements differ from the Activity Statements in that they do not include depreciation as an expense, categorise capital revenue as part of operating revenue or include movements in the value of assets. For example, the forecast for 2023/24 assumes:

	\$000
Total comprehensive revenue (as shown on page xx in Prospective Statement of Comprehensive Revenue & Expense)	15,691
Less gain on property revaluations	-5,407
Less capital revenue	-24,093
Plus depreciation	43,043
Surplus of operating funding (as shown in Whole of Council Funding Impact Statement on page xx)	29,234

Please note:

In the Funding Impact Statements the term “Other Operating Funding” is an abbreviation of “Local authority fuel tax, fines, infringement fees and other receipts”.

Funding Impact Statements			
Budget	Whole of Council	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
86,276	General Rates, UAGC & Rates Penalties	93,960	90,447
29,094	Targeted Rates	33,657	32,329
5,286	Subsidies & Grants for Operating Purposes	5,115	5,830
8,004	Fees and Charges	7,888	8,022
17	Interest and Dividends from investments	17	150
23,930	Other Operating Funding *	24,691	25,364
152,606	Total Operating Funding	165,328	162,142
Applications of Operating Funding			
119,815	Payments to Staff and Suppliers	121,321	123,034
6,731	Finance Costs	8,332	9,874
-	Other operating funding applications	-	-
126,546	Total Applications of Operating Funding	129,653	132,908
26,060	Surplus/(Deficit) of Operating Funding	35,675	29,234
Sources of Capital Funding			
8,341	Subsidies and Grants for Capital Expenditure	21,352	18,818
2,588	Development & Financial Contributions	3,249	3,249
54,748	Increase/(Decrease) in Debt	57,377	34,990
5,000	Gross proceeds from sale of assets	7,826	7,479
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
70,677	Total Sources of Capital Funding	89,803	64,536
Applications of Capital Funding			
Capital Expenditure:-			
13,120	- to meet additional demand	7,907	10,781
50,964	- to improve the level of service	87,449	55,511
32,653	- to replace existing assets	30,123	27,479
-	Increase/(Decrease) in Reserves	-	-
-	Increase/(Decrease) of Investments	-	-
96,737	Total Applications of Capital Funding	125,478	93,771
(26,060)	Surplus/(Deficit) of Capital Funding	(35,675)	(29,234)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Connected & Safe Community - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
19,413	General Rates, UAGC & Rates Penalties	20,564	21,391
-	- Targeted Rates	-	-
193	Subsidies & Grants for Operating Purposes	55	183
1,546	Fees and Charges	1,520	1,546
-	- Internal Charges & Overheads Recovered	-	-
4,222	Other Operating Funding *	4,438	4,465
25,375	Total Operating Funding	26,577	27,584
Applications of Operating Funding			
17,369	Payments to Staff and Suppliers	17,797	18,221
777	Finance Costs	750	1,056
4,383	Internal Charges & Overheads Applied	4,775	5,004
-	- Other operating funding applications	-	-
22,528	Total Applications of Operating Funding	23,322	24,281
2,846	Surplus/(Deficit) of Operating Funding	3,255	3,303
Sources of Capital Funding			
30	Subsidies and Grants for Capital Expenditure	79	162
-	- Development & Financial Contributions	-	-
10,929	Increase/(Decrease) in Debt	732	4,497
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
10,959	Total Sources of Capital Funding	811	4,658
Applications of Capital Funding			
Capital Expenditure:-			
-	- to meet additional demand	-	-
10,344	- to improve the level of service	1,427	4,968
3,461	- to replace existing assets	2,640	2,994
-	- Increase/(Decrease) in Reserves	-	-
-	- Increase/(Decrease) of Investments	-	-
13,805	Total Applications of Capital Funding	4,067	7,962
(2,846)	Surplus/(Deficit) of Capital Funding	(3,255)	(3,303)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Creative & Exciting City - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
27,501	General Rates, UAGC & Rates Penalties	28,346	27,657
-	- Targeted Rates	-	-
66	Subsidies & Grants for Operating Purposes	67	68
-	- Fees and Charges	-	-
1,756	Internal Charges & Overheads Recovered	1,955	1,347
3,204	Other Operating Funding *	3,310	3,648
32,527	Total Operating Funding	33,678	32,720
Applications of Operating Funding			
20,803	Payments to Staff and Suppliers	20,996	21,869
1,660	Finance Costs	1,834	2,514
3,844	Internal Charges & Overheads Applied	3,808	3,565
-	- Other operating funding applications	-	-
26,306	Total Applications of Operating Funding	26,638	27,948
6,221	Surplus/(Deficit) of Operating Funding	7,041	4,771
Sources of Capital Funding			
-	Subsidies and Grants for Capital Expenditure	3,259	140
283	Development & Financial Contributions	355	355
10,181	Increase/(Decrease) in Debt	14,365	6,378
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
10,464	Total Sources of Capital Funding	17,979	6,873
Applications of Capital Funding			
Capital Expenditure:-			
1,766	- to meet additional demand	957	-
8,353	- to improve the level of service	19,013	7,632
6,566	- to replace existing assets	5,049	4,012
-	- Increase/(Decrease) in Reserves	-	-
-	- Increase/(Decrease) of Investments	-	-
16,685	Total Applications of Capital Funding	25,020	11,644
(6,221)	Surplus/(Deficit) of Capital Funding	(7,041)	(4,771)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Driven & Enabling Council - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
10,750	General Rates, UAGC & Rates Penalties	11,649	10,030
-	- Targeted Rates	-	-
-	- Subsidies & Grants for Operating Purposes	-	-
215	Fees and Charges	220	215
34,420	Internal Charges & Overheads Recovered	35,256	35,898
4,853	Other Operating Funding *	4,988	5,048
50,238	Total Operating Funding	52,114	51,191
Applications of Operating Funding			
41,484	Payments to Staff and Suppliers	38,751	40,290
589	Finance Costs	697	644
10,170	Internal Charges & Overheads Applied	10,124	9,156
-	- Other operating funding applications	-	-
52,243	Total Applications of Operating Funding	49,571	50,091
(2,005)	Surplus/(Deficit) of Operating Funding	2,543	1,101
Sources of Capital Funding			
-	- Subsidies and Grants for Capital Expenditure	-	-
-	- Development & Financial Contributions	-	-
7,235	Increase/(Decrease) in Debt	3,178	2,261
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
7,235	Total Sources of Capital Funding	3,178	2,261
Applications of Capital Funding			
Capital Expenditure:-			
-	- to meet additional demand	-	-
1,073	- to improve the level of service	1,411	270
4,157	- to replace existing assets	4,310	3,091
-	- Increase/(Decrease) in Reserves	-	-
-	- Increase/(Decrease) of Investments	-	-
5,230	Total Applications of Capital Funding	5,721	3,362
2,005	Surplus/(Deficit) of Capital Funding	(2,543)	(1,101)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Eco-City - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
1,354	General Rates, UAGC & Rates Penalties	2,023	1,512
6,352	Targeted Rates	6,102	7,416
640	Subsidies & Grants for Operating Purposes	361	901
-	Fees and Charges	-	-
-	Internal Charges & Overheads Recovered	-	-
