

Special funds and reserves

Reserves are a component of public equity and represent a particular use to which parts of equity have been assigned. Reserves may be legally restricted or created by Council.

Special funds are recorded at cost plus accumulated interest. These funds are restricted in nature and can only be used for the special purpose for which they were set up.

Also included are reserves restricted by Council decision. These funds are subject to specific conditions accepted as binding by Council which may not be revised by Council without reference to a third party or the Courts.

Asset revaluation reserve

Comprise accumulated revaluation increments or decrements.

Detail on the movement of reserves held by Council (with exception of revaluation reserve) can be found in Note 12.

Prospective statement of cash flows

Cash flows from operating activities are presented using the direct method.

Definitions of terms used in the Prospective Statement of Cash Flows:

- **operating activities** - These activities include all transactions and events that are not investing or financing activities
- **investing activities** - These comprise those activities relating to the acquisition, holding and disposal of fixed assets and investments. Investments can include securities not falling within the definition of cash
- **financing activities** - These are activities which result in changes in the size and composition of the capital structure of Council; inclusive of both equity and debt not falling within the definition of cash.

Changes to accounting policies

There has been no changes in accounting policies during the Annual Plan. All accounting policies have been applied on a consistent basis throughout the years presented.

Critical accounting estimates and assumptions

In preparing these prospective financial statements Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgments are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Landfill post closure costs

Paokahu

As former operator of the Paokahu landfill site, Council has an obligation to ensure the ongoing maintenance and monitoring services at this landfill site after closure.

A landfill after care provision has been recognised as a liability in the Prospective Statement of Financial Position. Provision is made for the present value of post closure costs expected to be incurred in restoring the area to its former status. The calculated cost is based on estimates of future site maintenance, supervision and monitoring costs. The estimated length of time needed for post closure care for the Paokahu site is 35 years from 31 December 2002.

The calculations assume no change in the legislative requirements or technological changes for closure and post closure treatment.

Waiapu

As operator of the Waiapu landfill site, Council has an obligation to ensure the ongoing maintenance and monitoring services at this landfill site after closure.

A landfill after care provision has been recognised as a liability in the Prospective Statement of Financial Position.

Provision is made for the present value of post closure costs expected to be incurred in restoring the area to its former status. The calculated cost is based on estimates of future site maintenance, supervision and monitoring costs. The estimated length of time needed for post closure care for the Waiapu site is 35 years from 30 June 2025.

Infrastructural assets

There are a number of assumptions and estimates used when performing the depreciated replacement cost valuations in respect of infrastructural assets. These include:

- The physical deterioration and condition of asset, for example, Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets which are not visible, for example storm water, wastewater and water supply pipes that are underground. This risk is minimised by Council performing a combination of physical inspections and condition-modeling assessments of underground assets.
- Estimating any obsolescence or surplus capacity of an asset.
- Estimates are made when determining the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth.
- If useful lives do not reflect the actual consumption of the benefits of the asset, then Council could be over or under-estimating the annual depreciation charge recognised as an expense in the Prospective Statement of Comprehensive Revenue and Expenses. To minimise this risk, Council's infrastructural asset's useful lives have been determined with reference to the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group, and have been adjusted for local conditions based on past experience.
- Asset inspections, deterioration and condition modelling are also carried out regularly as part of Council's asset management planning activities, which provides Council with further assurance over its useful life estimates.

Experienced independent valuers perform Council's infrastructural asset revaluations.

GST

The financial statements have been prepared exclusive of GST with the exception of receivables and payables, which are stated with GST included.

Budget figures

The budget figures are those approved by Council and published in the 2021-2031 LTP and this Annual Plan.

The Annual Plan 2022/23 figures have been produced in accordance with the requirements of the Public Benefit Entity (PBE) accounting standards.

Cost allocation

Expenditure has been reported by the nature of the expense.

Capital management

Council's capital is its equity (or ratepayers' funds) which comprises accumulated funds and reserves. Equity is represented by net assets.

The Local Government Act 2002 (the Act) requires Council to manage its revenues, expenses, assets, liabilities, investments and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments and general financial dealings.

The objective of managing these items is to achieve inter generational equity, which is a principle promoted in the Act and applied by Council. Inter generational equity requires today's rate payers to meet the costs of utilising the Council's assets and not expecting them to meet the full cost of long-term assets that will benefit ratepayers in future generations. Additionally, Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure that ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

The Act requires Council to make adequate and effective provision in its Annual Plan to meet the expenditure needs identified by those plans. The Act sets out the factors that the Council is required to consider when determining the most appropriate sources of funding for each of its activities. The sources and levels of funding are set out in the funding and financial policies in the Council's LTP.

Note 2: Prospective summary cost of services by activity

LTP 2022		LTP 2023	AP 2023
\$000s		\$000s	\$000s
Expenses			
1,708	Commercial Operations	1,720	1,756
11,116	Environmental Services & Protection	11,702	12,288
3,037	Land, Rivers & Coastal	3,210	3,331
18,453	Liveable Communities	20,122	19,801
16,241	Regional Leadership & Support Services ¹	16,324	22,422
35,834	Roading	35,580	34,318
4,616	Solid Waste	4,747	4,699
3,078	Urban Stormwater	3,191	3,216
9,534	Wastewater	11,957	11,996
6,976	Water Supply	7,335	7,439
110,593	Total Expenses	115,889	121,266
Revenue From Exchange Transactions			
2,087	Commercial Operations	1,825	1,947
4,250	Environmental Services & Protection	4,367	4,977
277	Land, Rivers & Coastal	285	285
1,723	Liveable Communities	2,430	2,522
2,303	Regional Leadership & Support Services	2,353	2,355
46	Roading	48	48
207	Solid Waste	209	232
453	Wastewater	500	535
3,476	Water Supply	3,808	3,708
14,821	Total Revenue From Exchange Transactions	15,825	16,608
Revenue From Non-Exchange Transactions			
1,138	Environmental Services & Protection	1,170	1,170
276	Liveable Communities	150	174
1,204	Regional Leadership & Support Services	1,000	1,000
14,219	Roading	12,711	12,711
16,837	Total Revenue From Non-Exchange Transactions	15,031	15,055
78,935		85,033	89,602

¹ Increase due mostly to a change in accounting treatment of the Enterprise Solutions project that was moved from capital to operational expense. Also the re-phasing and timing of some of the Plans (ie TRMP, Freshwater Plan), which have been rolled into Annual Plan Year 2 from Year 1.

Note 3: Rates revenue

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
69,147	Rates Revenue	74,064	73,979
	Rates revenue consists of:		
6,011	General Rates	6,906	7,083
16,482	Uniform Annual General Charge	17,205	17,031
43,288	Targeted Rates	46,259	46,270
3,366	Metered Water Rates	3,694	3,594
69,147	Rates Revenue	74,064	73,979
	Less		
600	Remissions	617	620
68,547	Nett Rates Revenue	73,447	73,359

Forecast Rating Base Information

	Rating Units	2020/21 Forecast Capital Value \$000	2020/21 Forecast Land Value \$000	Forecast Growth ¹
Rateable Units	22,333	16,502,281	9,689,772	
Non-Rateable Units	1,303	334,398	206,095	0.5%
Total	23,636	16,836,679	9,895,867	

¹ Based on 30 June 2021. Growth is forecast to be at 0.5%.

Note 4: Revenue from grants and subsidies

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
	Revenue from Grants and Subsidies		
40,625	Central Govt grants/other grants ¹	25,294	23,088
35,470	Waka Kotahi (NZTA) roading subsidies ²	28,869	34,332
76,095	Total Revenue from Grants and Subsidies	54,163	57,420

¹ Decrease in Central Government grants for wastewater treatment plant, 100% of grant used in 2022.

² Increase in Waka Kotahi subsidies from provincial growth fund for roading projects.

Note 5: Revenue from operating activities

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
	Revenue from Operating Activities		
1,587	Development Contributions	1,622	1,622
1,000	Rates Penalties	1,000	1,000
11,203	Activity Revenue ¹	11,567	12,450
1,500	Dividends	1,600	1,600
365	Petroleum Tax	365	365
15,655	Total Revenue from Operating Activities	16,154	17,038

¹ Increase revenue from consents and monitoring income as a result of increased volumes.

Note 6: Revenue from other gains/(losses)

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
	Revenue from Other Gains		
50	Gain / (Loss) on Disposal of Property, Plant and Equipment	50	50
(524)	Gain / (Loss) on Changes in Fair Value of Non-Current Receivables / Investments	(281)	(281)
(474)	Total Revenue from Other Gains	(231)	(231)

Note 7: Employee benefit expense

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
	Employee Benefit Expense		
28,221	Salary and Wages	28,940	33,741
743	Defined Contribution Plans Expense	765	877
(2,393)	Less Recharged to Other Expense Categories**	(2,333)	(3,946)
26,570	Total Employee Benefit Expense ¹	27,372	30,672

¹ At the time of the adoption of the LTP, planning costs were provisioned under operating budgets. The plans will now be completed in house (e.g. Tairāwhiti Resource Management Plan and the Freshwater Plan).

Note 8: Depreciation and amortisation expense

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
	Depreciation and Amortisation Expense		
645	Commercial Operations	659	681
26	Environmental Services & Protection	34	47
176	Land, Rivers & Coastal	205	225
2,052	Liveable Communities	2,923	2,393
1,494	Regional Leadership & Support Services	1,753	1,642
13,300	Roading	14,215	12,906
298	Solid Waste	315	272
1,042	Urban Stormwater	1,079	1,107
2,212	Wastewater	2,953	2,951
2,488	Water Supply	2,639	2,684
23,733	Total Depreciation and Amortisation Expense	26,774	24,907
23,733	Total Depreciation as per Note 24	26,774	24,907
0	Total Amortisation as per Note 25	0	0
23,733		26,774	24,907

Note 9: Expenditure on operating activities

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
	Expenditure on Operating Activities		
2,387	Administration Expenses	2,507	2,408
280	Audit Fees - Financial Reporting	416	369
1,677	Consultants and Professional Services	1,757	1,755
826	Elected Members and Director's Fees	888	890
196	Indirect Employment Costs	157	154
995	Grants and Donations	995	992
1,287	Insurance Costs	1,372	1,491
1,933	Rental and Operating Leases	1,987	2,115
12,775	Repairs and Maintenance	13,102	13,021
855	Bad Debts Written Off - Rates	883	1,013
(53)	Bad Debts Written Off - Other	(97)	(97)
142	Change to Impairment of Receivables	185	185
164	IRD Compliance Costs	168	170
1,923	Litter Bins and City Cleaning	1,977	1,977
3,982	Emergency Works	2,093	2,093
27,110	Other Operating Expenditure*	28,744	32,667
56,477	Total Expenditure on Operating Activities	57,136	61,205

* Other operating expenses include such items as: electricity, operational contracts, treatment plants, pump stations, internal interest, vegetation planting contracts, facilities contracts and cleaning contracts. Increase budget due to change in accounting treatment for the Enterprise Solution project that was planned as capital expense and subsequently moved to operational expense. In addition, some special project budgets were moved from 2022 to 2023 to align with their completion.

