



Volume 1

Our Tairāwhiti 2021-2031 Long Term Plan

***Te Kaunihera o Te Tairāwhiti
Gisborne District Council***

Adopted by Council on 30 June 2021

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Tō tātau tirohanga whakamua **Our vision**

***Tairāwhiti maranga ake! E tīmata
ana i konei.***

Tairāwhiti rise up! It all starts here.

***Me whiri ngātahi tātau i ngā
āheinga me ngā tauwhāinga kia
whakahī ai te Iwi.***

*Let's navigate our opportunities and challenges
together to make our community proud.*



He kupu whakataki nā te Kahurangi me te Manahautū A message from our Mayor and Chief Executive

Mai Pōtikirua ki Te Paritū e ngā whānau hurinoa Te Tairāwhiti, tēnā koutou, tēnā koutou, tēnā koutou katoa. E whai ake nei ko ngā hiahiatanga me ngā whakaritenga hei arataki i a tātau ki ngā rā o mua. Kāti, pānuhia, whakaarohia, tihe mauri ora.

We are proud to present the Gisborne District Council's 2021-2031 Long Term Plan (LTP) for Our Tairāwhiti - our vision for the district for the next 10 years, developed in collaboration with the people of Tairāwhiti.

Since our last LTP, we have worked really hard as a community to adapt and be resilient. With funding assistance from Central Government, we repaired the damage to our roads, helped redeploy workers affected by the economic impact of COVID-19, began preparations for redeveloping the Olympic Pool and advanced the Waipaoa River Flood Control Scheme.

We also adopted our Spatial Plan – Tairāwhiti 2050, worked with our regional partners to establish a COVID-19 regional response and recovery plan - Rau Tipu Rau Ora, and delivered award winning urban facilities all while providing and improving the essential infrastructure that our people and communities need.

To get your feedback on this LTP, we held face-to-face community hui, events and drop-in centres across our district. We also communicated with you via social media, print and radio. You told us that we were on the right track and that you supported our plans for improving the resilience of our water networks, reducing our sewage discharges, maintaining our roads and protecting our region from flooding.

You also wanted us to do more to protect the region's biodiversity, improve the infrastructure of our smaller communities and encourage low carbon transport by increasing the region's network of walk and cycleways. Through this plan we have increased our support for these important projects, as we look to balance the needs and aspirations of our people with sound fiscal management to ensure we minimise the impacts on future generations.

This plan comes at a time of uncertainty as we navigate the challenges of climate change, a global pandemic, and changes to the role of local government.

Successfully providing resilient infrastructure to support communities' well-being and enable economic growth, whilst acting as effective kaitiaki, is an increasing challenge for all councils. Central Government has acknowledged this by undertaking a series of major reviews and reforms including:

- a review into the future of local government;
- the upcoming repeal and replacement of the Resource Management Act;
- recommendations on how to move towards a low emissions future;
- the development of a 30-year national Infrastructure Strategy; and
- three waters reform, which will determine how our critical water infrastructure will be managed.

The results of these reviews will have major impacts on the work we do and the legislative frameworks we operate within.

Of significant importance is the work we are doing to deliver on our role as good Treaty partners. This work will inform all facets of the LTP, government reforms and future challenges. It will ensure that we have the best possible outcomes for all, including Māori. Developing more effective and meaningful collaboration with mana whenua is critical to achieving this. The current representation review, including how we intend to incorporate Māori wards, will support this mahi.

We have a lot to do, and to achieve it we are setting a 6.5% maximum cap on total rates revenue increases for the first three years of our LTP. Then from 2025, we will return to annual increases of no more than 5%. This will mean we will do what we said we were going to do and meet the new requirements placed upon us.

Thank you Tairāwhiti, for helping us develop this LTP. We can only achieve its successful implementation, through collaboration, partnership and hard mahi.

Tairāwhiti Piritahi – together we can do this.

Kāti, ko ngā mihi kau atu ki a koutou i hāpai i te kaupapa e kawea nei i a tātau ki ngā taumata e hiahia ai. Piri mamao, piri tata, piri tahi Tairāwhiti e i!

Our Tairāwhiti

Our Future



Rehette Stoltz
Mayor



Nedine Thatcher Swann
Chief Executive

Ko o tātau kaiwhiringa **Our elected members representing you**

Our Council includes a Mayor, and 13 elected councillors who are elected by the community and remain in office for three

years. The Deputy Mayor is appointed either by the Mayor or Council.



From left to right: Cr Bill Burdett, Cr Sandra Faulkner, Cr Tony Robinson, Cr Kerry Worsnop, Cr Isaac Hughes, Cr Pat Seymour, Cr Larry Foster, Deputy Mayor Josh Wharehinga, Mayor Rehette Stoltz, Cr Andy Cranston, Cr Debbie Gregory, Cr Terry Sheldrake, Cr Shannon Dowsing, Cr Meredith Akuhata-Brown.



Te whakakitenga haere Finding your way around

Welcome to our 2021-2031 Long Term Plan (LTP), which outlines the activities and services Council is planning to fund over the next ten years. This document consists of two volumes. **Volume 1** covers six parts, while relevant strategies and policies can be found in **Volume 2**.

Volume 1

PART 1 - Our LTP journey

Pages 8-23

What the LTP is and how it was developed. We share how we involved our community in shaping this LTP, from setting the vision through to consulting on key options and how we responded. We also explain how we are accountable for delivering the LTP, through progress reporting.

PART 2 - Our Tairāwhiti

Pages 24-35

Who we are as a region, our mana whenua relationships and partnerships, and the challenges we face and how we're responding to them.

PART 3 - Strategies, plans and policies guiding us

Pages 36-49

High-level summaries of our most significant strategies, policies, and plans with specific reference to the two building blocks of the LTP - the Financial Strategy and the Infrastructure Strategy.

PART 4 - What's the plan

Pages 50-111

What we intend to do over the next ten years to make the plan happen. It shows how our major projects and activities will make Tairāwhiti a better place to work, live and play.

PART 5 - Our finances

Pages 112-195

We provide a financial overview and explain how much everything is expected to cost.

PART 6 - Additional information

Pages 192-215

How we govern and lead our organisation, including an overview of Council leadership, and Council committees. We've also included a glossary to explain unfamiliar words.

Volume 2

Our Infrastructure Strategy and Financial Strategy in full. It also includes policies such as: Development Contributions Policy, Tairāwhiti Pirirahi Policy, Investment Policy, Liability Management Policy, Significance and Engagement Policy, Rates Remission and Postponement Policy and the Revenue and Financing Policy.





VOLUME 1 - PART 1

Tō tātau haerenga LTP **Our LTP journey**

What the LTP is and how it was developed. We share how we involved our community in shaping this LTP, from setting the vision through to consulting on key options and how we responded. We also explain how we are accountable for delivering the LTP, through progress reporting.

Ngā kaupapa

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He aha ai te LTP? **What is the LTP?**

Welcome to Gisborne District Council's 2021-2031 Long Term Plan (LTP), which is our commitment to delivering the activities, services and infrastructure our region needs over the next ten years.

In line with the Local Government Act 2002 (LGA), all councils need to outline the activities and services they plan to provide over 10 years. Every three years Gisborne District Council (Council) has to review and prepare a new LTP by engaging with our community. This ensures that our community contributes to setting our future direction.

The LTP explains what we're planning to do, how we'll pay for it and what it means for rates and debt. It also sets out measures to monitor and evaluate our progress to ensure we remain transparent and accountable to our community.

This LTP is also an opportunity for Council to explain how we will:

- Carry out major capital projects that will deliver long-lasting benefits by providing, upgrading and enhancing our community spaces.
- Maintain our assets and invest sustainably in our future to keep our people safe, healthy and thriving.
- Plan, develop and implement economically sustainable solutions for Tairāwhiti by putting the needs of our community, first both now and over the next ten years.

However, the LTP is not just a planning document, it is also a blueprint for our shared vision of Tairāwhiti. Under the LGA, the purpose of local government includes the promotion of the four aspects of community wellbeing: social, economic, environmental and cultural. This enables us to work together as a community to: consider how the activities and services Council plans to undertake affect the wellbeing of our community and achieve community outcomes. The LTP is our primary means for achieving this.

Te whanaketanga o te LTP **How the LTP was developed**

In January 2020, to commence development of this LTP, Council set a 30-year vision, shaping the future of our region. The plan is known as Tairāwhiti 2050 (Spatial Plan), and was widely consulted on across the region. We have used this as the basis for our strategic framework, which aims to provide our community with a clear picture of the outcomes Council seeks to achieve, why they are important, and how we will deliver them.

Tairāwhiti 2050 (Spatial Plan) is underpinned by the four community wellbeings as required under the LGA.

Our four wellbeings



Social wellbeing - our communities have a deep sense of place and belonging. We are socially connected, recognise the importance of whakapapa and are committed to improving the education, health and safety outcomes of our people. Our communities are more resilient. Our townships have access to a network of fit-for purpose community facilities that reflect community need. We support affordable housing options and the sustainable management of urban growth.



Environmental wellbeing - we maintain the health of our soils, air, fresh water and coastal environments. Our region's biodiversity is restored and protected. We improve land uses to ensure they are environmentally sustainable.



Cultural wellbeing - communities and individuals experience vitality through kaitiakitanga, expressing their arts, heritage, history, identity and traditions. We work together to achieve common goals. Cultural activities are enabled by the activation of community spaces, our marae and place making.



Economic wellbeing - our communities are financially secure and contribute to a growing regional economy. Infrastructure is provided to enable businesses to establish, thrive and create new employment opportunities. Our rural townships benefit directly from ongoing economic investment.

To ensure we can deliver these four wellbeings, in consultation with the community, we created a new strategic framework for the 2021-2031 LTP. This includes: our vision, our eight community outcomes, and our strategic priorities.

Tō tātau anga rautaki

Our strategic framework

Tō tātau tirohanga whakamua / Our vision

Tairāwhiti maranga ake! E tīmata ana i konei.

Tairāwhiti rise up! It all starts here.

Me whiri ngātahi tātau i ngā āheinga me ngā tauwhāinga kia whakahī ai te Iwi.

Let's navigate our opportunities and challenges together to make our community proud.

Ō tātau putanga hāpori / Our community outcomes

1

A driven and enabled community

Our whole community works together to achieve our dreams and aspirations.

2

Resilient communities

Our economy, infrastructure and communities springsback from difficult situations. We care for and plan for future generations and act in partnership with our community.

3

Vibrant city and townships

We live balanced and happy lives. Our city and townships are vibrant. We attract visitors from across Aotearoa and the world. Our rural townships have sustainable infrastructure and services and we all have bright futures.

4

Connected and safe communities

Our communities and businesses prosper. We've got a safe, efficient and integrated transport network. We invest in supplying safe walking, cycling and public transport, and we use new technologies to our advantage.

5

We take sustainability seriously

We change the way we live and work in response to climate change. We work to lower carbon emissions and to improve our ecological footprint. We're more resilient, we end waste and we use our natural resources wisely.

6

We celebrate our heritage

We're proud of and celebrate our Māori identity, culture, historic and natural heritage. We're all kaitiaki of our natural taonga which we protect for future generations.

7

A diverse economy

We've got world class facilities and services. Our people are in high value jobs and have a great standard of living. We've a strong economy which encourages entrepreneurship, innovation and we use emerging technologies.

8

Delivering for and with Māori

Iwi are significant partners in Council's decision-making. Māori communities and economies are booming, supported by affordable housing, quality infrastructure and fulfilling employment opportunities.

Ngā matua rautaki / Our strategic priorities

Te taiao

We will protect and enhance our environment and biodiversity.

Te hanganga

We will invest in existing and future core infrastructure needs, with a focus on adaptive, cost efficient and effective designs that enhance our sense of place and lifestyle.

Ngā tikanga āwhina tāngata

We will efficiently deliver quality services that enable our communities.

Te whakaurunga mai o tō tātau hāpori **How we involved our community**

Our strategic framework and the people of Tairāwhiti helped us shape this plan. Most of what goes in the LTP is either what you have told us you want or what legislation requires us to do.

Three years ago in our last LTP we asked you 'WTF Tairāwhiti? What's the future Tairāwhiti?'. You said you wanted better roads, wastewater systems and community spaces, without breaking the bank. So we set out to do exactly that. We should all be proud of the progress we've made with what we agreed together in 2018, but a lot has changed since then. COVID-19 has challenged us to rethink what's important and how we can deliver as much work as we'd planned.

Combined with the impacts of climate change and responding to new Government plans to improve and protect our waters, it means we've had some important decisions to make together as a community.

Early engagement outcomes in 2020

Early engagement took place from 31 August to 2 October 2020. The results helped us prioritise our projects, services and activities. It also informed what we should consider for the formal consultation that followed in March/April 2021.

Over the five-week campaign period in 2020 we received 862 responses across five areas: community outcomes, water, environment, roads, and community spaces and facilities.

Your feedback showed us we were on the right track, but that we should do more work on our environment and our ageing water systems.



Key outcomes and themes from our early engagement

Upgrade to improve water quality in Tūranganui-a-Kiwa/ Poverty Bay.

Accelerate delivery of the Waipaoa River Flood Control Climate Change Resilience project, giving greater protection to our community, safeguarding both economic development and wellbeing.

Look after our environment, in terms of how we monitor and perform our stewardship role and restoring or managing contaminated land.

Build a pool (with the financial assistance from central government) that is fit for purpose for our community both now and for the future.

Continue to maintain our roads, our four waters, and our reserves.

Focus on regional plans, climate change, the environment, and working with our partners – tangata whenua and our communities – to deliver to get to where we need to be for the future.

Protect our water supply and enhance our biodiversity with our Waingake Transformation programme.

Increase our resources to be able to meet our statutory obligations with our resource consents and our environment stewardship role.

Ngā whakareretanga mai te LTP o mua Changes since the last LTP

The outcomes and themes from our early engagement assisted us in building our 2021-2031 LTP. We've also had to include financial, legislative and environmental changes – balancing the community's needs and aspirations and the maintenance of our assets with affordability and financial sustainability:

- Recent amendments to legislation and national direction from Central Government require us to review or establish key regional planning instruments, e.g. our unitary plan and provide for emerging issues such as climate change. This has resulted in higher costs not anticipated in the 2018–2028 LTP. These costs are significant and at their peak constitute a 5% increase in rates.
- In response to the COVID-19 pandemic, a decision was made to lower the overall rates revenue from 4.89% to 3.26% in 2020 to address economic pressures felt by our community. As a result the rates burden has shifted to later years and will be incorporated into the 2021-2031 LTP.
- We've also set aside \$1m in our reserves to support our community in case of another COVID-19 resurgence.
- Our region is experiencing increased growth pressures from both residential and non-residential development. A light review of the Development Contributions policy was undertaken and this resulted in changes to:

- ensure users, who benefit from Council activities and infrastructure, pay for them, especially industry.
- either maintain or introduce new levies/user fees and charges to offset our reliance on rates revenue for those services. They ensure the costs of extra demand on Council infrastructure from the development are not imposed on the community.

These changes will ensure the policy complies with the requirements of the LGA.

Refer to **Volume 2** for the Development Contributions Policy.

- We've consulted on and completed a Revenue and Financing Policy. This has resulted in changes to:
 - roading rates for the forestry sector to reflect repairs and renewals to roads used by the forestry sector;
 - the general rate so that we all pay for water, wastewater and stormwater. This change recognises the wider regional benefits we all gain from these rates;
 - two wastewater rates (Wastewater Connection rate and the Wastewater Pan (toilet) rate) have been combined. This means the amounts paid will be less for single dwelling residential properties, but more for multiple dwellings — such as retirement villages;
 - the stormwater rate which will increase for multi-unit households and reduce for single unit households — such as rest homes; and

- collecting rates to promote tourism. The focus will be a regional approach to promoting Tairāwhiti. This means everyone across the district will pay towards regional promotion. Before it was strictly targeted to a small

group of business owners located in the central business district for the purpose of city centre management and promotion.

Refer to **Volume 2** for the Revenue and Financing Policy.

Uiuinga LTP 2021-2031

2021-2031 LTP consultation

Following on from the early engagement, we wanted to make sure that you had another chance to participate in planning our future together.

We took into consideration what our councillors and community shared with us and ran the formal consultation process from 24 March to 23 April 2021. This was followed by hearings and deliberations in May. Changes were incorporated before we had the 2021-2031 LTP adopted by Council on 30 June 2021.

Our consultation campaign consisted of:

- The 'Our Tairāwhiti' consultation document was used as the primary tool for public consultation.

- Five weekend community events, ten community meetings and three drop-in sessions were held throughout the district.
- Hardcopy and online tools were developed for presenting the consultation document to the community and for gathering submissions.
- Advertising and promotion was undertaken through local print, radio, social media and digital channels.
- Meetings were held with target groups and communities.

Council received 351 submissions, raising approximately 2000 submission points. There were 55 submitters who requested to speak to their submissions at the LTP Hearings on 12 and 13 May 2021.



Ngā take uiuinga nunui rawa me tō mātau whakautu **The big consultation issues and our response**

We informed our community that to help us finish the work we've already started, we've set a 6.5% plus growth* maximum cap rates increase for the first three years of our plan. Then from 2025, we'll go back to a maximum annual increase of 5% plus growth*. We'll also be lifting our debt cap to allow us to borrow up to 130% of revenue.

We also explained that we had six key options for consultation:

1 Improving our climate change resilience through flood protection

We need flood protection to keep our people and community safe from our rivers breaking their banks in heavy rain. We also need to ensure that our important horticulture, viticulture and farming assets are protected from the effects of climate change.

The Waipaoa River Flood Control Climate Change Resilience project started in 2019 and involves upgrading 64km of stopbanks along the Waipaoa River. When we last talked to the community, nearly 60% said we should stick to delivering the project as planned. Since then, experts have told us higher and wider stopbanks are needed to provide the full level of protection. This means increased costs of \$13.2m.

For this LTP we asked if we should spend this extra money and finish the project in the same timeframe, or extend it to allow the costs to be absorbed over a longer timeframe?

We received 186 submission points on flood protection, with 61% supporting Council's preferred option - to complete the project as planned by 2030.

Due to this support, Council resolved to continue as planned, giving communities within the floodplain a higher level of protection from the effects of climate change as soon as possible.

For more information on this project go to our Major Capital Investment Projects section - pg 54.

2 Renewing our water pipes

Some of our most important responsibilities are managing our drinking water, wastewater and stormwater. These have direct consequences for the health and wellbeing of our people and land. Maintaining the quality of our water and replacing hundreds of kilometres of pipes is what we need to plan for and deliver.

Stormwater is still getting into our wastewater network during heavy rain. This causes wastewater (sewage) overflows into our rivers and the sea. The main cause of the problem is illegal spouting connections and broken gully traps on private properties. We've made progress, but we still need to do more to stop the overflows. When we last talked to the community, 66% said we should spend more on renewing our pipes.

For this LTP, we asked whether we should focus on spending more over the next three years or should we extend that increased investment over ten years?

We received 200 submission points on our water pipes, with 55% supporting Council's preferred option - to spend more from 2021-2024 to upgrade pipes that are at the end of their useful life.

Due to this support, Council resolved to spend more in the first three years to improve the overall resilience of our water networks and reduce sewage discharges into our rivers and the bay.

For more information on our water pipe renewals go to our Three Waters Activity Summaries, pg 78-87.

3 Building wastewater wetlands

Our wastewater goes to the wastewater treatment plant in Awapuni, where it's processed, filtered, treated and pumped to the outfall pipe in the bay. This year we'll start construction on the wastewater UV disinfection plant to make the water cleaner. While this is excellent news, our long term goal is to remove all household wastewater from the bay. Building a wetland is the best way to do this.

A wetland is a natural ecosystem that will treat and remove contaminants from the water. In the future this water could even be stored and used sustainably for farming and horticulture. In 2032 we're proposing to build a wetland at our City's wastewater treatment plant to remove household waste from the bay.

For this LTP, we asked if we should bring this project forward, or stick to the timeline identified in the 2018-2028 LTP?

We received 198 submission points on our city wastewater wetlands, with 55% supporting Council's preferred option of sticking to the planned timeframe.

Due to this support, Council will continue with its plan to start investigation and a detailed design of the wetlands, followed by the purchase of land in 2030, with building commencing in 2032 and a target of completing the project in 2035.

For more information on this project, go to our Major Capital Investment Projects section - pg 54.

4 Opportunities for increasing our biodiversity activities

When we talk about biodiversity, we mean the actions we're taking to restore plant life, animal life and ecological values. As our climate continues to change and erosion occurs at an

increased rate, we need to protect our natural landscape. Our biodiversity projects, such as the Waingake Transformation programme, aim to reduce the effects of climate change.

Alongside partners Ngāi Tāmanuhiri and Maraetaha Incorporated, we're replanting thousands of native plants in the Waingake Bush, where we get most of our drinking water. The cost of this project is \$18m over the next ten years and another \$9.4m from 2032–2052. When we last talked to you, over 90% thought we should continue spending the same amount on biodiversity and restoration projects, or even increase investment.

For this LTP, we asked if we should spend the same amount as planned on biodiversity projects like Waingake Transformation programme as well as dune and wildlife protection, planting on Titirangi, and indigenous planting along Waiapu River, or increase our funding to deliver additional biodiversity benefits.

We received 200 submission points on improving our biodiversity, with 45% supporting Council's preferred option to spend the same amount. However 48% of submitters either supported our second option of "spending more and doing more" or proposed additional initiatives that would result in an increased spend on biodiversity.

Due to this strong support for an increased focus on biodiversity, Council resolved to boost the spend on biodiversity projects by an additional \$1.2m. This will mean we are able to provide additional support to a number of important biodiversity initiatives.

For more information on our biodiversity work go to the *Liveable Communities Activity Summaries* section, pg 88.

5 Increasing investment on road maintenance

The condition of our roads is important for our wellbeing, they connect us to each other and affect the economic growth of our region.

Our roads are expected to deteriorate due to climate change bringing more frequent flooding and the forecasted increase in forestry production.

Thanks to Government investment of over \$84m in the last three years, we've lifted the overall state of our roads, but we still face great challenges to keep them to a good standard. With no additional Government funding expected for our roads, our investment levels will be significantly lower, so we have to make tough decisions. When we heard from the community in October 2020, over 50% wanted to keep the same levels of investment into our roads, and 45% wanted to spend more.

For this LTP, we asked if we should maintain existing budgets, i.e. spend an average of \$16m per year over the next ten years on maintaining roads, or from 2025, increase our budgets for renewals and maintenance resulting in an average annual spend of around \$17.5m over the ten years, in order to reduce the risk of road-closures or restrictions and to maintain the same level of service.

We received 216 submission points on maintaining our roads, with 47% supporting Council's preferred option - to maintain existing budgets.

Due to this support, Council resolved to continue as planned to spend an average of \$16m per year over the next ten years to maintain our roads. We also plan to spend \$9m on priority safety improvements, e.g. speed reduction and \$18m on making the network more resilient and adapting to climate change. Overall, this may mean we'll need to change how we maintain some roads and in Year 1 of the LTP we will finalise a detailed plan for roading maintenance priorities.

For more information on our road maintenance go to our *Roads and Footpaths Activity Summary*, pg 73.

6 Township upgrades

Working with communities on improvements in our smaller townships is an important part of our mahi. We work with one township every year on upgrades like:

- new and improved playgrounds
- community facilities
- streetscape improvements
- street plantings
- welcome, cultural and historic signage

This work makes a big difference to our small communities, but it's sometimes not enough to meet their goals and aspirations. During the early engagement, 74% said that we should spend the same or increase spending on community spaces and facilities.

For this LTP, we asked whether we should continue as planned by working with communities to spend \$5.1m in the townships over 10 years, or whether we should spend more to help communities reach their goals sooner.

We received 187 submission points on our township upgrades, with 53% supporting Council's preferred to continue as planned. However 39% (including a number of stakeholder groups, in particular our Iwi partners), either supported our second option of doing more, or proposed additional initiatives that would result in an increased spend in townships.

Given the strength of requests from submitter groups, Council resolved to provide \$7m of funding to our township upgrades over the next 10 years, allowing us to do more work with our smaller communities to help them reach their goals sooner.

For more information on our township upgrades, go to pg 44.

Other key consultation issues

Besides our six big consultation questions, which dominated the bulk of submissions received, a number of issues important to our community were considered during the consultation period. From the 351 formal submissions received as well as the informal feedback from social media and community meetings, five key themes emerged:

Rates affordability and equity – Submitters sought to ensure rates are sustainable for our population and there were concerns from a number of rural ratepayers around rates equity in relation to services received.

Council's approach to affordability was to support and balance the needs of our current community without overly burdening future generations and managing an appropriate level of debt. A number of mechanisms were used to reduce and smooth rates to make them as affordable as possible, including:

- debt funding the costs of significant new legislative requirements (TRMP and Freshwater Plan)
- partnering with our CCO, Gisborne Holdings Ltd with the use of dividends to smooth rates impacts
- focusing on delivering critical activities and infrastructure
- managing debt prudently, keeping it at a responsible level
- funding the depreciation of new projects over time.

For more information on our Financial Strategy, go to pg 40.

Planning for water management – This included concerns around water security and our planning for freshwater as well as rural and communities seeking support for clean, affordable and reliable drinking water and wastewater services.

Council will develop a regional water security and resilience programme for Tairāwhiti. This will focus on demand for freshwater and how much is currently available and options to increase water security, alongside sustaining the mauri of our awa and Te Mana o te Wai. It will consider issues raised by submitters, such as the use of water tanks and the alternate use disposal of wastewater for irrigation. We will also be working closely with Central Government on the Three Waters Reform Programme to ensure the water security needs of our community are met.

For more information on our plans for water management go to our Three Waters Activity Summaries, pg 78-87.

Resource management planning and the challenge of housing supply – A number of submitters sought to ensure that our upcoming work to update the Tairāwhiti Resource Management Plan appropriately addresses the issue of housing supply and affordability.

Addressing housing supply and affordability will be a key component of the upcoming TRMP review. Growth area planning will be a priority over the first four years of the review and will be aligned to future infrastructure needs, including transport planning. Council also resolved to undertake a review of the management of Council and CCTO owned land and housing.

For more information on the TRMP review, go to pg 44.

Ensuring Māori and Iwi involvement in decision-making – Our Iwi partners were clear in expressing support for increased consultation with mana whenua leading to a greater role for them in decision-making.

Council is continuing to enhance its engagement and consultation practices to ensure that it is responsive to how our community wishes to engage, including engagement and consultation with Māori and Iwi. Council also resolved to initiate governance-level meetings with mana whenua to discuss how we can better work together in partnership to deliver on the desired outcomes expressed by Iwi during LTP consultation.

For more information on our mana whenua relationships and partnerships, go to pg 30.

Council's approach to low carbon transport, in particular our walking and cycleways – There was clear community support for Council to increase its support to enable proposed additions to our network of walking and cycleways both for community wellbeing and to enhance climate change mitigation efforts.

Council acknowledges the significant climate change mitigation and recreational benefits of an enhanced walk and cycleways network. Due to the wealth of support for increasing the region's network of walk and cycleways, Council resolved to fund the local share of the Taruheru walking and cycling project and to provide funding for the Ūawa walking and cycling project.

For more information on Council's plans for walking and cycling projects, go to pg 58.

What else did we consult on at the same time?

Councils are required to prepare supporting information for the LTP consultation document that meets the requirements of the LGA. All supporting information must also have been adopted by Council before consultation can start.

We coordinated consultation on other draft proposed strategies, plans and policies alongside the LTP consultation process.

Strategies, plans and policies consulted on with this LTP were our:

- Financial Strategy 2021
- Infrastructure Strategy 2021
- Rates Remission and Postponement Policy
- Development Contributions Policy
- Significance and Engagement Policy
- Tairāwhiti Pirihahi: Fostering Māori Participation in Council Decision-Making Policy

- Revenue and Financing Policy
- Liability Management Policy
- Investment Policy
- Fees and Charges 2021/22
- Regional Land Transport Plan
- Regional Public Transport Plan.

The following information was also made available as we refer to it specifically in the consultation document.

The full list is:

- Community Facilities Strategy
- Tairāwhiti 2050 (Spatial Plan)
- Strategic Framework
- Tairāwhiti COVID-19 Response and Recovery Plan - Rau Tipu Rau Ora
- Tairāwhiti and Hawkes Bay Climate Change Implications Report – NIWA Regional Climate Assessment
- Draft financial estimates
- Significant forecasting assumptions.



Te whakautu wawe ki tō tātau hapori **Being accountable to our community**

After adoption of the 2021-2031 LTP in June 2021, we will be accountable for ensuring our communities' aspirations come to life. In the next three years we will report regularly where we are doing well, where there is room for improvement, and where changes are needed - being fully accountable and transparent to our community.

The reporting mechanisms we have in place to ensure we successfully deliver the LTP are listed below.

Resident satisfaction surveys

We carry out independent resident satisfaction surveys to find out how satisfied residents are with our resources, facilities and services while always looking for improvement opportunities as part of our approach to continuous improvement. Council uses a mixed method approach to this data collection consisting of interviews of about 400 residents by telephone and online, four times throughout the year. The results help to give us an insight into the utilisation of facilities and services, the degree of customer satisfaction, and how the community thinks we're performing. This helps to ensure that we deliver what we said we would and that we improve performance in areas where it's required.

Annual Plan

We prepare an Annual Plan in the second and third year of the LTP. The Annual Plan outlines what we are planning to achieve, including major projects, activities, services and financial information for the specific year. Crucially, the Annual Plan shows how much these cost, how we plan on funding them, and the effect on rates and Council's finances.

When there are significant changes or variation from the LTP we consult with you on them and include these variations in the Annual Plan.

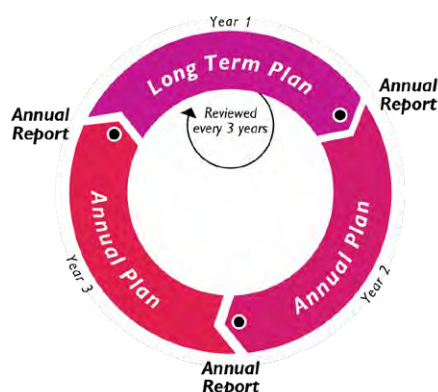


Quarterly reporting

Council publishes quarterly reports to give our community a summary of how we are progressing compared to our LTP/ Annual Plans. We do this three times a year while the fourth quarterly report instead becomes our Annual Report.

Annual Report

The Annual Report is our key accountability document that we are required to produce every year, which reports against our Annual Plan and current LTP. It tells the financial story of our performance over the past financial year and also serves as an important way of informing our communities about how we spent rates. It also highlights the areas we performed well in, the areas where we need to improve and provides context for where we need to head in the future.



Cautionary note

The financial information in this LTP is forecast. Actual results are likely to vary from the information presented and these variations may be material. The forecast financial statements were adopted as part of the assumptions that form this LTP. The Council is responsible for the forecast financial statements presented, including the assumptions underlying forecast financial statements and all other disclosures. These forecast financial statements have been prepared according to the best financial information available at the time of preparing this LTP. However, as the LTP is forecast it contains no actual operation results. The LTP is intended to inform the community about the Council's spending priorities as outlined and may not be appropriate for any other purpose.

Changing the LTP

If any significant changes need to be made to the LTP before it is formally revised at each three-year interval, the proposed changes will be publicly notified to give anyone affected an opportunity to have their say before Council decides whether or not to make the proposed changes.

Our Significance and Engagement Policy guides us in determining the importance of an issue and the possible impact on the community. When an issue is deemed significant, we will consider how best to consult the community.

The full policy is included in Volume 2.





VOLUME 1 - PART 2

Tō tātau Tairāwhiti **Our Tairāwhiti**

Who we are as a region, our mana whenua relationships and partnerships, and the challenges we face and how we're responding to them.