2,730	Other Operating Funding *	3,058	2,953
11,076	Total Operating Funding	11,545	12,781
Applications of Operating Funding			
9,228	Payments to Staff and Suppliers	9,001	9,843
274	Finance Costs	452	422
701	Internal Charges & Overheads Applied	690	1,415
-	Other operating funding applications	-	-
10,203	Total Applications of Operating Funding	10,142	11,680
874	Surplus/(Deficit) of Operating Funding	1,403	1,101
Sources of Capital Funding			
	Subsidies and Grants for Capital Expenditure	281	-
-	Development & Financial Contributions	-	-
2,217	Increase/(Decrease) in Debt	1,961	2,393
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
2,217	Total Sources of Capital Funding	2,242	2,393
Applications of Capital Funding			
Capital Expenditure:-			
-	- to meet additional demand	-	-
2,606	- to improve the level of service	3,185	2,951
485	- to replace existing assets	460	544
-	Increase/(Decrease) in Reserves	-	-
-	Increase/(Decrease) of Investments	-	-
3,091	Total Applications of Capital Funding	3,645	3,494
(874)	Surplus/(Deficit) of Capital Funding	(1,403)	(1,101)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Innovative & Growing City - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
7,939	General Rates, UAGC & Rates Penalties	8,721	9,294
-	- Targeted Rates	-	-
-	- Subsidies & Grants for Operating Purposes	-	-
6,054	Fees and Charges	5,948	6,017
31	Internal Charges & Overheads Recovered	32	44
1,551	Other Operating Funding *	1,586	1,665
15,575	Total Operating Funding	16,287	17,020
Applications of Operating Funding			
12,010	Payments to Staff and Suppliers	11,916	12,598
8	Finance Costs	21	5
3,430	Internal Charges & Overheads Applied	3,659	3,698
-	- Other operating funding applications	-	-
15,447	Total Applications of Operating Funding	15,596	16,301
127	Surplus/(Deficit) of Operating Funding	691	719
Sources of Capital Funding			
-	- Subsidies and Grants for Capital Expenditure	-	2,500
-	- Development & Financial Contributions	-	-
(4,662)	Increase/(Decrease) in Debt	(6,937)	(7,075)
5,000	Gross proceeds from sale of assets	7,340	7,000
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
338	Total Sources of Capital Funding	403	2,425
Applications of Capital Funding			
Capital Expenditure:-			
-	- to meet additional demand	-	-
-	- to improve the level of service	77	2,578
465	- to replace existing assets	1,018	566
-	- Increase/(Decrease) in Reserves	-	-
-	- Increase/(Decrease) of Investments	-	-
465	Total Applications of Capital Funding	1,094	3,144
(127)	Surplus/(Deficit) of Capital Funding	(691)	(719)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Transport - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
16,127	General Rates, UAGC & Rates Penalties	18,094	17,186
-	Targeted Rates	-	-
4,267	Subsidies & Grants for Operating Purposes	4,632	4,678
134	Fees and Charges	143	187
-	Internal Charges & Overheads Recovered	-	-
6,094	Other Operating Funding *	6,002	6,380
26,623	Total Operating Funding	28,870	28,431
Applications of Operating Funding			
16,117	Payments to Staff and Suppliers	16,609	17,848
1,714	Finance Costs	2,076	2,456
4,076	Internal Charges & Overheads Applied	4,018	2,113
-	Other operating funding applications	-	-
21,907	Total Applications of Operating Funding	22,703	22,417
4,715	Surplus/(Deficit) of Operating Funding	6,167	6,015
Sources of Capital Funding			
8,311	Subsidies and Grants for Capital Expenditure	17,733	16,016
814	Development & Financial Contributions	1,022	1,022
16,244	Increase/(Decrease) in Debt	12,495	7,877
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
25,370	Total Sources of Capital Funding	31,249	24,916
Applications of Capital Funding			
Capital Expenditure:-			
8,973	- to meet additional demand	2,708	5,102
14,982	- to improve the level of service	28,521	19,350
6,131	- to replace existing assets	6,188	6,478
-	Increase/(Decrease) in Reserves	-	-
-	Increase/(Decrease) of Investments	-	-
30,085	Total Applications of Capital Funding	37,417	30,930
(4,715)	Surplus/(Deficit) of Capital Funding	(6,167)	(6,015)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Stormwater - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
3,443	General Rates, UAGC & Rates Penalties	4,825	3,628
-	- Targeted Rates	-	-
-	- Subsidies & Grants for Operating Purposes	-	-
-	- Fees and Charges	-	-
-	- Internal Charges & Overheads Recovered	-	-
6	Other Operating Funding *	6	7
3,449	Total Operating Funding	4,831	3,635
Applications of Operating Funding			
2,016	Payments to Staff and Suppliers	2,794	2,360
244	Finance Costs	549	443
48	Internal Charges & Overheads Applied	45	(9)
-	- Other operating funding applications	-	-
2,307	Total Applications of Operating Funding	3,388	2,794
1,141	Surplus/(Deficit) of Operating Funding	1,443	841
Sources of Capital Funding			
-	- Subsidies and Grants for Capital Expenditure	-	-
132	Development & Financial Contributions	166	166
2,083	Increase/(Decrease) in Debt	4,283	4,987
-	- Gross proceeds from sale of assets	-	-
-	- Lump sum contributions	-	-
-	- Other dedicated capital funding	-	-
2,215	Total Sources of Capital Funding	4,449	5,153
Applications of Capital Funding			
Capital Expenditure:-			
507	- to meet additional demand	1,728	3,289
1,922	- to improve the level of service	3,027	2,475
928	- to replace existing assets	1,136	230
-	- Increase/(Decrease) in Reserves	-	-
-	- Increase/(Decrease) of Investments	-	-
3,356	Total Applications of Capital Funding	5,891	5,993
(1,141)	Surplus/(Deficit) of Capital Funding	(1,443)	(841)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Wastewater - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
-	General Rates, UAGC & Rates Penalties	-	-
10,293	Targeted Rates	13,334	11,626
120	Subsidies & Grants for Operating Purposes	-	-
6	Fees and Charges	6	6
-	Internal Charges & Overheads Recovered	-	-
1,237	Other Operating Funding *	1,269	1,297
11,657	Total Operating Funding	14,609	12,929
Applications of Operating Funding			
5,630	Payments to Staff and Suppliers	7,921	6,267
566	Finance Costs	865	936
52	Internal Charges & Overheads Applied	50	578
-	Other operating funding applications	-	-
6,248	Total Applications of Operating Funding	8,837	7,781
5,408	Surplus/(Deficit) of Operating Funding	5,773	5,148
Sources of Capital Funding			
-	Subsidies and Grants for Capital Expenditure	-	-
1,022	Development & Financial Contributions	1,283	1,283
5,059	Increase/(Decrease) in Debt	19,601	8,589
-	Gross proceeds from sale of assets	-	-
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
6,081	Total Sources of Capital Funding	20,884	9,872
Applications of Capital Funding			
Capital Expenditure:-			
976	- to meet additional demand	1,239	759
6,165	- to improve the level of service	21,353	10,077
4,349	- to replace existing assets	4,065	4,184
-	Increase/(Decrease) in Reserves	-	-
-	Increase/(Decrease) of Investments	-	-
11,490	Total Applications of Capital Funding	26,657	15,020
(5,408)	Surplus/(Deficit) of Capital Funding	(5,773)	(5,148)
-	Total Funding Surplus/(Deficit)	-	-