Note 10: Finance costs

LTP 2022		LTP 2023	AP 2023
\$000s		\$000s	\$000s
Finance Costs			
2,680	Interest on Debentures and Interest Rate Swaps	2,680	3,075
1,073	Interest on Bank Borrowings and Commercial Paper	1,868	1,347
60	Line Fee	60	60
3,813	Total Finance Costs	4,608	4,482

Note 11: Development contributions revenue

LTP 2022		LTP 2023	AP 2023
\$000s		\$000s	\$000s
Development Contributions Revenue			
44	Reserves & Open Spaces	44	44
350	Roading	357	357
178	Water Supply	180	180
808	Wastewater	829	829
208	Stormwater	212	212
1,587	Total Development Contributions Revenue	1,622	1,622

Note 12: Movements in reserves

	Opening Balance 1 July 2022	Transfers to Reserves	Transfers from Reserves	Closing Balance 30 June 2023
	\$000s	\$000s	\$000s	\$000s
Special Funds and Other Reserves				
Waipaoa River Flood Control Scheme	710	13	66	657
Wastewater Treatment Plant Reserve	350	0	350	0
Civil Defence Disaster Relief	484	9	75	418
Capital Development Fund	2,303	38	765	1,576
Quarry Rehab	1,216	24	0	1,240
Olympic Pool Development	31	1	0	32
Reserves Contributions	122	2	0	124
Land Transport - Urban Development Contributions	61	362	0	423
Water Supply - Urban Development Contributions	(81)	180	37	62
Wastewater - Urban Development Contributions	1,815	862	1,083	1,594
Stormwater - Urban Development Contributions	(821)	192	627	(1,255)
Reserves - District Development Contributions	355	47	446	(44)
HMNZ Blackpool Scholarship Fund	7	0	0	7
GHL Forestry Reserve	214	6	0	220
Pamoa Restoration Reserve	3,109	734	570	3,273
Roading FAR Reserve	2,639	0	0	2,639
Land Subdivision	364	7	18	353
Parking	50	50	0	100
Organisation Development Reserve	3,282	0	1,821	1,461
Depreciation	30,674	24,957	36,334	19,297
Water Demand and Water Preservation	150	150	0	300
Total Special Funds and Other Reserves	47,036	27,634	42,192	32,477

Note 13: Reconciliation of funding impact statement with prospective statement of comprehensive revenue and expenses

LTP 2022 \$000s		LTP 2023 \$000s	AP 2023 \$000s
RECONCILIATION OF REVENUE			
Sources of operating funding			
97,389	Total operating funding (A) as per Funding Impact Statement	101,176	101,997
Add Sources of capital funding			
61,396	Subsidies and grants for capital expenditure	41,302	44,535
1,587	Development and financial contributions	1,622	1,622
50	Profit / (Loss) on Sale of Assets	50	50
0	Lump sum contributions	0	0
160,422		144,150	148,204
160,422	As per Prospective Statement of Comprehensive Income - Total Operating Income	144,150	148,204
RECONCILIATION OF EXPENDITURE			
Applications of operating funding			
86,860	Total applications of operating funding (B) as per Funding Impact Statement	89,115	96,359
23,733	Add depreciation and amortisation expense	26,774	24,907
110,593		115,889	121,266
110,593	As per Prospective Statement of Comprehensive Income - Total Operating Expenditure	115,889	121,266
RECONCILIATION OF TOTAL COMPREHENSIVE INCOME			
61,396	Add subsidies and grants for capital expenditure	41,302	44,535
10,529	Surplus/(deficit) of operating funding (A-B)	12,061	5,638
600	Add Subvention Payment	600	600
50	Add Profit / (Loss) on Sale of Assets	50	50
1,587	Add development and financial contributions	1,622	1,622
(23,733)	Add depreciation and amortisation expense	(26,774)	(24,907)
35,747	Add gains/(loss) of property revaluation	62,321	62,321
86,176		91,182	89,860
86,176	As per Prospective Statement of Comprehensive Income - Total Comprehensive Income	91,182	89,860

Note 14: Capital expenditure 2022/23

Description	Level Of Service	LTP 2023 \$000s	AP 2023 \$000s	Variance
Commercial Operations				
Commercial Property - Staff Housing Upgrades	MAINTAIN	77	77	0
Community Housing - Upgrades	MAINTAIN	205	205	0
Total		282	282	0
Environmental Services & Protection				
Parking Meter Renewals	MAINTAIN	155	45	109
Total		155	45	109
Land, Rivers & Coastal				
Waipaoa River Flood Control Scheme Resilience Improvements	INCREASE / MAINTAIN	2,070	2,070	0
Mahanga Stream Improvements	INCREASE	0	90	(90)
Waipaoa River Flood Ctl Scheme	INCREASE	2,438	2,438	0
Taruheru And Turanganui Rivers City Revetment Renewals	MAINTAIN	0	220	(220)
Mangahauini River Erosion Protection	MAINTAIN	52	52	0
Pump Station Renewals	MAINTAIN	0	99	(99)
Total		4,559	4,968	(409)
Liveable Communities				
Waingake Restoration	INCREASE	2,656	2,831	(175)
Titirangi To Tuamotu	INCREASE	10	10	0
Loading Dock Wall - War Memorial Theatre	INCREASE	0	23	(23)
Conveniences - Rural	MAINTAIN	154	154	0
Refurbish Conveniences - City	MAINTAIN	257	257	0
Peel St Toilets	MAINTAIN	0	365	(365)
Playground Softfall And Shade Sails	INCREASE / MAINTAIN	36	36	0
Parks And Reserves - Buildings & Hard Surfacing	MAINTAIN	144	144	0
Parks & Reserves - Playgrounds	MAINTAIN	221	221	0
Titirangi Restoration	MAINTAIN	15	65	(50)
Parks & Reserves - Dune Care	MAINTAIN	21	21	0
Neighbourhood Parks And Local Purpose Reserves - Fencing, Signage, Revegetation, And Furniture And Fittings	MAINTAIN	51	51	0
Parks & Reserves - Land Purchases - Taruheru Block	GROWTH	446	446	0
Parks - Kopututea Private Reserve - Co-Governance	MAINTAIN	14	14	0
Township Plan Community Facilities Contribution	INCREASE	34	0	34
Sportsground Facilities Upgrades And Renewals	MAINTAIN	77	227	(150)
Street Trees Planting	INCREASE	103	103	0
Signage	MAINTAIN	51	51	0
Land Remediation (asbestos contamination on reserve land)	MAINTAIN	103	103	0
Waihirere Domain Development	INCREASE / MAINTAIN	154	184	(30)
Community Strategy Implementation Capex	INCREASE	449	849	(400)
Cemeteries Capital Renewals	MAINTAIN	18	18	0
Roadside Bollarding - Taruheru Cemetery	INCREASE / MAINTAIN	56	56	0
Cemeteries Ash Gardens	INCREASE	15	15	0

Description	Level Of Service	LTP	AP	Variance
		2023 \$000s	2023 \$000s	
Monuments, Public Art, Town Clock Renewals	MAINTAIN	21	21	0
Lysnar House Renewals	MAINTAIN	257	257	0
Redevelopment of Olympic Pool Complex	INCREASE / MAINTAIN	17,780	19,560	(1,780)
Hawaiki Turanga	INCREASE	0	490	(490)
Public Art	MAINTAIN	51	101	(50)
1000 Year Bridge	INCREASE	450	1,460	(1,010)
Aquatic Facilities Renewals (external)	MAINTAIN	10	10	0
Library Books, Furniture & Fittings	MAINTAIN	191	211	(20)
Library Books Ex Book Trust	MAINTAIN	20	20	0
Total		23,867	28,377	(4,510)
Regional Leadership & Support Services				
Orthophoto Regeneration - Aerial Photography	MAINTAIN	40	40	0
Existing Core Hardware & Software Renewals	MAINTAIN	547	692	(145)
IS Supported Software	INCREASE	5	5	0
Enterprise Solution	INCREASE / MAINTAIN	2,060	0	2,060
Digitisation of Records	INCREASE	622	727	(105)
Business Analytics	INCREASE / MAINTAIN	135	135	0
Network Switch Replacement	MAINTAIN	0	150	(150)
Chambers AV Equipment	MAINTAIN	0	100	(100)
Awarua Firewall Replacement	MAINTAIN	0	75	(75)
Councillor laptops/Screens	MAINTAIN	0	30	(30)
Bore Drilling And Renewals	INCREASE	446	446	0
Groundwater Model	INCREASE	33	33	0
Groundwater Abstraction Device	INCREASE	72	72	0
Freshwater Improvement Fund	INCREASE	0	100	(100)
Emergency Co-ordination Centre	INCREASE	0	890	(890)
Telemetry And Hydrological Equipment	MAINTAIN	88	88	0
Air Quality And Noise Monitoring Equipment	MAINTAIN	82	82	0
Vehicle & Minor Plant Renewals	MAINTAIN	387	387	0
Total		4,517	4,052	465
Roading				
Roading Renewals	MAINTAIN	12,811	12,811	0
Minor Improvements Projects	MAINTAIN	1,394	1,394	0
Resilience Improvement	INCREASE / MAINTAIN	466	466	0
Bus Shelter Replacements	MAINTAIN	60	60	0
Gisborne City Carpark Facility	MAINTAIN	22	43	(21)
Taruheru River Walkway And Cycling	INCREASE	1,603	1,603	0
Traffic Service Renewals	MAINTAIN	148	148	0
Environmental Renewals	MAINTAIN	16	16	0
Streetlight Upgrades To Led	INCREASE / MAINTAIN	250	250	0
Footpath Replacements - Funded	MAINTAIN	241	241	0
Pgf - Route Security	INCREASE / MAINTAIN	0	2,500	(2,500)

Description	Level Of Service	LTP	AP	Variance
		2023 \$000s	2023 \$000s	
Pgf - 50 Max	INCREASE / MAINTAIN	650	650	0
Pgf - Route Security (East Cape)	INCREASE	4,000	6,500	(2,500)
Pavement Maintenance-Forestry	INCREASE	500	500	0
Uawa Walking Path Capx	INCREASE / MAINTAIN	0	342	(342)
Total		22,160	27,523	(5,363)
Solid Waste				
Paokahu Closed Landfill	MAINTAIN	31	136	(105)
Transfer Stations	MAINTAIN	54	54	0
Litter Bins	MAINTAIN	26	26	0
Retrofitted Container Offices	MAINTAIN	32	64	(31)
Heritage Landfill Remediation	MAINTAIN	186	186	0
Tokomaru Bay Transfer Station Relocation	MAINTAIN	0	800	(800)
Total		329	1,266	(936)
Urban Stormwater				
Stormwater Pipeline Renewals	MAINTAIN	388	388	0
Stormwater In Drain Structures	MAINTAIN	0	195	(195)
Stormwater Localised Urban Upgrades	GROWTH	78	78	0
Taruheru / Waru / Haisman (Stormwater Catchment)	GROWTH	531	531	0
Graham/Delatour Road	INCREASE / MAINTAIN	741	741	0
Public Drains On Private Property	INCREASE	559	1,019	(460)
Upgrade Rural Townships	INCREASE / MAINTAIN	0	360	(360)
Douglas St. Improvemnt Stage2	GROWTH / MAINTAIN	0	413	(413)
Bush Intake (Te Arai) Bridge	MAINTAIN	0	465	(465)
Total		2,297	4,190	(1,893)
Wastewater				
Localised Urban Upgrades	GROWTH	33	33	0
Wastewater Pump Station Renewals	MAINTAIN	114	114	0
Wastewater Pipeline Renewals	MAINTAIN	3,867	4,067	(200)
Taruheru Block New Pump Station 1	GROWTH	0	1,050	(1,050)
Wastewater Treatment Plant Further Treatment	GROWTH / INCREASE	12,658	15,487	(2,830)
Tolaga Bay Septage Site	INCREASE / MAINTAIN	0	844	(844)
Septage Solids Removal	MAINTAIN	1,000	1,000	0
Wastewater Treatment Plant Upgrades & Renewals	MAINTAIN	186	186	0
Pump Station Health & Safety Upgrades	INCREASE	0	51	(51)
Te Karaka Wastewater Land Disposal	INCREASE	111	111	0
Scada Repeater Relocation	MAINTAIN	89	89	0
Mortuary Waste Drain Field	INCREASE	0	157	(157)
Total		18,058	23,189	(5,131)
Water Supply				
Gisborne Pipe Renewals	MAINTAIN	983	983	0
Distribution: Water Meter Renewals	MAINTAIN	56	56	0
Local Urban Upgrades	GROWTH / MAINTAIN	39	39	0

Description	Level Of Service	LTP	AP	Variance
		2023 \$000s	2023 \$000s	
Bulk Distribution: Waingake Raw Water Pipeline Renewal	MAINTAIN	445	445	0
Telemetry Site Renewals	MAINTAIN	33	33	0
Waingake Treatment plant UV Installations	INCREASE	0	1,145	(1,145)
Te Karaka Reticulation Renewal	MAINTAIN	367	417	(50)
Residential Backflow Prevention	INCREASE / MAINTAIN	555	555	0
Rabbit Road Culverts	MAINTAIN	0	70	(70)
Misc. Plant & Equipment	MAINTAIN	78	78	0
Waingake Water Treatment Plant Renewals	MAINTAIN	88	88	0
Waipaoa Treatment Plant Station Renewals	MAINTAIN	104	128	(24)
Waingake Pump Station Renewals	MAINTAIN	155	155	0
Total		2,902	4,191	(1,289)
Townships				
Township Upgrades	INCREASE / MAINTAIN	0	765	(765)
Township Upgrade Strategy Plans	INCREASE / MAINTAIN	446	0	446
Township Subsidised Improvements	INCREASE / MAINTAIN	0	350	(350)
Total		446	1,115	(668)
Grand Total		79,573	99,198	(19,625)

Te Pūrongo Ahumoni me ngā Taumata Matawhāiti

Financial reporting and prudence benchmarks

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

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

Benchmark	Limit	Planned	Met
Rates affordability benchmarks:			
- quantified limit on rates income (per LTP)	70,386	70,384	Yes
- quantified limit on rates increase (per LTP) ¹	6.5%	6.5%	Yes
Debt affordability benchmark			
- quantified limit on borrowing	<130%	121%	Yes
Balanced budget benchmark >100%	100%	121%	Yes
Essential services benchmark >100% ²	100%	324%	Yes
Debt servicing benchmark <10% (borrowing costs/revenue)	10%	2.9%	Yes

¹ Quantified limit on rates increase is 6.5% plus growth.