Ngā kaupapa **Contents**

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***Māori and mana whenua relationships and
partnerships 30***

***Facing the future together - our challenges
and responses 33***

Tairāwhiti āiane Tairāwhiti today

Our population by location

50,243
People
(2021 projection)

3%
National
Land Area

1%
National
population

1.1%
Te Karaka

1.6%
Ruātōria

0.9%
Tokomaru Bay

1.7%
Tolaga Bay

72.7%
Gisborne

21.7%
Other townships
and rural

Our Ethnicity

58.1%
European

52.9%
Māori

4.5%
Pacific peoples

2.8%
Asian

1.3%
Other ethnicity

Multiple ethnicities possible
so totals more than 100%

Our population age



39%

under 25yrs old

16.2%

people 65yrs plus

highest proportion of under 25's in NZ

Source: Stats NZ - www.stats.govt.nz

Our Income

National median income



Our region median income



18.6%
Less
than National
Annual Median income

Source: Stats NZ - www.stats.govt.nz

Our Housing

National median house price



Our region median house price



14.8%
Less

National Median
House Price

72.5%

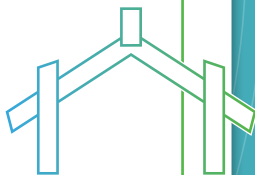
House Price Rise

Source: REINZ - www.reinz.co.nz

Our-tangata-whenua

4

Regional Iwi



70

Operational Marae

16%

Te Reo Māori Speakers

4x

National percentage of
Te Reo Māori speakers

Source: Stats NZ - www.stats.govt.nz

Council Services



76km
of stopbanks

77

public conveniences



43

playgrounds

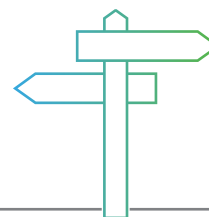
30

sports parks

almost

1,900km

of roads



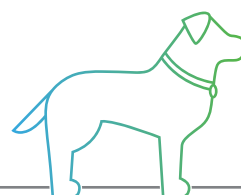
of which
almost

90%

are rural roads

236km

of footpaths



11,376
registered dogs

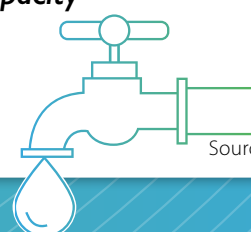
38,300m³

of water capacity

stored in

7

reservoirs



Source: www.gdc.govt.nz

Gisborne Airport

196,500

Passenger movements



33,800

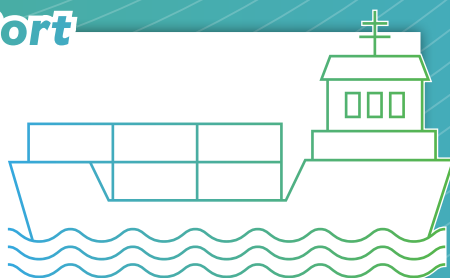
Take-off and landings

Source: Eastland Group - www.eastland.nz - annual report 2020

Gisborne Port

129

Ships



2,890,730 tonnes

of cargo left our port

Source: Eastland Group - www.eastland.nz - annual report 2020

Ngā hononga me ngā piritahitanga mana whenua me te Iwi Māori

Māori and mana whenua relationships and partnerships

Our population is 53% Māori, compared to 16.5% for the rest of Aotearoa. Our responsibilities under Te Tiriti o Waitangi (Treaty of Waitangi), the Local Government Act 2002 (LGA) and the Resource Management Act 1991 (RMA), form the basis of our partnership with Māori. Meeting the expectations set out in these documents means changing how we think about our future, what we do and how we do it.

To realise our full potential, we want to continue developing effective and meaningful collaboration with mana whenua to ensure Iwi and hapū have a long-term role in the future planning and decision-making for the region. A number of initiatives have been developed to involve Māori in Council decision-making.

Our plan is to:

- Work closely with mana whenua to make sure they have the support they need to participate in decision-making.
- Introduce Māori wards.
- Support and assist mana whenua to access funding for key projects.
- Promote and work towards the co-design of models such as “for Māori by Māori”.
- Create joint management agreements and partnerships that deliver on Māori interests and aspirations.

Local Government Act 2002

The Local Government Act 2002 (LGA) recognises and respects the Crown’s obligations under Te Tiriti o Waitangi by placing some specific obligations on councils to establish and maintain processes for Māori to contribute to Council’s decision-making processes. In general terms these provisions include:

- Providing opportunities for Māori to contribute to its decision-making processes.
- Establishing and maintaining processes to provide opportunities for Māori to contribute to decision-making processes.
- Considering ways to foster the development of Māori capacity to contribute to the decision-making processes of the local authority.
- Providing relevant information to Māori.

Resource Management Act 1991

The Resource Management Act 1991 (RMA) promotes the sustainable management of natural and physical resources in a way that enables communities to provide for their environmental, social, economic and cultural wellbeing. The RMA recognises Māori interests in natural and physical resources and contains specific provisions for consulting and working with tangata whenua.

Council is also committed to its current agreements with Māori collectives and will work towards further agreements where mutual priorities and outcomes can be reached. Council does

this by formalising our partnerships with Māori through:

- Memoranda of understanding (how we will work together).
- Co-management agreements (sharing decision-making and responsibilities with Māori over specific sites).
- Joint management agreements for resource management decision-making.
- Project-specific agreements to foster Māori participation in projects or activities (usually results of development and consent conditions).

The contribution by Māori to decision-making processes is provided for by way of direct public forum, petitions, deputations and representation by Māori to all committees of Council. Council must treat relevant hapū as prescribed persons for the purposes of public notification for certain resource consent applications, following the introduction of the Ngā Rohe Moana o Ngā Hapū o Ngāti Porou Act 2019.

Tairāwhiti Piritahi Policy

Council’s ‘Tairāwhiti Piritahi’ Policy is our formal framework for promoting and facilitating Māori participation in Council decision-making processes. ‘Tairāwhiti Piritahi’ translates to the coming together of Tairāwhiti - representing how we all work together, inclusive of Māori. This policy outlines Council’s approach and plans to achieving sustainable Tairāwhiti outcomes in partnership with Māori.

Elements of this policy already support anti-racism through encouraging respect, understanding and participation. However, on 13 August 2020, Council committed to an anti-racism journey - te takina kaikiri-kore a te Kaunihera. The group has agreed to put in place plans, resources and actions to deliver on its commitment to tangata whenua in Tairāwhiti. This will include historical and contextual understanding, with research into Council’s policies and practices from the past and present.

The full policy is included in **Volume 2**.

Joint Management Agreement Forum

A Joint Management Agreement (JMA) Forum, comprising elected representatives from Council and Te Rūnanganui o Ngāti Porou (TRONPnui) and the chief executive of each organisation, was established in 2019. A joint approach for the development of the Waipatu Catchment Plan has been co-created and agreed, and both parties continue to progress towards development of a catchment plan for the Waipatu.

The JMA over the Waipatu catchment enables both parties to jointly carry out the functions and duties under Section 36B of the RMA, and other legislation relating to all land and water resources within or affecting the Waipatu catchment. It builds on the work of the existing Waipatu kōkā hūhua partnership between Council, TRONPnui and the Ministry for Primary Industries to restore the Waipatu catchment.

Council and Te Rūnanganui will make the following decisions jointly in accordance with this JMA:

- Decisions on notified resource consent applications under Section 104 of the RMA within the Waiapu catchment.
- Decisions on RMA planning documents under clause 10(1) of Schedule 1 of the RMA that affect the Waiapu catchment, including the Waiapu Catchment Plan decisions on private plan changes within or affecting the Waiapu catchment.

Discussions currently revolve around mutual capacity building initiatives, project delivery, engagement and consultation with hapū and Iwi, and considering a Waiapu approach to Te Mana o Te Wai.

Local Leadership Body

An example of statutory obligations to local Iwi as a result of Te Tiriti o Waitangi settlements is our Local Leadership Body (LLB), which is a forum for Tūranga Iwi and Council to work together on significant issues. The purpose of the LLB is to:

- Contribute to sustainable management of the natural and physical resources in the LLB area for the use and enjoyment of present and future generations, while recognising and providing for the traditional relationship of Ngāi Tāmanuhiri, Rongowhakaata and Te Āitanga a Māhaki and affiliates with their ancestral lands, water, sites, wāhi tapu, and other taonga.
- Enable individuals and communities within the LLB area, as resources allow to:
 - provide for their social, economic, and cultural well-being; and
 - achieve improved outcomes in respect of the environment.
- Ensure that the Council is appropriately informed of its statutory obligations within the LLB area, including obligations in respect of Te Tiriti o Waitangi arising under the LGA and the RMA and other relevant legislation.

Giving effect to co-management agreements

Council has a range of co-management agreements in place with tangata whenua, largely supporting ongoing decision making for our reserves and public spaces where Māori ownership and hapū interest exist.

Tangata whenua are seeking to move from a position of being consulted with, to partnering with Council to jointly make decisions for matters of importance within their rohe. Co-management arrangements are one mechanism used to make this happen. Examples of co-management agreements with mana whenua in Tairāwhiti include:

- Kōpūtūtea Trust and Gisborne District Council for Kōpūtūtea Blocks 1 & 2, more commonly known as the stretch of dune along Centennial Marine Drive (2012).
- Ngāti Oneone and Council co-management relationship agreement and collaborative work on Titirangi restoration, summit redevelopment and Puhi Kai Iti landing site (2016 – to be signed).
- Waihīrere Domain Reserve Management Plan (2015).

Representation review

Council voted unanimously on 23 November 2020 to establish one or more Māori wards for Tairāwhiti for the 2022 and 2025 triennial elections. A representation review, to determine how many elected members there should be and how they represent our district, will be undertaken to adhere to the required statutory process to establish one or more Māori wards.

The Local Electoral Act 2011 requires all local authorities to review their representation arrangements at least once every six years. A representation review will be undertaken before 31 August 2021, followed by public consultation.



Examples of how we grow and strengthen our relationships

Council has a suite of active relationship documents in place between Council and Māori collectives (and the private sector where appropriate). These relationship documents set out the protocols to enable effective working relationships with tangata whenua over specific sites or activities.

Current initiatives

- Partnership with **Ngāi Tamanuhiri and Maraetaha Incorporated** on biodiversity projects.
- Cultural guidance from **Ngāi Tāwhiri hapū** with the redevelopment of the Pool.
- Continue with the restoration of Titirangi Recreation Reserve in partnership with **Ngāti Oneone**.
- Work with **Rongowhakaata Iwi Trust** on a Joint Action Plan and Terms of Reference.
- Continue working with **Iwi representatives** to look at ways to improve consenting processes to improve Iwi input.
- Discussions underway with **Ngāti Oneone** to transition from a draft co-management agreement to a formal co-governance partnership.
- Continue working with the **KIWA** group, which provides expert cultural advice, stakeholder liaison and technical support to the development of our wastewater management programme.
- Waihirere Domain Reserve Management Plan 2015 discussions are underway with Ngāti Wahia to transition to co-governance.
- Discussions are underway to establish a Memorandum of Partnership with Ngāi Tamanuhiri.

Completed projects

- Involvement of **Ngāi Tāwhiri, Trust Tairāwhiti, the Provincial Growth Fund** and the **Eastland Group** in the rebuild of the new Gisborne Airport.
- In partnership with **Eastland Port and Ngāti Oneone**, we worked closely with the **Te Hā Trust** and key stakeholders to showcase Tairāwhiti during the Te Hā 1769 – 2019 sescentennial commemorations and the Tuia – First Encounters 250 event in 2019.
- Partnership with **Ngāi Tamanuhiri, Ngāti Oneone, Rongowhakaata** and **Te Āitanga-a-Māhaki** to deliver the historical interpretations project as part of the Navigate Tairāwhiti programme (Tūpapa. Our Stand. Our Story).

- Our Tairāwhiti 2050 (Spatial Plan) was developed following extensive engagement with **community, Iwi, hapū and other stakeholders**.
- COVID-19 Rau Tipu, Rau Ora plan, was delivered in 2020 in **partnership with other regional leaders**.
- Titirangi Accord 2002 (General relationship accord with **Ngāti Oneone**).
- MoU with **Whakarua Park Board (2015)** to support the development of Whakarua Park.
- MoU with **Tikitiki X Ahuwhenua Trust** for Tikitiki Park (2017).
- MoU for the Te Araroa Domain, with Section **49 Māori Reservation Trustees**.
- A protocol for the Heinz-Wattie site between the representatives of Te Whānau-ā-Iwi, **Ngāi Tāwhiri, Ngāti Oneone**, kaumatua, **Gladiator Investments Limited** and Gisborne District Council.

Future projects

- Redeveloping the Titirangi summit in partnership with **Ngāti Oneone** - subject to external funding.
- In partnership with **Trust Tairāwhiti, Sport Gisborne Tairāwhiti** and Council, we will seek funding from Central Government to invest in community sport and recreation facilities in Tairāwhiti - subject to external funding.
- We're looking to provide technical support to initiatives such as the Whakaorata te Mana o te Waiapu, a partnership between **Te Wīwī Nāti Trust and Te Riu o Waiapu Trust**.
- We are planning to establish Memorandums of Understanding with Hauiti Mana Kaitieki; Nga hapu o Tokomaru; and Maraetaha Inc.

Our partnerships

We consider potential partnership opportunities when we are prioritising what infrastructure investment decisions to progress. We continually look for opportunities to partner with others to provide services and infrastructure. Key partners involved in the delivery or planning of our activities include:

- Trust Tairāwhiti
- Sport Gisborne Tairāwhiti
- Community and philanthropic organisations
- Iwi and hapū
- Developers
- Kāinga Ora
- Waka Kotahi (New Zealand Transport Agency)
- Other government agencies.

Te anga piritahi ki mua - ngā tauwhāinga me nga whakautu **Facing the future together - our challenges and responses**

Over the course of the 2021–2031 LTP, Council will keep an eye on the future. Despite the national context of uncertainty, our region is growing and continues to be an attractive place to live and work.

Council has many critical infrastructure needs to deliver over years one to three of this LTP. We are also required to implement policy, climate change, planning and environmental monitoring initiatives with more urgency than anticipated in the 2018–2028 LTP. When supporting growth, we need to recognise and provide for the increased expectations of tangata whenua and our communities for our management of natural taonga, including the impact of infrastructure on

environmental and cultural values.

Now more than ever we recognise that our dollars need to go further, to deliver what is required of us alongside what is most needed by our communities. By prioritising expenditure on our critical infrastructure, forward planning for climate change, a review of the Tairāwhiti Resource Management Plan, and planning for freshwater, we will have the building blocks for sustainable and future-fit growth in place by the end of this LTP.

These are the challenges we face, and our responses to it, that we must consider when deciding on the work we need to do, what we should spend and when we will deliver.

Changing legislative environment

Our challenge	Our response
<p>Successfully providing resilient infrastructure to support communities' well-being and enable economic growth, whilst acting as effective kaitiakitanga, is an increasing challenge for all councils.</p> <p>Central government has acknowledged this by undertaking a series of major reviews and reforms including: a review into the future of local government; the upcoming repeal and replacement of the Resource Management Act; recommendations on how to move towards a low emissions future; the development of a 30- year national Infrastructure Strategy; and the three waters reform which will determine how our critical water infrastructure will be managed.</p> <p>These changes will have a big impact on the work we do and the legislative framework we operate under.</p>	<p>Whilst we don't yet know the direction or outcome of these reviews and reforms, we are focussed on working as closely as possible with central government to ensure the needs of our people will continue to be met. For example, we are working with partner organisations to provide submissions on each of the proposed reforms that reflect the views of our community.</p> <p>Over the course of this LTP we will receive guidance and decisions from central government on each of these legislative proposals and we will work with you to help us decide on the best response for the people of Tairāwhiti.</p> <p>We have also focussed on ensuring we are not reaching limits for our ability to borrow. This means we have a buffer, if necessary, to cover increased costs that may be incurred from having to enact new legislation or if unforeseen events arise.</p>

External funding constraints

Our challenge	Our response
<p>The impact of COVID-19 on government revenue has made it harder for Council's across New Zealand to gain certainty about external funding sources.</p> <p>For example, while the majority of our funding for roading maintenance across our network comes from Waka Kotahi (formerly NZTA) via the National Land Transport Fund, we expect to see the amount of funding decrease in the short term.</p> <p>On May 31, Waka Kotahi provided an interim indication (pending final confirmation in August 2021) that their support for roading network maintenance and renewals may be around \$1m less than expected.</p>	<p>This likely shortfall from Waka Kotahi represents less than 1% of the total funding amount for roading network maintenance and renewals. Therefore this minor reduction can be spread over the full delivery of the programme and there will only be a minimal impact on delivery and no additional drop in the level of service provided.</p> <p>Although there is a lack of certainty around external funding, we will take the opportunity to look for alternative sources of non-rate payer funding for our projects, e.g. through grants/subsidies or by undertaking strategic partnering arrangements.</p>

Climate change

Our challenge	Our response
<p>Climate change is the most significant long-term issue facing our region. In 2020, Government declared a climate emergency, recognising the need for us all to prepare for the impacts of a warming climate, with more erosion, more flash floods, wildfires, and more pressure on the productivity of the land we depend on. We're expecting:</p> <ul style="list-style-type: none"> • temperature rises and increased fire risk; • severe and more frequent storms (with major impacts on our steep hill country and coasts); • damage because of erosion to infrastructure such as roads and pipes; • risks to water supply (drinking, stock water, irrigation) through droughts; • sea level rise, coastal erosion and floods, affecting homes and recreation; and • new diseases and pest species. <p>Also following the recent Climate Change Commission Report, we expect to see new Government legislation that will place requirements on how Council must manage our climate change response.</p>	<p>Over the course of this LTP, we will work with our community to achieve a number of planned projects:</p> <ul style="list-style-type: none"> • risk assessments and adaption planning to prepare for the regional impacts of climate change, in particular along our coastlines; • progress walking and cycling projects, including the Taruheru River cycleway and walkway (subject to external funding); • working to protect against increasing floods through the Waipaoa Flood Control Climate Change Resilience Project; • continuing the Waingake Transformation Programme which will protect the city water supply and improve the region's biodiversity; • reviewing the Tairāwhiti Resource Management Plan to manage the use of our natural resources; • reducing emissions from our waste through implementing the Waste Management Minimisation Plan; and • developing and implementing regional and Council mitigation plans to move to a low emissions, less pollutive way of life.

Te Tiriti

Our challenge	Our response
<p>Our population is 53% Māori, compared to 16.5% for the rest of Aotearoa. Our responsibilities under Te Tiriti o Waitangi (Treaty of Waitangi), Local Government and Resource Management Acts form the basis of our partnership with Māori. Meeting the expectations set out in these documents means changing how we think about our future, what we do and how we do it.</p>	<p>Our plan is to:</p> <ul style="list-style-type: none"> • work closely with mana whenua to make sure they have the support they need to participate in decision making; • introduce Māori wards; • support mana whenua to access funding for key projects; • promote and work towards co-design models such as for Māori by Māori; and • create joint management agreements and partnerships that deliver on Māori interests and aspirations.

Three Waters reform

Our challenge	Our response
<p>The Government is proposing a major reform of Three Waters services. This could see publicly-owned organisations taking over the management of drinking water, wastewater and stormwater services. We're also required to implement the National Policy Statement for Freshwater Management. This is a new approach to managing our water that involves the whole region and strong partnerships with tangata whenua in decisions about the wellbeing of our water, Te Mana o Te Wai.</p>	<p>The Government is expected to decide on its approach to the Three Waters reform later in 2021. While we don't yet know the final shape of the reform, Council will continue to work with Government to explore future options for the delivery of Three Waters services. Any decisions taken will only come into effect in 2023/24. Either way, our community will continue to have their Three Water services delivered. We'll work with you to help us decide on the best approach for our district.</p>

COVID-19

Our challenge	Our response
<p>Planning for a resurgence of COVID-19 is now part of everyday life. While Gisborne has been reasonably insulated against the resulting economic impacts of COVID-19, further disruption is anticipated in the coming years. During lockdown, we took actions to make sure the Tairāwhiti community had the support they needed. We:</p> <ul style="list-style-type: none"> kept our rates at 3.26% as opposed to our forecast increase of 4.89%; provided a rates relief budget of up to \$1m to assist those who couldn't pay; made parking free, which reduced our income by \$600k; and obtained Government funding of \$23.7m to create and support employment programmes to get our people back into work. 	<p>We've developed our own COVID-19 response and recovery plan with our community partners.</p> <p>We've also supported the Government's plans for COVID-19 so that we're ready for another community outbreak or lockdown. These plans guide us:</p> <ul style="list-style-type: none"> COVID-19 Rau Tipu Rau Ora / Pandemic Response and Recovery Plan - our region's Response and Recovery Plan; National Resurgence Response Plan; Ministry of Health COVID-19 Resurgence Plan ; and our Regional Resurgence Plan.

Our infrastructure

Our challenge	Our response
<p>One of the main reasons we all agreed to the 5% increase in our last LTP (2018) was to take better care of our roads and water. We had three main goals:</p> <ul style="list-style-type: none"> improve the quality of our roads; start flood protection works on the Waipaoa River stopbanks; and provide for the UV disinfection phase of our wastewater treatment plant. <p>However, our population is growing faster than predicted and we need to develop more options to provide for growth in the medium and long term.</p> <p>We received over \$84m of Government funding into our roads to support our region — such as the investment from the Provincial Growth Fund. In addition, the Tairāwhiti Redeployment Programme let us improve the condition of our roading network after severe flooding in 2018 and 2020.</p>	<p>Over the next ten years we propose to continue a steady level of investment to ensure that we deliver what we need to. This includes:</p> <ul style="list-style-type: none"> maintaining our roading network and preparing for climate change; work to reduce crashes through a road safety education programme and speed management plan; providing new infrastructure to support housing development to the west of the city; starting construction of the UV disinfection plant of our wastewater treatment (phase 2) and remove mortuary waste; starting work on our wetlands wastewater treatment (phase 3); replacing ageing pipes earlier; improving demands for water from 2025; upgrading the Pool complex; improving management of historic landfills including the Waiapu landfill; and undertake planning to inform infrastructure decisions, such as whether and where the wastewater and water supply network should be extended.



VOLUME 1 - PART 3

*Ngā rautaki,
ngāmahere me ngā
kaupapa e arah
ana i a tātau*

**Strategies, plans and
policies guiding us**

High-level summaries of our most significant strategies, policies, and plans with specific reference to the two building blocks of the LTP - the Financial Strategy and the Infrastructure Strategy.

Ngā kaupapa

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Our work is driven by strategies, plans and policies that guide us to make the best decisions and help us make the most of our resources so we can achieve our goals. Some of our strategies and plans are required by statute such as the:

- Financial Strategy and Infrastructure Strategy – Local Government Act 2002 (LGA).
- Regional Land Transport Strategy – Land Transport Act 1998 and Land Transport Management Act 2003.
- Tairāwhiti Resource Management Plan – Resource Management Act 1991.
- Waste Minimisation and Minimisation Plan – Waste Minimisation Act 2008.

Others are direct strategic responses to matters Council considers as local priorities, as long as they meet the purpose of the LGA, for example the Community Facilities Strategy and

township plans.

In this section we've highlighted the most significant strategies, plans and policies that guide us and in particular, the two building blocks of the 2021-2031 LTP - the Financial Strategy and the Infrastructure Strategy. Strategies outline Council's overall approach of where we want to go to achieve our goals and objectives.

Council plans set out, in detail, the activities we need to do to achieve our goals and objectives. Council policies are statements of Council's position on a matter or issue.

The full list of Council's strategies, plans and policies can be viewed on our website www.gdc.govt.nz. Where required, for the purposes of the LTP, the full strategy/plan/policy is covered in **Volume 2**.

Rautaki Ahumoni **Financial Strategy**

(Refer to **Volume 2** for the full Financial Strategy)

Balancing the need to protect our environment and our assets while planning for our future, in a financially sustainable way.

Purpose

Council is one of a few organisations with the statutory ability to compel its residents to pay for the services it provides through mechanisms like rates and development contributions.

Our Financial Strategy (the Strategy) provides an overview of how the combined use of rates and other revenue, capital expenditure, and debt influences the levels of service we aim to provide. It also gives top-down direction for the prudent management of our finances over the course of this LTP.

Along with the Infrastructure Strategy, our Financial Strategy informs our capital and operational spending for the next ten years.

Overview

This Strategy proposes a higher initial spend in the early years of our LTP. We plan to renew and upgrade critical infrastructure networks where needed and increase capacity over time to accommodate for growth. Major projects include: the Wastewater Treatment Plant (WWTP) - disinfection; Waipaoa River Flood Control Climate Change Resilience project; Waingake Transformation programme; Pool redevelopment; walking and cycling projects; and improved water supply demand management.

We know that we cannot simultaneously complete these critical projects while restoring financial reserves and keeping rates revenue below a 5% increase. In order to meet the rising costs we are facing, Council will:

- smooth increases to rates in the short term by using some reserves;

- increase our debt limit;
- Work with our Council-controlled trading organisation, Gisborne Holdings Limited, using dividends to offset peak rates increases;
- capitalise on funding from Central Government;
- loan fund significant planning costs associated with the delivery of planning for freshwater and our review of the Tairāwhiti Resource Management Plan (TRMP); and
- phase the funding of the new depreciation costs that arise from the WWTP disinfection project and the Pool redevelopment project.

While we will increase debt in the short term, we are focusing on paying it back as soon as possible. In the long term, we will recover our financial position by increasing our reserves, and lowering debt levels.

This approach supports the needs of our current community, without overly burdening future generations. It balances the appropriate level of debt against what is affordable now without transferring the burden of this debt to future ratepayers.

By the end of this LTP we will have the building blocks for sustainable development for our region through:

- prioritising expenditure on our critical activities and infrastructure like roads, wastewater treatment and flood protection;
- developing our response to climate change;
- reviewing what our district will be like through the TRMP; and
- planning for management of freshwater.

Key financial limits

The Financial Strategy has set two key financial limits:



- for rates revenue - an increase of 6.5% plus growth in years 1-3 and 5% plus growth in years 4-10
- a debt limit - increase to 130% of our revenue.

Six key directions for managing our finances

The Strategy further provides six key directions for the management of our finances over years 1–10 of this LTP:

- Keep rates as affordable as practicable - while recognising the need to fund critical activities and infrastructure, and keep the region functioning well.
- Increase alternative revenue streams - through partnerships, targeted contributions and investment income.
- Manage debt prudently - increase maximum debt levels still within prudent levels, to smooth the cost of delivering key infrastructure projects over years 1-3 of the LTP, in line with our financial policies.
- Focus on critical activities and infrastructure - which meet the community's needs and respond to climate change during the LTP period and beyond.
- Ensure beneficiaries of services pay the costs - this includes through mechanisms such as user levies, targeted rates and development contributions.
- Grow and enable our rating base - through economic activity without the need to trigger additional costly capital works projects or grow Council's infrastructure footprint without care.

Strategic links

(Refer to **Volume 2** for the full policies listed below)

The Financial Strategy provides top-down direction for, and is implemented through, a variety of financial policies as outlined below:

- **Revenue and Financing Policy:** This policy determines when debt and rates will be used as a funding source. This includes targeted rates for the cost of an activity or service that should be paid for by particular groups or ratepayers who benefit from the activity or service.
- **Development Contributions Policy:** This policy identifies growth-related infrastructure work as well as the charges that expect to be recovered from developers to support that work.
- **Investment Policy:** This Policy looks at Council's mix of investments, management of risk where investment is concerned and our procedures for managing and reporting on investments.
- **Liability Management Policy:** This policy covers debt repayment, credit exposure and provides policies for interest rate exposure and liquidity. It implements the judgements that our Revenue and Financing policy makes about intergenerational equity.
- **Remission Postponement and Penalty Policies:** Remission and postponement policies are primarily used to address any inequities as a result of setting of the rates and provide assistance to those who are affected more than others.



Rautaki Hanganga **Infrastructure Strategy**

(Refer to **Volume 2** for the full Infrastructure Strategy)

How we will manage our infrastructure over the next 30 years.

Purpose

One of the primary purposes of local government is to promote the social, economic, environmental, and cultural well-being of communities, in the present and for the future. The provision of local infrastructure is an important way we, as a Council, support community well-being and enable economic growth.

The purpose of this Infrastructure Strategy (the Strategy) is to identify the:

- significant infrastructure challenges facing the Council over the next 30 years;
- principal options for managing those challenges and the implications of those options.

The Strategy identifies:

- the current state of our infrastructure
- significant infrastructure issues for Council over the next 30 years
- principal options for managing these issues and our preferred option
- the implications of the options in terms of rates and debt
- our 30-year plan for maintaining and improving the levels of service for our infrastructure and investing in new infrastructure.

Overview

Council has infrastructure assets worth \$2.3b. Of this, our infrastructure assets make up around \$2b. This includes everything from water supply, wastewater, urban stormwater, land, rivers and coastal, roads and footpaths (network infrastructure), waste and community facilities such as libraries, pools and reserves (social infrastructure). The roading network makes up over 83%, or \$1.6b, of our infrastructure assets. This is nearly double the amount for the average unitary council (\$675m).

Our challenge is to look after our assets – especially the wear and tear on our roads – and maintain levels of service to our community in an affordable way. We have had to make some difficult choices about which projects we prioritise and fund to make sure we remain within our financial limits.

The Strategy continues the journey we started in 2018. We are still focused on maintaining our existing infrastructure,

building resilience, and delivering the services our communities and businesses expect from us. Nearly two thirds of forecast expenditure over the next 10 years is on renewing and replacing aging assets. However, we do need to respond to changing expectations, higher population growth, and climate change. We also remain mindful of the ability of our ratepayers to fund our infrastructure and the impact of COVID-19 on the economy.

In this Strategy, we have committed to:

- Investing more in water demand initiatives from 2025 onwards, in response to climate change, growing population and increasing demand from users. This will enable an increased level of service.
- Installing UV disinfection at the wastewater treatment plant faster than planned and progressing land-based disposal of wastewater, so water quality and the mauri of Tūranganui-a-Kiwa/Poverty Bay is improved, and levels of service are increased.
- Speeding up delivery of the Waipaoa River Flood Control Climate Change Resilience project to provide greater protection to our community and more resilience against floods and climate change, which safeguards both economic development and wellbeing. This will increase the current level of service.
- Protecting our water supply, restoring cultural values, and enhancing biodiversity by progressing the Waingake Transformation programme.
- Investing more in walking and cycling to support community wellbeing and climate change mitigation. This includes support for the Taruheru and Ūawa walking and cycleways, and development of a Tairāwhiti Walking and Cycling Network.
- Building a Pool that is fit-for-purpose for our community both now and for the future - most of the project is funded through Central Government.
- Taking the time to properly plan and prepare for the future – we will focus on our resource management plan, infrastructure planning to support housing supply, and climate change risk assessment, adaption, and mitigation planning over the next three years. This allows us to work with tangata whenua, stakeholders, and our communities to future-proof our infrastructure and support housing development and economic growth, while looking after te taiao (the environment).
- Taking a more proactive role in managing historic landfills and working with the Ministry for the Environment to progress a regional resource recovery service.



Rautaki Whare Hapori **Community Facilities Strategy**

The full Community Facilities Strategy can be viewed on our website www.gdc.govt.nz.

The Community Facilities Strategy outlines the priorities and principles for developing a network of fit-for-purpose community facilities in Tairāwhiti over the next 20+ years. It provides an overarching strategic framework to guide decisions on facilities of all types at all levels. Under the strategic framework sit a series of nine plans for the range of facility types Council is involved with:

- Aquatic Facilities Plan
- Arts Facilities Plan
- Arts in Public Spaces Plan
- Cemeteries Plan
- Parks and Open Spaces Plan
- Play Spaces Plan
- Public Conveniences Plan
- Sports Facilities Plan

- Street Trees and Gardens Plan.

The Strategy will drive the delivery of some significant changes to the way we provide community facilities across Tairāwhiti. These changes will occur over time, and include:

- viewing facilities as part of a network across a range of providers and geographic areas rather than viewing facilities in isolation. This reduces the likelihood of duplication and of under or over supply of facilities;
- ensuring the provision of facilities is in response to a clear and demonstrated community need that cannot be met through the existing facility network. This ensures the facility is worth its investment in light of scarce resources; and
- developing a network that is financially sustainable, i.e. affordable for the provider as well as the user and considers the whole of life costs of facilities.

Te Mahere Mokowā mo te rohe o Te Tairāwhiti 2050 **Tairāwhiti 2050 (Spatial Plan)**

The full Tairāwhiti 2050 (Spatial Plan) can be viewed on our website www.gdc.govt.nz.

The challenges and opportunities facing Tairāwhiti are complex and interconnected. How we as a community plan and respond over the next 30 years will make a significant difference to future generations. Tairāwhiti does not have a stand-alone document that provides a clear and shared vision about what we want our region to look like in the future.

Tairāwhiti 2050 is Council's vision for the region for the next 30 years. Shaping the future of our region, we also refer to it as our Spatial Plan. It considers the current economic, social, environmental, physical and cultural trends so that integrated solutions can be found to address the various challenges and opportunities for growth and change.