Funding Impact Statements			
Budget	Water - Group of Activities	10YP	DAB
2022/23		2023/24	2023/24
\$'000s		\$'000s	\$'000s
Sources of Operating Funding			
-	General Rates, UAGC & Rates Penalties	-	-
12,198	Targeted Rates	13,958	13,038
-	Subsidies & Grants for Operating Purposes	-	-
48	Fees and Charges	50	50
208	Internal Charges & Overheads Recovered	255	258
49	Other Operating Funding *	50	52
12,503	Total Operating Funding	14,313	13,397
Applications of Operating Funding			
3,957	Payments to Staff and Suppliers	4,964	3,673
900	Finance Costs	1,089	1,399
915	Internal Charges & Overheads Applied	900	2,091
-	Other operating funding applications	-	-
5,771	Total Applications of Operating Funding	6,953	7,162
6,732	Surplus/(Deficit) of Operating Funding	7,359	6,235
Sources of Capital Funding			
-	Subsidies and Grants for Capital Expenditure	-	-
337	Development & Financial Contributions	423	423
5,462	Increase/(Decrease) in Debt	7,699	5,084
-	Gross proceeds from sale of assets	486	479
-	Lump sum contributions	-	-
-	Other dedicated capital funding	-	-
5,799	Total Sources of Capital Funding	8,608	5,986
Applications of Capital Funding			
Capital Expenditure:-			
898	- to meet additional demand	1,275	1,630
5,521	- to improve the level of service	9,435	5,211
6,112	- to replace existing assets	5,257	5,380
-	Increase/(Decrease) in Reserves	-	-
-	Increase/(Decrease) of Investments	-	-
12,530	Total Applications of Capital Funding	15,967	12,221
(6,732)	Surplus/(Deficit) of Capital Funding	(7,359)	(6,235)
-	Total Funding Surplus/(Deficit)	-	-