² Higher balanced budget benchmark is due to the Wastewater Treatment plant capital investment in 2023

Notes

Rates affordability benchmark

- For this benchmark, 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 LTP; and
- 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 LTP.

Council meets the rates affordability benchmark if:

- Its planned rates income for the year equals or is less than each quantified limit on rates; and
- Its planned rates increases for the year equals or are less than each quantified limit on rates increases.

Debt affordability benchmark

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

Balanced budget benchmark

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

Essential services benchmark

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

Debt servicing benchmark

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

Ngā Whakamārama Hiranga

Significant assumptions

The following section details the assumptions Council has made in preparing this Annual Plan. These assumptions are necessary as they ensure that readers are aware of the basis for the estimates and forecast. The Annual Plan provides forecast financial information in accordance with New Zealand Financial Reporting Standard 42 (FRS42), Prospective Financial Statements. Actual results are likely to vary from the information presented and the variations may be material.

Significant forecasting assumptions and risks

Schedule 10 (Section 11) of the Local Government Act 2002 contains provisions relating to 'significant forecasting assumptions'. The Act requires that Council identifies the significant forecasting assumptions and risks underlying the financial estimates. Where there is a high level of uncertainty, Council is required to state the reason for that level of uncertainty and provide an estimate of the potential effects on the financial assumptions.

General

It is assumed there will be no changes in the nature of the Gisborne District Council's business.

Interest rates

The interest rate on Council external debt is approximately 3.6% in this Annual Plan. Council covers its interest rate exposure using interest rate swaps. The interest rates are based on estimates of the 90-day bank bill rate and include bank margins and the effect of continuing use of interest rate swaps.

Inflation

The forecast financial information includes provision for inflation. Council has used forecasts of price level changes prepared by Business and Economic Research Limited (BERL) to calculate the inflation rate for each year of the LTP. Council has left the inflation at levels used in the 2021-2031 LTP. Council has not included any inflation on Roothing operation costs for the 2022/23 financial year. This is based on firm indications from National Roothing bodies.

Renewability of funding

Bank facilities are arranged with multiple banks and structured to ensure there is a range of maturity dates. Bank facilities are reviewed annually. The Annual Plan assumes that the necessary level of funding will continue to be available through a mixture of bank facilities and debentures.

Forecast returns on Investment and Strategic Assets

Council maintains a range of commercial and strategic investments. Council has used forecast the return for significant investments and business units. Council is currently reviewing all its investments and strategic assets to ensure it is receiving an adequate rate of return. The Annual Plan does not currently include any significant strategic or investment asset disposals.

External funding

Included in the forecast financial statements are a number of operational and capital projects that are assumed to be either significantly or 100% funded by another agency or grant. There are also a number of major projects to be funded by a combination of Council and external funding.

Council has \$99.2m planned for capital projects in the 2022/23 Annual Plan (after project prioritisation). Of this, \$44.5m is budgeted to be funded from grants, subsidies or donations. There is a risk that sources of funds for some capital projects may not eventuate. It is assumed that if the external funds budgeted are not available then the projects will be reviewed and the availability of other funding sources will be assessed.

Depreciation

All assets, excluding those listed below, are assumed to be replaced at the end of their useful life. The following assets are assumed not to be replaced at the end of their useful life:

- Tolaga Bay Wharf
- Patutahi Hall.

Council does not fund depreciation on these assets.

Council does not fully fund the depreciation on its roading assets in the Forecast Financial Statements. It is assumed that a set proportion of the Land Transport capital expenditure will continue to be funded through NZTA financial assistance subsidies. It is therefore considered appropriate to only collect rates revenue on the portion of roading depreciation funded from Council reserves.

Council does not fund depreciation on the Airport assets as it is assumed that the Council lease of the Airport assets and operations to East land Infrastructure Ltd will result in the assets being returned to Council at the end of the lease in the same condition as when the lease began on 1 April 2005.

Useful lives of assets are as recorded in Asset Management Plans or based upon professional advice. There is a risk that some assets may wear out and fail sooner or later than calculated. There is no certainty that asset components will last exactly their design lives. However, replacement is budgeted at the expected end of useful life and earlier replacement will result in a loss on disposal of any residual value.

Earlier replacement may result in deferring other discretionary capital projects in order to remain within the total Annual Plan capital budget and Council's borrowing limits as set out in the Council Liability Management Policy.

The depreciation rates used for planned asset acquisition are in line with current policies.

Depreciation on planned asset acquisitions

The depreciation rates used for planned asset acquisitions are in line with current policies.

Asset sales

The forecast financial information does not make any provision for income from the sale of Council assets.

Resource consents

All of Council's works projects require resource consents to be granted before works can commence. It has been assumed that resource consents can be obtained for all capital works, and that obtaining those resource consents will not significantly impact on the timing of capital works shown in the Annual Plan.

It is also assumed that the currency and conditions of existing resource consents held by Council will not be altered significantly during the term of the Annual Plan.

Revaluation of assets

The forecast financial information includes an annual estimate to reflect the change in asset valuations and depreciation. The effect of the revaluations, is a best estimate based on historical asset values, forecast capital expenditure, the BERL inflation indices and recent revaluation information.

The most recent revaluation of Council's assets were Land, Buildings & Gisborne Airport landside/airside 1 July 2019; Road infrastructure, utilities and flood assets are revalued annually. It is assumed revaluations will result in an increase in the asset values, revaluation, reserves and the depreciation expense.

Emissions trading scheme

Council has made no provisions for the effects of the Emissions Trading Scheme in this Annual Plan. The effects of the scheme are difficult to predict. It is anticipated that any increase in costs will be mostly offset by increased efficiency gains.

Whakamāramatanga Rēti

Rating information

Revenue and financing mechanisms

The following information is presented solely and for the purpose of clause 20 of Schedule 10 of the Local Government Act 2022 and the Local Government (Financial Reporting and Prudence) Regulation 2014 with additional information provided to assist ratepayers in understanding the rates for the financial year commencing 1 July 2022 and ending 30 June 2023.

These statements are not NZ GAAP compliant. The information presented is incomplete, (in particular it does not include depreciation and internal overheads).

This statement should not be relied upon for any other purpose than compliance with the local Government (Financial Reporting and Prudence) Regulation 2014.

We have provided a reconciliation between Council's Prospective Statement of Comprehensive Revenue and Expenses and Councils Funding Impact Statement in Note 13.

In addition to rating income, Council has a number of other sources of revenue including:

- **subsidies and grants** - From government and non-government organisations to fund maintenance or capital projects
- **fees and charges** - Council charges for services provided, for example building consents and dog licences
- **interest received and dividends income** - From funds invested or Council investments
- **capital rates** - Rates used to repay Loans and Capital Expenditure, for example solid waste loan
- **development contributions** - Money received to fund capital expenditure for new development
- **asset sales** - Money received from the sale of assets
- **reserves** - Money set aside to fund expenditure for a specific purpose. For further details of Council's revenue funding mechanisms, please refer to the Revenue and Financing Policy in 2021-2031 LTP.

Funding impact statement

This statement sets out the information required by Schedule 10 of the Local Government Act 2002, together with additional information provided to assist ratepayers in understanding the impact of the Annual Plan.

LTP 2022		LTP 2023	AP 2023
\$000s		\$000s	\$000s
Sources of operating funding			
23,493	General rates, uniform annual general charges, rates penalties	25,111	23,568
46,654	Targeted rates	49,953	51,410
14,699	Subsidies and grants for operating purposes	12,861	12,885
9,530	Fees and charges	9,896	10,598
1,500	Interest and Dividends from Investments	1,600	1,600
1,513	Local authorities fuel Tax, fines, infringement fees and other receipts	1,755	1,936
97,389	Total Operating Funding (A)	101,176	101,997
Applications of operating funding			
83,065	Payments to staff and suppliers	84,526	91,895
3,795	Finance costs	4,589	4,464
0	Other operating funding applications	0	0
86,860	Total applications of operating funding (B)	89,115	96,359
10,529	Surplus/(deficit) of operating funding (A-B)	12,061	5,638
Sources of capital funding			
61,396	Subsidies and grants for capital expenditure	41,302	44,535
1,587	Development and financial contributions	1,622	1,622
17,673	Increase/(decrease) in debt	10,371	23,716
50	Gross proceeds from sale of assets	50	50
0	Lump sum contributions	0	0
80,706	Total sources of capital funding (C)	53,345	69,923
Applications of capital funding			
Capital expenditure			
1,642	- to meet additional demand	2,124	3,442
53,075	- to improve level of service	35,229	48,035
48,749	- to replace existing assets	42,220	47,722
(12,232)	Increase/(decrease) in reserves	(14,166)	(23,636)
0	Increase/(decrease) of investments	0	0
91,235	Total applications of capital funding (D)	65,407	75,562
(10,529)	Surplus/(deficit) of capital funding (C-D)	(12,061)	(5,638)
0	Funding balance ((A-B)+(C-D))	0	0

Funding impact statement (Rates)

This year Council will collect \$80.9m including GST or \$70.4m excluding GST.

Rates as the Council sets them:

Targeted rates

- Rates which can fund a particular activity or group of activities and can apply to certain areas, categories or to certain ratepayers.
- The matters and categories used to define categories of rateable land and calculate liability for targeted rates are set out in the Local Government (Rating) Act 2002 Schedule 2 and Schedule 3.

Aquatic and recreation facilities rate -The cost of maintaining the Olympic Pool complex and our Theatres and Halls based on a properties capital value. Properties in the Inner Zone contribute at a weighting of 1.0 and the Outer Zone contribute less with a weighting of 0.3.

Animal Control rate -The cost of minimising danger, distress and nuisance caused by stray dogs and controlling stock on roads. This is a uniform targeted rate on residential properties throughout the district.

Building services rate -The cost of providing advice to the public on regulatory requirements with the Building Act and cost of resolving complaints about building related issues including stormwater on private property based on a properties capital value. Residential and lifestyle properties in Gisborne city and on the Poverty Bay Flats contribute 85%. The remaining 15% is paid by rural properties.

Business area patrols in CBD rate -The cost of providing security in the CBD and operating CCTV security cameras for crime prevention. This is based on capital value in the CBD.

Commercial recycling rate -A targeted rate on non-residential properties within Gisborne city on each separately used or inhabited part of a property which elect to receive the recycling collection service.

Drainage rate -The cost of providing land drainage in the designated areas of benefit. There are 2 groups - direct beneficiaries and contributors. Both rates are based on the area of land receiving the benefit. Maps of the drainage areas are at the end of this section.

Economic development and tourism rate -The costs of preparing for and supporting economic and tourism activity throughout the district. This rate is payable by all industrial and commercial properties over the whole district based on capital value.

Flood control schemes rate -This is the cost of operating flood protection works. General rates fund 60% and the balance is targeted collection from those who receive benefit from the scheme in the City and Poverty Bay flats. Maps of the Flood Control Schemes is available at the end of this section.

- Waipaoa there are 6 classes of the scheme from A-F
- Te Karaka – the targeted rates is split between residential and non-residential properties

Noise control rate -This is the cost of responding to noise complaints. This is uniform targeted rate to residential properties in Gisborne city, Makaraka, Wainui and lifestyle properties on the Poverty Bay Flats.

Non- subsidised Road Rate -This is the cost of non-subsidised road works in the district. this is a differential targeted rate on the Inner Zone and Outer zone based on capital value.

Passenger transport rate -This is a uniform targeted rate for providing a subsidised passenger transport service payable by all residents living in Gisborne city.

Parks and reserves rate -The cost of maintaining all the parks, reserves, playing fields, beach access points. This is a fixed amount per rating unit. The Inner Zone contributes 85% of costs and Outer Zone 15%.

Plant and Animal pests rate - To keep nuisance pests and noxious plants under control. All properties contribute, but farms pay a larger contribution. This is rated on land value.

Resource consents rate -The focus is to allocate the use of natural resources to consent holders and to protect the quality of the natural and physical environment and to provide assistance and clarity to the public. This rate is based on Land value.

Roading flood damage and emergency works and subsidised local roads rate -Roading costs are partly fund by Waka Kotahi (NZTA). The rate targeted portion is based on capital value and is split into differential rating groups that are weighted as follows: Residential, lifestyle and other properties 1.0; Horticulture and Pastoral farming 1.5; Industrial and Commercial 2.0; Forestry 12.0. The remaining portion is collected as part of the Uniform Annual General Charge.

Residential lifestyle and other properties – this is a general sector that includes residential, lifestyle, arable, utilities network and other properties that do not fall into the horticulture, pastoral, commercial, industrial and forestry sectors. A horticultural or pastoral property that is less than 5 hectares (ha) is rated in this sector.

Horticulture properties - have a rating valuation category of Horticulture and are 5 ha or greater in area.