No single organisation can respond alone, so region-wide collaboration is required. Together with communities and agencies we've created this plan to provide strategic direction in a way that considers social, economic, environmental and cultural wellbeing.

The preparation of a Spatial Plan is not required by legislation, however, councils have developed these plans under the provisions of the Local Government Act 2002 in order to guide and integrate land-use planning with infrastructure and services planning. We'll review this plan every five years to ensure we remain on track and respond appropriately to changing trends, needs and environments. The plan covers the following:

- States our region's major challenges and how we'll tackle them.
- Outlines our shared aspirations for our region's future wellbeing and what we expect to achieve by 2050.
- Aligns the strategies and plans of Council, government agencies and other organisations to enable collaboration.
- Sets direction for regional planning and development, decision-making and investments.
- Maps out where critical infrastructure, transport connections and development will occur and where there are constraints.



Te Mahere Whakahaere Rawa o Te Tairāwhiti **Tairāwhiti Resource Management Plan**

Since the 2015-2025 LTP, Council has simplified and streamlined its Resource Management Act 1991 (RMA) plans by creating a unitary plan, currently known as the Tairāwhiti Resource Management Plan (TRMP).

This plan covers all our resource management plans including the District Plan, Regional Policy Statement, Regional Coastal Plan, Freshwater Plan and regional plans. The new plan became operative on 30 June 2017.

The purpose of the TRMP is to assist Council to:

- carry out its functions as a regional Council and a territorial authority as set out in sections 30 and 31 of the RMA; and
- achieve the purpose of the RMA to promote the sustainable management of natural and physical resources.

The TRMP incorporates the Regional Policy Statement (RPS), regional (including coastal) plan and district plan provisions.

Each component has a specific purpose as follows:

- RPS provisions: to achieve the purpose of the RMA by providing an overview of the resource management

issues of the region and policies and methods to achieve integrated management of the natural and physical resources of the whole region; and

- Regional and District plan provisions: to assist Council to carry out any of its functions in order to achieve the purpose of the RMA.

Reviewing and updating the unitary plan is one of our priorities for the 2021-2031 LTP. We've completed the preparatory work for this important project, which will be completed in stages over several years. The first stage will include a focus on growth management and freshwater, along with updating the Regional Policy Statement.

We will be working closely with mana whenua and stakeholders throughout the project recognising the TRMP has a key role in ensuring our environment is able to meet its own needs along with the needs and aspirations of our people.

Our approach to the TRMP review is to combine engagement, science and mātāuranga Māori knowledge to ensure our next unitary plan is robust and enduring.

Ngā mahere ā-taone **Township plans**

The development and implementation of township plans support the health of our people in our smaller communities. Through improved local infrastructure, environment and outdoor spaces, township plans provide the opportunity for community-led decision-making, and the realisation of our community's aspirations. We also recognise their existence as valuable to the continuation of communities connected to traditional rohe.

Township plans are non-statutory planning documents and are owned by each of the communities. Working with our communities on developing plans for improvements in the townships is an important part of our mahi.

We take a collaborative approach to include the community's aspirations for the future. To make the townships look vibrant and reflect our culture, while having well cared for amenities for visitors, Council looks for community leadership and effort to drive these plans. Townships include Manutūkē, Muriwai, Matawai, Mōtū, Pātūtahi, Rangitukia, Tikitiki, Ruatōria, Te Araroa, Te Karaka, Te Puia Springs, Waipiro Bay, Tokomaru Bay, Ūawa, Wharekahika/Hicks Bay/Pōtaka.

Council developed a township programme that guides us in planning for the future development of rural towns in our district. Since the 2018-2028 LTP, all township upgrades were planned and delivered over a staged two-year period. This was implemented to address issues with short review and implementation timeframes, financial constraints and construction delays.

Council approved to spend \$7m over the next ten years on our township upgrade programme. This would allow us to do more work in our smaller communities.

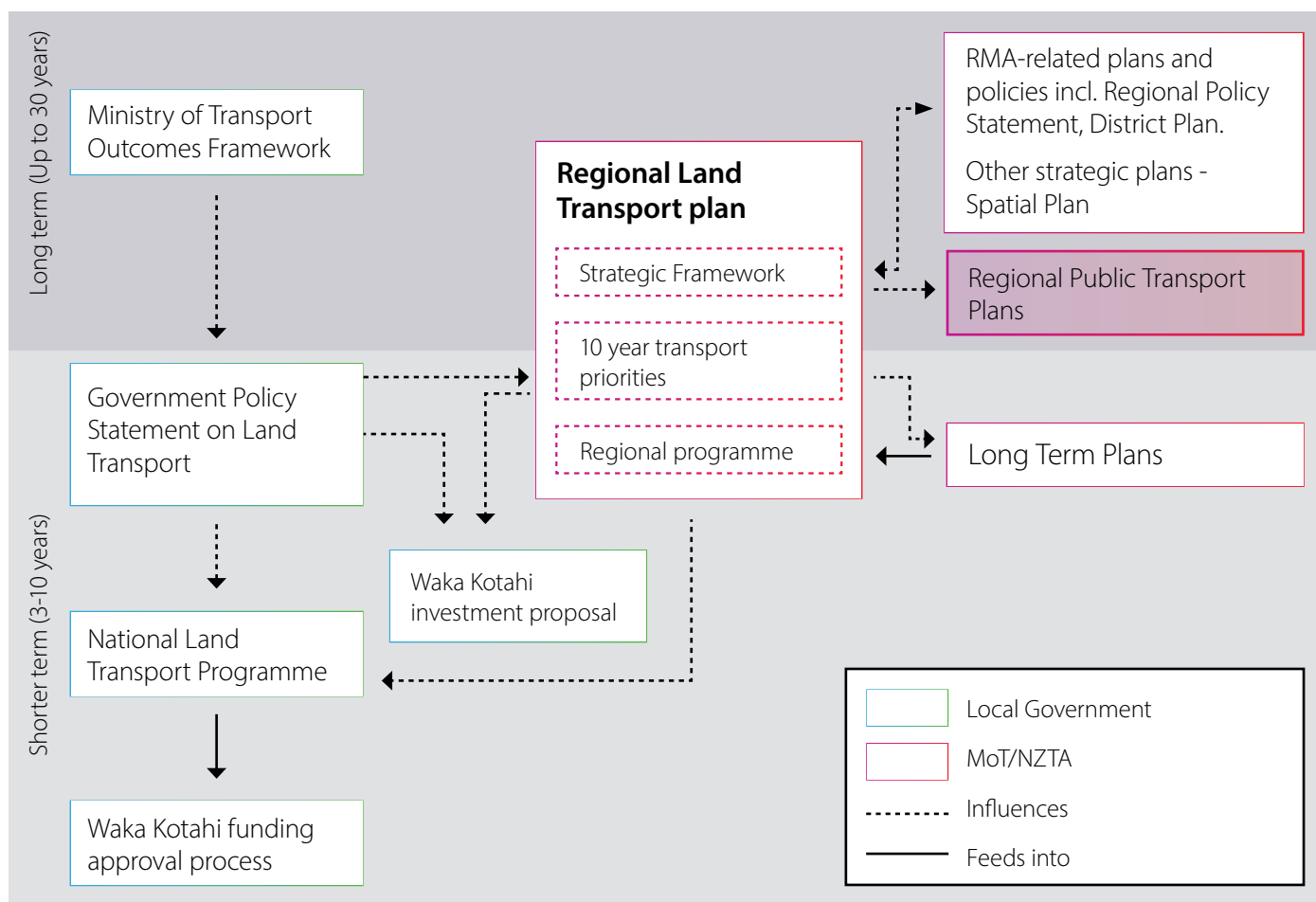
Upgrades at the Wharekahika playground



Ngā mahere ā-rohe waka whenua, waka tūmatanui Regional land and public transport plans

Under the Land Transport Management Act 2003 Council, as a regional authority is required to deliver two transport plans: a Regional Land Transport Plan (RLTP) and a Regional Public Transport Plan (the Public Transport Plan). These plans are reviewed every three years.

A number of statutes and policy documents provide the legislative and policy context for land transport planning and investment at the national, regional and local level. The strategic relationships between this plan and other relevant legislation, government policies and plans can be illustrated as follow:



Te Mahere Waka Whenua o Te Tairāwhiti

Te Tairāwhiti Regional Land Transport Plan

The full Tairāwhiti Regional Land Transport Plan can be viewed on our website www.gdc.govt.nz.

Te Tairāwhiti Regional Land Transport Plan (RLTP) represents the combined intentions of Waka Kotahi NZ Transport Agency (Waka Kotahi) and Council. The RLTP sets out the current state of our transport network; explains the strategic direction for land transport in the region and the challenges we face; identifies the regional priorities for the next ten years; and outlines the proposed land transport activities for both state highways and local roads for the next six years.

Our unique geography, geology and social and economic

environment present many challenges to providing and maintaining the large land transport network for our region. Predicted changes to climate, demographics and freight volumes will also impact how we manage our roads and the service they have to provide.

Over 2020 the Regional Transport Committee, a collaborative forum of councils and Waka Kotahi, considered the key regional transport issues and strategic objectives. These were captured in the draft RLTP, with approval granted for consultation alongside the 2021 – 2031 LTP.

The three priority investment areas we've identified are:

- **Safety:** Deaths and serious injuries shouldn't be a cost of travelling. We want to focus on making our transport network safer for everyone who uses it – cyclists, pedestrians and vehicle users – reflecting the national Road to Zero, New Zealand's road safety strategy for 2020 – 2030.

- **Reliability and resilience:** We want a transport network that keeps us connected, enables growth. A network with reliable travel times and that is resilient to disruptions.
- **Access:** We want to improve the choices people have for getting around. This means making sure all the options are safe and easy. This will support a healthier community, and a more sustainable transport system.

The RLTP is also the gateway for accessing funding from the National Land Transport Fund (NLTF). All projects that will require NLTF funding must be included in the RLTP to be considered for the 2021–2024 National Land Transport Programme (NLTP). State highway activities are fully funded from the NLTF.

Other activities, led by Council, receive a subsidy from Waka

Kotahi through the NLTF. The Funding Assistance Rate is currently 68% for Tairāwhiti but will reduce to 66% by 2021. This means that for every dollar we spend on an approved activity on our local roads, Waka Kotahi contributes 68 cents and Council contributes 32 cents.

It is important to note that different types of activities are funded from different funding buckets in the national programme. This means our cycling projects do not compete for funding with our state highway or public transport projects, but they will be considered alongside other cycling projects across New Zealand.

Te Mahere Waka Whenua Tūmatanui ā-rohe o Te Tairāwhiti **Te Tairāwhiti Regional Public Transport Plan**

The full Tairāwhiti Regional Public Transport Plan can be viewed on our website www.gdc.govt.nz.

Council provides the public transport services to the Gisborne urban area. This includes the urban bus service known as GizzyBus, Waka Kura (school buses) and the Total Mobility Scheme for people with disabilities. These services are provided under contract with funding from three sources: passenger ticket sales, Council rates and Waka Kotahi NZ Transport Agency (Waka Kotahi).

The Regional Public Transport Plan (RPTP) provides Council with the strategic framework for making decisions around

public transport services. Its preparation is a requirement under the Land Transport Management Act 2003 (LTMA). The LTMA requires regional councils to produce Regional Public Transport Plans with a 10-year horizon, to be reviewed every three years and aligned with RLTP. A RPTP may also be reviewed at any stage to respond to changes in strategic or funding conditions.

The main priorities identified for the next three years are to: complete a Strategic Network Review, investigate how we can improve our public transport performance and take advantage of emerging technologies.

Te Mahere Whakahaere Para me te Whakaiti Para **Waste Management and Minimisation Plan**

The full Waste Management and Minimisation Plan 2018 – 2024 can be viewed on our website www.gdc.govt.nz.

Having a Waste Management and Minimisation Plan (WMMP) is a statutory requirement of all New Zealand councils. It sets out what we intend to do over a six-year period to make sure we manage our waste as best we can for the benefit of our community, our local economy, and our environment.

Since 2015, there has been an increase in the amount of waste our community sends to landfill. Over the same time, the

amount of material we recycle has also dropped slightly. This matches a national trend in increasing waste to landfill and declining recycling tonnage.

This WMMP sets out goals, objectives and targets to guide us towards waste avoidance, reduction and recovery. Activities are detailed and will be carried forward into Council's LTP and Annual Plans to help ensure the resourcing is available to deliver on the WMMP.

COVID-19 Rau Tipu Rau Ora **Pandemic Response and Recovery Plan**

The full COVID-19 Rau Tipu Rau Ora / Response and Recovery Plan can be viewed on our website www.gdc.govt.nz.

The COVID-19 pandemic has challenged us to think more than ever before about how we live, work, play and connect.

Our region's COVID-19 Rau Tipu Rau Ora plan was launched on 8 June 2020 by Mayor Rehette Stoltz, co-chair of the regional

forum. It is the combined effort of many organisations and stakeholders, including: Ngāti Porou, Rongowhakaata, Te Aitanga a Māhaki, Ngāi Tāmanuhiri Trust Tairāwhiti, Eastland Group, Eastland Institute of Technology and Hauora Tairāwhiti. The plan is considered a living document that will evolve to include more actions as community input continues, and new evidence and insights emerge.

The plan brings together actions to get our economy moving by investing in, and supporting, businesses and workers, creating new employment opportunities and focusing on opportunities for recovery and growth. It also focuses on supporting and empowering our communities and whānau and looking after our environment.

The plan identifies crucial issues such as housing, employment, health, including the isolation caused by COVID-19 and the risk

of future pandemics, stimulating the economy, and education and training.

The plan also sets out actions to support local industries, businesses and locals who lost work because of the pandemic's impact. Those actions include fast-tracking infrastructure projects already underway, rapid roll-out of 'green' training and employment initiatives across local catchments and reserves.

Ngā Kaupapa Kaunihera Council Policies

The full LTP-related non-financial and financial policies are published in **Volume 2** of this LTP document.

A full list of all Council's policies can be found on our website www.gdc.govt.nz.

High-level summaries are provided below of the most significant non-financial LTP-related policies, as required by the LGA and approved by Council, these being the Significance and Engagement Policy and the Tairāwhiti Piritahi policies.

The following financial-related policies are covered in full in **Volume 2** of this LTP document:

- Development Contributions Policy
- Investment Policy
- Liability Management Policy
- Rate Remission and Postponement Policy
- Revenue and Financing Policy.

Kaupapa Whakapāpātanga me te Hiranga Significance and Engagement Policy

(Refer to **Volume 2** for the full Kaupapa Whakapāpātanga me te Hiranga / Significance and Engagement Policy)

This policy guides 'when' and 'how' Council engages with our communities about important Council decisions. The 'when' to engage is determined by the significance of the decision being made. The 'how' is guided by the engagement framework in this policy.

The role of Council is to lead and represent its communities through consideration of community's views and preferences in all decisions it makes. In doing this, it must consider the needs of people currently living here, as well as those who will live here in the future.

Significance refers to the importance of an issue, proposal, decision or matter before Council in terms of its likely impact:

- economic, social, cultural and environmental wellbeing of the district
- affected people and communities
- Council's ability to perform its role as a local authority and achieve its strategic objectives in the LTP.

Council will determine significance of a decision in two ways – **significance criteria and strategic assets**. All matters for Council decision will be assessed for its impact on the following significance criteria:

- the effects on all or a large part of the Gisborne District
- the effects on individuals or specific communities
- the impact on the relationship of Māori including the importance of tikanga and their relationship with ancestral land, water sites, wāhi tapu, valued flora and fauna, and other taonga

- the level or history of public interest in the matter or issue
- the financial impact
- consistency with Council's current strategies and policies including the strategic priorities in the LTP
- impacts on Council's LTP, Annual Plan, and levels of service (also including the Regional Land Transport Plan, if applicable)
- whether the decision is reversible.

Climate change is another important consideration for Council that is assessed using a Climate Impact Statement rather than being a criteria for significance. This enables a more detailed analysis to be conducted and also proposes mitigation/adaptation methods. Council staff provide a recommendation of a decision's significance to elected members. The final decision about the significance of any matter rests with elected members. When making this determination, other factors may need to be considered e.g. urgency, safety, commercial sensitivity and public good.

Strategic assets are defined in the LGA as an asset (or group of assets) that needs to be retained so that Council can maintain its capacity to achieve or promote any outcome that Council determines to be important to the current or future well-being of the community.

Council has identified the following assets as 'strategic assets':

- HB Williams Memorial Library
- Council's roading network as a whole
- water supply network as a whole – including storage lakes, reservoirs, pump stations and reticulation, the pipeline (including bridges and trestles), land at Waingake, and water treatment plants

- land drainage system as a whole – including the stormwater pipe network, the Waipaoa River flood control system, Te Karaka flood control system, other open river systems, waterways, wetlands and retention basins
- sewage collection, treatment and disposal system as a whole – including the sewers, pump stations and the treatment station outfall
- reserves' lands as a whole – including land held under the Reserves Act and the land used for parks, gardens, sports fields, recreational areas and cemeteries
- pool complex and built recreational facilities
- system as a whole of off-street parking facilities owned or operated by Council
- Council's investment in community housing as a whole
- Council's shares in substantive council-controlled organisations¹
- ownership of the Gisborne Airport site.

Te Kaupapa Here o Tairāwhiti Piritahi **Tairāwhiti Piritahi Policy**

(Refer to **Volume 2** for the full Tairāwhiti Piritahi Policy – Fostering Māori participation in Council decision-making)

Council's 'Tairāwhiti Piritahi' Policy is our formal framework for promoting and facilitating Māori participation in Council decision-making processes. 'Tairāwhiti Piritahi' translates to the coming together of Tairāwhiti - representing how we all work together, inclusive of Māori. Included in this policy is a framework for building organisational capability and additional opportunities for Māori to contribute to Council's decision-making.

Council has statutory, constituent and organisational obligations to Māori. We have a three-pronged method to delivering on our obligations to Māori.

- The **legal** obligations are Council's starting point to deliver on our Māori outcomes. By meeting these obligations, there will be significant contributions by Māori to Council's own planning and decision-making.
- The **constituent** obligations to Māori in our community as citizens with distinctive cultural aspirations. These aspirations should be understood and incorporated in all aspects of our work. This will result in our service delivery meeting the needs and aspirations of Māori.
- Our **organisational** obligations are what we have promised to do with Māori. This includes our formal agreements and ensuring they are successful. This will result in partnerships with Māori that contribute to sustainable Tairāwhiti outcomes.

Engagement describes the process of seeking information from the community to inform and assist decision-making, and providing the community information on the outcome of a decision-making process.

The policy further sets out Council's three-phase approach to community engagement, takes into consideration how communities want to engage and describes the phases of engagement to guide our engagement approach and method. It also explains how we provide opportunities and capacity for Māori to contribute to decision-making processes in Tairāwhiti.

This policy further outlines Council's approach and plans to achieving sustainable Tairāwhiti outcomes in partnership with Māori:

- An empowered organisation that values te ao Māori.
- Enable Te Tiriti o Waitangi.
- Effective Māori participation in Council democracy.
- Strengthen relationships and share decision making with Māori.

Elements of this policy already support anti-racism through encouraging respect, understanding and participation. However, in August 2020, Council committed to an anti-racism journey - te takina kaikiri-kore a te Kaunihera. The group has agreed to put in place plans, resources and actions to deliver on its commitment to tangata whenua in Tairāwhiti. This will include historical and contextual understanding, with research into Council's policies and practices from the past and present.

¹ A substantive council-controlled organisation is a council-controlled organisation that is either wholly-owned or wholly-controlled by the Council and either—
(i) is responsible for the delivery of a significant service or activity on behalf of the Council; or
(ii) owns or manages assets with a value of more than \$10 million.







VOLUME 1 - PART 4

He aha te kaupapa?

What's the plan

What we intend to do over the next ten years to make the plan happen. It shows how our major projects and activities will make Tairāwhiti a better place to work, live and play.

Ngā kaupapa

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Ngā mahi haupū rawa whakaharahara matua **Major capital investment projects**

Projects with major capital investment or community impact are known as major projects. This LTP includes some projects we've talked about before and are now entering the next phase of the project life. We also have new additions that have been prioritised for inclusion in this LTP.

For more information on major projects we've completed, as identified in the 2018-2028 LTP, please refer to the relevant reports on Council's website.

Waipaoa Flood Control Climate Change Resilience Project



In 2020, Government declared a climate change emergency, recognising the need for us all to prepare for the impacts of a warming climate, with more erosion, more flash floods and wildfires in our region.

Climate change is the most significant long-term issue facing our region. We're expecting sea level rise, coastal erosion and floods affecting homes, property and recreation. We need flood protection to keep our people and community safe from our rivers breaking their banks in heavy rains. We also need to ensure that our important horticulture, viticulture and farming assets are protected from the effects of climate change.

Council therefore wants to accelerate the delivery of our Waipaoa Flood Control Climate Change Resilience project, giving greater protection to our community against floods, safeguarding both economic development and wellbeing. The project's aim is to increase the level of flood protection of the Waipaoa River to cater for a 100-year heavy rain event, accounting for climate change impacts (sea level rise and larger rain events) out to 2090.

The original Waipaoa Flood Control Scheme was designed in 1949 and was completed in 1969. It is considered to be one of Council's most valuable assets and protects some 10,000 hectares of fertile floodplain land. Construction work to improve the Scheme started in February 2019 and involves upgrading approximately 64km of stopbanks along the Waipaoa River by 2030/31.

As well as making the stopbanks higher, construction work will widen the stopbank profile from the current 1.5m top crest to a 4m wide top crest. Stopbank heights are being increased by about 1-2 metres in some places.

Approximately 14km of stopbanks along the Waipaoa River have been successfully upgraded since construction work started in 2019. Construction work is steadily progressing upstream. The focus in the first three years will be on upgrading the eastern side stopbanks to protect Gisborne City, followed by upgrading of the western side stopbanks from 2024 onwards to complete all improvements by 2030/31.

When we last talked to you about three years ago, nearly 60% said we should stick to spending at the same level. Since then, experts have told us higher and wider stopbanks are needed to provide the full level of protection we need. This means increased costs of \$13.2m. In 2021 we've asked our community whether we should finish the project as planned by 2030/31 and pay the extra \$13.2m (Council's preferred option) to finish the project, or should we extend the timeframe of the work, finish later and pay extra for inflation.

We received 186 submission points on protecting our region from floods, with 61% in support of Council's preferred option to complete the Waipaoa River Flood Control Resilience project – on both sides of the river – as planned in 2030/31.

Dollars and cents

In August 2020, Council was awarded \$7.5m of external funding support by the Provincial Development Unit to accelerate the delivery phase of the project. This external funding reduces the financial contribution that the community has to pay towards the project.

The decision to continue as planned and invest the extra \$13.2m to finish the Waipaoa River Flood Control Climate Change Resilience project would give communities within the floodplain a higher level of protection from floods by 2030/31.

It will increase our overall rates and debt, but we would remain within our proposed debt limit.

Wastewater Treatment Plant Upgrade



Council continues to be committed to complete the Wastewater Treatment Plant upgrade to improve water quality in Tūranganui-a-Kiwa/Poverty Bay. We acknowledge that doing so appropriately reflects the cultural importance placed on maintaining separation between waste streams and the food chain (kai moana and māra kai) – which is ultimately concerned with human health and well-being.

Our wastewater goes to the Wastewater Treatment Plant in Banks St, where it is screened, then treated through a biological trickling filter breaking down the solids to biomass, such as, snails, worms, and plant like material, then pumped to the outfall pipe in the bay. The treatment plant can receive and treat up to 33,000m³ of wastewater per day.

Our Wastewater Treatment Plant, constructed in 2010, was the first step in improving the quality of treated wastewater pumped through the outfall pipe into the bay. A condition of our resource consent requires Council to implement further treatment, investigate options for alternative use and disposal of our wastewater, and to make every effort to meet cultural objectives to stop discharging into the bay.

In 2017 we undertook LTP early engagement on five potential wastewater management options. The preferred option adopted by Council in the 2018– 2028 LTP comprises of clarification (removal of solids) and UV treatment of wastewater within the 2018–2028 LTP, with a wastewater wetland constructed once an affordable, sustainable and viable use for the treated wastewater is identified – this is known as Alternate Use Disposal (AUD). However, the adopted option was not compliant with the timeframes in the consent. Based on recommendations from the Wastewater Management Committee (WMC) and further information from Council staff, Council decided in February 2019 to bring forward the project to reduce this consent compliance risk and meet the community's expectations.

The quality of the discharge into the bay will be further improved with capital improvements to remove solids (clarification), and the treatment of wastewater with UV disinfection, are completed in 2022. Council further decided in November 2020 to buy adjacent land in Banks Street, for the wastewater treatment plant extension, from Gisborne Holdings Ltd.

The plan is to start with construction on the wastewater UV disinfection plant in 2021 to further improve the water quality. While this is excellent news, our long-term goal is to remove all household wastewater from the bay. Adding on additional treatment is proposed through a wetland which is a natural ecosystem that will treat and remove contaminants from the water. In the future it could even be stored and used sustainably for alternative use such as irrigation for farming and horticulture.

We're actively exploring these wetlands in partnership with key stakeholders, including work with Iwi representatives from the WMC and KIWA Group to progress the use of treated water. The removal of mortuary waste from the conventional wastewater stream is seen as essential to eliminating perception and cultural barriers to the future use of the treated wastewater. The separation of mortuary wastewater will also include a revised Trade Waste Bylaw.

The question we asked our community as part of the 2021-2031 LTP process is should we start building a wastewater wetland in 2032, or bring construction forward to 2029? Council's preferred option is to start the investigation and the detailed design of the city wastewater wetlands, followed by the purchase of land in 2030, with the building of the wetland starting in 2032. Doing it this way means we don't have to borrow as much and would only need to increase debt funding to \$1.8m within this LTP cycle, with a minimal impact on rates while staying on target to complete the project in 2035.

We received 198 submissions with the majority supporting our preferred option, however, our Iwi partners wanted to see greater urgency and want the project to start earlier.

Dollars and cents

We've budgeted \$31.3m to complete the upgrade for the Gisborne City's Wastewater Treatment Plant. This will improve the quality of water by removing solids to a finer degree and using a UV treatment before final disposal into Poverty Bay via the marine outfall pipe.

A further \$2.6m is budgeted to start the process of building a city wastewater wetland - to act as the final stage of wastewater disposal, rather than marine outfall – in 2029 to 2031 (Council's total investment is \$1.8m).

Applications for funding to advance alternative use and disposal (AUD) of wastewater, and wetland construction, have to date been unsuccessful.

Waingake Transformation Programme



The Waingake Transformation Programme was established following Council's decision in December 2018 to return 71% of the Pamoā forest to native vegetation cover as harvest of the existing pine forest progresses. Through a partnership approach with mana whenua Maraetaha Incorporated and Ngai Tāmanuhiri, the programme aims to restore Waingake and the significant ecological values it contains, while improving the resilience of the city's water supply.

Waingake is of significant importance to us as it is where our city's drinking water comes from. Untreated water is treated at the Waingake water treatment plant before travelling through a 30-km long pipeline into the city's water reticulation network, and being delivered to our household taps. The programme is expected to achieve a range of benefits across cultural, environmental, economic and social wellbeing by establishing an enduring partnership with mana whenua, creating employment, training and educational opportunities and enhancing biodiversity.

The Waingake block currently consists of around 1,100ha of commercial pine forestry and 500ha of native vegetation in various stages of regeneration and maturity. Staged harvest of the plantation pine began in 2018, with the last trees likely to be harvested by 2027. As harvest progresses, there will be a number of risks to our water supply infrastructure. Establishing vegetation cover to help stabilise the land and minimise these risks is critical. Steeper and less stable land, along with land in close proximity to the water pipeline will be prioritised for native planting. This planting will deliver natural infrastructure to protect, filter and supply clean water to Tairāwhiti, helping to provide water security, resilience and adaptation to climate change for the region.

Te Mana o Te Wai

The combined restoration planting, weed control and pest control components of the programme will aid in the protection of highly erodible land in the headwaters of three significant catchments; the Te Ārai, Mangapoike and Nūhaka. Establishing permanent indigenous cover in these catchments and removing pest species provides an integrated approach to reducing sediment, lifting water quality, restoring mauri and upholding Te Mana o Te Wai.

Te Mana o Te Taiao

It is widely recognised both internationally and nationally our biodiversity is reaching a crisis point. Tairāwhiti is no exception, having lost key ecosystems and habitats from inland areas through to the coast. Just 7% of the Tairāwhiti district is classified as native bush. The programme will ultimately result in the addition of a further 1100 ha of secondary native forest within the region. The regenerating forest ecosystem will be contiguous with the Waingake Waterworks Bush – the largest and most significant remnant of coastal lowland forest in our region, and home to several rare and threatened flora and fauna such as long-tailed bats, North Island rifleman, NZ falcon, hebe Tairāwhiti, and two species of mistletoe (*Peraxilla tetrapetala* and *Tupeia antarctica*). Waingake Waterworks Bush is a massive biodiversity asset for Tairāwhiti. The opportunity for this programme to increase protection for the diverse range of flora and fauna within Waingake Waterworks Bush aligns with the vision and outcomes of Te Mana o Te Taiao.

Dollars and cents

The programme budget has been reforecast for the 2021–2031 LTP using actual costs and revised income based on anticipated external funding. We would complete this work as planned with the budget we've forecast of \$17.9m over the next ten years. With this option we stay within our debt limit. Another \$9.4m will be needed from 2032 - 2052.

We expect to receive a significant level of external funding for the programme over this LTP cycle. We also expect to receive ongoing income from the second rotation commercial forest, and from other commercial opportunities which will be developed in year one of the LTP.

Navigate Tairāwhiti



Navigate Tairāwhiti is a programme of five projects delivered together with tangata whenua and partner organisations to ensure the programme weaves together significant sites through storytelling and design to showcase our region's unique culture and heritage of first arrivals and great navigators. Both public and privately-owned spaces are upgraded to include stories and elements to reflect the exceptional navigational feats of the first lwi who arrived and James Cook who arrived in 1769.

The five projects in the programme are:

- Te Panuku/Titirangi Summit redevelopment (requires further external funding to build)
- Puhi Kai Iti/Cook Landing Site (re-scoping of the 1000-year Walkway Bridge, with the Cook Landing Site and Te Mārō sculpture completed)
- Titirangi maunga restoration (completed and business-as-usual now led by Ngāti Oneone)
- Tūpapa – historical interpretations (completed)
- Inner harbour upgrade (completed).

Active Navigate Tairāwhiti projects pending external funding

Te Panuku Tū/Titirangi Summit redevelopment

Council is working closely in partnership with Ngāti Oneone to progress the proposed Te Panuku Tū/Titirangi Summit multi-purpose building. This project was initially part of the Navigate Tairāwhiti programme and received \$6.1m in funding from the Ministry of Business, Innovation and Employment. All demolition and landscaping works were completed in time for the Tuia 250 commemorations in 2019. The Government, however, reduced its commitment to \$1.06m as part of the Central Government economic response to COVID-19. This means the remaining funds will enable the project to proceed to detailed design and resource consent stage; expected to be lodged by 31 August 2021. Construction is reliant on securing further external funding.

1000-year Walkway Bridge

The project started as an upgrade of the existing Cook Landing Site and connecting paths as part of the Navigate Tairāwhiti programme. The project expanded to include the Puhi Kai Iti/Cook Landing Site, 1000-year Walkway Bridge and Te Mārō

sculpture, representing a significant Ngāti Oneone tipuna, located on Titirangi. This bridge, to connect the landing site to Titirangi across Rākaiātāne Road, is the only major outstanding component of the Puhi Kai Iti project. Design, consenting and community engagement were completed for the bridge in 2019, and a preferred contractor was nominated early in 2020. In June 2021, however, Council was awarded \$1.75m from the Lotteries Significant Projects Fund for the construction of the 1000-year bridge. Further funding will be sought to complete the artistic heritage interpretations and lighting component.

Completed Navigate Tairāwhiti projects

Puhi Kai Iti/Cook Landing Site

We've completed the landing site of the tipuna Māia. The structure includes steel tukutuku panels, lighting and landscaping. Construction began in January 2019 and was completed in time for the October Tuia 250 commemorations. The project also included the installation of the 10x10m sculpture across the landing site to acknowledge Te Mārō, a Ngāti Oneone tipuna. This project was a partnership between Council, Ngāti Oneone, and the Department of Conservation.