SECTION 3
ADDITIONAL
INFORMATION

SECTION 3

Levels of Service, Performance Measures and Targets

Levels of Service and Performance Measures

This section contains an extract from the 10 Year Plan which shows the Council's planned levels of service for each of the activities and the measures we intend to use to report back on our performance.

More information about each of the Council's activities can be found in the full 10 Year Plan 2021-2031 which you can view on the Council's website www.pncc.govt.nz and searching [10 Year Plan](#) or by phoning us on 06 356 8199 and asking for a copy.

The Council reports its performance in relation to levels of service in Annual Reports which can also be viewed on the Council's website or by phoning us and asking for a copy. The latest of these is for the year ending 30 June 2022.

All of our performance measures will be measured annually, unless stated otherwise.

City Growth - Te tipu o te tāone nui

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Provide enough development capacity to meet expected demand for housing and business in the short, medium and long term.	Enough land is zoned, infrastructure enabled and feasible to develop, to meet growth demand.	At least three years of housing and business land with services is immediately available.	At least three years of housing and business land with services is immediately available.	At least three years of housing and business land with services is immediately available.	At least three years of housing and business land with services is immediately available.
Perform the regulatory planning role under the Local Government Act and Resource Management Act.	Resource consent applications are processed within statutory frameworks.	At least 95%. (See note)	At least 95%. (See note)	At least 95%. (See note)	At least 95%. (See note)
	Building consent applications are processed within statutory frameworks.	At least 95%. (See note)	At least 95%. (See note)	At least 95%. (See note)	At least 95%. (See note)
Provide public spaces (streets, open spaces, civic and community buildings and infrastructure) that are sustainable, connected, diverse, integrated, adaptable, interesting, comfortable and safe. Work with the development community to increase knowledge and influence urban design outcomes.	City-wide urban design principles are reflected in planning advice and decision-making.	Narrative measure outlining how urban design principles are being implemented.	Narrative measure outlining how urban design principles are being implemented.	Narrative measure outlining how urban design principles are being implemented.	Narrative measure outlining how urban design principles are being implemented.
	There is an increase in range of building types being built in the city centre and local neighbourhoods (e.g. different densities, co-housing, CBD residential, green buildings).	Narrative measure outlining the trends in the range of building types.	Narrative measure outlining trends in the range of building types.	Narrative measure outlining trends in the range of building types.	Narrative measure outlining trends in the range of building types.

Note:

In setting these targets the Council acknowledges that a small number of applications will not be processed in statutory timeframes. This is because some complex consent issues cannot be resolved within statutory timeframes. Also consent applications come in peaks and troughs and, although the Council continually monitors resourcing needs and works with other Councils to help manage peak demands, it is not always possible to meet these peaks without over-resourcing for more normal demand.

These are monitored every three months through the Quarterly Reports and through the Annual Report.

Economic Development – Te whakawhanake ōhanga

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Support economic wellbeing through funding of external organisations.	Funding is distributed and the key objectives achieved.	Narrative measure outlining outcomes achieved by the funded organisations.	Narrative measure outlining outcomes achieved by the funded organisations.	Narrative measure outlining outcomes achieved by the funded organisations.	Narrative measure outlining outcomes achieved by the funded organisations.
Achieve a positive city reputation.	A positive city reputation is recognized.	Increases in positive sentiment, increase in levels of engagement, and formal survey/research.	Increases in positive sentiment, increase in levels of engagement, and formal survey/research.	Increases in positive sentiment, increase in levels of engagement, and formal survey/research.	Increases in positive sentiment, increase in levels of engagement, and formal survey/research.