Pastoral properties - have a rating valuation category of Pastoral and are 5ha or greater in area. Where 20ha or more of the property is planted in forestry, that portion will be rated with the weighting for forestry for subsidised and non-subsidised roading rates.

Forestry properties - have a rating valuation category of Forestry Exotic, where 20ha or more of the property is pastoral, that portion will be rated with the weighting for pastoral for subsidised and non-subsidised roading rates.

Commercial and Industrial properties - have a rating valuation category of Commercial and Industrial and Utilities other than where it is a utilities network.

Flood damage and emergency works rate – this rate covers approximately 25% of cost of repairs to roading network from an adverse event on capital value. The remaining balance is funded by a Waka Kotahi subsidy.

Rural transfer stations rate–Partially covers the cost of operating 8 transfer stations at Tolaga Bay, Tokomaru Bay, Te Puia Springs, Tikitiki, Waiapu, Te Karaka, Whatatutu and Matawai. This includes the cost of cartage to Waiapu Landfill or Gisborne city. Residential properties within a 15km radius of a rural transfer station contribute to this rate per separately used or inhabited part of a property eg If you have multiple dwellings you will be charged per dwelling. Refuse stickers are issued to use when taking refuse to a transfer station. Ruatoria township have both kerbside collection and the use of the transfer station. A charge is payable for each service.

Soil conservation rate–Advocacy and land use – This rate is concerned with erosion, land stabilisation and the effective use of land and the advice, communication and enforcement of this legislation and is based on land value.

Stormwater and drains rate–This is for the cost of stormwater reticulation to dispose of rainwater and maintain assets in Gisborne city and rural townships. Funded by a charge per separately used or inhabited part payable by residents living in Gisborne city, Wainui, Okitu and rural towns including Patutahi and Manutuke. The basis for stormwater and drains on commercial properties is capital value.

Theatres rate–This is for the cost of maintaining theatres in the district. Some costs are part funded by fees and charges and part funded by a targeted rate on capital value in the Inner zone and the Outer zone.

Water conservation rate–This is the cost of monitoring the quality and volume of natural water, and ensuring that we are using these water resources wisely and is based on land value.

Waiapu River erosion control scheme rate

Covers the operating costs and loan repayments of protection works on the river. This activity is partially funded by the general rate with the balance split between

- Direct beneficiaries in Ruatoria Township and around the river pay 60% of the cost of the activity balance on capital value.
- Indirect beneficiaries inside the catchment area pay 15% of the cost of the activity balance on capital value.
- Contributors at the edges of the catchment pay 15% of the activity balance based on land area.

Wastewater rate–Ten percent of costs are funded in the general rate with the balance paid by a **pan charge rate** to connected users.

Wastewater (pan charge) rate - a usage charge based on the number of toilet pans and urinals connected. A residential dwelling pays only one pan charge, no matter how many toilet pans are installed. All other properties pay one pan charge for each toilet pan or urinal installed and connected.

Waste management charge rate – solid waste / household refuse collection including the cost of recycling where the service is provided throughout the district. This is a uniform amount for each separately used or inhabited part of a property.

Water rate

- **Uniform water charge** is the cost of delivering drinking water where the service is provided, payable per separately used or inhabited part of a property, for example if there are 3 flats on the property there will be 3 water charges.
- **Availability charge** - the charge if you are in an area where water service is supplied, but the property is not connected.
- **Fixed water by meter rate** per cubic metre to properties identified as an extra-ordinary use and some rural domestic users. Metered domestic users receive a free of charge allowance of 300 cubic metres.

Lump sum contributions will not be invited in respect of the targeted rates.

General rates

A general rate in accordance with the Local Government (Rating) Act 2002 13(2)(a) based on the capital value of each rating unit in the district, on a uniform basis. The general rate is used to fund Council activities that are deemed to generally benefit all ratepayers in the Gisborne district and are on activities which user pays are not applied.

The general rate funds rivers control, storm water, treasury, economic development, animal and plant pests, strategic planning and engagement, coastal erosion management scheme maintenance, waste minimisation, solid waste legacy and aftercare provision, water and wastewater.

Uniform annual general charges (UAGC)

A fixed amount charged to each Separately Used or Inhabited part of a Rating Unit.

The indicative UAGC for 2022/23 is \$859.44, inclusive of GST

Activities funded by UAGC 2022/23		
Cemeteries	HB Williams Memorial & Rural libraries	Subsidised local Roads
Civil Defence	Litter bins & cleaning public areas	Strategic Planning & Customer Engagement
District Civil & Corporate expenses	Managing solid waste and transfer stations	Tairāwhiti Museum
Economic Development & Tourism	Mayor and Councilor representation costs	
Environmental & Public Health Protection	Public Toilets - cleaning & maintaining	

Definition of a separately used or inhabited part of a rating unit:

A separately used or inhabited part of a rating unit includes any portion inhabited or used by the owner / a person other than the owner, and who has the right to use or inhabit that portion 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.

Interpretation rules

Each separate shop or business activity on a rating unit is a separate use, for which a separate UAGC is payable. (See Guidance Note 1.)

Each dwelling, flat, or additional rentable unit (attached or not attached) on a residential property which is let for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property, and separate UAGCs are payable. (See Guidance Note 2.)

- (a). Each residential rating unit which has, in addition to a family dwelling unit, one or more non-residential uses (ie home occupation units) will be charged an extra UAGC for each additional use. (See Guidance Note 3.)
- (b). Each non-residential activity which has, in addition to its business or commercial function, co-sited residential units which are not a prerequisite part of the business or commercial function, will pay additional UAGCs for each residential unit. (See Guidance Note 4.)
- (c). Individually tenanted flats, including retirement units, apartments and town houses (attached or not attached) or multiple dwellings on Māori freehold land are separately inhabited parts, and will each pay a separate UAGC. (See Guidance Note 5.)
- (d). Each title on a multiple-managed forestry holding (that is, where the forest is broken into several individual small titles) is a separately used part except when one or more titles are adjacent and under the same ownership, in which case the rules of contiguity apply.
- (e). Each block of land for which a separate title has been issued is liable to pay a UAGC, even if that land is vacant. NOTE: for the purpose of this 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'.
- (f). Two or more adjacent blocks of vacant land are not eligible for Remission under "Contiguity" (S.20 of LG(R)A02) because they are not "used for the same purpose" (i.e. they are not used at all).

- (g). Each dwelling, flat, or additional rentable unit (attached or not attached) on a pastoral, horticultural or forestry property which is let for a substantial part of the year to persons other than immediate family members is a separately inhabited part of a property, and separate UAGCs are payable.
- (h). For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one separately used or inhabited part.
- (i). A substantial part of the year is considered to be three months or more (this total period may be fragmented, and may occur at any part of the rating year).

Guidance notes

The following notes are not rules, but are intended to aid Officers in the interpretation of the Rules.

1 Commercial properties

- A single building on one title with 24 separate shops would pay 24 UAGCs.
- A motel with an attached dwelling would pay only one UAGC, because the attached dwelling is essential to the running of the motel. (See rule d above).
- A motel with an attached restaurant which is available to the wider public has two separately used parts, and would pay two UAGCs. Likewise, a motel with an attached Conference Facility would pay an additional UAGC.
- A business which makes part of its income through the leasing of part of its space to semi-passive uses such as billboards, or money machines, is not regarded as having a separately used or inhabited part, and would not be charged a separate UAGC.
- For the avoidance of doubt, an apartment block, in which each apartment is on a separately owned title, is merely a series of co-sited Rating Units, and each will pay a UAGC.
- If, however, in the above example a management company leases the individual titles for 10 years or more, and those leases are registered on the titles, and the leases stipulate that the management company is responsible for paying the rates, and if the management company then operates the apartments as a single business operation, that business operation may be considered for a remission under Council's remission policies and have all but one UAGC remitted.
- An apartment block with a separate laundry, or restaurant, which are available to the general population as a separate business enterprise, would pay an additional UAGC for each of these functions as separately used parts.

2 Residential properties

- The rule will apply to properties identified as "flats" on the valuation record, administered by Council's Valuer. Sleep-outs and granny flats will generally be identified as "sleep-out" on the valuation record and will not normally qualify for additional UAGCs.

- If a property is identified on the valuation record as having flats, but these in fact are used only for family members or for others for very short periods, then the additional UAGCs may be remitted on Council receiving.
- proof of their use, including a signed declaration from the property owner (see remission policies). A property owner who actively advertises the flats for accommodation will not qualify for the remission.
- A property such as a large house which is identified as being split into, say, three internal flats at the time the valuation records were established, but which is not actually used as such, will need to apply for remission under Council's remission policy. (Note: This property should be referred to Council's Valuer for correction on the next valuation cycle).

3 Residential with non-residential part

- A residence with a separately accessible "office" such as may be used for surveyor, architect, or medical services, will pay an additional UAGC for the office, because it is a separately used part which generates additional use of roads, services, planning resources, and democratic processes.
- A residence with a "Home Occupation" (commonly called a "hobby business") will not generally be charged a separate UAGC unless the intensity of operation is high. For example, a resident who occasionally manufactures boat trailers in his garage on the weekends would not incur an additional UAGC, but someone who works for most of the week panel beating or painting, particularly if the activity is accompanied by advertising, clearly has a separately used or inhabited part of the rating unit, and would incur an additional UAGC.
- A residential property, part of which is used continually for storage of large industrial machinery, has a separately used part, and would incur an additional UAGC.

4 Non-residential activity with co-sited dwelling

- A fish and chip shop, with a flat above which can be accessed without passing through the shop, does have a separately used part, and would normally incur an additional UAGC charge.
- A dairy which has an integral dwelling attached, would not incur an additional UAGC, because the home is an integral part of the operation of the dairy.
- A boarding house containing a caretaker's apartment and several separately let rooms (with or without facilities) all within the structure of the one building, is a single (commercial) use and would not incur an additional UAGC. (The same applies to home-stays and bed and breakfast homes).
- Certain government agencies, churches, marae, and the like are automatically rate exempt (except for service charges such as water and wastewater) but if these organisations undertake accommodation or business

activities which are not related to their core function, they may be charged rates and additional UAGCs for each separately used or inhabited part of the rating unit.

5 Individually tenanted flats

- Each flat, apartment, or retirement or disability home, and each property under a "licence to occupy", is a separately used or inhabited part of a rating unit, no matter what number of people may be living in the unit, and each does pay an additional UAGC charge.
- If, because of construction work, poor condition, public health, or specific conditions pertaining to the property owner, one or more flats cannot be let on the open market, then the unit may be granted a remission under Council's remission policy. (A specific condition pertaining to the property owner might include the use of one of the units for a live-in caregiver). (Note: This property should be referred to Council's Valuer for correction on the next valuation cycle).
- Each flat, apartment, or retirement or disability home, and each property under a "licence to occupy", is a separately used or inhabited part of a rating unit, no matter what number of people may be living in the unit, and each does pay an additional UAGC charge.
- If, because of construction work, poor condition, public health, or specific conditions pertaining to the property owner, one or more flats cannot be let on the open market, then the unit may be granted a remission under Council's remission policy. (A specific condition pertaining to the property owner might include the use of one of the units for a live-in caregiver). (Note: This property should be referred to Council's Valuer for correction on the next valuation cycle).

Rates information 2023

The rates will be set by Council for the financial year commencing 1 July 2022 and ending June 2023. This year Council will collect \$80.9m including gst or \$70.4 m plus gst. (all financial statements are excluding gst, except rates information which must be stated including gst) All figures in the Rates Funding Impact Statement include GST.

Penalties

Under section 57 of the Local Government (Rating) Act 2002, any portion of the rates invoices not paid by the due date will incur a 10% penalty.

Rate Instalment Dates	Rates Due date	Date Penalty Added
<i>Invoiced quarterly</i>		
Instalment 1	22 Aug 2022	26 Aug 2022
Instalment 2	21 Nov 2022	25 Nov 2022
Instalment 3	20 Feb 2023	24 Feb 2023
Instalment 4	22 May 2023	26 May 2023

Due dates for water charges

Water meters are read on a monthly, quarterly, or six-monthly cycle and are payable on the month following the issue of the invoice as set out below. There is a free 300 cubic metre domestic allowance on rural domestic supplies.

Penalties on water charges

Under Sections 57 & 58 of the Local Government (Rating) Act 2002, any portion of the water rates invoices not paid by the due date will incur a 10% penalty on the following dates.