Inner harbour

In partnership with Eastland Port we've transformed our waterfront to become a natural visitor destination and hospitality precinct. Work included enhancements to new and upgraded parking, new public conveniences, green spaces with landscaping, improved lighting and pedestrian and cycle-friendly connections. Cultural elements are woven throughout the space to make it a destination where people can experience and reflect our navigational heritage.

Tūpapa: Our Stand. Our Story

The word 'Tūpapa' describes the place where lwi share their stories, of lwi arrival and settlement and great navigators that have been passed down about the first people to navigate to and inhabit this place. Developed through a partnership of the four Tūrangā lwi, people can take self-guided walks that connects sites from Waikanae Beach to Cook Landing Site and Titirangi maunga.

Titirangi maunga restoration

The initial phase to restore of our sacred maunga, as part of the Navigate Tairāwhiti programme, is now complete. Through the Whāia Titirangi programme we've focused heavily on weed management and re-establishing the natural look of the maunga through native restoration. This programme, a collaborative effort between Ngāti Oneone and Council, has been running for three years with a primary focus on community engagement and conservation education that will enhance our kaitiakitanga. Work will, however, continue through the co-management agreement with Ngāti Oneone's vision for Titirangi to Tuamotu Island. This is funded mostly by lwi, with Council support and currently focused on wider areas of the Titirangi maunga.

Walking and cycling projects



Council's strategic objectives aim to improve walking and cycling opportunities for the whole community.

Walking and cycling networks support and encourage our community to get outside and enjoy being able to move around the city easily and safely and therefore improve health, economic and social outcomes. The existing walking and cycling network consists of a mixture of: footpaths, shared paths, footbridges, on road cycle lanes, mountain biking trails, and boardwalks.

With the successful completion of the Government's Urban Cycleways Programme, Council's priorities shifted focus towards the progression of the Taruheru River Walking and Cycling project.

Inception of the Taruheru River Walking and Cycling project has been discussed in a number of previous strategy documents, and was initiated in 2017 when a feasibility study of this project was undertaken. The preferred option was an off-road shared path that will run along the river from the city to Campion College. Council consulted on several options in the 2018 LTP, with submitters supporting Council's preferred option - to see this cycleway completed over three years, starting in 2021. To progress with physical works, Council needed to secure National Land Transport Fund (NLTF) funding (66%) and externally fund the local share (34%). Council has been unable to secure external funding of local share to date and as such we have been unable to unlock the NLTF funding.

During the 2021 LTP community consultation, we again received positive community feedback for increased walking and cycling facilities, particularly commuter projects, to support community wellbeing and climate change mitigation.

As a result, Council will now fund the local share for three walking and cycling projects, supporting a shift in transport mode and promoting walking and cycling as a safe, low carbon travel option. Council has committed to physical works on the Taruheru and Ūawa walking and cycleways networks, and developing a Tairāwhiti Walking and Cycling Network Plan.

The community support for Council to pay its share to deliver these projects was strong and clear.

Taruheru River Walking and Cycling project

The proposed Taruheru route is 4.5km long, 2.5km of concrete path with 2km of timber boardwalk with adjoining connections. For the most part a concrete path is able to utilise Council-owned esplanade and recreation reserve land. Sections of a wooden boardwalk in the river mudflats will keep the path away from private properties. The proposed alignment is along the right bank of the Taruheru River from Bright Street to Stanley Road. The path then crosses the river on the Stanley Road footbridge where it follows the left bank of the river ending at the Campion Road footbridge. The proposed path will travel through the Botanical Gardens, Atkinson Street Reserve and Nelson Park, with connections to neighbourhood reserves, sports clubs and schools.

Ūawa Cycleway

The proposed Ūawa Cycleway was included in the draft Regional Land Transport Plan as a fully externally funded project of \$270k.

The proposed route is 8.16km long, utilising Council and national road reserve and private land. The concept has been community-led to connect two urban areas of Ūawa and provide a link from the township to the wharf. Development of the cycle path on the Waka Kotahi bridge (Ūawa River - Bridge ID 2740) is not included in the project costs. The Walking and Cycling Trust are working with Waka Kotahi on this aspect of the design.

Walking and Cycling Network Plan

We acknowledge that increasing walking and cycling facilities should be a regional priority. However, we need to have a clear implementation plan for building the type of walking and cycling network set out in Tairāwhiti 2050 (Spatial Plan). It is appropriate to undertake a planning phase for walking and cycling projects. This will enable detailed design plans and route prioritisation. Implementation of the Tairāwhiti Walking and Cycling Network Plan will be undertaken in conjunction with investment partners and will be completed in years 1-3 but is reliant on NLTF funding from Waka Kotahi to proceed.

Dollars and cents

Council will fund:

- \$2.5m – the 32% local share (loan funding) for the Taruheru River Walkway and Cycling project (subject to NZTA approval to fund the balance of 68%).
- \$270k for the Ūawa Walking and Cycling project, split into \$135k in first two years of LTP.
- \$100k per annum additional expenditure for the 2021-2031 LTP for the Tairāwhiti Walking and Cycling Network Plan (subject to approval from Waka Kotahi through the Regional Land Use Planning process (RLTP, who contribute a 68% subsidy).

Redevelopment of the Pool complex



With the financial assistance from Central Government we're building a pool that is fit-for-purpose for our community, now and for the future. The completed facility will be a modern, year-round, temperature-controlled aquatic centre the whole community can enjoy. The building and its surrounds integrate modern and traditional features in the design.

This project has been discussed at Council level since 2006 and in 2017, we undertook a business case to assess the level of investment needed. Consultation on preferred options followed as part of the 2018-2028 LTP. Delivery of the project was subject to securing external funding, with Council contributing \$6.06m.

The Government's announcement in 2020 of \$40m towards the Pool redevelopment as part of its nation-wide shovel-ready stimulus package was a cause for a celebration. The Government is funding the redevelopment through the Crown Infrastructure Partners (CIP) COVID-19 response. Council has committed \$6.06m to the project and will make up the shortfall if another funding source cannot be found to meet the price tag.

Ngāi Tāwhiri hapū is providing cultural guidance, paying careful attention to the relationship of the building, the land and the people of Te Tairāwhiti.

At its 18 March 2021 meeting, Council approved moving the location of the new indoor aquatic facility to the greenfields site immediately adjacent to the existing outdoor pool area. This means the existing Pool complex can remain open and operational throughout the build process - a benefit for existing sport and recreation users of the facility. The change in location reduces construction risk for the project and ensures the new pool will be located some distance from the eastern interceptor sewer line, which crosses the site.

The new indoor aquatic facility is expected to open in March/April 2023, with the outdoor phase intended to be progressively delivered following the opening of the indoor facility.

Early construction work includes a new permanent outdoor toilet and change room block, and the installation of infrastructure and ground works for the new greenfields site.

The indoor area will consist of a 50m x 20m multi-use pool, leisure and toddlers' pool, learn-to-swim/hydrotherapy pool, indoor change rooms, administration and office facilities, pool plant, service areas, car park and associated landscaping.

The concept for the upgrade and enhancement of the outdoor pool area, following consultation with the community, may include elements such as a zero-depth wet deck play area, a new hydroslide, a basketball half court and improved landscaping.

Dollars and cents

This project was one of several projects for which Council submitted a funding application to the CIP COVID-19 response. The Government is funding \$40m, while Council committed \$6.06m towards the project.

Council set aside \$44.5m for years 1 and 2 of this LTP.

DrainWise implementation



Too much stormwater is still getting into our wastewater network during heavy rain. This causes wastewater (sewage) overflows into our rivers, private property and the sea. The main cause of this is illegal spouting connections, broken gully traps on private properties and property flooding topping gully traps.

Council's DrainWise programme, launched in 2016, is aimed at reducing these wastewater overflows onto properties and into rivers in the city to 1 every two years, we currently average about 2 per year and have not exceeded 4 per year.

In the 2018-2028 LTP we consulted on how we should approach the issue of reducing inflow and infiltration of rainwater into the wastewater system. Submitters supported Council's preferred solution that will focus on replacing 54km of old wastewater pipes in the public network over the next 30 years, and investing \$6m towards reducing stormwater flooding on private properties that are the worst contributors to the problem.

The programme is progressing well and will continue into the 2021-2031 LTP as planned, as we still need to do more to reduce the overflows.

In addition to public works, the programme requires property owners to fix problems with their wastewater and stormwater drains to stop rainwater flowing into sewer pipes. Half of the city's wastewater pipes are on private property and because they belong to homeowners, the responsibility lies with them to ensure they don't leak. Council inspections of these underground private pipes have shown that about half are in a poor condition and leaking. When these pipes leak, they let rainfall into the sewage system which then struggles to cope, leading to overflows during heavy rains. Ensuring the privately-owned underground sewage system isn't leaking will help reduce overflows.

We'll continue to work with property owners to inspect and assist homeowners and educate residents about fixing issues with gully traps, downpipes and underground pipes in their homes.

The programme consists of a number of projects, with the main components listed below:

- stormwater network upgrades and renewals
- wastewater network upgrades and renewals
- public drains on private property (stormwater public network extensions into privately-owned land)
- property inspections with the primary focus in Kai Iiti, followed by Whataūpoko, Elgin and the rest of the city
- educating the community and raising awareness
- roll out of compliance and enforcement
- continue with minor public-funded works on properties

Additional capital expenditure has been requested in the 2021-2031 LTP to increase emergency storage at pump stations and progress renewal of wastewater pipes faster than planned. A consent application for wet and dry weather wastewater overflows was also submitted in June 2020.

Property inspections will continue to be carried out, including detailed and more focussed investigations (such as the rapid inflow assessments). This work is being undertaken as part of Council's role in providing advice to homeowners and to feed into compliance and enforcement processes if required.

The team has also established a Drainlayers Forum and a Property Managers Forum, which will be used to get buy-in and support from these key influencers in Tairāwhiti. These forums, in addition to improved drainage data in Land Information Memoranda (LIMs), will raise awareness of necessary improvements on private property.

We'll also continue with CCTV investigations and smoke-testing to identify connections between stormwater and wastewater, and remedy these, or ask homeowners to implement the fixes.

Dollars and cents

- \$4.3m capital expenditure is forecast for work on private property and \$5.3m will be spent upgrading the stormwater network in priority catchments
- operational budgets for DrainWise (including water supply and stormwater budgets) are \$3.8m over the 2021-2031 LTP

The project is 100% Council funded. We'll take on debt to fund the work each year and increase rates to pay it back over time. We'll also continue to look for alternative funding to do more.



Ngā mahi me ngā ratonga hei whakatutuki i te kaupapa **Activities and services that help us deliver the plan**

How to read this section

The Local Government Act 2002 (LGA) requires councils to include activity summaries in their long term plans. The summaries must include:

- the rationale for the delivery of the activities (including the wellbeings and community outcomes the activities primarily contribute to);
- any negative effects that the activity may have on the local community;
- statements of levels of service provision (including planned changes to levels of service, performance measures and targets)
- funding information and reasons for changes to cost of service (at group level).

The activities that follow in this section have been prepared to align with the LGA requirements above. The LGA gives councils a framework and powers to decide what activities to carry out and how they will carry them out. In accordance with the LGA a long term plan must report on a number of mandatory activities. We've included these in our LTP, however we've simplified the legislative names for improved understanding and readability:

- Water supply
- Wastewater (referring to sewage)
- Stormwater
- Land, Rivers and Coastal (referring to flood protection)
- Roads and Footpaths

Council has also identified five additional groups of activities for inclusion in this LTP:

- Solid Waste
- Environmental Services and Protection
- Liveable Communities
- Regional Leadership and Support Services
- Commercial Operations

Within each group of activities there may be a number of smaller activities, for example within the group activity Environmental Services and Protection we have resource consents; enforcement and compliance; and building consents.

Activities

Sufficient detail is provided on each activity to provide a better understanding of the services that Council provides.

What we do

A brief description of what the activity involves.

Why we do it

A brief description of why Council undertakes this activity, including the benefits to community.

This activity contributes to the following community outcomes

A brief description of the eight community outcomes the activity contributes to and associated objectives. More information on each of our outcomes is provided in **Part 2 – Our Tairāwhiti**.

Plans for the next ten years

An outline of what activities and services will be undertaken between years 1 – 10 to ensure we achieve our proposed plans. Our plans are broken down into activities occurring in years 1 – 3 and those occurring in years 4 – 10.

Levels of service and performance measures

Explaining the levels of service we seek to achieve, and the performance measures we use to check our progress and results in 2019/20. For targets, we've included changes and rationale to measures as we aim to reach our desired results.

Levels of service refer to a measure of the service that describes the quality and quantity of the service Council delivers i.e. number of sports fields available for use, library opening hours, water quality etc. It is determined by customer expectations, legislative requirements and affordability.

Significant negative effects of delivering this activity

Under the LGA, councils are required to identify, in their long term plans, any negative effects the delivery of their activity could have on social, economic, environmental, or cultural wellbeing of its community. These tables set out those potential negative effects and show how Council is working to address them.

*For financial information on each group activity area, please refer to **Part 5 – Our Finances** of the LTP document e.g.

- financial impact statements - setting out the sources of operational and capital funding Council will use to fund each activity over the next ten years and how these funds will be applied
- capital expenditure – providing details of lists of capital projects planned for each activity for the next ten years



Te Rōpū Ratonga Taiao me te Haumaru Environmental Services and Protection Group

The purpose of this activity group is to promote the sustainable management of the physical and natural resources of the district as well as contribute to the wellbeing of its people and the built environment.

The activities in this group include:

- Building Consents
- Enforcement and Compliance
- Resource Consents

Whakaetanga Hanga Whare Building Consents

What we do

Council's building related activities are governed by the Building Act 2004, Building Regulations, the Local Government Official Information and Meetings Act 1987 (LGOIMA), Resource Management Act 1991 (RMA), and the Local Government Act 2002 (LGA).

Our work in this area includes/provides:

- Building consents, code compliance certificates (CCCs) and Land Information Memoranda (LIMs).
- Researching and issuing Search of Council Records as part of the National Environmental Standard (NES) for Assessing and Managing Contaminants in Soil to Protect Human Health.
- Accurate and timely information on building consent processes.

- Monitoring compliance of building warrants of fitness for commercial buildings.
- Responding to requests for services.
- Assessments and follow-ups for the strengthening and repair of dangerous, insanitary and earthquake-prone buildings.
- Swimming pool inspections to ensure pools are safely fenced.

Why we do it

Our building consents work is about ensuring buildings are safe and durable for people to live and work in, now and in the future. We also ensure that people wanting to build or buy a property have access to the information they need.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A vibrant city and townships.	By encouraging alternative uses of commercial buildings in the Central Business District (CBD) to help reinvigorate the town centre and to stimulate ideas for the future that will contribute to the economic health of the community. This includes development of upper floors into apartments.	Full use of CBD buildings to ensure ongoing use and prevent excessive dispersal of business to suburban centres.
Connected and safe communities.	By providing safe and resilient commercial buildings.	Commercial buildings are earthquake resilient and all the required safety and warning systems operate as required by the Building Warrant of Fitness.

Plans for the next 10 years

Years 1-3

- Review the Request for Service (RfS) system for stormwater on private properties and link this review into the DrainWise

process.

- Obtain a drone to remove the risk of at height building inspections.
- Review the internal process for LIMs to improve efficiency.

Years 4-10

Environmental Services and Protection Group

- Maintain accreditation as a Building Consent Authority and continue to provide high standards of service.
- Continue to look for improvements and operational efficiencies to ensure that building consents and inspections are done in the most cost-effective manner.
- Invest in extensive training across the wide-ranging parts of building consents process to ensure comprehensive knowledge of building regulations and all relevant legislation, such as the Building Act 2004, LGOIMA, the Resource Management Act 1991 (RMA) and the LGA.

Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
We deliver customer-focused building consents and compliance monitoring services that meet statutory requirements.	The percentage of building consents issued within 20 business days.	92%	95%	95%

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
Earthquake strengthening legal requirements may lead to some older buildings being demolished to ensure a safer Central Business District (CBD). This could impact the heritage values of the CBD.	Demolition of heritage buildings listed in the District Plan requires a resource consent. Any application may need to be heard by a panel of commissioners with expertise in structural strengthening, heritage values and Building Act legislation. A balanced decision between removing the danger by demolition and preserving the building will be made through the resource consent application assessment.

§ For financial information on our Environmental Services and Protection Group, refer to Part 5 – Our Finances.



Te Whakauruhi me te Whakaū Enforcement and Compliance

What we do

This activity consists of the overall monitoring and compliance of district and regional resource consents, animal control, parking and city watch, food and health and liquor bylaws, harbour-related activities and environmental risk services.

We maintain a consistent approach to ensuring compliance with a variety of acts, regulations, bylaws and the Tairāwhiti Resource Management Plan (TRMP). We do this by using a range of enforcement options which are determined by a guideline toolkit and include examples of best practice. These guidelines are also intended to help the community and any other interested parties understand how enforcement and compliance is carried out. This activity monitors compliance and enforces the Resource Management Act, District Plan, Dog Control Act, Impounding Act, Land Transport Act, Land Transport (Road User) Rule 2004, Local Bylaws and Maritime Safety Act.

Why we do it

- Council's Enforcement and Compliance services are intended to promote the sustainable management of natural and physical resources.
- We manage the way people use land and water and how those uses can affect the environment e.g. noise, new

subdivisions, historic building protection, water use, native bush etc.

- We help create an environment for our economy to develop and thrive, supporting ideas and opportunities, while providing supportive community infrastructure.
- We support and educate people and businesses in Tairāwhiti to meet and comply with the law and Council policies and consent conditions.
- Council also ensures maritime safety in the region, including marine oil spill response capability to meet our statutory obligations in those areas and protect our environment, safeguarding our community wellbeing.
- We promote traffic safety, help traffic to flow for businesses and retailers, and maintain a presence in the central business district by assisting Police and retailers. We engage in and support education for dog owners, maintain compliance with central government legislation and local bylaws on the control of dogs, and investigate and enforce non-compliance of the relevant Act and bylaws.
- We keep our community and environment healthy and safe by managing food premises, alcohol licensed premises and health licensed premises. We do this through processing applications, education, administration, monitoring and enforcement and inspection and verification of these premises, ensuring high quality of life for the current and future residents and visitors of Tairāwhiti.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
Connected and safe communities.	By providing animal control services that protect the community's safety.	Our team continues to patrol the CBD, contributing to a safe community. Building and maintaining relationships with the community.
A vibrant city and townships.	Our food and beverage establishments are safe, healthy and diverse.	Full use of CBD buildings to ensure ongoing use and prevent excessive dispersal of business to suburban centres.

Plans for the next 10 years

Years 1-3

- Continued monitoring of high risk activity areas. Forestry, Water Takes & Industrial activities.
- Document a comprehensive Enforcement Management Policy to help guide Council staff on all enforcement matters.
- Ensure GDC maintain the guiding principles and obligations of Te Mana o te Wai
- Capture requirements and identify a supplier for a water data business support tool (and recruiting capability) that accurately supports real time compliance monitoring and analysis of data as recommended in the Freshwater Reform package.
- Expand the capacity of the compliance monitoring and enforcement team to allow greater compliance monitoring and enforcement within the Gisborne District.

- Ensure GDC keep up to date with any changes to legislation in relation to environmental compliance.
- Reviews ways the compliance monitoring and enforcement team can improve and strengthen relationships with local Iwi and hapu.
- Update the parking meters in the central business district.
- Review of the Dog Control bylaw.
- Review and update the Parking Policy and Freedom Camping Bylaw.
- Implement education programmes to relevant and any interested stakeholders.
- Review the Health and Safety Plan every three years and ensure all health and safety requirements are in place.
- Implement a stormwater monitoring programme.
- Continue to explore opportunities to use technology to make work more efficient, including continuance of the online dog registrations trial.
- Development of a risk assessment tool for landfill.

- Hazardous Activities and Industries List (HAIL) project around identifying former sheep dips and helping landowners access Ministry for the Environment funding.
- Support owners in Awapuni Road who have contaminated land.
- Create and undertake a survey on background noise.
- Continue to develop our education programme by offering seminars and training courses for dog owners.
- Continue to work collaboratively with the science group to improve water quality for human health and continue to make monitoring information available to the public. Ensure a sustainable approach to land use and development.
- Ensure the capacity of the compliance monitoring and enforcement team allows us to monitor high and medium risk activities.
- Ensure our compliance monitoring and enforcement activities are fit for purpose and address changes to legislation.
- Look at ways to create a framework around the Compliance Monitoring and Enforcement function to utilize partnerships with Iwi and hapu.

Years 4-10

- Continue to provide a high quality animal control service for animals, their owners and the wider community with clearly communicated guidelines and procedures for such things as the control of dogs in public places and responsible dog ownership.
- Expansion of education programme for schools and early childhood education providers with specifically developed programmes for schools & early childhood centres.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We provide animal control services that protect our community from threats to their safety by monitoring and enforcing compliance with legislation and through dog registration.	The percentage of residents satisfied with Council's efforts in controlling dogs as found in the Resident Satisfaction Survey.	55%	55%	55%
	The percentage of routine requests for dog or stock control issues responded to within two days.	87%	85%	85%
	The percentage of urgent requests for dog or stock control, responded to within 30 minutes.	92%	92%	92%
We monitor, respond and enforce reports of non-compliance with respect to legislation intended to protect the environment.	Respond to Request for Services excluding noise within 30 minutes.	85%	85%	85%
	Noise control response within 1 hour	73%	70%	70%
We regulate commercial operations and respond to environmental health issues in the interest of protecting public and environmental health.	The percentage of applications for liquor licences and food certificates processed within target time frames (Food and Alcohol Act).	64%	65%	65%
	The percentage of registered and licensed premises that undergo an environmental health compliance inspection annually.	52%	65%	65%
We maintain the Port and Harbour Safety, Code Safety, Management System (SMS) and respond to maritime emergencies. *	Our Port and Harbour Safety Code (SMS) has been self-assessed with the port within the last 12 months.	New measure	Compliant	Compliant
	We initiated our response to all maritime emergencies within 30 minutes of notification.	New measure	≥30 mins	≥30 mins

* This level of service is new to the LTP, here's why

We have made further investment into Council's capacity to monitor, respond and enforce the maritime rules and bylaws.

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

For financial information on our Environmental Services and Protection Group, refer to Part 5 – Our Finances.

Ngā Whakaaetanga Rawa Taiao **Resource Consents**

What we do

Council provides regulatory rigor and undertakes respective legislative duties as per the Resource Management Act 1991 (RMA), Building Act 2004 and the Local Government Official Information and Meeting Act 1987 (LGOIMA). Duties under the RMA, specific to the team, include: land use; subdivision; discharges to air, land and water; forestry, both harvesting and afforestation; water takes, land disturbance, coastal permits and other national planning instruments such as any relevant National Policy Statements and National Environmental Standards.

- Protect and enhance the quality of our district's natural and physical environment, now and into the future.
- Support sustainable development and economic growth.
- Support the connection of Māori to their values and relationships with sites of significance and taonga.
- Provide regulatory certainty for economic development and community wellbeing. Ensure our legislative responsibilities are met for the built and natural environment and the community.
- We ensure the integrity and safety of the built form, now and into the future and protect our district's heritage resource.

Why we do it

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	Our planning approach can be facilitative and proactive, applying a common sense, solutions-based focus to growth and development so that processing of consents occurs within statutory timeframes.	Reduce barriers ensure appropriate and sustainable development is undertaken in our region.

Plans for the next 10 years

Years 1-3

- Continue to process resource consents and to meet and deliver statutory requirements for Council.
- Put in place simple and easy-to-use tools and processes to ensure a collaborative approach with our community can be supported.
- Deliver Council's legislative requirements consistently and to a high standard, both in terms of the quality of processing applications received, as well as decisions released under the statutory and regulatory framework.
- Implement real-time charging in order to recoup our operational costs to ensure alignment of outputs (time) and inputs (income).
- Document and promote the pre-lodgement process to ensure the best understanding of the proposal prior to its submission – a no-surprises approach.
- Implement a process for the management of water take renewals for the years when these numbers are particularly high.
- Develop and disseminate communication and information material around resource consent requirements.
- Provide input into the review of the TRMP process.

Years 4-10

- Continue to create an experienced and multidisciplinary team across district and regional consenting.
- Continue to increase internal resource capacity in order to use fewer external consultancy services.
- Strengthen working relationships with both internal and external stakeholders to enhance our outputs in providing fair and reasonable decisions.
- Apply a risk-based planning approach to resource consents in order to assist planners in readily defining levels of risk.
- Foster a supportive work environment where job performance and emotional, physical and mental well-being are valued.
- Keep up to date with changes to legislation and create the necessary internal procedures to document and implement those changes, or recommendations.
- Continue to actively engage with our community and other interested parties, ensuring all forms of communication used are clear and concise.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We meet regulatory timeframes and apply best practice when processing applications.	The percentage of resources consents processed within 20 business days.	59%	70%	70%
			(Regional District & Total)	

We've modified this level of service from 2018, here's why

We want to ensure application and accountability through our Customer Service Promise in addition to the regulatory and best practice requirements.

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

💰 For financial information on our Environmental Services and Protection Group, refer to Part 5 – Our Finances.



Te Whenua, ngā Awa me te Takutai Land, Rivers and Coastal

Land, rivers and coastal minimise and prevent damage to Tairāwhiti from floods and erosion. We do this by providing advice on preventative works, maintenance to open drains across the Poverty Bay Flats, monitoring changes to river/stream channels and the coast, providing essential river and stream maintenance, and maintaining foredunes and coastal protection structures in alignment with the Wainui Beach Erosion Management Strategy.

What we do

Our work in this area involves rivers asset management, flood control schemes, land drainage schemes, river channel maintenance and Wainui Beach foredune protection. The total network replacement value is around \$65m.

Rivers asset management

We are responsible for monitoring changes to the coast and river/stream channels that could affect our community for specified rivers. We also advise stakeholders on preventative maintenance for rivers and streams, on issues such as flood control, coastal and land erosion protection, land drainage and foredune protection. River monitoring also provides timely flood warnings to the community for specified rivers.

Flood control schemes

To protect land, buildings, and infrastructure from flooding, Council administers and maintains two flood control schemes, one river improvement scheme and one river erosion protection scheme within our district:

- Waipaoa River Flood Control Climate Change Resilience project.
- Te Karaka Flood Control Scheme.
- Tūrangānuī-Tāruheru Rivers Scheme.
- Waipapua Erosion Protection Scheme.

Together these schemes include 47km of river channel, 68 km of stopbanks, and 740 hectares of floodway land.

Land drainage schemes

Council constructs, administers and maintains a network of open drains across private farmland to provide land drainage. This allows the effective subsurface drainage of the Poverty Bay Flats within specific areas (generally land drainage schemes). A total network of 277km of drains are maintained, spanning 17

drainage districts. Council undertakes this work in response to landowner requests via legislation as required.

River channel maintenance (including pump stations)

Council provides essential river channel maintenance and infrastructure works for 303km of identified rivers and streams to protect land, properties and roads from erosion. Council also undertakes this work in response to landowner requests via legislation, as required.

Coastal property protection scheme

We maintain the existing foredune protection infrastructure in a defined area along Wainui Beach, in alignment with the Wainui Beach Erosion Management Strategy (adopted in 2014).

Council owns and maintains about 2,067m of erosion protection structures including rock and timber revetments, gabions, concrete walls and groynes.

Why we do it

Council's flood protection schemes are intended to keep people and properties safe from flooding, river erosion and coastal erosion in identified areas.

River monitoring also provides flood warnings to the community for specified rivers in a timely and effective manner.

We provide advice on preventative maintenance for river and stream channel integrity.

Council also maintains the design standards and levels of service for our district's land drainage, rivers, streams and coastal protection assets, using the most cost effective long-term asset management options.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
Resilient communities.	We take into account the forecasted impacts of climate change, and changing community demands, as they relate to access to key services.	We use a risk-based approach to manage natural hazards and climate change adaptation.
A vibrant city centre and townships.	We plan and deliver an upgraded flood protection scheme along the Waipaoa River. This supports: <ul style="list-style-type: none"> • Quality urban infill development. • Protection of homes, property and livelihoods. 	Our city and our rural townships are supported by sustainable infrastructure.

Community outcome	Contribution to community outcomes	Objectives
Connected and safe communities.	Explore and strengthen pathway connections between local reserves to enhance their use as well as the liveability of our communities.	Development and delivery of cycle trails to provide connections between schools, townships and community spaces following the Waipaoa stopbanks and/or on flood-control owned land.
We take sustainability seriously.	Increasing the resilience of land, rivers and coastal to both short and long-term risks and events, particularly climate change and natural hazards.	Adopt sustainable land use practices that contribute to ecological diversity, health waterways and marine environments, and the health and well-being of local communities.
We celebrate our heritage.	In partnership with Iwi we will continue to deliver our suite of collaborative projects.	Support mana whenua in the exercise of kaitiaki responsibilities over the environment.
A diverse economy.	We utilise and support local contractors and engineering professionals, where possible.	We have the required skills for our local industries to succeed.
Delivering for and with Māori.	Our interactions with Māori collectives are evolving constantly and we aim to move away from transactions into more relationship-based partnering with Māori.	The mana of the whenua and mauri of the waterways is restored in Te Tairāwhiti.

Plans for the next 10 years

Years 1-3

- Continue to provide a flood protection warning service for some rivers.
- Continue with bulk earthworks construction to upgrade the Waipaoa River Flood Control Climate Change Resilience project protection level to a 1:100-year event taking into consideration the effects of climate change out to 2090. Construction priority will focus on upgrading the eastern side stopbanks to protect Gisborne City first.
- Review the management of 'informal' spoil fill stopbanks in the Tūrangānui-Taruheru Rivers Scheme. Consider formal adoption and formalisation of these informal stopbanks.
- Undertake flood mapping to make more informed decisions.
- Respond to Council's Request for Service (RfS) system to manage and track all service requests that the public make.
- Capture private assets in drains (survey and input into Council's Data Management System) and review ownership/management policy.
- Review Te Karaka Level of Service taking into account the effects of climate change - depending on findings and community consultation on these findings, potentially additional budget may be sought in the 2024 LTP to undertake remedial works.
- Review of Waipaoa River rock/groynes protection.
- Integrate with cycle trails project(s), following the stopbanks.
- Review, amend and consider adopting best practice operational manuals for the Waipaoa River Flood Control Climate Change Resilience project.
- Reconstruct and replace aging Taruheru River and Tūrangānui River wooden revetments.
- Removal of Council coastal infrastructure/assets once they become a health and safety risk and making areas safe, to

protect the community and coastal users.

- Review how we do things compared with other similar teams across New Zealand.
- Complete the review of Wainui Beach Erosion Management Strategy.
- Continue to improve management of assets.
- Beach erosion monitoring.
- Improve fish passage.
- Establish a willow nursery.

Years 4-10

- Continue to provide a flood protection warning service for some rivers.
- Continue with physical works to complete the Waipaoa River Flood Control Climate Change Resilience project upgrade. Construction focus will shift to the western side stopbanks to upgrade that side in years 4– 10, in order to fully complete the scheme upgrade by 2031.
- Assess and understand risks associated with the two Taruheru bridges.
- Drainage Network 'V-notch' weirs – flow gauging of key land drainage schemes to gather data to develop and calibrate a hydraulic model to improve decision making.
- Reconstruct Taruheru River and Tūrangānui River revetments.
- Realignment works to relocate the waterway into the centre of the floodway, away from the stopbank is proposed due to erosion issues on the northern side of the Whakaahu Stream.
- Undertake improvements to drainage pump stations based on recommendations of asset condition assessment investigations.
- Carry out surveys to capture coastal elevation data and to understand trends.
- Continue with beach erosion monitoring.
- Continue to respond to Council's Request for Services.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
Ensuring the community is safe and prepared, we'll actively monitor and manage the drainage of rivers and streams to minimise flood risk and coastal erosion.	System and adequacy (Mandatory measure - DIA) Flood control stopbank length is inspected annually and maintained to a 1 in 100-year protection standard. (Total stopbank length 77km)	85%	25%	25%
	Percentage of Request for Service resolved within target time frames.	84%	80%	80%

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
There are design limits and at some point they will be exceeded. An over-reliance on structural engineering solutions can lead to a shift from regular flood events, to rare and catastrophic disasters. Increased development and intensification within protected areas by flood control schemes mean that when a scheme eventually fails, the consequences can be severe.	<ul style="list-style-type: none"> Increasing design limits e.g. designing for climate change. Reduce the amount of development and intensification in the area protected by a stopbank. Change land use to reduce peak catchment runoff rates e.g. from pastoral to forestry. The management of unsustainable hill country to reduce sediment loads and bed/berm aggradation.
The maintenance and installation of hard coastal erosion protection assets to protect coastal property can have the negative effects of locking up sand resources and lowering general beach level reducing the amenity value and usability of the area.	Taking a different approach from hard structures to soft structures e.g. sand pushups and dune planting. Alternatively adopting a managed retreat approach e.g. requiring relocatable housing, planning provisions, and allowing natural erosion processes over hard structures.