Transport – Tūnuku

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Provide an integrated multi-modal transport network that connects people and goods with destinations in a safe, efficient and sustainable manner and evolves to meet new transport demands with less reliance on private motor-vehicles.	The change in the number of fatal and serious injury crashes from the previous year on the city's local road network (mandatory measure).	Fewer than the previous year. Narrative measure outlining long-term accident trends and causes.	Fewer than the previous year. Narrative measure outlining long-term accident trends and causes.	Fewer than the previous year. Narrative measure outlining long-term accident trends and causes.	Fewer than the previous year. Narrative measure outlining long-term accident trends and causes.
	The average quality of ride on the sealed local road network, measured by smooth travel exposure (mandatory measure).	Greater than 80%.	Greater than 80%.	Greater than 80%.	Greater than 80%.
	The percentage of the sealed local road network that is resurfaced (mandatory measure).	More than 3.5%.	More than 3.5%.	More than 3.5%.	More than 3.5%.
	The percentage of footpaths that meet Council standard (mandatory measure).	Greater than 93% rated 3 or above (see note)	Greater than 93% rated 3 or above (see note)	Greater than 93% rated 3 or above (see note)	Greater than 93% rated 3 or above (see note)
	Percentage of requests for service relating to roads and footpaths responded to (with at least an initial response) within three working days (mandatory measure).	Greater than 95% of safety and critical requests.	Greater than 95% of safety and critical requests.	Greater than 95% of safety and critical requests.	Greater than 95% of safety and critical requests.

Note

Council uses the Institute of Public Works Engineering Australasia Footpath Condition Rating Standard where 1 = Very Good, 2 = Good, 3 = Fair, 4 = Poor and 5 = Very Poor. Footpaths are independently graded.

Active Communities – He hapori whakahohe

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Provide a wide range of accessible and well-maintained play, active recreation and sports facilities to increase levels of physical activity and participation in sport and active recreation and meet a diverse range of local communities. (Note: these facilities are city reserves, suburb reserves, local reserves, sports fields, the Central Energy Trust Arena, walkways and shared paths, and swimming pools).	Increase in use of parks, sports fields and playgrounds.	Narrative measure outlining Parks Check Survey results.	Narrative measure outlining Parks Check Survey results.	Narrative measure outlining Parks Check Survey results.	Narrative measure outlining Parks Check Survey results.
	Increase in use of aquatic facilities.	Usage numbers at Lido, Freyberg and Ashhurst Pools.	Usage numbers at Lido, Freyberg and Ashhurst Pools.	Usage numbers at Lido, Freyberg and Ashhurst Pools.	Usage numbers at Lido, Freyberg and Ashhurst Pools.
	Increase in use of Central Energy Trust Arena for community sport and active recreation.	Narrative measure outlining number of community events and hours.	Narrative measure outlining number of community events and hours.	Narrative measure outlining number of community events and hours.	Narrative measure outlining number of community events and hours.
	Increase in satisfaction of Council’s sport and recreation facilities.	Narrative measure outlining trends in user and resident feedback and surveys.	Narrative measure outlining trends in user and resident feedback and surveys.	Narrative measure outlining trends in user and resident feedback and surveys.	Narrative measure outlining trends in user and resident feedback and surveys.
Work in partnership with external recreation organisations, and facility providers, to help increase levels of participation in play, active recreation and sport.	Council works in partnership with external organisations.	Narrative measure outlining partnership initiatives designed to increase participation and their outcomes.	Narrative measure outlining partnership initiatives designed to increase participation and their outcomes.	Narrative measure outlining partnership initiatives designed to increase participation and their outcomes.	Narrative measure outlining partnership initiatives designed to increase participation and their outcomes.

Arts and Heritage – Te toi me te taonga tuku iho

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
<p>Provide support to community organisations, cultural Council-Controlled Organisations and individuals to help make Palmerston North a creative and exciting city.</p> <p>Maintain and enhance cultural facilities that provide a range of opportunities for people to access and participate in the arts.</p>	<p>Increase in patronage of Council-owned cultural facilities (Te Manawa, Globe Theatre, Regent Theatre, and Square Edge), as measured by reports provided by operators.</p>	<p>Annual patronage numbers for the CCOs increase.</p>	<p>Annual patronage numbers for the CCOs increase.</p>	<p>Annual patronage numbers for the CCOs increase.</p>	<p>Annual patronage numbers for the CCOs increase.</p>
	<p>Funding is distributed and the key objectives achieved.</p>	<p>Narrative measure outlining outcomes achieved by the CCOs.</p>	<p>Narrative measure outlining outcomes achieved by the CCOs.</p>	<p>Narrative measure outlining outcomes achieved by the CCOs.</p>	<p>Narrative measure outlining outcomes achieved by the CCOs.</p>
<p>Work closely with Rangitāne o Manawatū to support it to be kaitiaki of its heritage places and to increase the wider community's understanding and appreciation of Rangitāne o Manawatū heritage.</p>	<p>Sites of significance to Rangitāne o Manawatū are identified, protected or acknowledged.</p>	<p>Narrative measure outlining the number and description of sites.</p>	<p>Narrative measure outlining the number and description of sites.</p>	<p>Narrative measure outlining the number and description of sites.</p>	<p>Narrative measure outlining the number and description of sites.</p>
<p>Invest in cultural heritage buildings and places to give the community the opportunity to use and appreciate their heritage values.</p>	<p>Increase in investment of earthquake-prone heritage buildings.</p>	<p>Narrative measure outlining investment in buildings and its outcomes.</p>	<p>Narrative measure outlining investment in buildings and its outcomes.</p>	<p>Narrative measure outlining investment in buildings and its outcomes.</p>	<p>Narrative measure outlining investment in buildings and its outcomes.</p>

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Promote and celebrate local history.	Heritage is part of the multi-disciplinary approach to working on Council projects.	Narrative measure outlining the projects and their multi-disciplinary nature.	Narrative measure outlining the projects and their multi-disciplinary nature.	Narrative measure outlining the projects and their multi-disciplinary nature.	Narrative measure outlining the projects and their multi-disciplinary nature.