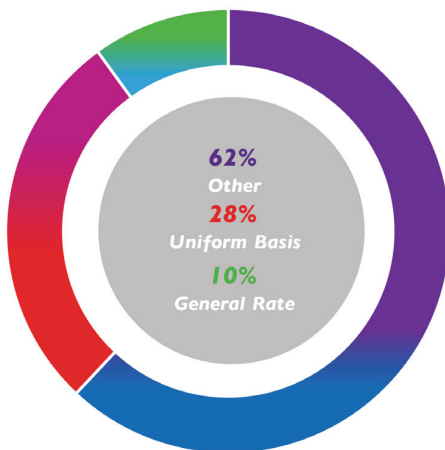
Month of Invoice	Due Date	Date Penalty Added
<i>Invoiced six-monthly</i>		
Jun 2022	20 Jul 2022	26 Jul 2022
Dec 2022	20 Jan 2023	26 Jan 2023
<i>Invoiced quarterly</i>		
Jun 2022	20 Jul 2022	26 Jul 2022
Sep 2022	20 Oct 2022	26 Oct 2022
Dec 2022	20 Jan 2023	26 Jan 2023
Mar 2023	20 Apr 2023	24 Mar 2023
<i>Invoiced monthly</i>		
Jun 2022	20 Jul 2022	26 Jul 2022
Jul 2022	22 Aug 2022	26 Aug 2022
Aug 2022	20 Sep 2022	26 Sep 2022
Sep 2022	20 Oct 2022	26 Oct 2022
Oct 2022	21 Nov 2022	25 Nov 2022
Nov 2022	20 Dec 2022	22 Dec 2022
Dec 2022	20 Jan 2023	26 Jan 2023
Jan 2023	20 Feb 2023	24 Feb 2023
Feb 2023	20 Mar 2023	24 Mar 2023
Mar 2023	20 Apr 2023	26 Apr 2023
Apr 2023	22 May 2023	26 May 2023
May 2023	20 Jun 2023	26 Jun 2023

Cap on certain rates

The total of uniform or fixed charges that Council can rate cannot exceed 30% of the total rates collected. The uniform cap for 2022/23 is 27%. If the 30% cap is in threat of being exceeded Council may move the uniform rates to the general rate based on capital value for these activities:

- planning & performance and strategic planning & engagement (Funding Stream FS-019)
- economic development (funding stream FS-020)
- civic and corporate expenses of the district (FS-049)

Council's rates for 2022/23



Allocation of payments

Any payments received will be applied to the oldest outstanding rates before being applied to the current rates. All payments are allocated to the oldest debt first. In a situation where the instalment amount is paid but the amount is allocated to an older debt, a 10% penalty is added to any amount of the instalment still outstanding.

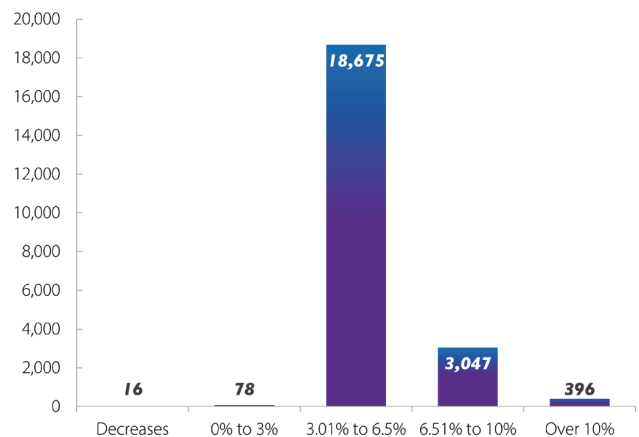
Indicative rates changes for properties

Council has a large amount of targeted rates. How much you pay depends on:

- changes to rating policy and Council budgets
- changes to the property (i.e. subdivision or amalgamation, rating value changes, new buildings, new service connections, contiguity, etc)
- how your land is used
- where your property is located and what targeted rates/ services apply.

The graph below shows that 84% (18,750) of properties throughout the District increase 6.5% or less. In dollar terms 18,681 properties increase \$200 or less. Increases are mainly due to waste water and water activities. The rates increase is 6.5% plus 0.5% growth over the 2021/22 Annual plan is consistent with the 2021-2031 Long Term Plan. There are 963 properties that increase over \$500. These increases are for a variety of reasons including the provision of new services, significant changes in capital value for new development and changes in eligibility to rate remissions and rating units in common ownership (Sec 20 of the Local Government (Rating) Act 2002). The increases in the wastewater activity are in the city and Te Karaka on residential, commercial and industrial and other properties with multiple toilet pans and/or multiple Separately Used or Inhabited Parts (SUIPS) where the services are provided. eg properties with multiple dwellings, flats or shops.

Rates movements for properties 2022/23



Rate examples 2022/23

<i>Including GST</i>	<i>Capital Value (at Sep 2020)</i>	<i>2021/22 GDC Rates</i>	<i>2022/23 Proposed GDC Rates</i>	<i>\$ Change</i>	<i>% Change</i>
City -Residential Low Value	248,000	2,791	2,964	173	6.2%
City -Residential Mid Value	560,000	3,267	3477.6	211	6.5%
City -Residential High Value	1,185,000	4,308	4,581	273	6.4%
Rural Town - TeKaraka/Whatatutu	156,000	1,599	1,673	73	4.6%
Rural Town - Other	175,000	1,754	1,827	73	4.2%
Commercial - with more than 10 Toilet Pans	1,210,000	12,591	13,950	1,359	11%
Commercial	325,000	3,224	3,418	194	6%
Industrial	1,430,000	7,007	7,418	411	5.9%
Rural- Lifestyle	1,260,000	3,369	3,560	191	5.7%
Rural Horticulture- with G3 Kiwifruit*	13,310,000	24,848	26,389	1,541	6.2%
Rural Horticulture - Other	1,945,000	5,722	6,034	312	5.5%
Rural -Large Farm	31,800,000	67,843	72,358	4,515	6.6%
Rural- Medium Farm	2,025,000	4,522	4,808	286	6.3%
Forestry	3,435,000	26,053	27,541	1,488	5.7%

Rates funding impact statement

Rates Funding Source	Categories of Rateable Land	Category (Sch 2) s14, 17 Local Govt (Rating) Act 2002	Factors (Sch 3) Local Govt (Rating) Act 2002	Factor used	Revenue sought 2022/23 (Includes GST) \$
General Rate	Capital value on all Rateable land.			Capital Value	8,145,531
Uniform Annual General Charge		All Rateable land.		Separately Used or Inhabited Part of a Rating Unit (SUIP)	19,584,695
Targeted Rates					
Environmental Services & Protection					
Animal Control	A uniform targeted rate on Residential properties: DRA1, DRA1A and Residential Rural Townships in DRA3, DRA4 and DRA5.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	700,286
Building Services	Differential targeted rate on:-Inner Zone 85% of Revenue Sought.	6	2	Capital Value	700,559
	:on Outer Zone 15% of Revenue Sought.	6	2	Capital Value	123,628
Noise Control	A uniform targeted rate on Inner Zone. DRA1, DRA1A, DRA2	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	59,122
Resource Consents And Planning	A uniform targeted rate on all rateable land.	6	3	Land Value	3,987,246
Land, Rivers & Coastal					
Land Drainage - Contributors	Drainage Rate - Contributors. Eastern Hill Catchment 8 and Western Hill Catchment F. See map of scheme area at end of this section.	5 & 6	5	Per hectare	16,564
Land Drainage - Direct Beneficiaries	Drainage Rate - Direct Beneficiaries, per Drainage Scheme maps at end of this section. 1. Ormond 2. Eastern Taruheru 3. Western Taruheru 4. Willows 5. Waikanae Creek 6. City/Wainui 7. Taruheru, Classes A-D 8. Waipaoa 9. Patutahi 10. Ngatapa 11. Manutuke 12. Muriwai.	5 & 6	5	Per hectare	653,895

Rates Funding Source	Categories of Rateable Land	Category (Sch 2) s 14, 17 Local Govt (Rating) Act 2002	Factors (Sch 3) Local Govt (Rating) Act 2002	Factor used	Revenue sought 2022/23 (Includes GST) \$
	Drainage Rate - Direct Beneficiaries, per Drainage Scheme maps at end of this section . 1. Ormond 2. Eastern Taruheru 3. Western Taruheru 4. Willows 5. Waikanae Creek 6. City/Wainui 7. Taruheru, Classes A-D 8. Waipaoa 9. Patutahi 10. Ngatapa 11. Manutuke 12. Muriwai.	5 & 6	5	Per hectare	43,490
Te Karaka Flood Control	A differentiated targeted rate: Non-Residential properties.	5 & 6	2	Capital Value	6,162
	Residential properties	5 & 6	2	Capital Value	27,419
Waipaoa River Erosion Protection Scheme	Direct Beneficiaries within the defined area on Capital Value.	5 & 6	2	Capital Value	19,068
	Indirect Beneficiaries within the defined area on Capital Value.	5 & 6	2	Capital Value	4,591
	Contributors within the defined area per hectare.	6	6	Per hectare	4,591
Waipaoa River Flood Control Scheme	Waipaoa River Flood Control Scheme classes A - F.	5 & 6	2	Capital Value	271,445
Liveable Communities					
Aquatic And Recreation Facilities	Differential targeted rate on Inner Zone 1.0 weighting.	6	2	Capital Value	1,513,240
	Differential targeted rate on Outer Zone 0.3 weighting.	6	2	Capital Value	196,821
Parks And Reserves	Differential targeted rate on Inner Zone 85% of revenue sought.	6		Per Rating Unit	5,642,212
	Differential targeted rate on Outer Zone 15% of revenue sought.	6		Per Rating Unit	995,684
Pests & Plants	A differential targeted rate on Inner Zone (20%).	6	3	Land Value	133,904
	A differential targeted rate on Outer Zone (80%).	6	3	Land Value	535,614
Soil Conservation-Advocacy And Land Use	A differential targeted rate on Inner Zone (20%).	6	3	Land Value	415,056

Rates Funding Source	Categories of Rateable Land	Category (Sch 2) s14, 17 Local Govt (Rating) Act 2002	Factors (Sch 3) Local Govt (Rating) Act 2002	Factor used	Revenue sought 2022/23 (Includes GST) \$
	A differential targeted rate on DRA3 & DRA4 (30%).	6	3	Land Value	622,584
	A differential targeted rate on DRA5 (50%).	6	3	Land Value	1,037,639
Theatres	Differential targeted rate on Inner Zone 1.0 weighting.	6	2	Capital Value	825,463
	Differential targeted rate on Outer Zone 0.3 weighting.	6	2	Capital Value	107,353
Water Conservation	Differential targeted rate on Inner Zone 70% of revenue sought.	6	3	Land Value	1,587,710
	Differential targeted rate on Outer Zone 30% of revenue sought.	6	3	Land Value	680,447
Regional Leadership & Support Services					
Business Area Patrols	Commercial Properties within the CBD Area: Non-residential properties on both sides of the roads bounded by Carnarvon Street, Childers Road, Reads Quay and Palmerston Road and all roads inside this area and also that part of Grey Street as far as the skateboard park and Customhouse Street as far as the Waikanae Cut.	1,2 & 6	2	Capital Value	100,720
Economic Development Including Tourism	All Industrial, Commercial retail and Accommodation Properties.	1 & 2	2	Capital Value	459,269
Roads & Footpaths					
Flood Damage And Emergency Reinstatement	Residential and Lifestyle Properties weighting of 1.0.	1 & 2	2	Capital Value	273,916
	Industrial and Commercial weighting of 2.0.	1 & 2	2	Capital Value	80,783
	Horticulture and Pastoral farming weighting of 1.5.	1 & 2	2	Capital Value	218,604
	Forestry weighting of 12.0.	1 & 2	2	Capital Value	185,513
Non-Subsidised Local Roding	Differential targeted rate on Outer Zone 50% of Revenue Sought.	6	2	Capital Value	93,117
	Differential targeted rate on Inner Zone 50% of Revenue Sought.	6	2	Capital Value	93,117

Rates Funding Source	Categories of Rateable Land	Category (Sch 2) s14, 17 Local Govt (Rating) Act 2002	Factors (Sch 3) Local Govt (Rating) Act 2002	Factor used	Revenue sought 2022/23 (Includes GST) \$
Passenger Transport	DRA1 Residential.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	302,560
Subsidised Local Roads	Residential and Lifestyle blocks weighting of 1.0.	1 & 2	2	Capital Value	3,876,944
	Industrial and Commercial weighting of 2.0.	1 & 2	2	Capital Value	1,143,378
	Horticulture and Pastoral farming weighting of 1.5.	1 & 2	2	Capital Value	3,094,061
	Forestry weighting of 12.0.	1 & 2	2	Capital Value	2,625,706
Solid Waste					
Commercial Recycling Charge	Within scheme recycling collection area, being non-residential area within the CBD who have elected to receive the service.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	1,219
Waste Management - Gisborne District	Within scheme refuse collection areas - Residential properties in Gisborne City and environs and Ruatoria.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	1,777,303
Rural Transfer Stations	Within 15km radius scheme area as defined on a map.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	441,224
Urban Stormwater					
Stormwater	A differential targeted rate: DRA1 and DRA1A all Commercial and Industrial properties.	6	2	Capital Value	499,347
	All Rural Towns in DRA3,DRA4 and DRA5 and also Manutuke and Patutahi.	6	7	Separately Used or Inhabited Part of a Rating Unit	195,816
	DRA1 and DRA1A Residential properties including Sponge Bay, Wainui, Okitu.	6	7	Separately Used or Inhabited Part of a Rating Unit	2,633,820
Wastewater					
Gisborne City Wastewater	Wastewater charge per water closet or urinal connection.	5 & 6	12	Per water closet or urinal	10,079,560
	Te Karaka Wastewater charge per water closet or urinal.	5 & 6	12	Per water closet or urinal	106,446
Water Supply					
Water - Availability	Within scheme areas, where service can be supplied but is not supplied (being a rating	5 & 6	7	Separately Used or Inhabited Part of a rating unit	48,736