 For financial information on our Land, Rivers and Coastal Group, refer to Part 5 – Our Finances.

Ngā Rori me ngā Ara Hīkoi

Roads and Footpaths

Roads and footpaths is about Tairāwhiti being a city and district that is safe and easy to get around. We want to have a connected, resilient and sustainable transport system that is reliable and accessible to everyone and caters to a variety of transport needs, modes and choices.

What we do

This activity is responsible for the extensive land transport network in our region, all operational elements of road maintenance and renewals, capital projects, walkways and cycle ways. Council also manages the two public bus services and nine school bus services as well as road safety education initiatives such as campaigns for drink-driving, speeding and seat belts.

The local road network forms 85% (1,893km) of Tairāwhiti region's roads, 13% of the network is urban while 87% is rural. Other assets include 412 bridges (a quarter are on forest routes and not capable to carry high productivity motor vehicles), culverts and drains, 236km of footpaths, footbridges, 3,447 street lights (50% upgraded to LEDs), street signs, railings, retaining walls, traffic systems, bus shelters and some non-assisted assets such as carparks and wharves.

The Land Transport Management Act 2003 requires Council,

as a regional authority, to have a Regional Land Transport Plan and a Regional Public Transport Plan. These plans are reviewed every three years.

Why we do it

Transport is a key tool through which Council delivers on wellbeing outcomes for the community. The roading activity provides critical infrastructure and is a key enabler of community connectivity. It also connects sparsely populated and isolated communities as well as key regional producers with market destinations. These linkages are crucial for the region's economic activity and employment, with the primary sector accounting for 20% of local jobs.

The walking and cycling network, consisting of a mixture of footpaths, shared paths, footbridges, bike lanes, boardwalks and cycle ways, is expected to grow in order to meet the community's wellbeing outcomes.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
Resilient communities.	Future planning will look to opportunities of changing climate and how it can be used to advance understanding of and planning for resilient infrastructure.	Our region's infrastructure will not be compromised by climate change and will provide the service expected by the community.
Connected and safe communities.	Transport infrastructure investment is targeted to improve access to safe and efficient transport options.	Our roads and pathways are safe to use by the community to access jobs, services, education and leisure.
We take sustainability seriously.	Encourage and support businesses and communities to explore more efficient sustainable practices through innovative solutions like the re-use of waste for fuel.	Businesses and communities are supported to explore the potential for developing a circular economy.
A diverse economy.	Infrastructure supports innovative growth opportunities so Tairāwhiti can keep and grow local talent within the region.	Our regional economy has depth and variety and we have the required skills to support it.

Plans for the next 10 years

Years 1-3

Reduce the number of fatal and serious crashes occurring in the district by

- A focused road safety education programme.
- The development of a speed management plan and implementation.
- Safety engineering projects near schools and urban intersections.
- Hazardous tree removal to improve visibility improvements on rural roads.

Maintain the reliability and resilience of the roading network

- Continue with the bridge strengthening programme to address freight access constraints.
- Continue to implement the local roads route security business case.
- Ensure Council's ongoing emergency works programme is delivered.

Improved access for communities with a choice of transport mode

- Progress the Taruheru River Walking and Cycling project to achieve the goals set in the Tairāwhiti 2050 (Spatial Plan). Complete a strategic network review of our public transport services to ensure it is meeting the requirements of our community.
- Complete Council's footpath renewals and maintenance programme.
- Develop a Tairāwhiti Walking and Cycling Network Plan, in conjunction with investment partners (pending funding).
- Deliver the proposed Ūawa Cycleway (pending funding).

COVID-19 impact and recovery

- Support regional economic development through the Integrated Transport Priority Plan and Tairāwhiti Economic Action Plan/Te Huarahi Hei Whai Oranga.

Implement the capital programme to support the local community, inclusive of:

- Township upgrades.
- LED street-light upgrades.
- East Cape Road – route security projects.
- Sealed network – reseal and reconstruction projects.

Years 4-10

- Redirect Council's roading programme to align with the goals set in the Tairāwhiti 2050 (Spatial Plan).

Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
We ensure the roading network is designed and managed for safe use with low crash and injury rates.	Road safety (Mandatory measure - DIA) The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	2 fatal 17 serious	Decrease	Decrease
	Response to service requests (Mandatory measure - DIA) The percentage of customer service requests relating to roads and footpaths to which Council responds within the time frame specified.	81%	80%	80%
We operate and maintain a reliable roading network that is up to date, in good condition and fit for purpose.	Road condition (Mandatory measure - DIA) The average quality of ride on a sealed local road network, measured by smooth travel exposure.	90.3%	80% of the sealed road network has a roughness reading of less than 150 NAASRA*	80% of the sealed road network
	Road maintenance (Mandatory measure - DIA) The percentage of the sealed local road network that is resurfaced.	4.6%	5%	5%
	Footpaths (Mandatory measure - DIA) The percentage of footpaths that fall within the service standard for the condition of footpaths that is set out in the Engineering Code of Practice.	Not measured	90%	90%
We provide and maintain affordable and accessible transportation services that balance the needs of all users.	Percentage of residents using the walking and cycling network as found in the Resident Satisfaction Survey.	64%	Increase	Increase
	Percentage of customers who rate the passenger transport system as excellent/good.	Not measured	80%	80%
	The number of bus passengers per annum.	100,054	145,000	>145,000

* NAASRA - National Association of Australian State Road Authorities - The standard we use to measure roughness.

RFS Response Timeframes

Service Request Type	Response Target (working days)	Service Request type	Response target (working days)
Complaint	3	Footpaths	2
Compliment	3	LTP/Future Improvements	3
Contractor Complaint	3	Passenger Transport	3
Customer Focus	3	Street Lighting	2
Drainage	3	Weather Event	2
Faults	2		

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
The land transport function is road maintenance and construction, on occasion this may lead to high greenhouse gas emissions.	Ensuring a efficient maintenance schedule, promoting mode shift and investigating the use of alternative materials to reduce carbon emissions.

 For financial information on our Roads and Footpaths, refer to Part 5 – Our Finances.

Para Mārō Solid Waste

Solid waste manages waste and promotes effective and efficient waste management and minimisation services and activities within the district, to minimise the effects on our health and the environment.

What we do

Council is responsible for managing the region's solid waste and promoting waste minimisation initiatives. We do this through:

- Rural and urban kerbside collections.
- Rural transfer operations.
- Recycling initiatives.
- Cleaning of public places.
- Landfill operations and aftercare.

Council has a statutory duty to not only ensure waste is managed effectively and efficiently, but also to minimise it. We also have a responsibility to promote the reduction, reuse and recycling of waste to reduce the potential harmful effects of waste on people and the environment.

The provision of solid waste activities is a requirement for every district or city within New Zealand under the Local Government Activity and Public Health Act 1956. We're using our adopted 2018-2024 Waste Management and Minimisation Plan to guide us in making sure we manage our waste as best we can for the benefit of our community's health, our local economy and our environment.

Why we do it

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	It's our vision that the community becomes part of and shares with Council the responsibility for the service provision.	The community becomes part of and shares with Council the responsibility for the service provision.
A vibrant city centre and townships.	Maintaining clean public places and amenities enhances the community's and our visitors' enjoyment of our city and townships. We'll work to ensure that our activities are of the standard that community expects and in the locations required.	Solid waste activities are of the standard that the community expects and in the locations required by the community.
We take sustainability seriously.	We work with community groups to promote and advocate for increased waste minimisation and diversion from landfill.	Community groups and businesses promote sustainability by repairing or re-purposing. Waste minimisation efforts within the region are maximised and through a collective community effort, greater waste diversion from landfill is achieved.

Plans for the next 10 years

Years 1-3

- Review of our curbside rubbish and recycling collection contract.
- Review the implemented Council bylaws to comply with statutory requirement.
- Continued support of Enviroschools.
- To actively engage the community and provide information, education and resources to support community actions and community initiatives for waste minimisation.
- Continue implementing the 2018-2024 Waste Management and Minimisation Plan.
- Increase funding to businesses and community groups to empower and educate environmental awareness and waste minimisation.
- Continue to roll out new litterbins for the city and regional

townships as part of asset management practices. Look into options of big belly smart bins and recycling bins.

- Continue to work with Ministry for the Environment on projects such as the 'Resource Recovery Transfer Station' and work towards implementation as per the results of the feasibility study.
- Engage professional services to undertake a region-wide public engagement process to gauge the appetite for change to the day-to-day operation of solid waste (e.g. a change to wheelie bins or kitchen waste bins).
- Risk assessment of current and historic landfill sites to determine the urgency of remediation and subsequent remediation.
- Continue remediation of the Paokahu closed landfill and Awapuni lagoon waterways.
- Continue management and development of the community caretakers' system.

- Increase cooperation alongside other Council teams to maximise community opportunities.
- Undertake works at our closed landfills to improve consent compliance.
- Continue to work with the Ruatōria community in regard to the future of the Waiapu landfill to determine the preferred solution and apply for any consents needed (consent expires 2025).
- Apply to renew consent for Te Araroa transfer station (consent expires 2023).

Years 4-10

- Continue with maintenance and ongoing remedial work to

maintain consent at the closed Paokahu landfill site.

- Develop and implement new 2025-2031 Waste Management and Minimisation Plan.
- Increase infrastructure capacity within region in order to best deal with waste and promote healthy competition at tender time.
- Improve customer satisfaction by increasing street cleaning.
- Initiate remedial works because of the investigative works undertaken in years 1-3.
- Ensure operations at the Waiapu landfill comply with resource consent conditions.
- Potential works to remediate land at the Waiapu landfill pending decisions on the long-term viability of the site.

Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
Solid waste facilities are adequate and accessible to the community, including regular kerbside collection services and transfer stations.	Resident satisfaction with kerbside collection as found in the Resident Satisfaction Survey.	90%	90%	90%
	Total waste received as illegal dumping.	43.82 t	Decrease on prior year result	Decrease on prior year result
Public information and programmes promote waste minimisation.	Support information and education programmes or workshops that raise awareness and promote waste minimisation.	New measure	A minimum of 5 per year	A minimum of 5 per year
Waste is diverted from landfill via waste minimisation method.	Total solid waste to landfill in kg per head of population.	318 kg	285 kg	275 kg
	Ratio of recycling to landfill waste (tonne).	26:74	30:70	30:70
No adverse effects on the environment or human health from the Pāōkahu and Waiapu landfills.	Number of resource consent breaches for Pāōkahu and Waiapu landfills.	10	Less than 5 active at year end	Less than 5 active at year end

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
Potential for odour, dust, vermin, litter and noise from waste minimisation facilities (e.g. landfills), which may affect neighbours and public health.	Continue to manage and monitor facilities to ensure there are no effects on the public. Improve kerbside service and cleaning of public areas.
Increased traffic movements to transport waste to landfill (increased carbon emissions from truck movements and landfill). Increasing volume of waste rotting in landfills.	Continue to work with the contractor and community groups to look at new ways to increase waste minimisation.
Noise may be a factor for the city transfer station.	Continued management of the contract and ensuring the contractor meets the required resource consent conditions.
Contamination of waterways. Waste deposited on beaches. Waste or leachate ingested by birds and fish.	Protection of old landfills from erosion. Capping of landfills to reduce saturation of materials within the landfill. Improvements to subsoil drainage to collect and treat leachate.
High volumes of waste in landfills affects the environment.	Implementation and improvements to provide waste minimisation through Council's WMMP.
Potential environmental damage. Potential high fines for significant breaches. Potential damage to Council reputation.	Matters that were brought to light as part of the 2018/19 non-compliance are still being rectified by staff and are counted as part of the 2019/2020 report. The restrictions of movements around L4 and L3 did result in technical non-compliance from the Council monitoring team.

💰 For financial information on our Solid Waste, refer to Part 5 – Our Finances.

Waikino Wastewater

We're providing Tairāwhiti with reliable and sustainable wastewater services to protect both the health of our people and our waterways. We want to continue to provide a service to collect, treat, and dispose of wastewater in a safe, healthy and sustainable way.

What we do

Council collects, treats and disposes of wastewater (sewage) from residential and industrial properties. This includes Gisborne City, the western industrial area and Te Karaka. We own, operate and maintain a network of pipes and pump stations that carry wastewater for treatment to the treatment plants. We also own and administer the four septage disposal sites at Te Araroa, Tikitiki, Ruatōria (Waiapu) and Te Puia Springs.

The remaining communities in our district are served by non-Council administered private septic tank systems. The wastewater activity does not include the administration and monitoring of the on-site wastewater systems.

Within Gisborne City certain industries are served by a separate industrial wastewater network. This network discharges to the wastewater treatment plant where it's screened and then discharges to the marine outfall. The industrial wastewater does not go through the domestic treatment system.

Gisborne domestic sewage is collected at the wastewater treatment plant, screened, treated biologically and discharged to the marine outfall.

Council regulates trade waste discharges to the Gisborne City wastewater systems (domestic and industrial) by means of the Trade Waste Bylaw and the monitoring thereof.

Council is in the process of upgrading the existing Wastewater Treatment Plant to provide solids removal and UV disinfection. This will be fully operation by June 2022.

Why we do it

Council considers wastewater infrastructure as a high priority. Providing a well-managed wastewater reticulation and treatment system is a critical and essential service which protects the health of public as well as avoiding contamination of the physical environment.

Depending on where you live in Tairāwhiti, wastewater is treated in one of these ways:

- Gisborne City: biologically treated wastewater which discharges via a marine outfall into Tūranganui-a-Kiwa/Poverty Bay.
- Council's large industrial users: have a dedicated industrial wastewater line which contains no human waste and their waste is managed and treated on their sites to comply with their Trade Waste consent, allowing a discharge directly to the marine outfall.
- Te Karaka township: wastewater is treated via an oxidation pond that discharges it's treated wastewater to the Waipaoa River.
- Rural townships: onsite septic tanks with the septic tank cleanouts (septage) disposed of at purpose-built sites at Te Araroa, Ruatōria, Tikitiki (to be closed), Te Puia (to be closed), as well as the Gisborne Wastewater Treatment Plant.

Planning has commenced for a significant upgrade of the treatment process for the Gisborne Wastewater Treatment Plant to include solids removal and disinfection using Ultra Violet (UV) light.

Planning is underway to provide a new septage disposal site near Tolaga Bay to replace Te Puia and Tikitiki sites.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	Maintaining and increasing capacity in the urban wastewater network in line with Council's Tairāwhiti 2050 (Spatial Plan).	Work together (within Council business activities) to achieve collective aspirations for Tairāwhiti.
Resilient communities.	Maintain essential wastewater services during unforeseen and emergency situations.	We have taken the community with us on the journey to resilience and engaged in community-led adaptation planning.
We take sustainability seriously.	Increasing the resilience of three waters service provision to both short and long-term risks and events, particularly climate change and natural hazards.	Use green infrastructure to deliver greater resilience, long-term cost savings and quality environmental outcomes.

Plans for the next 10 years

Years 1-3

- Construct and commission Stage 2 of the upgrade to the wastewater treatment plant.
- Ensure major industries comply with new trade waste consents required to achieve Council's discharge consent requirement by mid-2022.
- Continue to implement the DrainWise Programme with specific emphasis on the Kai Iiti catchment to reduce wastewater overflows.
- Continue to renew critical, old and leaking sewer pipes.
- Renew ageing plant/equipment at the wastewater treatment plant.
- Apply for resource consent for emergency discharges to waterways under the Freshwater Plan.
- Complete improvements to septage sites subject to land acquisition, community consultation and resource consents.
- Improve asset management maturity through ongoing and improved condition and risk assessments.
- Review climate change projections and gain clarity on infrastructure implications and timing.

Years 4-10

- Continue to implement the DrainWise Programme.
- Implement alternative use/disposal of treated wastewater from the wastewater treatment plant onto land.
- Upgrade remaining wastewater areas, potentially including Wainui.
- Implement emergency storage at remaining wastewater pump stations.
- Ensure the continuation of trade waste compliance.
- Investigate and implement discharge to land for treated effluent from the Te Karaka Oxidation Pond.
- Commission an additional pump station at Aerodrome Road to support growth in that area.
- Support new infrastructure in the Taruheru Block to allow for future growth.
- Start building the City wastewater wetlands in 2032.



Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
We provide a well-managed wastewater reticulation and treatment system which protects public health and the physical environment.	System and adequacy (Mandatory measure - DIA) The number of dry weather sewage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	0	1	0.6
	Discharge compliance(Mandatory measure - DIA) Compliance with resource consents for discharge from the wastewater system: a) measured by the number of abatement notices; b) infringement notices; c) enforcement orders; and d) convictions.	0	0	0
	Fault response times (Mandatory measure - DIA) Council responds to wastewater overflows resulting from a blockage or other fault in wastewater system: a) Median attendance time from the notification of the fault to the time that service personnel reach the site (hours). b) Median resolution measured from the notification of the fault to the time that service personnel confirm resolution (hours).	0.43 hr 2.17hr	Less than 1 hr Less than 15 hrs	Less than 30 min Less than 13 hrs
	Customer satisfaction (Mandatory measure - DIA) Complaints about odour, system faults, blockages and Council's response to issues with its wastewater system: The total number of complaints per 1,000 connections received.	6.92	Less than 10	Less than 8
	Discharge to rivers The annual number of events where sewerage is discharged from Council's reticulation into rivers or streams (in a less than a 1 in 10-year rain event).	3	4 or less	4 or less

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
Health and safety issues and property damage from overflows from gully traps onto private property.	The DrainWise Programme.
Contamination from controlled emergency discharge of wastewater into waterways.	Wastewater Management Options project (further treatment).
Treated discharges of wastewater to the ocean continue to be culturally offensive to Māori.	Consult with Iwi through the Wastewater Management Committee, KiWA Group and through other consultation channels.
Odours, visual effects and effects on groundwater from the septage disposal sites.	Closure of some septage sites and the development of a new site including the upgrading of other sites.

 For financial information on our Wastewater, refer to Part 5 – Our Finances.



Whakaranea Wai Water Supply

We provide Gisborne City, Te Karaka and Whatatūtū residents and businesses with reliable, high quality and safe treated water supply. We want to continue to meet our legislative requirements to deliver water supply services that are safe, healthy and sustainable.

What we do

Council manages the supply of drinking water services to Gisborne City, Te Karaka, Whatatūtū, Mākaraka and Manutūkē. We are responsible for the Mangapoike dams which are the main source of water that supplies the Gisborne area; and the drinking water treatment plants located at Waingake, Bushmere (on the Waipaoa River), Te Karaka and Whatatūtū.

Our public water supply provides:

- Safe water for domestic, commercial and industrial purposes.
- Water for fire-fighting services for Gisborne City.
- Water for emergency management in the event of natural or system emergencies.
- Water to public service providers and community facilities such as schools, hospitals, public pools, sporting facilities and grounds.

- A tanker-filling point for carted water.

All other areas in Tairāwhiti not mentioned, use non-reticulated private water supply systems that are not administered by Council.

Why we do it

Council provides a continuous, sustainable supply of safe drinking water to Gisborne City households and businesses. We also provide supplementary (top-up) supply of drinking water to Te Karaka and Whatatūtū townships.

A safe public water supply system contributes to community health and disease prevention, ensuring residents have access to clean water. This is essential for basic health and hygiene. A reliable water supply is also essential for business and industrial users.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
We take sustainability seriously.	Increasing the resilience of three waters service provision to both short- and long-term risks and events, particularly climate change and natural hazards.	Tūranga - Gisborne has a secure and sustainable supply of water for drinking, industry, primary production and other uses.
Resilient communities.	Ensuring continuity and delivery of our drinking water.	To increase the resilience of our infrastructure, economy and our communities.
A driven and enabled Tairāwhiti.	Maintaining the urban drinking water network in line with Council's Tairāwhiti 2050 (Spatial Plan).	Work together (within Council business activities) to achieve Council's collective aspirations for Tairāwhiti.

Plans for the next 10 years

Years 1-3

- Continue replacing high criticality water pipes which have reached their useful life and/or in poor condition.
- Continue refurbishment of the raw and treated water pipeline and bridges.
- Continue the installation of backflow manifolds at residential connections to reduce the backflow contamination risk.
- Continue renewal of critical components at the water treatment and distribution facilities such as pumps, motors, automation systems, power supplies and instrumentation.
- Replace compromised road culverts to maintain access to the water supply dams and pipeline.
- Review our Water Safety Plans (WSP), Water Demand Management Strategy, and operational procedures to meet

new regulatory requirements, mitigate risks and facilitate budget planning.

- Progress cross-council adaptation and resilience planning for drinking water assets/service provision.
- Renew the Te Karaka reticulation network.
- Prepare a water take consent application for the Waingake (Te Ārai) River water source.

Years 4-10

- Adapt the operational model to the water reform changes and challenges.
- Undertake remedial work to the Sang Dam wall.
- Renew the ageing Whatatūtū water supply reticulation network.
- Installation of new booster station and water supply main in Gisborne City.
- Continue replacing high criticality water pipes past their

- useful life and/or in poor condition.
- Continue renewal of critical components at the water treatment and distribution facilities such as pumps, motors, automation systems, power supplies and instrumentation.
- Complete the installation of backflow manifolds at residential connections to reduce the contamination risk.
- Implement demand management through water metering of all connections and initiate 'user pays' based water charging.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets Years 1-3	Years 4-10
We provide water supply infrastructure that meets the needs of our community now and into the future by delivering safe, clean water in a sustainable manner.	The percentage of residents satisfied with the water supply system as found in the Resident Satisfaction Survey.	88%	75%	77%
	Customer satisfaction (Mandatory measure - DIA) The total number of complaints received about any of the following: a) drinking water clarity b) drinking water taste c) drinking water odour d) drinking water pressure or flow e) continuity of supply, and f) Council's response to any of these issues (expressed per 1000 connections to the local authority's networked reticulation system).	4.34	Less than 10	Less than 10
	Demand management (Mandatory measure - DIA) The average consumption of drinking water per day per resident within the district.	217 Litres	≤ 308 Litres	≤ 308 Litres
	Fault response times (Mandatory measure - DIA) Where Council attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured: a) attendance for urgent call-outs: from the time that Council receives notification to the time that service personnel reach the site, and b) resolution of urgent call-outs: from the time that Council receives notification to the time that service personnel confirm resolution of the fault or interruption c) attendance for non-urgent call-outs: from the time that Council receives notification to the time that service personnel reach the site d) resolution of non-urgent call-outs: from the time that Council receives notification to the time that service personnel confirm resolution of the fault or interruption	a) 0.42 hr b) 1.28 hr c) 2.87 hr d) 21.29 hr	a) 4 hr b) 6 hr c) 4 hr d) 48 hr	a) 4 hr b) 4 hr c) 4 hr d) 48 hr

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
	Maintenance of the reticulation network (Mandatory measure - DIA) The percentage of real water loss from Council's networked reticulation system.	Not measured	Less than 15%	Less than 15%
	Safety of drinking water (Mandatory measure - DIA) The extent to which the drinking water supply complies with: a) part 4 of the drinking-water standards (bacteria compliance criteria) • Gisborne • Rural • Te Karaka • Whatatūtū b) part 5 of the drinking-water standards (protozoal compliance criteria) • Gisborne • Rural • Te Karaka • Whatatūtū	a) 100% b) 100%	a) 100% b) 100%	a) 100% b) 100%

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
Environmental <ul style="list-style-type: none"> Effects on the Waingake (Te Ārai) River ecosystem during low summer river flows. Social <ul style="list-style-type: none"> Health and safety risks associated with the construction, maintenance or operation of the water supply infrastructure. Property damage resulting from occasional water mains failures. Potential damage to household hot water valves caused by corrosion by-products where galvanised iron components remain. Short-term impacts on households and industry from water restrictions. Cultural <ul style="list-style-type: none"> Loss of access to whenua for Iwi in the Mangapoike catchment area. Impact of water supply water take on Waingake (Te Ārai) River flows and associated kaitiakitanga of Iwi. 	<p>Council mitigates these potential negative effects through asset operations, management, maintenance and planning including:</p> <ul style="list-style-type: none"> asset condition assessments and renewals appropriate project management practices appropriate water source management reliable maintenance arrangements experienced staff for catchment management appropriate water treatment processes meeting resource consent requirements demand management initiatives including public education and water conservation programmes supporting opportunities for Iwi within the Mangapoike water catchment.

 For financial information on our Water Supply, refer to Part 5 – Our Finances.

Waiāwhā Taone

Urban Stormwater

Urban stormwater is about providing our city with services that protect people and properties from flooding and manage the quality of our stormwater. We want to continue to maintain and develop stormwater services that improve, promote and protect public health and the mauri of the waters.

What we do

Stormwater is rain that runs off hard surfaces such as roofs, paved streets, driveways and roads. Council owns and operates the public stormwater systems for Gisborne City including Mākaraka and Wainui/Okītū, and urban areas in 12 rural communities from Wharekahika/Hicks Bay to Matawai.

Our networks are more often a mix of open drains and hard infrastructure (pipes). Much of the network is provided through the roading system and has strong links with land use.

Stormwater systems carry away surface water overflow from heavy rains, protecting properties from flooding and protecting the environment and public health by reducing pollutants discharged into natural waterways. Our stormwater system is made up of:

- The primary stormwater system comprising piped reticulation, open drains, swale drains, sumps and channels.
- The secondary stormwater system kicks in during significant heavy rain. This includes stormwater flow-paths through reserves, private properties and along road corridors.

- A range of measures that reduce the level of pollutants discharged into natural waterways, including swale drains, green infrastructure, sumps with sediment traps, gross pollutant traps.

We manage a network including 170km of stormwater pipes, most of which are reinforced concrete, around 32km of channels and swales, and assets across the city and townships. Most of the network was built 30-60 years ago and is in average condition based on the estimated remaining life of the pipes.

Why we do it

The aim of this activity is to protect people, dwellings, private property and public areas from flooding and to minimise health and safety risks. We do this by managing the collection, treatment and disposal of stormwater in such a way that it also protects the environment.

This leads to the improvement of the mauri and water quality of Tūranganui-a-Kiwa/Poverty Bay coastal marine area, in partnership with tangata whenua.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
We take sustainability seriously.	A large part of the urban stormwater network is 'green infrastructure'. This means – rather than hard infrastructure like underground pipes, much of our urban stormwater is channelled into grassed swales. These are permeable, meaning the amount of stormwater entering the piped system is reduced. They also acts as filters for heavy contaminants from road runoff.	We recognise the intrinsic value of ecosystems and biodiversity – and the link between this and stormwater management. To this end we will lend support to projects that rehabilitate urban waterways through landscaping, planting of native plants and water quality improvement.
A vibrant city centre and townships.	We plan and deliver new and upgraded stormwater infrastructure that supports: <ul style="list-style-type: none"> • Quality urban infill development. • Improved housing choices. • The creation of healthier homes. • Intensification and redevelopment of the city centre. 	Look to new technologies as well as new funding mechanisms to deliver the infrastructure necessary to support an urban intensification/compact city model of development in Tūranga.

Plans for the next 10 years

Years 1-3

- The DrainWise Programme will be a major focus. Rolling out the programme will comprise of a combination of Council-funded upgrades, private property enforcement, and a number of other initiatives – focussing on resolving inflow issues while commencing with processes to address

infiltration issues.

- Implement priority renewals and upgrades in Gisborne City.
- Improve our stormwater asset information for Gisborne City and rural townships, integrating overland flow-paths into network considerations.
- Revise and improve our renewal strategy to one based more on performance, condition and risk (asset criticality and likelihood of failure) rather than just age.

- Develop the renewals and upgrades programme for year four to ten based on catchment studies, condition assessments, climate change, regional plan drivers, growth, inflow and infiltration factors, and opportunities for collaboration with other utility operators.
- Complete stormwater network models, catering also for the secondary stormwater network.
- Establish and commence a process for assisting homeowners with private property stormwater renewals and upgrades in a project management capacity - where private homeowners are responsible for the operation and capital infrastructure investment. We will seek to renew or upgrade the adjacent Council network where warranted.
- Complete investigations, designs and upgrade/network extension works to address known stormwater flooding issues on private property in the rest of Kai Iiti and Whataūpoko.
- Complete upgrades in Graham/De Lautour Roads.
- Complete stormwater structure planning for the Taruheru Block.
- Develop strategy and policy to guide asset management in response to climate change and growth pressures, as informed by local and central government.
- Progress work on catchment planning, integrating Water-Sensitive Urban Design (WSUD), natural assets, and green infrastructure.
- Design and install stormwater infrastructure in Parkinson Street, Tolaga Bay (Stage 2).

Years 4-10

- Implement priority renewals and upgrades in Gisborne City.
- Continue to improve our stormwater asset information for Gisborne City and rural townships.
- We will continue to roll out the DrainWise Programme, but with significant effort also on managing compliance and enforcement processes.
- Continue with the process for assisting homeowners with private property stormwater renewals and upgrades in a project management capacity.
- Complete investigations, designs and upgrade/network extension works to address known stormwater flooding issues on private property in Mangapapa, city centre, Elgin and Te Hāpara.
- Investigate and prepare integrated catchment management plans for 2025.
- Undertake growth-related upgrades or land purchases in the Taruheru Block.
- Continue to develop strategy and policy to guide asset management in response to climate change and growth pressures, as informed by local and central government.
- Progress work on catchment planning, with catchment plans completed in 2025.
- Develop the renewals and upgrades programme for subsequent years.



Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We protect people, dwellings, private property and public areas from flooding by managing the collection and disposal of stormwater in a way that protects the environment and public health.	The percentage of residents satisfied with the district's urban stormwater services as found in the Resident Satisfaction Survey.	54%	50%	50%
	Customer satisfaction (Mandatory measure - DIA)	7.4	Less than 12	Less than 10
	The number of complaints received by a territorial authority about the performance of its stormwater system (Expressed per 1,000 properties connected to the territorial authority's stormwater system).			
	System and adequacy (Mandatory measure - DIA)	0	2 or less	2 or less
	a) The number of flooding events that occur in a territorial authority district.			
	b) For each flooding event, the number of habitable floors affected (Expressed per 1000 properties connected to the territorial authority's stormwater system).			
	Discharge compliance (Mandatory measure - DIA)	No abatement notices	None received	None received
	Management of environmental impacts			
	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of:	No infringement notices		
	a) abatement notices	No enforcement notices		
	b) infringement notices			
	c) enforcement orders	No convictions		
	d) successful prosecutions received by the territorial authority in relation to those resource consents.			
	Response time (Mandatory measure - DIA)	NA	30 minutes	30 minutes
	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	No flooding events relating to residential or commercial		

Significant negative effects of delivering this activity

Significant negative effects	Mitigation
Gisborne City stormwater is significantly affected by high levels of private property flooding entering the wastewater system. This results in wastewater being discharged onto private property and into rivers.	DrainWise Implementation Programme.
Insufficient control of secondary flowpaths will cause flooding on private property, inundating housing and buildings during heavy rains.	Stormwater upgrade projects have been major Council commitments and are expected to continue along with enforcement.

For financial information on our Urban Stormwater, refer to Part 5 – Our Finances.

Te Rōpū Nohoanga Hapori Liveable Communities

We contribute to the ongoing transformation of Council into a customer-focused organisation. We provide the strategic direction for our essential Liveable Community assets to meet the future needs of our community. We are responsible for a wide portfolio which incorporates a number of important community and environmental functions including biodiversity, reserves, catchments and sustainable open spaces and the effective management and provision of all associated services. By providing professional and integrated activity planning, we ensure the effective delivery of our community facilities, while meeting the community's needs through managing safe, fun and engaging places and spaces.

Ngā Hopunga Wai me te Rerenga Rauropi Catchments and Biodiversity

What we do

The Catchments and Biodiversity activity is responsible for leading the biosecurity, biodiversity, land management and associated education and advocacy in implementing Council's regional statutory functions.