City Shaping – Te hanga o te tāone nui

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Implement the City Centre Streetscape Plan to increase city centre vibrancy and improve the perception of the city.	City Centre Streetscape Plan is successfully implemented. (Completion of Square East (between Plaza and bus depot)) City Centre Streetscape Plan (pncc.govt.nz)	Narrative measure outlining progress on implementing the Plan.	Narrative measure outlining progress on implementing the Plan.	Narrative measure outlining progress on implementing the Plan.	Narrative measure outlining progress on implementing the Plan.
Implement City Shaping Plan actions in partnership with other agencies. Provide seed funding and support for people to lead public space projects to develop accessible, active, comfortable and social public places. Promote multidisciplinary working on Council and community projects to drive outcomes that deliver on multiple Council objectives.	A wide range of public space projects are implemented.	Narrative measure outlining the public space projects, their multi stakeholder / multidisciplinary nature, and their outcomes.	Narrative measure outlining the public space projects, their multi stakeholder / multidisciplinary nature, and their outcomes.	Narrative measure outlining the public space projects, their multi stakeholder / multidisciplinary nature, and their outcomes.	Narrative measure outlining the public space projects, their multi stakeholder / multidisciplinary nature, and their outcomes.

Connected Communities – He hāpori tūhonohono

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
<p>Provide city libraries that collect, curate and provide access to knowledge, ideas and works of the imagination that are primarily focused on meeting the needs of communities with the greatest needs and reflect the diverse and changing needs of communities.</p> <p>Provide library programmes that support the development of literacy in all its forms.</p>	<p>Library users are satisfied with the services and programmes provided (physical and online).</p>	<p>More than 800,000 visits a year. Average use per item per year is at least 4 (physical items). Narrative measure outlining the development and use of digital collections. Narrative measure outlining the results of user and residents' satisfaction surveys.</p>	<p>More than 800,000 visits a year. Average use per item per year is at least 4 (physical items). Narrative measure outlining the development and use of digital collections. Narrative measure outlining the results of user and residents' satisfaction surveys.</p>	<p>More than 800,000 visits a year. Average use per item per year is at least 4 (physical items). Narrative measure outlining the development and use of digital collections. Narrative measure outlining the results of user and residents' satisfaction surveys.</p>	<p>More than 800,000 visits a year. Average use per item per year is at least 4 (physical items). Narrative measure outlining the development and use of digital collections. Narrative measure outlining the results of user and residents' satisfaction surveys.</p>
	<p>Library programmes reflect the changing needs of communities.</p>	<p>Narrative measure number and description of programmes and their outcomes.</p>	<p>Narrative measure number and description of programmes and their outcomes.</p>	<p>Narrative measure number and description of programmes and their outcomes.</p>	<p>Narrative measure number and description of programmes and their outcomes.</p>
<p>Provide public toilets throughout the city, to a standard that meets public expectations.</p>	<p>Accessible and gender-neutral toilets are provided throughout the city, and especially in places where there is the most community activity.</p>	<p>Narrative measure outlining number, type and location of toilets, plus annual satisfaction survey results)</p>	<p>Narrative measure outlining number, type and location of toilets, plus annual satisfaction survey results)</p>	<p>Narrative measure outlining number, type and location of toilets, plus annual satisfaction survey results)</p>	<p>Narrative measure outlining number, type and location of toilets, plus annual satisfaction survey results)</p>
<p>Support community centre management groups to provide community centres</p>	<p>Community centres are well used.</p>	<p>Narrative measure outlining use of</p>	<p>Narrative measure outlining use of</p>	<p>Narrative measure outlining use of</p>	<p>Narrative measure outlining use of</p>

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
that are responsive to the needs of their communities.		centres and range of use with them)	centres and range of use with them).	centres and range of use with them).	centres and range of use with them).
Provide cemetery services that are responsive to community needs.	Visitors to cemeteries are satisfied with the services provided.	Narrative measure outlining user and residents' survey trends.	Narrative measure outlining user and residents' survey trends.	Narrative measure outlining user and residents' survey trends.	Narrative measure outlining user and residents' survey trends.
Provide warm, safe and accessible social housing for older people, people with disabilities, and other people on low incomes who experience barriers to renting in the private market.	Council's social housing tenants are satisfied with the social housing service they receive.	Narrative measure outlining survey results and tenant feedback.	Narrative measure outlining survey results and tenant feedback.	Narrative measure outlining survey results and tenant feedback.	Narrative measure outlining survey results and tenant feedback.
	Council's social housing is warm and safe, as shown by compliance with the Otago Medical School He Kainga Oranga Rental Housing Warrant of Fitness Standard. New Council housing is accessible (as shown by Llfemark 4 Star Design Standard accreditation).	Standards met.	Standards met.	Standards met.	Standards met.
Support and fund communities and for-purpose organisations to build community, neighbourhood and organisational capacity and capability.	More community-led projects are supported by Council.	Narrative measure outlining description of activities funded and their outcomes.	Narrative measure outlining description of activities funded and their outcomes.	Narrative measure outlining description of activities funded and their outcomes.	Narrative measure outlining description of activities funded and their outcomes.
Provide, fund and support events so that Palmerston North has a full events calendar that caters well for	There are increases in: <ul style="list-style-type: none"> participation in community and city centre events 	Narrative measure outlining number and range of events, plus participation	Narrative measure outlining number and range of events, plus	Narrative measure outlining number and range of events, plus participation	Narrative measure outlining number and range of events, plus participation