Rates Funding Source	Categories of Rateable Land	Category (Sch 2) s 14, 17 Local Govt (Rating) Act 2002	Factors (Sch 3) Local Govt (Rating) Act 2002	Factor used	Revenue sought 2022/23 (Includes GST) \$
	unit within 100 metres of any part of the waterworks).				
Water - Connection	Within scheme areas where the service is supplied and connected.	5 & 6	7	Separately Used or Inhabited Part of a rating unit	3,967,924
Subtotal					80,941,102
Metered Water Rates	Extraordinary and Rural domestic users. There is a 300 cubic metre no charge domestic allowance on rural residential and lifestyle properties				4,133,621
Subtotal					85,074,723
Rates Penalties					1,000,000
Net Rates Revenue					86,074,723
OTHER FUNDING SOURCES					
Grants and Subsidies					66,033,038
Development and Financial Contributions					1,865,622
Other Revenue					14,471,786
Dividends and Interest					1,600,000
TOTAL FUNDING					170,045,169

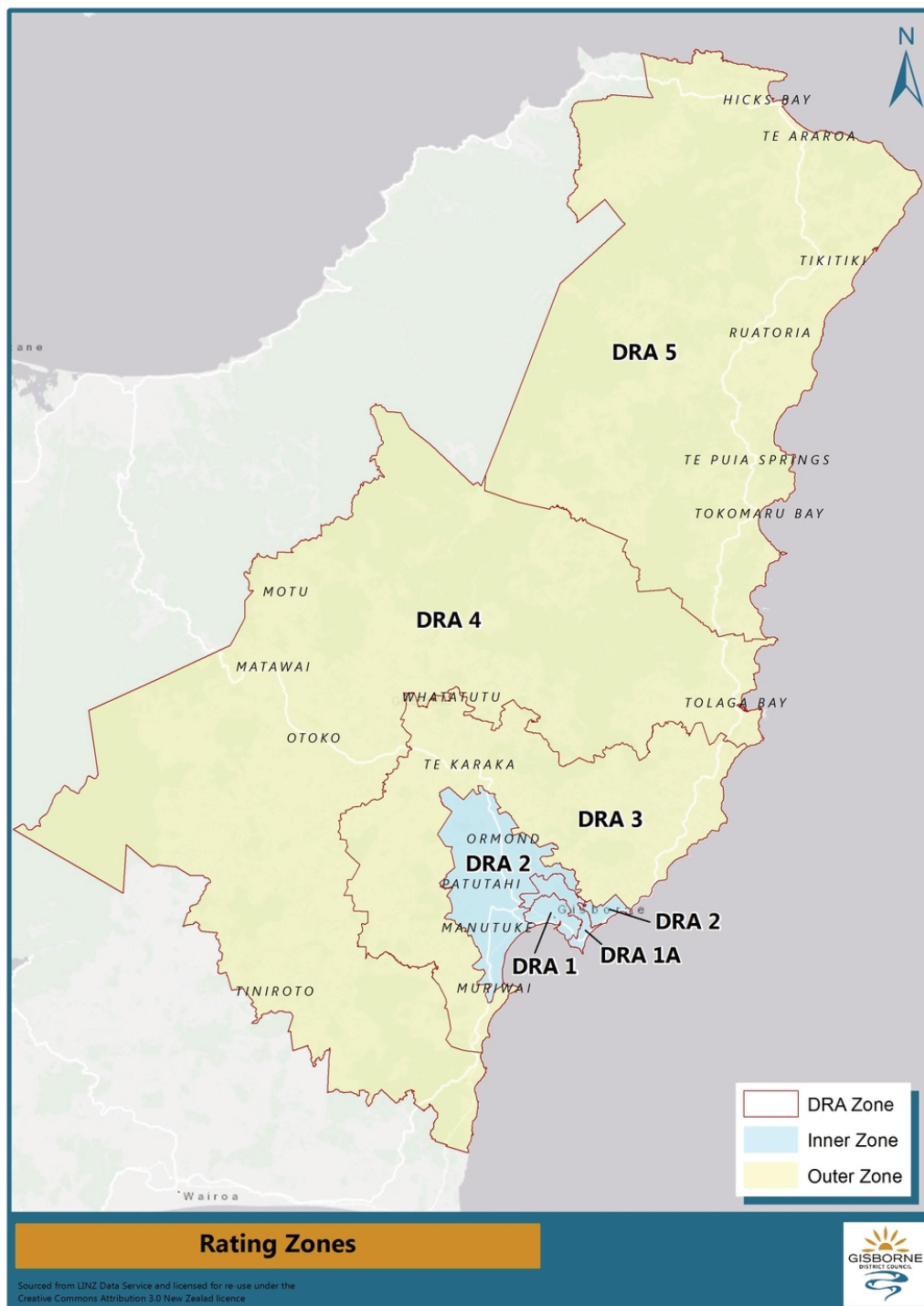
Rating definitions

Note: In the rating definitions below, Differential Rating Areas (DRA) such as; DRA1, DRA1A, DRA2, DRA3, DRA4, DRA5 and Inner and Outer Zones are defined. In accordance with the system of Differential Rating established by Special Order on 27 June 1991. The District was split into six differential areas. Except for DRA5 these areas were established on 27 June 1991 and maps detailing the boundaries are available on Council's website and also available at Council's Administrative Offices, 39 Gladstone Road, Gisborne. DRA4 was split into two areas, a new DRA5 and residual DRA4 by way of a Special Order on 16 May 2001. They are as follows:

Short title	Areas covered	Sub types
DRA1	Former Gisborne City Council boundaries, excluding Rural Farm Land.	Residential, commercial, industrial and other
DRA1A	All Rural Farm Land within the previous Gisborne City Boundaries and the area surrounding the City, including Wainui and Makaraka.	Residential, other rural, commercial and industrial
DRA2	Turanganui-a-Kiwa/Poverty Bay Flats including fringe hill properties; Muriwai, Ormond, Waihirere, Waerenga-a-hika, Bushmere, Manutuke and Patutahi.	Residential, rural, all other properties
DRA3	The area within reasonable and currently exercised commuting distance to Gisborne, including part Waerenga-o-kuri and Ngatapa, Whatatutu and Te Karaka.	Rural and all other properties and rural townships
DRA4	The inland rural areas beyond DRA3, up to the boundary of DRA5 Tolaga Bay, Matawai, Tiniroto and Otoko.	Rural and all other properties and rural townships
DRA5	The whole of the East Cape area from a line running inland from a point in the vicinity of Rural and all other properties and Mangatuna north of Tolaga Bay Township, to the tip of the East Coast. Hicks Bay, Te Araroa, Tikitiki, Ruatoria, Waipiro Bay, Te Puia Springs and Tokomaru Bay.	Rural and all other properties and rural townships
Inner Zone	The total land area of DRA1, DRA1A and DRA2.	Urban and rural properties
Outer Zone	The total land area of DRA3, DRA4 and DRA5.	All other properties