The team implements the Regional Pest Management Plan (RPMP), Tairāwhiti Resource Management Plan (TRMP) and other legislation and statutory plans, supports non-regulatory and regulatory projects, and provides advice and education. The team manages the soil conservation nursery, supports a range of farm environment plans, develops wetland and biodiversity plans and engages and advocates with private landowners and tangata whenua throughout the district.

Integrated catchments works with Central Government, research institutes, Iwi and landowners to enhance the environmental footprint of permanent forests, agriculture, plantation forestry and horticulture. Advocacy services include

providing environmental information and links to source expertise to landowners, Iwi and the community.

Integrated catchments also assist landowners, Iwi and community groups accessing funds for projects, and develops and presents relevant educational information.

Why we do it

Council manages the use, development and protection of our natural resources, now and into the future to support our community and environment to thrive. The Catchments and Biodiversity activity enables Council to give effect to statutory plans and responsibilities under the Biosecurity Act 1993, Resource Management Act 1991, Soil Conservation and Rivers Control Act 1941, Water and Soil Conservation Act 1967, Local Government Act 2002 (LGA), National Environmental Standards (NES), e.g. NES-Plantation Forestry and requirements of National Policy Statements (NPS), e.g. NPS-Freshwater Management.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
Resilient communities.	Providing a diverse range of sustainable land uses with long-term economic opportunities for landowners, Iwi and our district.	New and innovative ways to improve environmental quality.
We take sustainability seriously.	Our soils are a finite resource therefore protecting our soils resource is paramount to long-term sustainability of the district.	Matching land uses to achieve long-term sustainability and protection of our land and water.

Plans for the next 10 years

Years 1-3

- Partnership projects with Ngāti Porou and Ministry for Primary Industries to restore the Waiapu River as part of a 100-year project. Provide technical support to the Whakaoratia te Mana o te Waiapu project and other initiatives e.g. technical advice and support.
- Administer Phase 1 of the Waiapu River restoration community grant planting of poplar and willow poles alongside the Waiapu River.
- Support further realistic funding applications to the Erosion Control Funding programme community grants and One Billion Trees initiatives, inclusive of indigenous plant establishment alongside the Waiapu River and its tributaries.
- Support Iwi in funding applications, e.g. the Freshwater Improvement Fund and other funding initiatives.
- Forming further relationships such as the Whakaoratia te Mana o te Waiapu project and Waingake Restoration programme, including exploring further land treatments

- with long-term benefits, establishment of indigenous species and improving water quality.
- Ongoing participation with Iwi in environmental projects, such as the Whakaoratia te Mana o te Waiapu initiative.
- Working with Iwi to enhance mahinga kai opportunities.
- Development of a plan for protection and enhancement of Protection Management Areas (PMAs).
- Develop an integrated approach to Farm Environment Planning through pilot case studies with a wide ranging focus integrating: soil health, freshwater health, indigenous biodiversity, soil conservation, biosecurity and climate change resilience.
- Provide advice and support to the Waimatā Catchment Group on the community-led restoration project.
- Provide support to Māhoro Wetland by taking a collaborative biodiversity approach towards the Kōpuroa Catchment.

Years 4-10

- Assist with developing scientific and technical input to the implementation of the restoring the Waiapu catchment

- project.
- Provide ongoing technical assistance to the Whakaoratia te Mana o te Waiapu project. Extension to catchments outside the Waiapu will be a focus.
- Ongoing assistance with funding applications alongside and with Iwi.
- Ongoing inclusive involvement of Māori in land use and water quality enhancement initiatives.
- Ongoing building of relationships
- Ongoing participation with Māori in environmental projects.
- Ongoing mahinga kai initiatives.
- Ongoing education opportunities with regard to te ao Māori and indigenous vegetation opportunities.
- Ongoing development of Farm Environment Plans - continuing the integrated approach, refined with the pilot case studies produced during the initial three years of the LTP.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
Biosecurity - Pest animals and pest plants are controlled to minimise their adverse effects on biodiversity, production, amenity and cultural values.	Percentage of exclusion programme pests found established in the district for the first time visited and all pests controlled as defined in the RPMP.	100%	100%	100%
Land and soil - We will work with Iwi, landowners and the community to reduce soil erosion risk and remediate severe erosion within the district.	Total overlay 3A severely erodible land covered by a draft or final overlay 3A work plan or an overlay 3A resource consent.	45,500 ha	45,500 ha	≥ 45,500 ha
	Number of work plans monitored.	New measure	50 work plans	50 work plans
	Number of farm properties where a farm environment plan has been prepared per year.	40 plans	40 plans	40 plans
	Number of Protection Management Areas (PMAs) monitored to assess condition.	50 PMAs	50 PMAs	50 PMAs

Significant negative effects of delivering this activity

Significant negative effects

There are no negative effects from this activity.

💰 **For financial information on our Liveable Communities Group, refer to Part 5 – Our Finances.**

Ngā Mahinga Ahurea Cultural Activities

What we do

Theatres

The War Memorial Theatre and the Lawson Field Theatre provide facilities and services to support performing arts and events for the enjoyment of residents as well as visitors. These facilities are suited for productions, conferences, weddings and other community activities.

Museum and public art

Council owns and maintains some of the Tairāwhiti Museum buildings, and contracts services to the Gisborne Museum of Art and History Trust, trading as the Tairāwhiti Museum. The museum is our public institution for collection and exhibition of arts, culture and heritage. Council supports provision of a range of public art.

HB Williams Memorial Library

The library serves Gisborne's urban and rural communities and visitors. The library provides access to space and resources including relevant collections of materials and programmes for adults, teens, children and other targeted special interest groups. Included are meeting rooms, digital learning programmes and e-library.

Navigate Tairāwhiti

Navigate Tairāwhiti is a programme of five projects delivered together with tangata whenua and partner organisations to ensure its full benefits - economic, tourism, place-making and community well-being. They are realised through well connected and integrated design, landscaping and stories. The five projects are:

- Restoration of Titirangi maunga (Co-managed with Ngāti Oneone through the Whāia Titirangi planting and

conservation programme).

- Redevelopment of the summit on Titirangi – Te Panuku Tū (subject to external funding).
- Upgrade of the inner harbour area (completed).
- Tūpapa historical interpretations (completed).
- Installation of Hawaiki Tūranga (yet to be completed).
- Redeveloped Puhi Kai Iti/Cook Landing site (completed).
- Te Mārō sculpture (minor works to finalise project).

Why we do it

Theatres

Theatres provide a space for local, national and international events to enable residents to participate in a global arts and corporate environment. Venues provide a place to grow and celebrate our people's talents and achievements and expose audiences to a broad range of performing arts.

Museum and public art

The Tairāwhiti Museum's facilities, services and public art projects create a sense of pride and local distinctiveness that reflect our region's cultural diversity. It also play an important part in providing a safe repository for our district's taonga.

HB Williams Memorial Library

The library contributes to our community's lifelong learning, literacy and education, as well as meeting intellectual, recreational, economic and cultural needs.

Navigate Tairāwhiti

This programme showcases our region to locals and visitors alike. It also delivers a range of benefits that add value to our community, economy and lifestyle from tourism, economic and environmental initiatives – along with an enhanced sense of place, pride and natural beauty.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
Connected and safe communities.	Our library and theatres are neutral civic spaces with indoor and outdoor spaces that provide places for people to meet and stories to be shared in a safe environment.	Theatres and library are regarded as the 'third space' after home and work for residents and visitors.
A driven and enabling Council.	We provide a library, theatres, museum services and public art which enables participation in democracy through access to digital tools, spaces and materials to inform, educate and assist residents and visitors alike.	To enable the community to become part of and share with Council the responsibility for service provision through a range of partnerships and funding models.
A vibrant city centre and townships	Library, theatres, museum and art works are both centralised and have flexibility to reach out with services in satellite townships.	To create community places focussed upon Cultural Activities that recognise and include tangata whenua, that support social cohesion and are open to everyone.

Plans for the next 10 years

Years 1-3

- Consult with community and/or Iwi before accepting gifted public art.
- Review leases and service contract with Gisborne Museum of Art and History Trust.
- Support the governance review of the Patūtahi Reserve Board.
- Review the consultation, project management and handover protocols for public art works.
- Continue to grow relationships with mana whenua where facilities are located.
- Continue to further embed bicultural capacity in all areas of library services.
- Exponentially grow visitors to use digital library resources.
- Strengthen existing and develop new partnerships, inclusive of outreach services where communities need it most, support for users to upskill their digital toolkit, find jobs and make connections.
- Expand and strengthen library e-tools such as Radio Frequency Identification functionality (RFID), website and access to e-library to encourage independent user engagement.
- Develop and deliver operation plans for both library and theatre services.
- Ensure a range of activities in theatres that encourage

audience development including non-users.

- Continue to support delivery of Navigate Tairāwhiti projects with Ngāti OneOne to deliver Titirangi to Tuamotu conservation project.
- Complete design and consent for the Titirangi maunga summit project, Te Panuku Tū, with Ngāti Oneone.
- Complete design and delivery of viewing platform to Te Mārō in partnership with Ngāti Oneone.
- Support installation of Endeavour model in Ūawa alongside community.

Years 4-10

- Continue to provide facilities and services, enabling a range of cultural activities through our theatres, museum and library.
- Deliver a renewals programme to ensure these facilities are maintained to a high standard.
- Review and adapt operations such as delivery mechanisms and use of spaces to accommodate anticipated increased population, changes in demand and/or societal change.
- Consider inclusion of public art pieces in delivery of township plans.
- Formalise decision-making process within Council to approve public art proposals.

Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
Cultural activities are accessible to Tairāwhiti residents and visitors.	Number of visitors to HB Williams Memorial Library per annum a) online b) onsite.	a) 18,000 b) 150,000	a) 100,000 b) 150,000	a) 100,000 b) 150,000
Regular and varied programmes, events and exhibitions to support community wellbeing are provided at cultural facilities.	Number of visitors to Tairāwhiti Museum per annum.	45,000	45,000	45,000
	Number of booking days per annum: a) Lawson Field Theatre b) War Memorial Theatre.	a) Not measured b) 85	a) 100 b) 100	a) 150 b) 100
Maintain cultural facilities at a fit-for-purpose, clean and safe standard.	Percentage of residents satisfied with the cultural facilities and services as found in the Resident Satisfaction Survey. a) Lawson Field Theatre b) War Memorial Theatre c) Art in public places d) Tairāwhiti Museum e) HB Williams Memorial Library.	a) 90% b) 90% c) 80% d) 90% e) 90%	a) 90% b) 90% c) 80% d) 90% e) 90%	a) 90% b) 90% c) 80% d) 90% e) 90%

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

💰 [For financial information on our Liveable Communities Group, refer to Part 5 – Our Finances.](#)



Ngā Mahi-a-Rēhia me ngā Wāhi Tākaro Recreation and Amenity

What we do

Open space and amenity

Council manages a variety of multi-use open spaces and facilities. These are maintained in partnership with external contractors including community-based kaitiaki, while our internal Amenity and Horticulture team maintains Gisborne's amenity gardens and flowerbeds.

This activity includes parks, reserves, play grounds, sport grounds, walkways, coastal foreshore areas, amenity gardens and street trees as well as a range of assets such as picnic tables, water fountains, and other ancillary amenities.

About two thirds of these areas are in the Gisborne area, with the balance spread across Tairāwhiti, roughly in proportion with our population distribution.

Community property

We manage lease and license agreements for our assets and open spaces, and provide facility management for community buildings (including public conveniences) and monuments.

Cemeteries

Council manages and maintains eleven cemeteries; one cemetery within the city, with the remainder located across Tairāwhiti. This activity is responsible for burials and meeting regulations within these cemeteries. We also provide a record-keeping service to fulfil Council's legislative requirements and in response to community interest.

Public conveniences

Council provides a number of public convenience facilities. These are distributed across the region and located in destination/visitor areas including sports parks, coastal/regional destination areas, suburban shopping precincts and townships.

Aquatic facilities

The redevelopment of Council's Pool complex is currently underway, and expected to be completed in 2023. The upgraded facility will include indoor and outdoor pools, play areas and whānau picnic zones. The pool will remain open during the construction phases to enable continued community use.

Why we do it

Open space and amenity

Open space and amenity areas provide cultural, sporting and recreational activities to support community wellbeing and providing a sense of place. We're responding to the impacts of climate change through further enhancement of natural buffers (including riparian and coastal margins and native restoration projects).

Community property

We ensure leases and licenses meet the requirements under relevant legislation, and that community buildings and associated services meet community needs and aspirations for their areas of interest.

Cemeteries

Our cemeteries provide a final resting place, and a place of remembrance. We maintain cemeteries out of respect to people who are buried there, and we provide accurate records so whānau and friends can locate loved ones and tīpuna/ancestors.

Public conveniences

Public conveniences provide a critical level of service for our community and visitors. Providing public toilets also encourages the use of other facilities and open spaces across the district, such as sports parks. Safe and clean toilets help promote a positive image of our district.

Aquatic facilities

The pool complex provides a safe aquatic destination for our community. The facility provides a fun, family friendly space for sports and recreation, including gatherings and play.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	We engage community contractors directly to maintain levels of service across Tairāwhiti. We take a partnership approach with Iwi, hapū and stakeholders to provide, maintain and care for our special places.	Work with Iwi, hapū and stakeholders, in partnership, to promote and enable change in the region.
A vibrant city centre and townships.	We work with our community to ensure our city and townships look vibrant, reflect our culture, have the amenities necessary for visitors, and are well cared for.	Our city and townships have vibrant centres and are destinations for business, employment and tourism. We know we are in Tairāwhiti – our spaces and places reflect our identity.
We take sustainability seriously.	We support wide-scale planting and natural habitat areas to enable greater resilience, long-term cost savings through reduced maintenance (e.g. mowing of riparian and coastal margins) to achieve quality environmental outcomes.	Support wide-scale planting and natural habitat areas to enable greater resilience, long-term cost savings through reduce maintenance (e.g. mowing of riparian and coastal margins) to achieve quality environmental outcomes

Plans for the next 10 years

Years 1-3

- Complete the redevelopment of the Pool complex to meet the recreational, health and fitness needs of our community.
- Complete the redevelopment of Titirangi Summit in partnership with Iwi, recognising our co-management relationship with Ngāti Oneone.
- Deliver support and provide access to Council's open spaces/reserves for coast care/dune care and riparian restoration in partnership with others including Iwi, community and Central Government agencies.
- Deliver renewal programme for park furniture and playgrounds, including new park furniture for Titirangi maunga and a new playground in the Nelson Park area.
- Investigate partnership opportunities to deliver mobile pop-up play modules across Tairāwhiti.
- Support delivery of the Community Facilities Strategy Implementation Plan through providing reserves land, where possible, to align with business case and funder expectations.
- Improvements to the Botanical Gardens, including a tree succession plan. Investigate the development of a Rongoa garden in partnership with Iwi, to further support the Native Bush area.
- Deliver the Street Tree Planting Programme, including new tree planting and replacement planting.
- Deliver improvements at Waihirere Domain in partnership with marae/hapū, and consistent with expectations of a regional visitor area.
- Support the Whāia Titirangi programme and the restoration of Titirangi maunga in partnership with Ngāti Oneone.
- Reduce reserve turf management at key locations as part of a riparian and coastal margin reversion programme

to support restoration of natural buffers and to enable stronger responses to the impact of climate change.

- Prepare a master plan for Taruheru Cemetery providing for future use and community expectations.
- Complete a review of public conveniences considering rationalisation of facilities to support service and cost efficiencies.
- Provide replacement public convenience facility at Tokomaru Bay wharf and consider new facility for Tolaga Bay Wharf to meet user needs and likely visitor number increases.
- Continue to support implementation of Regional Plan Pest Management Plan.

Years 4-10

- Implement regional destination area improvements at Rere reserves. Support Waingake restoration projec.
- Other key destination areas including Titirangi, Makorori headland, East Cape Lighthouse.
- Support development of riparian and coastal margin ecological corridors/natural buffers in response to climate change, in partnership with the community.
- Develop new visitor centre at Taruheru Cemetery, including staff room/offices.
- Deliver landscaping improvements for Pool complex surrounds, including pedestrian connections as part of wider Midway visitor hub
- Continue to support and deliver implementation of the Community Facilities Strategy.

Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
Open space, recreation and amenity areas are accessible, valued and enjoyed by Tairāwhiti residents and visitors.	Percentage of users satisfied with the quality of			
	a) parks	a) 86%	a) 85%	a) 85%
	b) sports parks	b) 79%	b) 80%	b) 85%
	c) Council playgrounds	c) 87%	c) 85%	c) 90%
	d) Pool.	d) 75%	d) 80%	d) 90%
We provide and maintain cemeteries for whānau, friends and visitors. *	Percentage of residents that have visited a Council cemetery in the last 12 months, as found in the Resident Satisfaction Survey.	New measure	50%	55%
	Percentage of visitors satisfied with cemeteries, as found in the Resident Satisfaction Survey.	New measure	80%	85%
Our public conveniences are accessible and well maintained.	Percentage of users satisfied with cleanliness of the public facility, as found in the Resident Satisfaction Survey.	50%	50%	50%
Our aquatic facilities are well maintained, safe and meet community demand.	Council aquatic facilities are safe and operate in accordance with PoolSafe NZS guidelines.	100%	100%	100%
	Percentage of time Council aquatic facilities pool water quality meets NZS 5826:2010.	95%	95%	95%

* This Level of Service is new to the LTP, here's why

Our cemeteries provide a final resting place for our community. We want to ensure we are providing a burial, interment and record keeping service that meets our communities' needs and expectations.

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

 For financial information on our Liveable Communities Group, refer to Part 5 – Our Finances.

Te Aratakina me ngā Ratonga Tauawhi ā-rohe Regional Leadership and Support Services

This group activity drives the positive culture of Council and contributes to the ongoing emphasis of a customer-focused organisation that supports its unique community. These teams focus on building individual and organisational capability and knowledge to meet current and strategic requirements and promoting a learning culture to embed high performance across the organisation.

Te Whakahaere Ohorere Emergency Management

What we do

Tairāwhiti's Civil Defence Emergency Management (CDEM) plays a key role in planning and preparing for emergencies and for the response and recovery in the event of an emergency. The team manages this through reduction of hazards, ensuring our readiness, and providing overall leadership for the response and recovery to all emergencies.

We're also responsible for protecting the marine environment, particularly sensitive cultural and environmental sites, from marine oil spills.

Why we do it

Council undertakes this activity to increase our community's awareness and understanding and to ensure the community are able to prepare for, manage and recover from emergencies.

The relevant statutory requirements guiding CDEM activities are the Civil Defence Emergency Management Act 2002 and the Maritime Transportation Act 1994.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
Resilient communities.	Preparing the community for the next emergency.	Plans are current, effective and follow best practice.

Plans for the next 10 years

Years 1-3

- Review and refocus the CDEM Group Plan for 2021-2026.
- Review by the National Emergency Management Agency (NEMA) Technical Advisory Group.
- Build a fit-for-purpose ECC
- Undertake controller and key staff training as part of national training programmes and local training exercises.
- Undertake relevant comprehensive CDEM training for staff working in the Tairāwhiti Emergency Management Office (TEMO), ECC, Council staff, and community link volunteers.
- Establish partnerships that enable Iwi/hapū to actively participate in the decision-making and execution of our CDEM Group Plan.
- Invite our Iwi partners to our training exercises in the physical ECC.
- Take part in local and national marine oil spill exercises.
- Build capacity to send suitably qualified and experienced support to other regions for their emergency responses.
- Continue to maintain and build new partnerships with Iwi and communities.

- Further develop a CDEM Communications Plan, including greater use of social media and other modes of communication.
- Concentrate on building ECC capacity.
- Build resilience in the district.
- Rebuild the Welfare Group and establish a full-time Welfare Manager.

Years 4-10

- Strengthen emergency networks and build capacity of community responders for emergency events through regional training exercises.
- Monitor recommendations from the Technical Advisory Group review with NEMA.
- Continue engaging with the community to improve our readiness for emergencies.
- Ensure involvement in regional and national exercises.
- Continue to maintain and build partnerships with Iwi and communities.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We help to build a more resilient district where communities understand and manage their hazards and risks.	Ministry of Civil Defence and Emergency Management assessment rating (five-yearly assessment).	78% (2016/17)	70%	70%
	Community's survivability (in days) in the event of a natural disaster as found in the Residents Satisfaction Survey.	New measure	7 days or more	7 days or more
	At least six of public education activities occur annually.	New measure	6	6
	The community is made aware of Civil Defence Emergencies within 60 minutes of declaration.	New measure	60 minutes	60 minutes

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

For financial information on our Regional Leadership and Support Services Group, refer to Part 5 – Our Finances.



Te Whakatūtakina me te Whakautunga Māori **Engagement and Māori Responsiveness**

What we do

Engagement

Areas of responsibility include internal and external communications via mainstream and social media as well as Council's website. We undertake community engagement and provide associated collateral to support consultation and communication campaigns. The team coordinates the development and implementation of communication plans and township plans. We further provide customer services, manage events and facilitate Council's funding applications.

Māori Responsiveness

We are developing a Māori responsiveness plan and programme that will allow us to deliver on our obligation to be a responsive Treaty partner. This plan and approach will change how we think about our future, what we do and how we do it. It will also position the organisation well to be able to implement national directives that require meaningful working relationships with mana whenua e.g. fresh water programs and other relevant reforms.

Why we do it

Engagement

We communicate and engage with our community in various ways to keep them informed of issues that may affect them. Through targeted communication and engagement we also increase the visibility and understanding of issues and empower residents to have their say and get involved in decisions that may impact them.

Māori Responsiveness

Our population is 53% Māori, compared to 16.5% for the rest of Aotearoa. Our responsibilities under Te Tiriti of Waitangi, Local Government and Resource Management Acts form the basis of our partnership with Māori. Meeting the expectations and obligations set out in these documents together with achieving community outcomes is why we do it.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	The ongoing emphasis of a customer-focused organisation that supports its unique community.	We focus on building individual and organisational capability and knowledge to meet current and strategic requirements and promotes a learning culture to embed high performance across the organisation.
Delivering for and with Māori.	Manage and facilitate engagement with hapū and Iwi on behalf of the organisation.	To build and deliver on a plan that will serve as a baseline for growing a partnership model that meets the aspirations of mana whenua and tangata whenua now, and into the future.

Plans for the next 10 years

Years 1-3

Engagement

- Embed the Customer Services Promise through the organisation.

Māori responsiveness

- Develop and implement our Māori Responsiveness Programme.

- Develop and monitor an appropriate Level of Service and associated performance measure in collaboration with Iwi/hapū stakeholders to ensure we are effectively engaging with Māori.

Years 4-10

- Continue with business-as-usual activities.

Levels of service and performance measures

Engagement

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We support the organisation to provide good quality information to the public to enable communities to participate in the decision-making process.	Percentage of residents satisfied with Council's provision of information on its website, social media pages, newsletters, brochures, and consultation documents, as found in the Resident Satisfaction Survey.	80%	80%	Improve on previous year
	Percentage of residents satisfied with how Council engages the community in its decision-making processes, as found in the Resident Satisfaction Survey.	New measure	60%	Improve on previous year
We support the organisation to deliver quality, cost effective services to our community and encourage the community to fearlessly provide feedback on our performance and direction.	Percentage of customers satisfied with the helpfulness of staff through Council staff surveys as found in the Resident Satisfaction Survey.	85%	85%	90%
	Percentage of residents who are satisfied with Council customer service at first point of contact by: a) Email b) Phone c) In Person d) Online as found in the Resident Satisfaction Survey.	80%	85%	90%

Māori Responsiveness

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We continue to develop effective and meaningful collaboration with mana whenua, ensuring a long-term role in future planning and decision-making for the region.	The percentage of priority lwi projects and relationships including Deeds of Settlement and all MOU assessed for quality of engagement by mana whenua.	New measure	90%	90%

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

For financial information on our Regional Leadership and Support Services Group, refer to Part 5 – Our Finances.

Te Kāwangatanga me te Manapori **Governance and Democracy**

What we do

Governance

This activity provides for:

- Democratic local decision making.
- Advocacy at a national level on policy, issues affecting our local community, wider participation and representation.
- Support membership of Local Government NZ and participation in its sector groups.
- Protection of Council assets including those invested in Council Controlled Organisations.
- Supporting the relationship with Trust Tairāwhiti and meeting Council's obligations under the Trust Deed.
- Meeting Council's obligations to be a good employer.

Democracy

This activity supports the elected members in their roles and ensures the purposes of the Local Government Act 2002 (LGA) are met and principles in the LGA are applied. As a Council we are required to ensure that:

- Governance arrangements are effective, open and transparent.
- Decision making for regulatory and non-regulatory matters are kept separate.
- The relationship between elected members and management is effective.
- We provide a fair and active triennial election process for Council that is compliant with the Local Electoral Act 2001(LEA).
- We comply with the LEA, which also controls representation

reviews.

- Resources are provided to the Office of the Mayor, including administrative support, expert advice and the delivery of civic functions and events.
- Obligations of the Mayor and councillors under the LGA are met.
- Elected members' remuneration, allowances and expenditure processes are in line with Remuneration Authority determinations.
- Local Government Official Information and Meetings Act (LGOIMA) requirements and processes to service Council and its committees are complied with.
- Official information requests are responded to within legislative timeframes and conform to best practice and legislative requirements.

Why we do it

Governance

- Provide democratically accountable community representation and decision-making.
- Provide stewardship of Council's assets and implement the laws that enable physical and natural resources to be allocated.
- Work across Council to enable meaningful partnerships with Māori.

Democracy

- Support elected members and staff to provide transparent local decision-making on behalf of the Tairāwhiti community.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	Our meeting and reporting processes ensure our community is informed and enabled to participate in Council decision-making.	Our community is more engaged in Council's decision-making processes, enabling better representation of community views in Council's decisions.
Resilient communities.	Our Council and committee reporting templates take into account climate change and the changing needs of our communities.	Council and committee decisions take into account climate change. Elected members are better informed as to the impacts of climate change and our organisation is more able to respond appropriately to its effects.
Delivering for and with Māori.	Council and committee decisions are reflective of our hapū and Iwi aspirations and include mātauranga Māori and a te ao Māori lens.	Council and committee decisions incorporate te ao Māori, mātauranga Māori and te reo Māori.

Plans for the next 10 years

Years 1-3

Governance

- Continue to grow our strategic relationships with partner organisations.
- Continue with the implementation of the Local Leadership Body.
- Build on the existing Joint Management Agreement work between Council and Te Rūnanganui o Ngāti Porou.
- Continue delivering and identifying opportunities for improving governance across the organisation.

Democracy

- The Local Government election will be held in October 2022. We will manage and deliver a fair election process and increase voter participation including actively encouraging the young Māori demographic to vote.
- Support our elected members to become effective community leaders for the people of Tairāwhiti by introducing professional development opportunities, including training relating to te ao Maori.
- Work with other teams to ensure effective Māori participation in Council decision making.
- Improve Council technology to allow offsite Council and committee meetings to be live streamed especially on marae.

- Continue to create a welcoming and accessible environment for the public so that it is easy for them to understand local government decision making.
- Monitor and improve the quality of reports and their effect on good decision making.
- Improve and strengthen the LGOIMA request process.
- Conduct a Representation Review for the 2022 and 2025 Local Government elections including Māori Wards following Council's decision in 2020. There is also the opportunity to explore rural township representation through communities of interest.

Years 4-10

Governance

- Continue delivering and identifying opportunities for improving governance across the organisation.

Democracy

- Manage and deliver a fair election process for 2025 and 2028 with increased voter participation.
- Actively participate in the development of online voting.
- Manage and deliver a Representation Review for the 2028 elections.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We provide for the representation of the community in an open and democratic way.	Percentage of the community who agree that decisions made by Council represent the best interests of the community as found in the Resident Satisfaction Survey.	New measure	60% and improve on prior year	Improve on prior year
We manage the LGOIMA requirements for meetings, agendas and official information requests and complaints to the Ombudsman.	Agendas for meetings (other than extraordinary meetings) of Council and committees are publicly available at least two working days before advertised meetings.	Achieved	100%	100%
	Number of complaints upheld by the Ombudsman.	Achieved	Zero	Zero

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

For financial information on our Regional Leadership and Support Services Group, refer to Part 5 – Our Finances.

Te Pūtaiao Science

What we do

This activity is made up of environmental science, monitoring and support services. The teams carry out regulatory and non-regulatory science-based services to ensure that Council's statutory environmental requirements are met. They do this through monitoring Tairāwhiti's environment and identifying what action is needed to maintain and improve the health of our environments.

Why we do it

We aim to sustainably manage our district's land, air, coastal and freshwater resources (using a range of regulatory and non-regulatory measures) in order to protect, and where possible, enhance the district's natural environment.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
We take sustainability seriously.	Providing robust evidence and analysis for the update our resource management plans, allowing Council to regulate land use activities so we can maintain the health of our soils, air, fresh water, urban and coastal environments.	Land uses across the region are optimised to suit their physical and cultural setting and have adapted to changing climate patterns.

Plans for the next 10 years

Years 1-3

- Implement the projects, described in detail (and updated six-monthly) within the Science Programme, to ensure delivery of Council's statutory environmental objectives.
- Undertake a comprehensive, strategic and cost effective environmental monitoring programme and ensure these results are communicated to Council and the community.
- Partner with Iwi, the community, industry and other organisations to monitor and improve Tairāwhiti's environment.
- Work with Iwi and hapū to monitor and evaluate the mātauranga Māori of our environment.
- Deliver the scientific evidence for the freshwater plans required by December 2024 as part of the National Policy Statement for Freshwater Management (NPS-FM).
- Work with Iwi and hapū to ensure we understand and protect the value of Te mana o te Wai (under the NPS-FM).
- Partner with Council's Resource Consents team to provide robust technical advice for the assessment of resource consents and provide training to carry out assessment of 'low-risk' environmental resource consent applications.
- Provide strategic scientific advice to internal and external stakeholders i.e. during pre-application stage of resource consents.
- Provide annual performance updates to Council on health of region's land, air and fresh and coastal water quality.
- Implement communications plan to help communicate science to our community and enable improved engagement and collaboration.
- Provide a robust evidence base for the Tairāwhiti Resource Management Plan (TRMP) review.

- Ensure sufficient information on Tairāwhiti's groundwater is available for our statutory requirements, inclusive of the development of groundwater models and the renewal and potential drilling of groundwater monitoring bores.

Years 4-10

- Continue with implementation of the projects detailed within the Science Programme.
- Continue with the environmental monitoring programme
- Continue with partnering opportunities to provide robust technical advice for the assessment of resource consents.
- Continue working with Iwi and hapū to monitor and evaluate the mātauranga Māori of our environment.
- Continue to provide the required robust evidence base for the TRMP review. Work with internal and external partners to ensure delivery of the required actions included in the freshwater plans required through the NPS-FM.
- Continue providing strategic scientific advice to internal and external stakeholders.
- Continue providing annual performance updates to Council on health of region's water quality.
- Ensure sufficient information on Tairāwhiti's groundwater is available for our statutory requirements.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
We will collect and manage environmental data to support good resource management decisions and enable a clear understanding of the state of our environment.	The number of hits received on environmental data pages on the Council and Tairāwhiti section of LAWA websites.	40,959	30,000	30,000
	Undertake and report weekly monitoring of freshwater and coastal bathing water sites throughout the bathing water season.	New measure	95%	95%
We will collect, analyse and report environmental information under the requirements of the RMA (1991). *	For highly productive land, undertake soil surveys for the five land use types in Tairāwhiti. To ensure the scientific evidence is robust, 30 surveys per land use type will be required (150 in total).	New measure	Yr1 25 Yr2 50 Yr3 75	150 (by Yr6)
	The percentage of freshwater attributes monitored as required by the National Policy Statement for Freshwater Management (2020) in locations determined by Council and the community.	New measure	Yr1 80% Yr2 90% Yr3 100%	100%
	The percentage of attributes monitored as required by the New Zealand Coastal Policy Statement (2010).	New measure	Yr1 10% Yr2 15% Yr3 20%	Yr4 50% Yr5 60% Yr10 100%

* This Level of Service is new to this LTP, here's why

We have new performance measures that will enable us to better measure our regulatory obligations and provide the community with information about the health of our soil, coastal and fresh water resources.

Significant negative effects from delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

 For financial information on our Regional Leadership and Support Services Group, refer to Part 5 – Our Finances.