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
different sectors of the city's population. (Footnote: this includes economic events that create and enable opportunities for employment and growth.)	<ul style="list-style-type: none"> • satisfaction with the annual programme of events • the range and diversity of community-led events in the city. 	and satisfaction with events.	participation and satisfaction with events.	and satisfaction with events.	and satisfaction with events.

Safe Communities – He hapori haumarū

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Coordinate and facilitate the work of the Safety Advisory Board (SAB) to enable the fulfilment of its strategic plan.	The SAB carries out a range of successful initiatives.	Narrative measure (outlining description of SAB initiatives and their outcomes).	Narrative measure (outlining description of SAB initiatives and their outcomes).	Narrative measure (outlining description of SAB initiatives and their outcomes).	Narrative measure (outlining description of SAB initiatives and their outcomes).
Achieve the Manawatū-Whanganui Civil Defence Emergency Management Group goals to build resilience and disaster preparedness for civil defence and emergency situations.	Increasing preparedness for emergencies in Palmerston North.	Narrative measure outlining Manawatū-Whanganui CDEM preparedness 2-yearly survey trends and description of initiatives.	Narrative measure outlining Manawatū-Whanganui CDEM preparedness 2-yearly survey trends and description of initiatives.	Narrative measure outlining Manawatū-Whanganui CDEM preparedness 2-yearly survey trends and description of initiatives.	Narrative measure outlining Manawatū-Whanganui CDEM preparedness 2-yearly survey trends and description of initiatives.
Enforces bylaws and legislation in relation to supply and sale of alcohol, stray and aggressive dogs, keeping animals, food and commercial premises, gambling, and excessive noise.	Bylaws are reviewed on legal timeframe and enforced.	Narrative measure outlining description of programme to develop and review bylaws and their outcomes.	Narrative measure outlining description of programme to develop and review bylaws and their outcomes.	Narrative measure outlining description of programme to develop and review bylaws and their outcomes.	Narrative measure outlining description of programme to develop and review bylaws and their outcomes.

Climate Change – Te āhuarangi hurihuri

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Foster sustainable practices and behaviours so that city residents and organisations become more sustainable.	Increase in sustainable practices.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.
Develop policies and plans and work with city stakeholders to achieve the target of a 30% reduction in greenhouse gas emissions by 2031 and continue to reduce greenhouse gas emissions from Council's own activities.	Decrease in Council's total organisational emissions.	Narrative measure outlining greenhouse gas reduction initiatives and their impacts.	Narrative measure outlining greenhouse gas reduction initiatives and their impacts.	Narrative measure outlining greenhouse gas reduction initiatives and their impacts.	Narrative measure outlining greenhouse gas reduction initiatives and their impacts.

Environmental Sustainability – Te toitūtanga taiao

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Foster sustainable practices and behaviours so that city residents and organisations become more sustainable.	Increase in sustainable practices.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.	Narrative measure outlining projects and initiatives that foster sustainable practices / behaviours and their impacts.
Work with iwi and community groups to re-establish bush, particularly along the waterways, and to control introduced predators.	Measured through Manawatū River level of service (see next Activity)	(see next Activity)	(see next Activity)	(see next Activity)	(see next Activity)

Manawatū River – Te awa o Manawatū

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
<p>Understand the relationship Rangitane o Manawatū has with Manawatū River.</p> <p>Increase use of the Manawatū River environment for passive and active recreation.</p> <p>Increase the health and amenity of the river environment through increased biodiversity.</p>	<p>Increase in the public use of the river environment.</p> <p>Increase in native planting and observed biodiversity improvements in suitable locations in the river environment.</p> <p>Greater connectivity of features within the Manawatu River Park.</p>	<p>Narrative measure outlining public use of the river, biodiversity and native plantings, and connectivity of features.</p>	<p>Narrative measure outlining public use of the river, biodiversity and native plantings, and connectivity of features.</p>	<p>Narrative measure outlining public use of the river, biodiversity and native plantings, and connectivity of features.</p>	<p>Narrative measure outlining public use of the river, biodiversity and native plantings, and connectivity of features.</p>