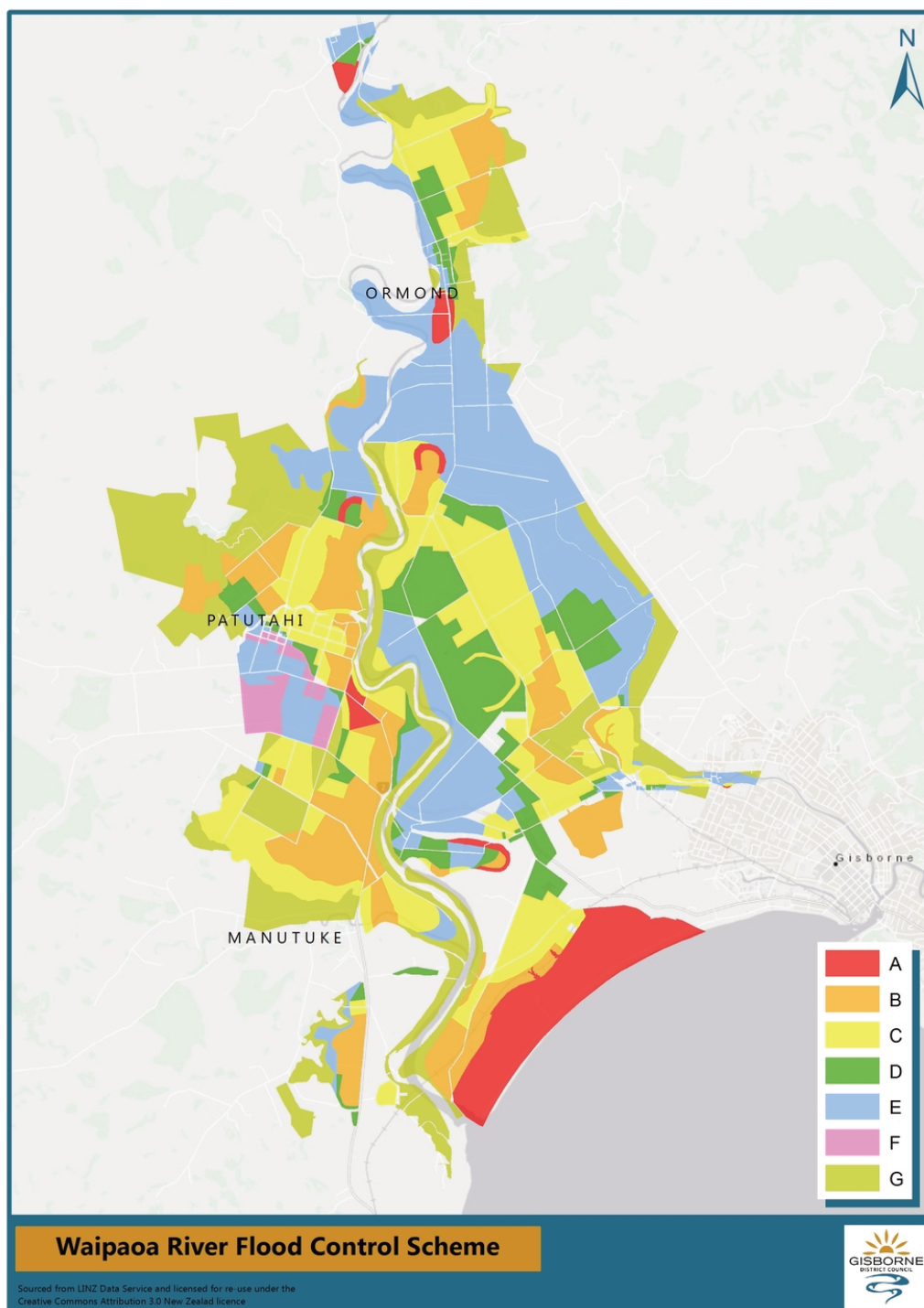
Maps

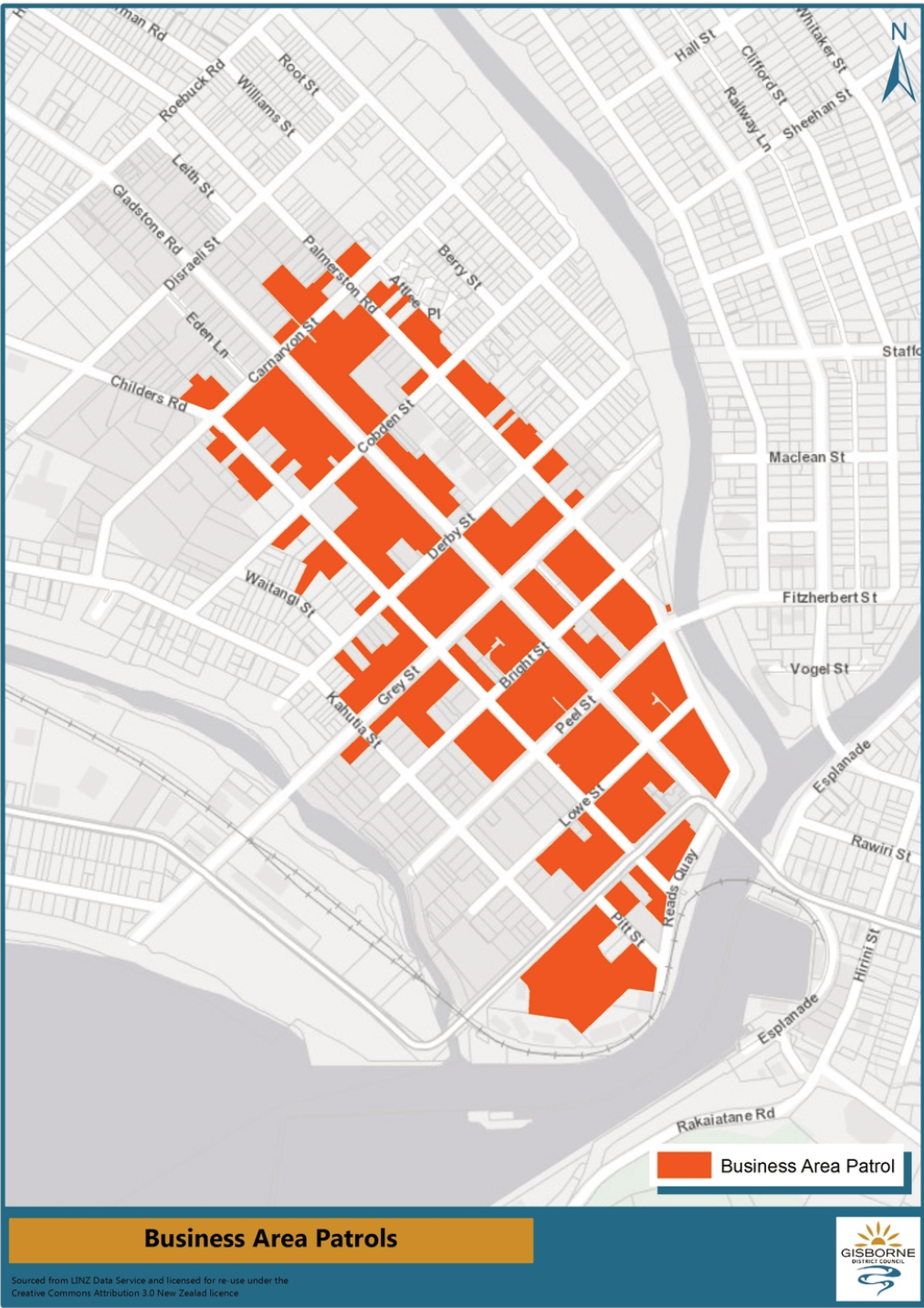
Map showing the area in each differential rating area