Kaupapa Rautaki me te Whakamahere **Strategic Policy and Planning**

What we do

This activity develops and reviews strategies, policies, plans and bylaws. These documents provide:

- Strategic direction across the organisation to ensure its activities are working together to achieve the long term aspirations of our communities.
- The policy framework for managing the use, development and protection of our natural and physical resources, now and into the future.
- A strategic approach to investment in infrastructure, facilities and services.

This activity is responsible for:

- ensuring that Council's strategies, policies and bylaws are prepared consistent with statutory obligations and underpinned by a robust evidence base and community, Iwi/hapū and stakeholder engagement
- providing guidance and advice to the wider organisation on the implementation of strategies, policies, plans and bylaws.

A major focus for this LTP is the review of the Tairāwhiti Resource Management Plan (TRMP). The TRMP review (including our freshwater planning obligations) is a large programme of work that will take place over much of the next decade and will require significant investment of resources and time from Council, Iwi, key stakeholders, and the community.

One of this team's roles will be to ensure the organisation anticipates and adapts to major shifts in government legislation. Changes to resource management law and new legislative requirements for the provision of water infrastructure

will affect many activities across Council. Strategic Planning has a role in assessing the implications of these changes and working with other teams to adapt to them.

Why we do it

Overall, everything we do links back to the purpose of Local Government, which is to:

- Enable democratic local decision-making and action by, and on behalf of, communities
- Promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

Our plans, policies and strategies ensure Council's decision-making, priorities and investments are transparent, evidence based and consistent with our vision, community outcomes, strategic priorities, the LGA and other relevant legislation. It provides a strategic approach to investment in infrastructure, facilities and services.

Council's strategic documents link Council's goals with its operations – they are the direction and guidance that make action possible and achieve the long-term aspirations of our communities.

Our resource management planning documents manage the use, development and protection of our natural and physical resources, now and into the future.

Our activity needs to respond to and anticipate significant legislation changes in the next 10 years due to reform programmes in a number of key policy areas for Council, such as resource management, three waters, and climate change.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A vibrant city centre and townships.	Plan for the management of community facilities and spaces to ensure they are fit-for-purpose, meet the region's changing age demographic and provide diversity across the region.	TRMP is making the best use of available land including infill development, intensification and redevelopment of the city centre to support mixed use with open space and high-quality medium density residential housing.
Connected and safe communities.	Transport planning that responds to our unique regional challenges and opportunities so we can invest wisely in keeping our communities connected, safe, sustainable and healthy.	Improve access and safety of cyclists and pedestrians, including use of dedicated pathways through the city centre, and a connected and effective public transport system.
We take sustainability seriously.	Update our resource management plans to allow Council to regulate land use activities so we can maintain the health of our soils, air, fresh water, urban and coastal environments.	Land uses across the region are optimised to suit their physical and cultural setting, and have adapted to changing climate patterns.
We celebrate our heritage.	Ensure our historic and natural heritage values are recognised and given adequate protection.	We research and understand heritage values of our region.

Community outcome	Contribution to community outcomes	Objectives
A diverse economy.	Update our resource management plans to ensure development and recovery planning contributes to a thriving economy in a sustainable way.	Council supports the strategic development and investment by providing clearer direction and more certainty through the rules and guidance in the TRMP.
Delivering for and with Māori.	Support and enable new and existing partnership forums with Māori, including the Joint Governance Group, Joint Management Agreement Forum, Local Leadership Body, project steering and advisory input opportunities, various co-management arrangements and co-governance forums.	Incorporate the values, culture and beliefs of Tairāwhiti Māori into Council and Government policy, including mātauranga Māori and te ao Māori.

Plans for the next 10 years

Years 1-3

- **Resource management planning.** Commence and progress the review of the TRMP including our freshwater planning obligations. This includes reviewing and updating the Regional Policy Statement, regional plans, and the District Plan, including policies and provisions for growth management.
- **Transport planning.** Prepare the 2024-2034 Regional Land Transport Plan as well as the 2024-2034 Regional Public Transport Plan, in consultation with Council's Roads and Footpaths team. Undertake supporting policy work, research and monitoring.
- **Long term planning.** Support the review of policy content for the 2024-2034 LTP cycle, including Infrastructure Strategy, Finance Strategy and Development Contributions Policy.
- **Climate change planning.** Continue to develop Council's response to climate change through adaptation and mitigation planning for the organisation and the region. This includes completion of a Council Climate Change Plan and support for the development of a regional climate change risk assessment.
- **Review existing strategies, policies and bylaws,** when

required, to ensure compliance with statutory requirements.

- **Strategic leadership.** Support the organisation with leadership in strategic thinking on critical issues and opportunities for our region.

Years 4-10

- **Resource management planning.** Complete the review of Council's TRMP.
- **Transport planning.** Continue to plan for a sustainable and affordable land transport network.
- **Long term planning.** Continue to support review of policy content for future LTP cycles.
- **Climate change planning.** Continue to invest in our understanding of and regional response to climate change.
- **Planning for the future.** Undertake review of Tairāwhiti 2050 (Spatial Plan) in 2026. Consider and strategically contribute to wider planning for activities such as investment in infrastructure, planning for traffic, parking and heavy vehicles, and public transport and total mobility.
- **Plan, develop and review strategies, policies and bylaws,** when required, to ensure compliance with statutory requirements.
- **Strategic leadership.** Support the organisation with leadership in strategic thinking on critical issues and opportunities for our region.

Levels of service and performance measures

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
Council has a clear, rigorous and current suite of strategies, plans and policies across the range of Council activities including resource management, infrastructure and social and economic development.	All plans under development and review meet national directions and statutory timeframes for notification (where applicable).	New measure	Achieved	Achieved
We support communities to engage in Council decision-making through appropriately planned, designed and delivered engagement processes.	Percentage of externally facing projects that have a communications and engagement plan in place (Commensurate to the significance of the project).	New measure	100%	100%

He aha te kaupapa? What's the plan

Levels of service	Performance measures	Result (2019/20)	Targets	
			Years 1-3	Years 4-10
Our decision-makers are provided with credible and robust advice on which to make decisions.	Percentage of Strategic Planning sample reports meet a threshold of good to high quality (e.g. marked between 7-10 out of 10) when independently assessed annually.	100%	80% (80% or more of the sample score between 7-10)	80%

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

💰 For financial information on our Regional Leadership and Support Services Group, refer to Part 5 – Our Finances.



Ngā Ratonga Tautoko Support Services

What we do

Finance and Performance

Areas of responsibility include financial services, revenue, internal audit, risk management, management accounting, and the development and implementation of Council's organisational performance management and reporting framework.

Health and Safety

This team works to create and support a positive health, safety and wellbeing culture at Council ensuring good compliance under health and safety legislation and the management of contractors.

Information Services

The team is responsible for providing information technology services, ongoing support, advice and business solutions to Council developing, implementing and maintaining data, information, knowledge and business process initiatives in support of efficient and effective governance, policy development, and service delivery.

Legal Services

The team provides legal advice and support across Council in order to achieve Council goals and community outcomes.

People and Capability

Activities include providing organisational and culture development, change management, recruitment, induction, payroll, human resource policies and procedures, performance management, learning and development, industrial relations, employment relations, employee care, and health and safety.

Why we do it

Finance and Performance

Financial Services are required and mandated by statute including the LGA and LGA (Rating) Act 2002. Finance supports the effective and efficient running of day-to-day transactional accounting for Council operations, delivers monthly reporting of financial results, asset accounting, treasury management,

rates and revenue, and debt collection and looks at how we can make financial business improvements across Council.

Our Internal Audit and Risk Management team provides independent assurance that Council's risk management, governance, and internal control processes are operating effectively.

The Performance team supports the organisation to plan effectively and contribute to organisational accountability, from individual requests for services through to delivering on the commitments in our LTP.

Health and Safety

This activity aims to provide a safe working environment for our staff, contractors and community while undertaking Council duties or while working on, or visiting, Council facilities and worksites. We help embed safe business-as-usual practices and simple constructive solution-based behaviours. Staff are empowered to actively manage their health, safety and wellbeing risks while ensuring compliance under health and safety legislation.

Information Services

Information Services work together as a group to use their expertise, understand customers' needs and enable all of Council to manage our information responsibly and effectively for current and future generations, as well as fulfil our legislative obligations to keep information.

Legal Services

The Legal Services team aims to ensure Council maintains a high standard of statutory compliance and that our interests are protected. The legal advice informs prudent decision making throughout the organisation at all levels.

People and Capability

People and Capability functions align to Council's strategic priorities by ensuring recruitment, retention and development of teams to make sure staff are equipped to connect with customers and deliver outcomes that make our people proud – Piritahi Tairāwhiti.

This activity contributes to the following community outcomes

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	The ongoing emphasis of a customer-focused organisation that supports its unique community.	We focus on building individual and organisational capability and knowledge to meet current and strategic requirements and promotes a learning culture to embed high performance across the organisation.
Delivering for and with Māori.	Manage and facilitate engagement with hapū and Iwi on behalf of the organisation.	To build and deliver on a plan that will serve as a baseline for growing a partnership model that meets the aspirations of mana whenua and tangata whenua now, and into the future. Improve the cultural capacity of the organisation through the development of tools and support initiatives.

Plans for the next 10 years

Years 1-3

- Ensure all support services continue to perform business-as-usual activities, and where possible, streamline business processes to improve practices, advice and services.
- Continue to develop a health and safety culture while ensuring compliance under health and safety legislation.
- Take further advantage of technological advancements to enable us to deliver effective and efficient support services to our internal and external customers.
- Complete the replacement of the core Enterprise Resource

Planning system.

- Review, assess and decide to obtain a credit rating assessment based on Council's external debt.

Years 4-10

- Continue to adapt to the changing workplace environment.
- Continuous digital transformation of services.
- Secure Council systems and provide accurate and appropriate information anywhere, anytime.
- Continue to provide innovative, affordable and fit-for-purpose solutions.

Levels of service and performance measures

* Not applicable for this group of Internal Activities.

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

💰 **For financial information on our Regional Leadership and Support Services Group, refer to Part 5 – Our Finances.**



Ngā Mahinga Arumoni

Commercial Operations

Council's main investment vehicle is its Council Controlled Trading Organisation (CCTO), Gisborne Holdings Limited (GHL). GHL is 100%-owned by Council. GHL manages Council's commercial operations and distributions flow directly to Council to help provide for capital works and minimise demands on ratepayers.

What we do

Council's commercial operations are made up of commercial and semi-commercial investments. Some are run on a commercial basis for the benefit of Council's operations, while others supplement Council's income.

Council's semi-commercial operations include:

- Community housing – 120 rental units within the Gisborne City and Te Karaka for tenants who are 55 years and over.
- Gisborne Airport.
- Small holdings of property.

Council also maintains a number of investments, the longest being GHL, made up of four business units and managing:

- Property Holdings, which manages a large and diverse portfolio of property including commercial, tenant-occupied rentals, and farm land. It also takes project management responsibility for GHL developments.
- Gisborne Vehicle Testing Station, which is an independent testing station offering warrants of fitness, registrations, new plates, change of ownership, road user charges and also provides fleet management services. It also serves as Gisborne's AA agency.
- Waikanae Beach TOP 10 Holiday Park, which is the region's largest accommodation provider, covering the spectrum

from tent sites to 4 ½ star Qualmark apartments.

- Tauwharepārae Farms Ltd, which runs the Puketawa, Tamatea, and Tauwharepārae stations as a single unit, covering 11,500 hectares of land inland from Tolaga Bay.

Why we do it

The primary focus of commercial operations is for GHL to operate profitably and provide a non-rates income stream to Council. GHL dividends are an important income stream used to generate greater revenue to help reduce our dependence on ratepayer funds and allow further investment in infrastructure.

Council's investment strategy with GHL, as the main investment vehicle, has both shareholder-focused goals aimed at increasing the return from commercial operations assets, increasing the income stream to Council over the life of the LTP and increasing the economic value to the community.

Council's other semi-commercial assets are not primarily focused on profit. Council provides quality and affordable housing for those aged 55 years and over who have difficulty in providing it for themselves, with rent not to exceed 90% of the market rate. The focus for the Council airport asset is to aid economic value for our area and maintain a strategic asset. Forestry assets are primarily for the protection of water supply and erosion-prone land.

This activity contributes to the following community outcomes:

Community outcome	Contribution to community outcomes	Objectives
A driven and enabled Tairāwhiti.	Promoting an open and collaborative relationship with Council and supporting them to enact positive change through the provision of information or resources.	To meet the requirements of Local Government Act 2002, Section 59 and the Statement of Intent.
We take sustainability seriously.	Continuing to incorporate energy efficient practices into our developments, upgrades, and businesses where commercially viable.	
A diverse economy.	Continuing to grow the business will enable GHL to: work towards being a living wage employer, create and promote new training opportunities, grow returns to Council.	

Plans for the next 10 years

Years 1-3

- Review Council's group investments and alignment for a best-for-region approach.
- Formulate climate change adaptation plans for Council's investment assets.

- Consult, evaluate and decide on future transfer of assets between Council and GHL.

Years 4-10

- Operate activities efficiently, effectively and profitably across the investment base.
- Improve Council's capability and performance as a shareholder to deliver improved investment returns.

Levels of service and performance measures

Levels of service	Performance measures	Result	Targets	
		(2019/20)	Years 1-3	Years 4-10
Operate commercial operations profitably, maintaining returns to Council and provide suitable and affordable housing to enable independent living for people aged 55 years and over who have difficulty providing it for themselves.	Improve the investment return level in order to grow the return from 2% of Council revenue to 4%.	2%	2% to 4%	2% to 4%
	Percentage of customers satisfied with the standard of accommodation and services as found in our annual inspection survey.	96.5%	95%	95%
	Rent as a percentage of market-rate (lower quartile) not to exceed 90%.	Achieved	Achieve	Achieve

Significant negative effects of delivering this activity

Significant negative effects

There are no significant negative effects from this activity.

 For financial information on our Commercial Operations Group, refer to Part 5 – Our Finances.





Te Tairāwhiti
District Council

VOLUME 1 - PART 5

A tātau pūtea **Our finances**

We provide a financial overview and explain how much everything is expected to cost.

Ngā kaupapa

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Introduction

The Long Term Plan (LTP) sets out Council's priorities and identifies how Council intends to fund its operations and capital projects.

The forecasts prepared for Council have been prepared based on agreed levels of service for each activity. The levels of service are set out in detail under the individual activities in part 5 of this LTP.

The finances include:

- prospective statement of comprehensive revenue and expenses
- prospective statement of financial position
- prospective statement of changes in equity
- prospective statement of cashflows
- prospective statement concerning balanced budget.

Further detailed information is provided in the 'Notes to the prospective financial statements' which identifies revenue and expenditure for each group of activities ('Note 2') and a full list of capital projects planned for the LTP ('Note 14').

The operational and capital costs within the LTP include:

- **Existing costs** - Costs to continue to deliver the current level of service.
- **Growth costs** - Costs to deliver current level of service to a larger community due to growth.
- **Level of service changes** - Costs to deliver an increase in level of service.
- **Project costs** - Costs such as depreciation and interest that occur from Council financing capital projects.
- **Inflation** - Increases in revenue and costs due to price changes.

The nature of the prospective financial information - cautionary note

The prospective financial information contained in the LTP is a forecast. It has been prepared on the basis of assumptions as to future events that the Council reasonably expects to occur, associated with the actions it reasonably expects to take at the date the forecast was prepared. The forecast relates to events and actions which have not yet occurred and may not occur. The actual results achieved for the period covered are likely to vary from the financial information presented and the variations may be material. The uncertainty increases as the number of years of prospective financial information increases. Uncontrollable external events will significantly affect the forecast.

The 'Prospective statement of financial position' has been reviewed to incorporate the audited 'Statement of financial position for the year ended 30 June 2020' and the movements per the LTP. This has been adjusted for any material events during the current financial year.

A number of assumptions need to be made about the economic and financial conditions which will apply over the lifetime of the model. The major assumptions underpinning the LTP are set out in the 'Significant forecasting assumptions' section below.

Please note

Revenue from the 'Grants, subsidies and contributions - capital' includes grants received where the associated expenditure will be capitalised. Expenditure relating to these projects will be recognised (primarily as depreciation) over the life of the capitalised assets.

Council has budgeted for a net surplus in every year of the LTP. This is mainly the result of the capital grants and subsidies. Further information is available in the 'Prospective statement concerning balanced budget' later in this section.

Individual years stated in the tables refer to financial year ending 30 June. For example, 2022 refers to period 1 July 2021 to 30 June 2022.

The financial information contained within the LTP may not be appropriate for purposes other than those described.

There may be rounding differences throughout the financial statements and notes included in this section. They do not impact the overall usefulness of the information presented.

Significant forecasting assumptions

This section sets out the key assumptions made in preparing the estimates for the 2021-2031 Long Term Plan (LTP).

Assumptions

The following information is provided in accordance with the New Zealand Accounting Standards Board Public Benefit Entity Financial Reporting Standard 42 Prospective Financial Statements (PBE FRS42).

CAUTIONARY NOTE

The Long Term Plan 2021-2031 contains prospective financial information. 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.

Council has made a number of assumptions in preparing this Long Year Plan. These assumptions are necessary as the planning term for the Long Year Plan is 10 years and the assumptions ensure that all estimates and forecasts are made on the same basis.

Asset management plans

Forecast figures in the Long Term Plan relating to the management and enhancement of significant assets have been based on Council's Asset Management Plans.

Activities and service delivery options

It has been assumed that the existing activities, services and methods of delivery will continue, however reviews may occur throughout the Long Term Plan.

Interest

Interest rates on Council net debt is estimated to be 3.4% throughout the Long Term 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 Plan. The BERL rates were set in September 2020.

Forecast Returns on Investments and Strategic Assets

Council maintains a range of commercial and strategic investments. Council has 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 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 partially funded by another agency or grant.

There are a number of major projects to be funded by a combination of Council and external funding. Council has \$493m capital projects proposed for the term of the Plan of which \$216m is budgeted to be funded from grants, subsidies or donations. Waka Kotahi subsidies for Land Transport contribute \$143m over the ten years. 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 project 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 fund depreciation on that portion of the Waste Water Treatment Plant (WWTP) that was pre-funded before the start of the project; coinciding with the total amount collected from the capital rate. In addition, depreciation for new projects WWTP disinfection stage and the pool redevelopment from years 2 and 3, depreciation arising from these projects are funded to the extent of meeting principal repayments. Before the end of the Long Term Plan depreciation for both new projects will be fully funded.

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 Waka Kotahi 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 fully fund depreciation on some projects that were funded by external grants, the assumption being that in the future when the assets need to be replaced that external funds would be sourced. These include projects such as LiDAR, Navigations, Waingake Native Restoration, library and the War Memorial theatre. The amount of unfunded portion varies, depending on the nature of the asset and proportion of external funds were given to support the initial build.

For instance, intangible assets (such as software) that was external grant funded are likely to have a higher degree of un-funding as the replacement asset at the end of its useful life is assumed to be of a significantly different nature to the original asset. Assets such as the War Memorial Theatre and library are mostly funded, with a much smaller portion being unfunded (27%).

Waingake Native Restoration is a natural living asset, and by its nature will be replenishing and replacing itself through the active management of the forest. As such the portion of "depreciation" recognised has not been funded but the maintenance costs of the forest has been included with the plan.

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

Useful lives of assets are as recorded in Asset Management Plans or based upon professional advice. Refer to the Accounting Policies Depreciation note.

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 Council's borrowing limits set out in the Council Liability Management Policy.

Depreciation on Planned Assets Acquisitions

The depreciation rates used for planned asset acquisition 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 long-term plan.

It is also assumed that the currency and condition of existing resource consents held by Council will not be altered significantly during the term of the long-term plan. The most significant resource consents currently held by Council are for:

- Waipatu landfill
- Transfer stations
- Existing wastewater treatment (marine outfall into Tūrangānui-a-Kiwa)
- Gisborne wastewater treatment plant.

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 and the BERL inflation indices.

The most recent revaluation of Council's assets was at 30 June 2020. Roading and other infrastructure assets are revalued annually. It is assumed revaluations will result in an increase in the asset values, revaluation reserves and the depreciation expense.

Prospective statement of comprehensive revenue and expenses

For the year ended 30 June

AP 2021 \$000s		Notes	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Revenue from non-exchange transactions</i>												
15,953	Grants and subsidies - operational	2/4	14,699	12,861	12,795	13,325	13,591	14,001	14,357	14,792	15,090	15,587
50,410	Grants, donations, subsidies and contributions - capital	4	61,396	41,302	13,618	14,267	12,287	12,074	12,751	15,733	13,760	18,770
1,824	Other non exchange revenue	2/5	2,138	2,170	2,149	2,177	2,207	2,237	2,268	2,302	2,337	2,372
19,987	General rates and uniform annual general charge	3	22,493	24,111	26,439	27,974	29,647	31,567	32,174	33,838	35,113	36,140
41,809	Targeted rates	3	43,288	46,259	48,385	50,878	53,132	55,502	58,321	59,824	62,157	63,834
<i>Revenue from exchange transactions</i>												
699	Development and financial contributions	5/11	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950
10,406	Other revenue	2/5	10,429	10,762	11,695	11,384	11,342	11,637	11,944	12,530	12,593	12,927
2,997	Targeted water rates	2/3	3,366	3,694	3,921	4,027	4,144	4,260	4,396	4,541	4,696	4,842
1,800	Dividends	2/5	1,500	1,600	1,700	1,700	1,825	1,500	1,420	1,500	1,550	1,630
50	Other gains/(losses) - profit on sale of assets	2/6	(474)	(231)	(315)	(80)	50	50	50	50	50	50
145,934	Total revenue		160,422	144,150	122,044	127,358	129,972	134,620	139,515	146,981	149,256	158,102
<i>Expenses</i>												
24,786	Employee benefit expenses	7	26,570	27,372	28,020	28,424	28,994	29,631	30,312	31,040	31,847	32,708
52,080	Expenditure on operating activities	9	56,477	57,136	59,126	61,170	62,594	63,038	64,648	65,964	66,917	67,935
22,782	Depreciation and amortisation	8	23,733	26,774	28,181	28,986	29,698	30,458	30,610	31,501	32,218	32,914
4,213	Financing costs	10	3,813	4,608	4,888	4,977	5,162	5,071	5,059	5,048	4,872	4,473
103,862	Total expenses	2	110,593	115,889	120,215	123,558	126,449	128,199	130,629	133,553	135,854	138,029
42,072	Net surplus/(deficit) before taxation		49,829	28,261	1,829	3,800	3,523	6,421	8,886	13,428	13,402	20,073
0	Subvention payment from GHL		600	600	600	600	600	600	600	600	600	600
42,072	Net surplus/(deficit) after taxation		50,429	28,861	2,429	4,400	4,123	7,021	9,486	14,028	14,002	20,673
15,882	Gains/(losses) on property revaluation		35,747	62,321	48,223	48,350	68,751	51,386	53,696	76,047	57,344	58,361
57,955	Total comprehensive revenue and expenses		86,176	91,182	50,652	52,750	72,874	58,407	63,182	90,075	71,345	79,034

Prospective statement of financial position

As at 30 June

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Current assets</i>											
3,964	Cash and bank	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967
14,874	Non exchange trade and other receivables	11,486	11,519	11,588	11,684	11,793	11,921	12,058	12,206	12,371	12,561
8,681	Exchange trade and other receivables	11,933	12,019	12,100	12,180	12,264	12,347	12,437	12,533	12,631	12,729
61	Inventories	101	101	101	101	101	101	101	101	101	101
684	Non current assets held for resale	0	0	0	0	0	0	0	0	0	0
28,264	Total current assets	33,487	33,607	33,757	33,933	34,125	34,337	34,564	34,807	35,071	35,359
<i>Current liabilities</i>											
430	Deposits held	431	431	431	431	431	431	431	431	431	431
24,137	Trade and other payables	30,604	30,317	30,047	29,778	29,501	29,225	28,934	28,627	28,314	28,002
1,906	Employee benefits and suspense	2,625	2,598	2,574	2,550	2,524	2,497	2,469	2,438	2,406	2,374
15,680	Borrowings	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
154	Provisions for other liabilities	94	94	94	94	94	94	94	94	94	94
752	Derivative financial instruments	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219	1,219
43,060	Total current liabilities	39,973	39,658	39,365	39,071	38,768	38,466	38,146	37,809	37,464	37,119
(14,796)	Total net working capital	(6,486)	(6,052)	(5,608)	(5,138)	(4,643)	(4,129)	(3,582)	(3,002)	(2,393)	(1,760)
<i>Non current assets</i>											
2,267,668	Property plant and equipment	2,491,959	2,607,078	2,666,561	2,722,420	2,800,111	2,855,341	2,917,735	3,006,667	3,069,500	3,134,806
6,531	Intangible assets	6,427	6,427	6,427	6,427	6,427	6,427	6,427	6,427	6,427	6,427
5,976	Biological assets	3,309	3,028	2,663	2,533	2,533	2,533	2,533	2,533	2,533	2,533
33,406	Investments	33,595	33,595	33,595	33,595	33,595	33,595	33,595	33,595	33,595	33,595
2,313,581	Total non current assets	2,535,290	2,650,128	2,709,245	2,764,974	2,842,666	2,897,896	2,960,290	3,049,222	3,112,054	3,177,360
<i>Non current liabilities</i>											
78,420	Borrowings	104,288	128,319	137,170	140,564	145,824	143,113	142,824	142,217	134,271	121,135
152	Employee benefit liabilities	176	176	176	176	176	176	176	176	176	176
2,638	Provisions for other liabilities	2,892	2,951	3,008	3,065	3,116	3,166	3,212	3,256	3,298	3,339
3,226	Derivative financial instruments	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029	4,029
1,542	Emission trading scheme liabilities	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950	1,950
85,978	Total non current liabilities	113,335	137,426	146,334	149,784	155,096	152,434	152,192	151,629	143,725	130,630
2,212,806	Total net funds employed	2,415,469	2,506,651	2,557,302	2,610,053	2,682,927	2,741,333	2,804,516	2,894,591	2,965,936	3,044,971
<i>Equity</i>											
510,659	Accumulated surplus	551,341	590,502	595,922	600,289	605,941	611,555	620,787	635,772	643,454	654,122
28,233	Special funds	33,481	23,181	20,190	20,223	18,694	20,100	20,354	19,397	25,717	35,722
1,673,914	Revaluation reserves	1,830,647	1,892,968	1,941,191	1,989,541	2,058,292	2,109,678	2,163,374	2,239,421	2,296,765	2,355,126
2,212,806	Total equity	2,415,469	2,506,651	2,557,302	2,610,053	2,682,927	2,741,333	2,804,516	2,894,591	2,965,936	3,044,971

Prospective statement of changes in equity

As at 30 June

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Equity opening balances</i>											
460,604	Accumulated funds and retained earnings	492,764	551,341	590,502	595,922	600,289	605,941	611,555	620,787	635,772	643,454
36,216	Special funds and reserves	41,629	33,481	23,181	20,190	20,223	18,694	20,100	20,354	19,397	25,717
1,658,032	Revaluation reserves	1,794,900	1,830,647	1,892,968	1,941,191	1,989,541	2,058,292	2,109,678	2,163,374	2,239,421	2,296,765
2,154,851	Total equity opening balance	2,329,293	2,415,469	2,506,651	2,557,302	2,610,053	2,682,927	2,741,333	2,804,516	2,894,591	2,965,936
<i>Changes in equity</i>											
<i>Accumulated surplus (retained earnings)/ revaluation reserves</i>											
57,955	Total comprehensive income for the year	86,176	91,182	50,652	52,750	72,874	58,407	63,182	90,075	71,345	79,034
7,983	Transfer to/(from) special funds and reserves	8,148	10,300	2,991	(33)	1,530	(1,406)	(254)	957	(6,320)	(10,005)
0	Transfer to/(from) restricted funds liability movement	0	0	0	0	0	0	0	0	0	0
<i>Special funds and reserves</i>											
(7,983)	Transfer to/(from) retained earnings	(8,148)	(10,300)	(2,991)	33	(1,530)	1,406	254	(957)	6,320	10,005
57,955	Total changes in equity	86,176	91,182	50,652	52,750	72,874	58,407	63,182	90,075	71,345	79,034
<i>Equity closing balances</i>											
510,659	Accumulated funds and retained earnings	551,341	590,502	595,922	600,289	605,941	611,555	620,787	635,772	643,454	654,122
28,233	Special funds and reserves	33,481	23,181	20,190	20,223	18,694	20,100	20,354	19,397	25,717	35,722
1,673,914	Revaluation reserves	1,830,647	1,892,968	1,941,191	1,989,541	2,058,292	2,109,678	2,163,374	2,239,421	2,296,765	2,355,126
2,212,806	Total equity closing balance	2,415,469	2,506,651	2,557,302	2,610,053	2,682,927	2,741,333	2,804,516	2,894,591	2,965,936	3,044,971
<i>Attributable to:</i>											
2,212,806	Gisborne District Council	2,415,469	2,506,651	2,557,302	2,610,053	2,682,927	2,741,333	2,804,516	2,894,591	2,965,936	3,044,971

Council regularly has independent revaluations of its assets. The estimated changes in asset values have been taken into account in the depreciation costs of Council. They have also been reflected in the property, plant and equipment and the revaluation reserve. Revaluations of Council's assets are estimated to increase between \$36m - \$76m per year.

Explanation of terms used in the prospective statement of cash flows

Cash and cash equivalents is considered to be cash on hand and current accounts in banks, net of bank overdrafts.

Investing activities are 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 are those activities which result in changes in the size and composition of the capital structure of the Council. This includes both equity and debt not falling within the definition of cash.

Operating activities include all transactions and other events that are not investing or financing activities.

The GST (net) component of operating activities reflects the net GST paid and received with the Inland Revenue Department. The GST component has been presented on a net basis, as the gross amounts do not provide meaningful information for financial statement purposes. The GST rate assumed in these estimates is 15%.

Prospective statement of cashflows

As at 30 June

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Cash flow from operating activities</i>											
Cash provided from:											
60,483	Rates receipts	64,082	68,650	73,032	77,000	80,868	85,093	88,461	91,564	95,099	97,725
66,615	Government grants and subsidies	76,296	54,424	26,646	27,803	26,161	26,367	27,408	30,834	29,169	34,684
15,150	Receipts from activities	18,243	19,307	20,466	20,629	20,875	21,398	21,949	22,789	23,125	23,725
1,800	Dividends received	1,500	1,800	1,810	1,625	1,690	1,500	1,420	1,500	1,550	1,630
0	Subvention	600	600	600	600	600	600	600	600	600	600
144,048		160,721	144,581	122,444	127,732	130,330	134,958	139,838	147,287	149,543	158,364
Cash provided to:											
73,961	Payments to suppliers and employees	82,172	83,755	86,350	88,800	90,808	91,891	94,202	96,267	98,039	99,917
974	Grants	995	995	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020
4,265	Interest paid	3,826	4,621	4,901	4,989	5,174	5,082	5,070	5,058	4,882	4,482
79,199		86,993	89,370	92,270	94,809	97,002	97,993	100,292	102,344	103,940	105,419
64,849	Net cash inflow/(outflow) operating activities	73,728	55,211	30,174	32,923	33,328	36,965	39,546	44,943	45,603	52,945
<i>Cash flow from investing activities</i>											
Cash provided from:											
50	Sale of property plant and equipment	50	50	50	50	50	50	50	50	50	50
	Forestry stumpage adjustment	523	280	365	130	0	0	0	0	0	0
50		573	330	415	180	50	50	50	50	50	50
Cash provided to:											
96,226	Purchase of property plant and equipment	103,467	79,573	39,440	36,495	38,638	34,303	39,308	44,386	37,707	39,859
0	Purchase (w/down or sale) of investments	0	0	0	0	0	0	0	0	0	0
96,226		103,467	79,573	39,440	36,495	38,638	34,303	39,308	44,386	37,707	39,859
(96,176)	Net cash inflow/(outflow) investing activities	(102,894)	(79,243)	(39,024)	(36,316)	(38,588)	(34,253)	(39,258)	(44,336)	(37,657)	(39,809)
<i>Cash flow from financing activities</i>											
Cash provided from:											
31,327	Increase/(decrease) in borrowings	29,166	24,031	8,851	3,393	5,261	(2,712)	(288)	(607)	(7,946)	(13,136)
31,327		29,166	24,031	8,851	3,393	5,261	(2,712)	(288)	(607)	(7,946)	(13,136)
31,327	Net cash inflow/(outflow) financing activities	29,166	24,031	8,851	3,393	5,261	(2,713)	(288)	(606)	(7,946)	(13,136)
0	Net increase/(decrease) in cash	0	0	0	0	0	0	0	0	0	0
3,964	Cash at beginning of the year	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967
3,964	Cash and cash equivalents at year end	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967	9,967

Prospective statement concerning balanced budget

As at 30 June

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
145,934	Operating revenue	160,422	144,150	122,044	127,358	129,972	134,620	139,515	146,981	149,256	158,102
103,862	Operating expenditure	110,593	115,889	120,215	123,558	126,449	128,199	130,629	133,553	135,854	138,029
0	Subvention payment	600	600	600	600	600	600	600	600	600	600
0	Income tax expense	0	0	0	0	0	0	0	0	0	0
42,072	Net operating surplus/(deficit) after taxation	50,429	28,861	2,429	4,400	4,123	7,021	9,486	14,028	14,002	20,673
	<i>Less</i>										
1,183	Capital rates income	804	1,087	2,002	3,235	4,068	5,412	6,789	8,273	8,458	9,875
50,410	Capital grants and subsidies	61,396	41,286	13,574	14,202	12,287	12,074	12,751	15,733	13,760	18,770
699	Other capital grants, donations and contributions	1,587	1,638	1,701	1,769	1,748	1,792	1,834	1,871	1,910	1,950
(572)	Operations funded by reserve funds	(2,491)	(2,970)	(2,214)	(2,965)	(2,901)	(1,392)	(1,511)	(1,269)	614	1,187
	<i>Plus</i>										
8,987	Depreciation not funded	10,187	11,832	12,233	11,720	11,121	10,957	10,573	10,876	11,080	11,556
660	Increase/(decrease) in deficit	680	349	401	120	(42)	(92)	(196)	(296)	(340)	(447)
0	Balanced budget - operating income agrees to operating expenditure	0	0	0	0	0	0	0	0	0	0

Balancing the budget

Council sets operating income at a level to meet each year's operating expenditure. This is to ensure that there is access to enough funding to enable the services to continue to be provided long term. However, there are activities where this approach may not be practical or prudent due to the activity's long term nature i.e. wastewater, forestry or soil conservation nurseries.