Resource Recovery – Te whakaaraara rawa

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
<p>Ensure the city’s solid waste is adequately and affordably managed.</p> <p>Maximise the proportion of waste diverted from landfill (e.g. through recycling and composting).</p> <p>Manage hazardous waste in an environmentally responsible manner.</p>	<p>Compliance with resource consents for the Resource Recovery Activity measured by the number of abatement notices, infringement notices, enforcement orders and convictions.</p>	100% compliance.	100% compliance.	100% compliance.	100% compliance.
	<p>Decrease in per capita volume of waste sent to landfill.</p>	<p>Narrative measure outlining Council initiatives to decrease waste sent to landfill.</p>	<p>Narrative measure outlining Council initiatives to decrease waste sent to landfill.</p>	<p>Narrative measure outlining Council initiatives to decrease waste sent to landfill.</p>	<p>Narrative measure outlining Council initiatives to decrease waste sent to landfill.</p>

Waters Plan – Te mahere mō ngā wai (Wastewater, Water, Stormwater)

Levels of service Stormwater Drainage	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Provide stormwater services to protect buildings from inundation from flooding in major events.	The number of flood event per year resulting in stormwater from the Council’s stormwater system entering a habitable floor in an urban area (mandatory measure).	Less than 5.	Less than 5.	Less than 5.	Less than 5.
	The number of habitable floors per 1,000 properties within urban stormwater service areas affected by a flood event (mandatory measure).	Less than 2.	Less than 2.	Less than 2.	Less than 2.
	Median time to attend a flooding event (note: a flooding event is one resulting in stormwater entering a habitable building) (mandatory measure).	Less than 2 hours.	Less than 2 hours.	Less than 2 hours.	Less than 2 hours.
	The number of complaints received about the performance of Council’s stormwater system per 1,000 properties connected (mandatory measure).	Less than 15.	Less than 15.	Less than 15.	Less than 15.
	Compliance with resource consents for discharge from Council’s stormwater system as measured by the number of abatement notices, infringement notices, enforcement notices and convictions received by Council in relation to resource consents (mandatory measure).	100%.	100%.	100%.	100%.

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10	
Sewerage and the treatment and discharge of sewerage	Provide wastewater services for the safe collection, treatment and disposal of the city's wastewater.	Number of dry weather wastewater overflows from Council's wastewater system per 1,000 connections per year (mandatory measure).	Less than 1.	Less than 1.	Less than 1.	Less than 1.
	Complaints per 1,000 connections about wastewater odour, system faults, system blockages and Council's response to issues with the wastewater system (mandatory measure).	Less than 15.	Less than 15.	Less than 15.	Less than 15.	
	Median time for attending to overflows resulting from blockages or other faults (mandatory measure).	Less than 1.5 hours.	Less than 1.5 hours.	Less than 1.5 hours.	Less than 1.5 hours.	
	Median time for resolution of overflows resulting from blockages or other faults (mandatory measure).	Less than 8 hours.	Less than 8 hours.	Less than 8 hours.	Less than 8 hours.	
	Compliance with resource consents for discharge from Council's wastewater system as measured by the number of abatement notices, infringement notices, enforcement notices and convictions received by Council in relation to resource consents.	100%.	100%.	100%.	100%.	

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Water Supply Provide water services for the provision of safe and readily available water.	Compliance with Part 4 (bacteria compliance criteria) of the Public Health Act 1956 (as amended by the Health (Drinking Water) Amendment Act 2007 (mandatory measure)).	100%.	100%.	100%.	100%.
	Compliance with Part 5 (protozoal compliance criteria) of the Public Health Act 1956 (as amended by the Health (Drinking Water) Amendment Act 2007 (mandatory measure)).	100%.	100%.	100%.	100%.
	The number of complaints per 1,000 connections relating to clarity, taste, odour, continuity of supply, drinking water pressure or flow, and Council's response to any of these (mandatory measure).	Less than 40.	Less than 40.	Less than 40.	Less than 40.
	Average consumption of drinking water per day per resident (mandatory measure).	Less than 360 litres.	Less than 360 litres.	Less than 360 litres.	Less than 360 litres.
	Median response time for urgent call out attendance (mandatory measure).	Less than 2 hours.	Less than 2 hours.	Less than 2 hours.	Less than 2 hours.
	Median response time for resolution of urgent call outs (mandatory measure).	Less than 7 hours.	Less than 7 hours.	Less than 7 hours.	Less than 7 hours.
	Median response time for non-urgent call out attendance (mandatory measure).	Less than 10 hours.	Less than 10 hours.	Less than 10 hours.	Less than 10 hours.

	Median response time for resolution of non-urgent call outs (mandatory measure).	Less than 75 hours.	Less than 75 hours.	Less than 75 hours.	Less than 75 hours.
	Percentage of real water loss from the water reticulation network (mandatory measure).	Less than 20%.	Less than 20%.	Less than 20%.	Less than 20%.

Good Governance and Active Citizenship – Te mahere mō te mana urungi papai tonu me te kirirautanga hohe

Levels of service	Measures of Success	Targets Year 1 2021-22	Targets Year 2 2022-23	Targets Year 3 2023-24	Targets 4-10
Actively engage residents in decision-making and provide a range of opportunities for residents to engage with decision-making processes.	More than two out of every three residents (in the Residents Survey) are 'satisfied' with both the 'opportunity to have a say' and the 'ease of having a say'.	Narrative measure outlining satisfaction trends.	Narrative measure outlining satisfaction trends.	Narrative measure outlining satisfaction trends.	Narrative measure outlining satisfaction trends.

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