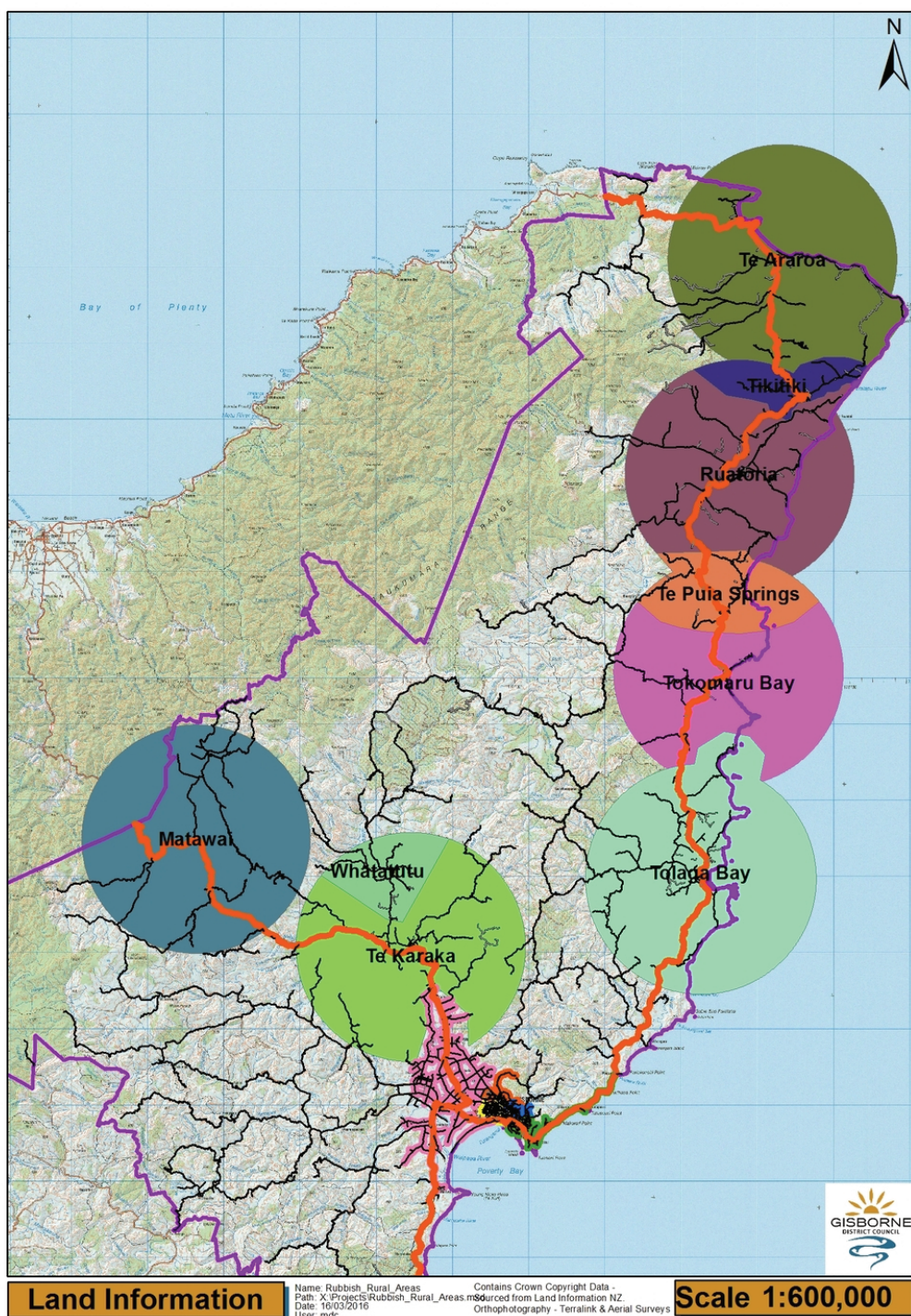
Maps of targeted rating zones

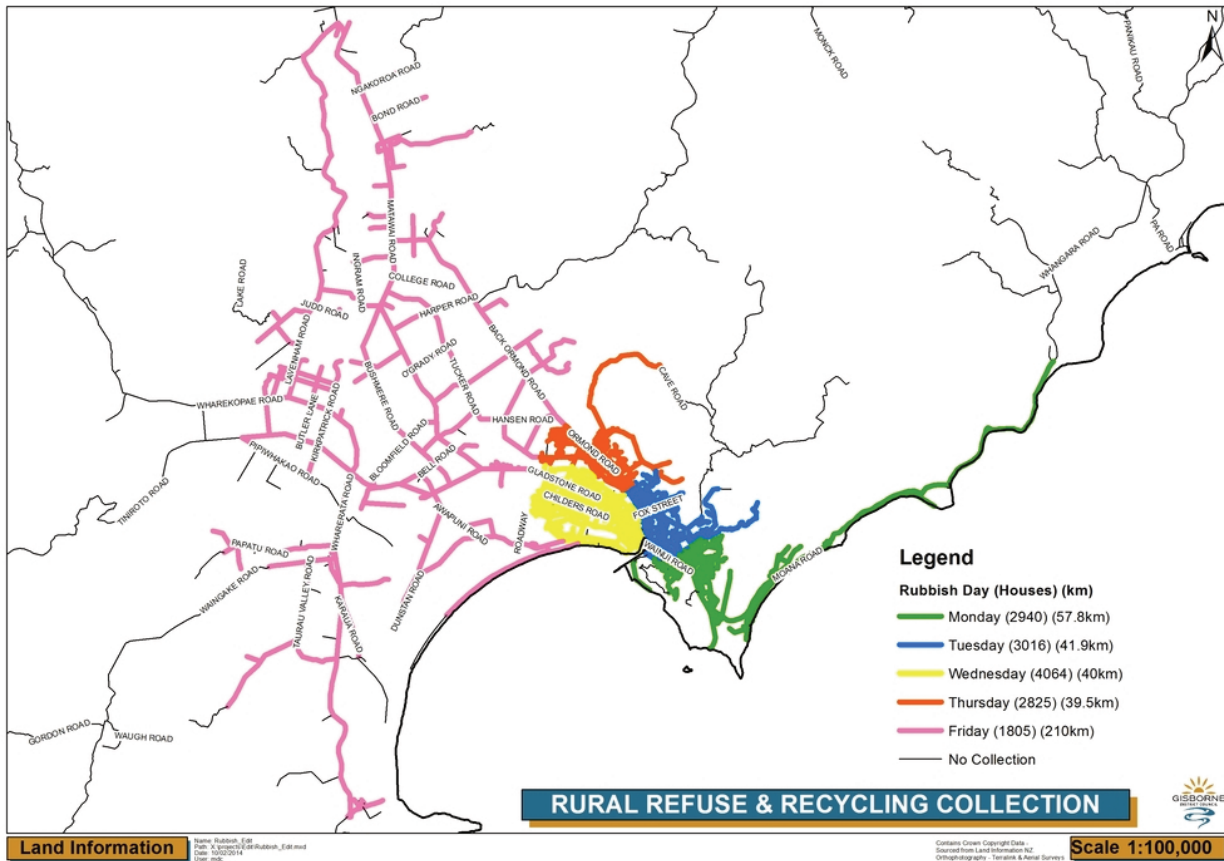




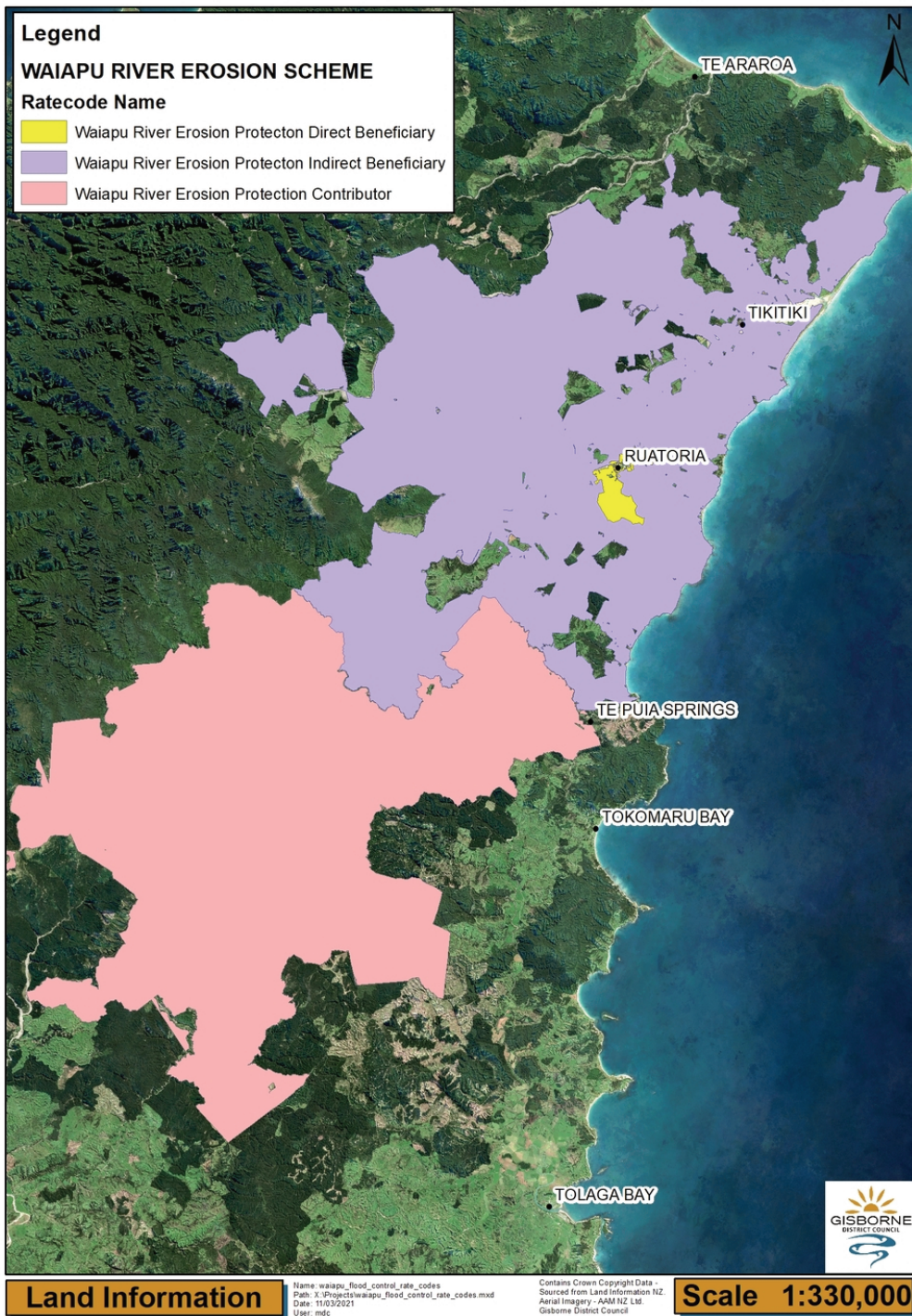


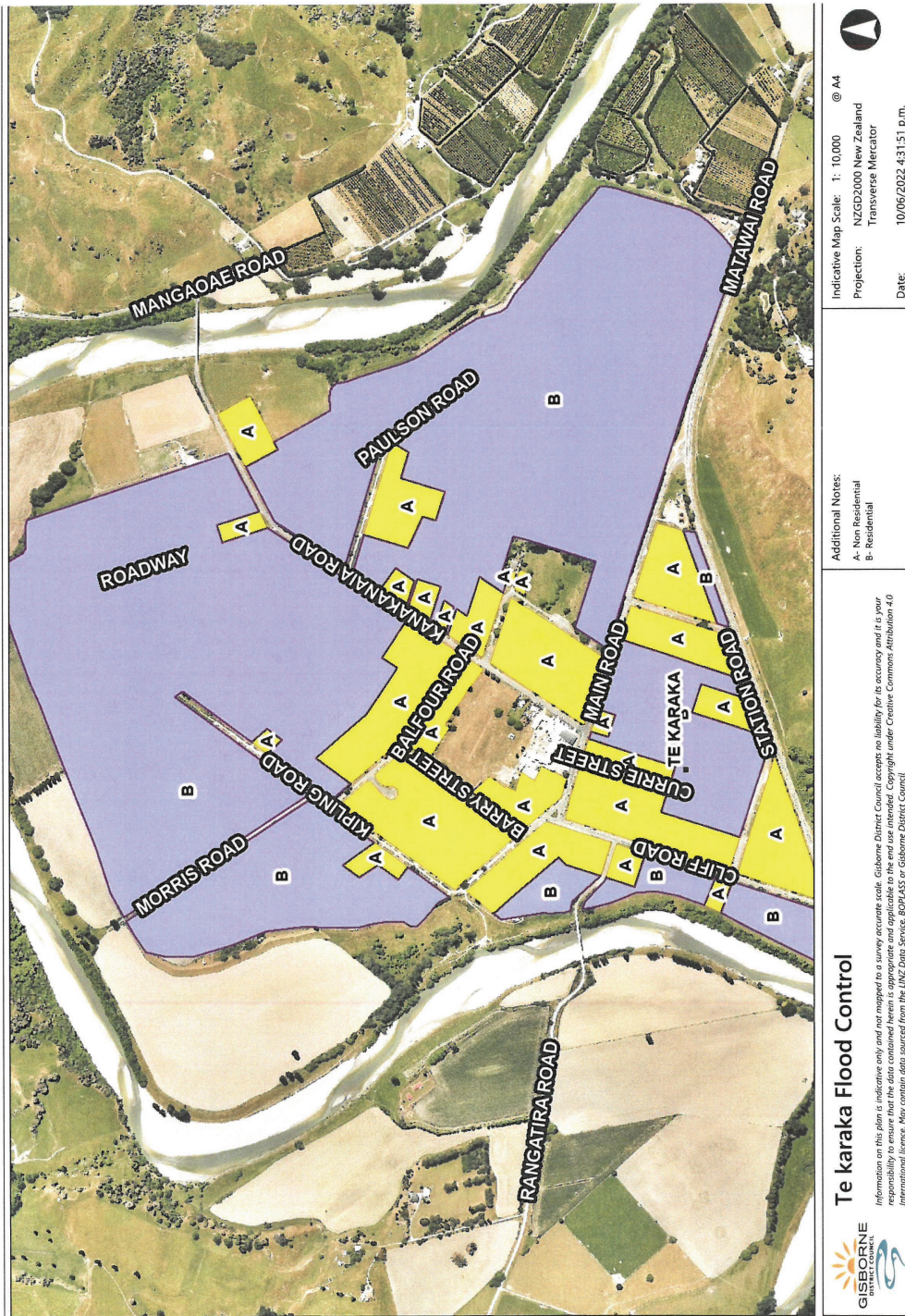
Rural transfer stations















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Tō Tātau Kaunihera Our Council



Our role

As one of only six Unitary Authorities, the Gisborne District Council combines the functions, duties and powers of a territorial council with those of a regional council. In most other parts of the country, the functions of regional councils and territorial councils are split as follows:

Regional Councils



Biosecurity

control of regional plant and animal pests



Civil defence

natural disasters, marine oil spills.



Regional land transport

planning and contracting of passenger services



Resource management

quality of water, soil, coastal planning etc



River management

flood control and mitigation of erosion

Territorial councils



Community wellbeing and development



Environmental health and safety

including building control, and environmental health matters



Infrastructure

roading and transport, sewerage, water/ stormwater

















Recreation and Culture



Resource management

including land-use planning and development control

Ngā māngai o te Kaunihera Council leadership

 <p>Rehette Stoltz Mayor Gisborne mayor@gdc.govt.nz 06 868 5382 021 279 7948</p>	 <p>Josh Wharehinga Deputy Mayor Gisborne josh.wharehinga@gdc.govt.nz 027 512 5195</p>
 <p>Isaac Hughes Gisborne Isaac.Hughes@gdc.govt.nz 022 176 8920</p>	 <p>Andy Cranston Gisborne andy.cranston@gdc.govt.nz 06 868 1160 027 273 3192</p>
 <p>Debbie Gregory Gisborne debbie.gregory@gdc.govt.nz 027 319 4300</p>	 <p>Meredith Akuhata-Brown Gisborne meredith.akuhata-brown@gdc.govt.nz 06 867 7496 027 200 5605</p>
 <p>Shannon Dowsing Gisborne shannon.dowsing@gdc.govt.nz 021 222 2571</p>	 <p>Terry Sheldrake Gisborne terry.sheldrake@gdc.govt.nz 021 645 503</p>
 <p>Tony Robinson Gisborne tony.robinson@gdc.govt.nz 022 085 0902</p>	 <p>Larry Foster Gisborne larry.foster@gdc.govt.nz 06 868 8927 027 450 8814</p>
 <p>Pat Seymour Tawhiti-Uawa pat.seymour@gdc.govt.nz 06 862 2697 027 472 5997</p>	 <p>Bill Burdett Waiapu bill.burdett@gdc.govt.nz 06 864 8966 027 686 4968</p>
 <p>Kerry Worsnop Waipaoa kerry.worsnop@gdc.govt.nz 027 863 9002</p>	 <p>Sandra Faulkner Taruheru-Patutahi sandra.faulkner@gdc.govt.nz 06 862 2697 027 472 59 97</p>

Organisation structure

Council has one elected employee, the Chief Executive, Nedine Thatcher Swann, who is responsible for implementing and managing Council's policies and objectives within the budgetary constraints established by the Council.

Council's leadership team is referred to as the Central Organising Rōpū (COR). As a unitary authority, both territorial and regional Council, we have around 300 staff who provide advice to the Council to make decisions and carry out the day-to-day operations of the activities.

Our management team



Chief Executive
Nedine Thatcher Swann

Contact details

P: DDI (06) 869 2414

E: ceo@gdc.govt.nz

The Chief Executive is supported by six directors and a Chief Financial Officer, whose hubs reflect the range of activities that Council undertakes in order to contribute to the social, cultural, environmental and economic outcomes of our communities. The hubs are:

- Community Lifelines
- Internal Partnerships
- Strategy and Science
- Liveable Communities
- Environmental Services and Protection
- Finance and Affordability
- Engagement and Māori Responsiveness



Chief Financial Officer
Finance and Affordability
Pauline Foreman

Contact details

P: DDI (06) 869 2899

E: Pauline.Foreman@gdc.govt.nz

Finance and Affordability deliver a range of integrated support services to the organisation.

- Finance
- Revenue
- Planning and Performance
- Internal Audit
- Risk Support

The hub supports the social, cultural, economic and environmental development of our communities – Mōtātou te Tairāwhiti.



Director Community
Lifelines
David Wilson

Contact details

P: DDI (06) 869 2356

E: David.Wilson@gdc.govt.nz

Community Lifelines manages Council's capital and infrastructure assets.

- Roads and footpaths
- 4 Waters - Drinking Water, Wastewater, Stormwater, Land, Rivers and Coastal
- Solid Waste
- Civil Defence Emergency Management

The hub provides strategic direction for the future needs of our community in these essential lifelines. Providing professional and integrated activity planning to ensure the capital works and maintenance programmes meet the infrastructural and service level needs of the community as determined by Council.



Director Environmental
Services and Protection
Helen Montgomery

Contact details

P: DDI (06) 869 2862

E: Helen.Montgomery@gdc.govt.nz

Environmental Services and Protection promotes the sustainable management of the physical and natural resources of the district as well as contributing to the wellbeing of people and the built environment.

- Consents - Building and Resource Consents
- Compliance - Environmental Health, Animal and Stock Control, Parking
- Compliance - Monitoring and Enforcement
- Harbourmaster



Director Internal Partnerships

James Baty

Contact details

P: DDI (06) 869 2881

E: James.Baty@gdc.govt.nz

Internal Partnerships delivers a range of support services to the organisation:

- People and Capability - HR, Health and Safety
- Democracy and Support Services
- Cultural Activities (Library and Theatres)
- Legal Services
- Information Services - Information Technology, Information Management, Land Information, Business Solutions and Business Analytics
- Risk and Assurance

The hub provides professional and customer-focused support services based on specialised knowledge, best practices and technology to serve our internal and external customers.



Director Engagement and Māori Responsiveness

Anita Reedy-Holthausen

Contact details

P: DDI (06) 869 2647

E: Anita.Reedy-Holthausen@gdc.govt.nz

Engagement and Māori Responsiveness is about being a committed and responsible Treaty partner and delivering exceptional customer services, communication and engagement practices to our community.

- Te Kai Arataki Tuia Whakapakari
- Customer Service
- Communication and Engagement
- Culture and Development
- Funding

We work on developing a culture to deliver services that support us to achieve the vision and values that make Tairāwhiti a great place for our whānau to live, work and play.

We actively seek funding from stakeholders to lessen the burden on our ratepayers.



Director Liveable Communities

Michele Frey

P: (06) 867 2049

E: michele.frey@gdc.govt.nz

Liveable Communities contributes to Council as a customer-focused organisation that supports its unique community.

- Liveable Spaces (Aquatic Services, Amenity and Horticulture, Cemeteries)
- Community Assets and Resources
- Community Projects
- Catchments and Biodiversity

The hub ensures the effective delivery of community facilities to meet the community's needs at the strategic level through managing safe, fun and engaging places and spaces.



Chief of Strategy and Science

Jo Noble

P: DDI (06) 869 2720

E: Joanna.Noble@gdc.govt.nz

Strategy and Science are responsible for:

- Strategic Planning
- Environmental Monitoring and Science

The hub provides specialist skills in strategy and policy, science, monitoring and research, and multifunction project management.

Whakapā mai ki a mātau

How to contact us

Schedule of agents

Bankers	Westpac Banking Corporation 101 Gladstone Road, Gisborne	ANZ National Bank Ltd 36 Gladstone Road, Gisborne		
Solicitors	Cooney Lees Morgan 247 Cameron Road, Tauranga	Simpson Grierson 195 Lambton Quay, Wellington	Buddle Findlay 1 Willis Street, Wellington	Nolans 180 Palmerston Road, Gisborne
Insurance Brokers	Aon New Zealand Aon House 85 Tristram Street, Hamilton			
Auditors	Ernst & Young 21/100 Willis St, Wellington (on behalf of the Auditor General)			

Whakapā mai

Contact us

Phone us

(+64 06) 867 2049 or freephone 0800 653 800

Email us

service@gdc.govt.nz

Visit us

Our business hours are 9am - 5pm Monday to Friday

Our main administration municipal centre is Awarua, PO Box 747, 15 Fitzherbert Street, Gisborne.





 **0800 653 800**

 **service@gdc.govt.nz**

 **www.gdc.govt.nz**

 **@GisborneDC**

 **15 Fitzherbert Street,
Gisborne 4010, New Zealand**

2022 – 2023 Annual Plan
Content correct as of 30 June 2021

COUNCIL Meeting 23 June 2022

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