Over the next ten years Council intends to:

1. Find additional sources of income, enabling us to keep rates affordable through grants and dividends, partnerships and some increases to user pays.
2. Not fund a portion of depreciation on specific assets or components of assets funded through capital rates or subsidies (i.e. wastewater treatment plant and some roading assets).
3. Increase borrowing to a sensible level in order to build, renew and maintain critical infrastructure.

In making these decisions Council has considered the overall impact of its financial management policies, level of service and ensured the cash flow is neutral or positive each year (excluding major projects).

Schedule of rates by activity group

	LTP 2022	LTP 2023	LTP 2024	LTP 2025	LTP 2026	LTP 2026	LTP 2028	LTP 2029	LTP 2030	LTP 2031
Environmental Services & Protection	8.5%	8.5%	8.3%	8.1%	7.9%	7.8%	7.6%	7.2%	7.5%	7.4%
Land, Rivers & Coastal	4.2%	4.2%	4.1%	4.0%	4.2%	4.3%	4.7%	5.2%	5.1%	5.4%
Regional Leadership and Support Services	13.1%	13.5%	15.1%	15.8%	16.3%	16.5%	16.7%	16.9%	17.1%	16.9%
Liveable Communities	24.4%	23.5%	23.0%	22.7%	22.7%	22.7%	22.5%	22.2%	21.9%	21.4%
Roading	19.2%	19.3%	19.4%	19.1%	18.8%	18.6%	18.4%	18.8%	18.4%	18.8%
Wastewater	13.0%	14.2%	14.0%	14.6%	14.8%	15.1%	16.3%	16.2%	16.5%	16.8%
Urban Stormwater	4.7%	4.5%	4.4%	4.2%	4.2%	4.1%	3.9%	3.9%	3.9%	3.8%
Solid Waste	7.4%	7.1%	6.8%	6.5%	6.3%	6.4%	5.3%	5.3%	5.2%	5.1%
Water Supply	5.5%	5.2%	5.0%	5.0%	4.7%	4.6%	4.6%	4.4%	4.4%	4.3%
Total rates required per year	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

Notes to the prospective financial statements

Note 1: Statement of accounting policies

Reporting entity

Gisborne District Council (Council) is a unitary authority governed by the Local Government Act (LGA) 2002.

The Gisborne District Council Group (the "Group") consists of Council and its subsidiary Gisborne Holdings Ltd (100% owned). Gisborne Holdings Ltd is incorporated in New Zealand, and pursuant to the Local Government Act 2002 is a Council Controlled Trading Organisation.

Council has not presented economic entity prospective financial statements because the Council believes that the controlling entities' prospective statements are more relevant to users. The main purpose of prospective financial statements in the Long Term Plan (LTP) is to provide users with information about the core services that the Council intends to provide ratepayers, the expected cost of those services and, as a consequence, how much the Council requires by way of rates to fund the intended levels of services. The level of rates funding required is not affected by controlled entities, except to the extent that the Council obtains distributions from, or further invests in, those controlled entities. Such effects are included in the prospective financial statements presented.

Council is a Public Benefit Entity (PBE) for the purposes of financial reporting. The Financial Bill enacted in December 2013 defines a PBE as "entities whose primary objective is to provide goods or services for community or social benefit, and where equity has been provided with a view to supporting that primary objective, rather than for a financial return to equity". Council is defined as a Tier 1 entity with expenditure in excess of \$30m.

Basis of preparation

Council's prospective financial statements have been prepared in accordance with the requirements of the LGA 2002, which includes the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP). They comply with PBE Standards and other applicable Financial Reporting Standards, as appropriate for public benefit entities. This includes compliance with PBE Financial Reporting Standard No. 42 (PBE FRS-42) Prospective Financial Statements.

The prospective financial statements have been prepared on a historical cost basis, modified by the revaluation of certain fixed assets, forestry assets, livestock assets and certain financial instruments to reflect fair value.

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

The nature of the prospective financial information - cautionary note

The prospective financial information contained in the LTP is a forecast. It has been prepared on the basis of assumptions as to future events that the Council reasonably expects to take at the date the forecast was prepared. The forecast relates to events and actions which have not yet occurred and may not occur. The actual results achieved for the period covered are likely to vary from the financial information presented and the variations may be material.

A number of assumptions need to be made about the economic and financial conditions which will apply over the life-time of the model. The major assumptions underpinning the LTP are set out in the 'Significant forecasting assumptions' section above.

The financial information contained within the LTP may not be appropriate for purposes other than those described.

Specific accounting policies

The following specific accounting policies which materially affect the measurement of financial performance and the financial position have been applied.

Revenue recognition

Revenue has been split into 'exchange' and 'non-exchange' as per the requirements of the PBE accounting standards. Non-exchange revenue is categorised as receiving value without giving approximately equal value in exchange e.g. general rates, targeted rates, government grants.

Revenue is measured at the fair value of consideration received. The following specific recognition criteria must be met before revenue is recognised.

Rates revenue

Rates are set annually by a resolution from Council and relate to a financial year. All ratepayers are invoiced within the financial year to which the rates have been set. Rates revenue is recognised when invoices are raised.

Government grants and subsidies

Government grants are initially recognised as income at their fair value where there is reasonable assurance that the grant will be received and all attaching conditions will be complied with.

Council receives government subsidies from Waka Kotahi (formerly New Zealand Transport Agency), which subsidises part of Council's costs in maintaining the local roading infrastructure.

The subsidies are recognised as revenue upon entitlement as conditions pertaining to eligible expenditure have been fulfilled.

Other revenue

Revenue from the rendering of services is recognised, based on the actual service provided on an accrual basis.

Sales of goods are recognised when a product is sold to the customer. Sales are usually in cash or by electronic payment. The recorded revenue is the gross amount of the sale, excluding GST. Interest income is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

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

Borrowing costs

Borrowing costs (except borrowing costs incurred as a result of capital work) are recognised as an expense in the period in which they are incurred.

Grant expenditure

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria. They are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of Council's decision.

Income tax

Income tax expense in relation to the surplus or deficit for the period comprises current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable profit for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax is calculated using rates that have been enacted or substantially enacted by balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses.

Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax basis used in the computation of taxable profit.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Deferred tax is not recognised if the temporary difference arises from the initial recognition of goodwill or from the initial recognition of an asset and liability in a transaction that is not a business combination, and at the time of the transaction, affects neither accounting profit nor taxable profit.

Deferred tax is recognised on taxable temporary differences arising on investments in subsidiaries and associates, and interests in joint ventures, except where Council can control the reversal of the temporary difference and it is probable that the temporary difference will not reverse in the foreseeable future.

Deferred tax is calculated at the tax rates that are expected to apply in the period when the liability is settled or the asset is realised, using tax rates that have been enacted or substantially enacted by balance date.

Current tax and deferred tax is charged or credited to the 'Prospective statement of comprehensive revenue and expenses', except when it relates to items charged or credited directly to equity, in which case the tax is dealt within equity.

Leases

Operating leases

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

Finance leases

A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, Council recognises finance leases as assets and liabilities in the 'Statement of financial position' at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The amount recognised as an asset is depreciated over its useful life.

Trade and other receivables

Trade and other receivables are recognised at fair value and subsequently measured at amortised cost using the effective interest method, less any allowance for uncollectible amounts.

A provision for impairment of receivables [doubtful debts] is established when there is objective evidence that Council will not be able to collect all amounts due according to the original terms of the receivables. The amount of the provision is the difference between the assets carrying amount and the present value of estimated future cash flows, discounted using the effective interest method. Non-current receivables are recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset.

Inventories

Inventories are recognised at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business, less the estimated costs of completion and selling expenses. The cost of inventories is based on the first-in first-out (FIFO) principle and includes expenditure in acquiring the inventories and bringing them to their existing location and condition.

Financial assets

Council classifies its financial assets in the following two categories:

- loans and receivables
- available-for-sale financial assets.

The classification depends on the purpose for which the assets are held. Management determines the classification of its investments at initial recognition and re-evaluates the designation at every reporting date.

Financial assets and liabilities are initially measured at fair value plus transaction costs unless they are carried at fair value through the 'Prospective statement of comprehensive revenue and expenses'.

Purchases and sales of investments are recognised on trade-date, the date on which Council commits to purchase or sell the asset.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date. The quoted market price is the current bid price. The fair value of financial instruments not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date.

Quoted market prices or dealer quotes for similar instruments are used for long term debt instruments held. Other techniques, such as estimated discounted cash flows are used to determine fair value for the remaining financial instruments.

Derecognition of financial assets

Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

Council presently has the following categories of financial assets:

a. Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. Council's general and community loans are designated as loans and receivables. They are recognised initially at fair value, and subsequently carried at amortised cost less impairment losses.

Loans to community organisations made by Council at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar asset/investment. They are subsequently measured at amortised cost using the effective interest method.

The difference between the face value and present value of the expected future cash flows of the loan is recognised in the 'Prospective statement of comprehensive revenue and expenses' as a grant. Loans to other parties at market rates are measured at amortised cost using the effective interest method. Non-current loans are discounted at the current market rate of return for a similar asset.

b. Available-for-sale financial assets

Available-for-sale financial assets are non-derivatives that are either designated in this category or not classified in any of the other categories.

Council's investments in equity securities are classified as available for sale and are stated at fair value. Gains and losses are recognised directly in equity except for impairment losses; these are recognised in the 'Prospective statement of comprehensive revenue and expenses'.

In the event of impairment any cumulative losses previously recognised in equity will be removed and recognised in the 'Prospective statement of comprehensive revenue and expenses' even though the asset has not been derecognised.

Impairment of financial assets

At each balance sheet date Council assesses whether there is any objective evidence that a financial asset or group of financial assets is impaired. Any impairment losses are recognised in the 'Prospective statement of comprehensive revenue and expenses'.

Accounting for derivative financial instruments and hedging activities

Council uses derivative financial instruments such as interest rate swaps (hedges) and forward rate agreements to manage its cash flow and interest rate risk. In accordance with its Treasury Policy, Council does not hold or issue derivative financial instruments for trading purposes.

Derivatives are initially recognised at fair value on the date a derivative contract is entered into and are subsequently re-measured at their fair value at each balance date.

Council does not satisfy all the conditions for hedge accounting and therefore all gains or losses in fair value of instruments used to manage cashflow and interest rate risk are recognised through the 'Prospective statement of comprehensive revenue and expenses'.

Financial liabilities - borrowings

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

Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Any impairment losses for write-downs of assets held for sale are recognised in the 'Prospective statement of comprehensive revenue and expenses'.

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

Non-current assets (including those that are part of a disposal group) are not depreciated or amortised while they are classified as held for sale. Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale continue to be recognised.

Property, plant and equipment

Property, plant and equipment consists of:

Operational assets

These include land, buildings, improvements, library books, wharves, floating plant, plant equipment, and motor vehicles.

Infrastructural assets

Infrastructural assets are the fixed utility systems owned by Council and comprise the sewer, water, stormwater, roading, flood control, and the waste disposal infrastructures.

Each asset type includes all items that are required for the network to function, i.e. sewer reticulation piping and sewer pump stations.

Biological assets

Forestry assets

Forestry assets consist of the Council's forestry holdings. Forestry assets are valued on the basis of fair value less estimated point of sale costs. Fair value is determined based on the present value of expected net cash flows discounted at a current market determined pre-tax rate. Forestry assets are revalued annually. Valuation movements pass through 'surplus/(deficit)'. The costs to maintain the forestry assets are included in surplus/(deficit)'.

Council has transferred forestry rights in respect relating to land to Juken New Zealand Limited. The transfer relates to one harvest cycle. Under the agreement Council has contributed the land and is entitled to a percentage of stumpage. All costs of development are borne by Juken New Zealand Limited. The value of the land (excluding the trees) and Council's right to a share of the stumpage is reflected in the Statement of Financial Position.

Council has committed to reverting 70% of the current net stocked area of exotic planting to native.

Intangible assets

Intangible assets predominately comprise computer software and carbon credits.

Software acquisition and development

Acquired computer software licenses are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

Costs associated with maintaining computer software are recognised as an expense when incurred. Costs that are directly associated with the development of software for internal use or with the acquisition of software licences by Council, are recognised as an intangible asset.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation is charged to the 'Prospective statement of comprehensive revenue and expenses' on a straight line basis over the useful life of the asset.

Typically, the estimated useful lives of these assets are as follows:

- computer software three to six years.

Emissions trading scheme

The Group's forestry holdings incorporates forestry assets held by the Council and its subsidiary Gisborne Holdings Limited (GHL).

Tauwhareparae Farms Ltd (TFL), a subsidiary of Gisborne Holdings Limited (GHL) has voluntarily entered the New Zealand Emissions Trading Scheme (ETS) in respect of 1,224.2 hectares of forest land located in the Tauwhareparae area. This entitles TFL to receive emissions units (units) for carbon stored in the specified area from 1 January 2008 baseline.

Council's forestry holdings separate from the subsidiaries holdings, consisting of small woodlots and a further area held by the Pamoia Forest Joint Venture. These forestry blocks were registered with ETS in November 2011. This entitles the Council to receive emission units (units) for carbon stored in the specified area from a 1 January 2008 baseline.

Units received are recognised at fair value on the date they are received and subsequently measured at cost subject to impairment. While there are no specific conditions attached to units received, should carbon stored in the specified area fall below the amount compensated for, a portion of units received must be returned. Units received are recorded on the Statement of Financial Position

as an intangible asset until it is clear that they will not be required to meet future emissions obligations. The value of units is then recognised in the Statement of Comprehensive Income. Where there is an obligation to return units this liability is recognised in the Statement of Financial Position, measured with reference to the carrying value of units on hand.

Where there are insufficient units on hand to meet the emissions obligation, this is measured by reference to the current market value of units held.

Property, plant and equipment valuation

Council has elected to use the Public Benefit Entities exemption to revalue property, plant and equipment on an asset class basis. The results of revaluing are credited or debited to an asset revaluation reserve for that class of asset if the above results in a debit balance in the asset revaluation reserve. This balance is expensed in the 'Prospective statement of comprehensive revenue and expenses'. Any subsequent increase on revaluation that off-sets a previous decrease in value recognised in the 'Prospective statement of comprehensive revenue and expenses' will be recognised firstly in the 'Prospective statement of comprehensive revenue and expenses' up to the amount previously expensed, and then credited to the revaluation reserve for that class of asset.

Additions

Additions between valuations are recorded at cost, except for vested assets. Certain infrastructural assets and land have been vested in Council as part of the subdivision consent process. Vested assets are recognised as revenue when control over the asset is obtained. Vested assets are valued at fair value when received.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the 'Prospective statement of comprehensive revenue and expenses'.

The amounts included in asset revaluation reserves in respect of those assets are transferred to retained earnings when revalued assets are sold.

Subsequent costs

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

Operational assets valuations

All operational assets are carried at cost less accumulated depreciation and impairment losses except for:

Operational land

Operational land is valued at fair value and is not depreciated.

Operational buildings

Operational buildings are revalued to optimised depreciated replacement cost and depreciated between valuations. These assets are independently revalued every three years, or more frequently when there are indications that the values may have changed substantially from carrying value.

Library books - general collection

All new and replacement books are capitalised in the year they are purchased and subsequently depreciated based on useful lives. The valuations are performed by the head librarian and are not subject to independent review because there are readily available market prices. The fair value reflected is as at 30 June 2020 and remains the same value through out the Long Term Plan.

Library books permanent collection

The permanent collection is forecast as at 30 June 2020 and remains at the same cost through out the Long Term Plan.

Infrastructure assets valuations

Infrastructural assets

Infrastructural assets are initially recorded at depreciated replacement cost. Water utility assets are revalued annually using industry specific product pricing rates. Unit prices are independently verified every three years.

Roading assets

Roading assets are independently revalued annually.

Airport assets

Airport assets include land, buildings, runway aprons, roading and below ground infrastructure. Airport assets are independently valued every three years or more frequently when there are indicators that the fair values may have changed substantially from carrying value.

Depreciation

Depreciation is provided on a straight-line basis on all fixed assets other than land and land under roads.

The depreciation rates used will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives.

The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Roads	
Pavement surface (seal)	5 – 20 years
Pavement surface (unsealed)	5 years
Wearing course	
Pavement layers (basecourse)	40 – 100 years
Formation	(not depreciated)
Culverts	70 years
Footpaths	20 – 75 years
Surface water channels	75 years
Signs	12 years
Street lights	15 – 25 years
Bridges	25 – 80 years
Retaining structures	80 years
Traffic signals	15 years
Parking meters	15 years
Railings	10 – 15 years
Safety projects	10 – 13 years
Water reticulation	
Pipes	30 – 165 years
Valves, hydrants	25 years
Pump stations	15 – 100 years
Dams	400 years
Structures	16 – 200 years
Sewerage reticulation	
Pipes	60 – 100 years
Manholes	100 years
Pump stations	15 – 100 years
Treatment plant	15 – 50 years
Laterals	100 years
Stormwater systems	
Pipes	62 – 100 years
In-drain structures	25 – 100 years
Flood control systems	25 – 100 years
Solid waste	4 – 25 years
Operational assets	
Land	(not depreciated)
Buildings/land improvements	3 – 100 years
Plant/machinery/motor vehicles	2 – 20 years
Office equipment/furniture	3 – 50 years
Other equipment	3 – 25 years
Library books	1 – 50 years
Wharves	50 years
Floating plant	25 years
Leased assets	3 – 8 years

Assets under construction

Assets under construction are valued at cost but they are not depreciated. The total cost of a project is transferred to freehold buildings, plant and equipment or infrastructural assets on its completion and then depreciated.

Impairment of non-financial assets

Assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

The item is written down to its recoverable amount if the recoverable amount of a non-financial asset is less than its carrying amount. The write down of an item recorded at cost is recognised as an expense in the 'Prospective statement of comprehensive revenue and expenses'. When a revalued item is written down to recoverable amount, the write down is recognised as a downward revaluation to the extent of the corresponding revaluation reserve, and any balance recognised in the 'Prospective statement of comprehensive revenue and expenses'.

The carrying amount of a non-financial asset that has previously been written down to a recoverable amount is increased to its current recoverable amount if there has been a change in the estimates used to determine the amount of the write down. The increased carrying amount of the item will not exceed the carrying amount that would have been determined if the write down to recoverable amount had not occurred.

Trade and other payables

Trade and other payables are non-interest bearing and are normally settled on 30-day terms. The carrying value of trade and other payables used in the 'Prospective statement of financial position' therefore approximates their fair value.

Financial liabilities: borrowings

Borrowings are initially recognised at their fair value. All borrowings are measured at an amortised cost using the effective interest method after initial recognition.

Employee entitlements

The provision for annual leave employee entitlement and other employee benefits expected to be settled within 12 months of balance date has been calculated on an actual entitlement basis at current rates of pay. The other provisions have been calculated on future rates of pay, discounted using an appropriate discount rate.

Provision for accumulated sick leave is made only to the extent that it is expected to be used in future periods. The expected usage is assessed using historical average rates of use.

Long service leave and retirement leave

The liability for retiring leave and long-service leave not expected to be taken within 12 months of balance date, is equal to the present value of the estimated future cash outflows. This is calculated on an actuarial basis as a result of employee services provided at balance date.

Superannuation schemes

Defined benefit scheme

Council belongs to the Defined Benefit Plan Contributors Scheme (the scheme) which is managed by the Board of Trustees of the National Provident Fund. The scheme is a multi-employer defined benefit scheme.

Insufficient information is available to use defined benefit accounting as it is not possible to determine the extent to which the surplus/deficit will affect future contributions by individual employers from the terms of the scheme as there is no prescribed basis for allocation. The scheme is therefore accounted for as a defined contribution scheme.

Provisions

Provisions are recognised for future expenditure of an uncertain amount or timing when Council has a present obligation (legal or constructive) as a result of a past event, and it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation and a reasonable estimate can be made of the amount of the obligation.

Provisions are determined by discounting the expected future cash flows at a rate that reflects current market assessments of the time value of money and, where appropriate, the risks specific to the liability if the time value of money is material.

Where the Group expects some or all of a provision to be reimbursed, for example under an insurance contract, the reimbursement is recognised as a separate asset but only when the reimbursement is virtually certain. The expense relating to any provision is presented in the 'Prospective statement of comprehensive revenue and expenses' net of any reimbursement.

Public equity

This represents the ratepayer's net ownership of Council. It is made up of the following components:

- accumulated comprehensive revenue and expenses
- special funds and reserves
- asset revaluation reserves

Accumulated funds

These comprise accumulated surpluses over the years.

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 have been no planned changes in accounting policies during the LTP. 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

Pāōkahu

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

A landfill aftercare 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 Pāōkahu 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 aftercare 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 30 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 assets which are not visible, such as stormwater, 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.
- Estimates of 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 affected 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, Council could then be over or under estimating the annual depreciation charge. This is recognised as an expense in the 'Prospective statement of comprehensive revenue and expenses'. To minimise this risk, Council's infrastructural assets' useful lives have been determined with reference to the New Zealand Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group. These 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. This 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 this LTP.

The LTP figures have been produced in accordance with the requirements of the Public Benefit Entity (PBE) accounting standards.

There will be small differences between financial statements due to roundings. These differences are immaterial.

Cost allocation

Expenditure has been reported by the nature of the expense.

Capital management

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

The LGA 2002 requires Council to prudently 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 intergenerational equity, which is a principle promoted in the Act and applied by Council. Intergenerational equity requires today's ratepayers 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 LTP to meet the expenditure needs identified by those plans. The Act sets out the factors that 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 this LTP.

Note: individual years stated in disclosure notes tables, refer to financial year ending 30 June. For example '2022' refers to a period 1 July 2021 to 30 June 2022.

Note 2: Prospective summary of cost of services

For the year ended 30 June

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
Expenses										
Commercial Operations	1,708	1,720	1,733	1,759	1,817	1,816	1,822	1,870	1,889	1,899
Environmental Services And Protection	11,116	11,702	11,797	12,022	12,379	12,718	12,928	13,236	13,677	13,944
Land, Rivers and Coastal	3,037	3,210	3,349	3,479	3,686	3,833	3,978	4,159	4,367	4,463
Liveable Communities	18,453	20,122	21,515	21,891	22,390	22,991	23,303	23,806	24,324	24,664
Regional Leadership and Support Services	16,241	16,324	17,754	18,745	19,007	17,749	18,218	18,454	17,254	16,928
Roading	35,834	35,580	36,635	37,926	38,924	40,194	40,778	42,014	43,234	44,610
Solid Waste	4,616	4,747	4,840	4,785	4,878	5,029	5,057	5,145	5,264	5,343
Urban Stormwater	3,078	3,191	3,282	3,350	3,443	3,540	3,567	3,648	3,758	3,806
Wastewater	9,534	11,957	11,704	11,653	11,910	12,105	12,475	12,538	13,090	13,200
Water Supply	6,976	7,335	7,606	7,948	8,016	8,223	8,502	8,684	8,997	9,171
Total Expenses	110,593	115,889	120,215	123,558	126,449	128,199	130,629	133,553	135,854	138,029
Revenue From Exchange Transactions										
Commercial Operations	2,087	1,825	2,007	1,688	1,518	1,554	1,596	1,636	1,682	1,724
Environmental Services And Protection	4,250	4,367	4,447	4,558	4,672	4,787	4,910	5,317	5,176	5,311
Land, Rivers and Coastal	277	285	292	299	307	314	322	331	340	349
Liveable Communities	1,723	2,430	2,982	3,093	3,196	3,289	3,388	3,494	3,603	3,714
Regional Leadership and Support Services	2,303	2,353	2,462	2,458	2,592	2,289	2,219	2,296	2,356	2,447
Roading	46	48	49	50	51	53	54	56	57	59
Solid Waste	207	209	211	213	215	217	220	222	225	228
Wastewater	453	500	512	526	542	557	574	593	613	632
Water Supply	3,476	3,808	4,038	4,147	4,267	4,387	4,527	4,677	4,836	4,986
Total Revenue From Exchange Transactions	14,821	15,825	17,001	17,032	17,361	17,447	17,810	18,621	18,889	19,449
Revenue From Non-Exchange Transactions										
Environmental Services And Protection	1,138	1,170	1,149	1,177	1,207	1,237	1,268	1,302	1,337	1,372
Liveable Communities	276	150	0	0	0	0	0	0	0	0
Regional Leadership and Support Services	1,204	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Roading	14,219	12,711	12,795	13,325	13,591	14,001	14,357	14,792	15,090	15,587
Total Revenue From Non-Exchange Transactions	16,837	15,031	14,944	15,502	15,798	16,238	16,625	17,094	17,427	17,959
Transactions	78,935	85,033	88,270	91,023	93,290	94,515	96,194	97,838	99,539	100,621

Note 3: Rates revenue

Council grants rates remissions to certain ratepayers. Council has a number of rates remission policies which includes:

- Remission of rates for permanent crops
- Whenua rāhui and
- Community sporting and other organisations.

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
Rates revenue	69,147	74,064	78,745	82,880	86,922	91,329	94,891	98,203	101,966	104,816
<i>Rates revenue consists of:</i>										
General rates	6,011	6,906	8,380	9,278	10,307	11,388	11,460	12,646	13,160	13,573
Uniform annual general charge	16,482	17,205	18,058	18,696	19,340	20,179	20,714	21,191	21,954	22,568
Targeted rates	43,288	46,259	48,385	50,878	53,131	55,502	58,321	59,824	62,156	63,834
Metered water rates	3,366	3,694	3,921	4,027	4,144	4,260	4,396	4,541	4,696	4,842
Rates revenue	69,147	74,064	78,745	82,880	86,922	91,329	94,891	98,203	101,966	104,816
<i>Less</i>										
Remissions	600	617	633	648	665	681	699	717	736	756
Nett rates revenue	68,547	73,447	78,112	82,231	86,257	90,648	94,193	97,485	101,230	104,061

Note 4: Grants and subsidies

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Revenue from grants and subsidies</i>										
Central Govt grants/other grants	40,625	25,294	1,134	1,081	1,129	817	570	810	728	1,182
Waka Kotahi (NZTA) roading subsidies	35,470	28,869	25,280	26,511	24,749	25,258	26,538	29,715	28,122	33,175
Total revenue from grants and subsidies	76,095	54,163	26,413	27,592	25,878	26,075	27,108	30,525	28,851	34,357

Note 5: Operating activities revenue

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Revenue from operating activities</i>										
Development contributions	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950
Rates penalties	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Activity revenue	11,203	11,567	12,479	12,197	12,184	12,508	12,847	13,467	13,565	13,934
Dividends	1,500	1,600	1,700	1,700	1,825	1,500	1,420	1,500	1,550	1,630
Petroleum tax	365	365	365	365	365	365	365	365	365	365
Total revenue from operating activities	15,655	16,154	17,201	16,965	17,122	17,166	17,466	18,203	18,390	18,879

Note 6: Revenue from other gains/(losses)

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
Revenue from other gains										
Gain/(loss) on changes in fair value of forestry assets and stock	0	0	0	0	0	0	0	0	0	0
Gain/(loss) on changes in fair value of livestock	0	0	0	0	0	0	0	0	0	0
Gain/(loss) on disposal of property, plant and equipment	50	50	50	50	50	50	50	50	50	50
Gain/(loss) on changes in fair value of non-current receivables/investments	(524)	(281)	(365)	(130)	0	0	0	0	0	0
Total revenue from other gains	(474)	(231)	(315)	(80)	50	50	50	50	50	50

Note 7: Employee benefit expense

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
Employee benefit expense										
Salary and wages	28,221	28,940	29,517	29,459	30,050	30,710	31,415	32,171	33,007	33,899
Defined contribution plans expense	743	765	778	777	792	810	828	848	870	894
Increase/(decrease) in leave liabilities	0	0	0	0	0	0	0	0	0	0
Less recharged to other expense categories**	(2,393)	(2,333)	(2,275)	(1,812)	(1,848)	(1,888)	(1,932)	(1,978)	(2,030)	(2,085)
Total employee benefit expense	26,570	27,372	28,020	28,424	28,994	29,631	30,312	31,040	31,847	32,708

Note 8: Depreciation and amortisation expense

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
Depreciation and Amortisation Expense										
Commercial Operations	645	659	659	659	666	659	634	624	622	601
Environmental Services And Protection	26	34	39	37	37	35	35	31	31	31
Land, Rivers and Coastal	176	205	205	200	211	236	240	251	259	267
Liveable Communities	2,052	2,923	3,395	3,524	3,622	3,722	3,778	3,876	3,772	3,787
Regional Leadership and Support Services	1,494	1,753	1,847	1,828	1,923	1,941	1,938	2,028	1,989	2,008
Roading	13,300	14,215	14,772	15,308	15,789	16,251	16,372	16,845	17,371	17,915
Solid Waste	298	315	314	305	250	314	258	235	221	207
Urban Stormwater	1,042	1,079	1,119	1,159	1,194	1,212	1,221	1,254	1,286	1,319
Wastewater	2,212	2,953	3,128	3,190	3,158	3,157	3,140	3,284	3,504	3,540
Water Supply	2,488	2,639	2,703	2,776	2,848	2,933	2,995	3,073	3,161	3,239
Total Depreciation and Amortisation Expense	23,733	26,774	28,181	28,986	29,698	30,458	30,610	31,501	32,218	32,914

Note 9: Expenditure on operating activities

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Expenditure on operating activities</i>										
Administration expenses	2,387	2,507	2,575	2,838	2,820	2,702	2,806	2,816	2,914	2,961
Audit fees - financial reporting	280	416	295	303	310	460	326	335	497	353
Consultants and professional services	1,677	1,757	2,139	1,809	1,996	2,392	1,983	2,191	2,737	2,300
Elected members and director's fees	826	888	946	1,011	1,082	1,161	1,248	1,341	1,445	1,558
Indirect employment costs	196	157	208	158	222	166	227	181	240	184
Grants and donations	995	995	1,020	1,020	1,020	1,020	1,020	1,020	1,020	1,020
Insurance costs	1,287	1,372	1,546	1,585	1,625	1,665	1,707	1,753	1,800	1,847
Rental and operating leases	1,933	1,987	2,038	2,089	2,142	2,194	2,250	2,310	2,372	2,434
Repairs and maintenance	12,775	13,102	13,594	13,987	14,399	14,814	15,308	15,766	16,240	16,775
Bad debts written off	802	787	829	852	872	898	915	934	961	993
Change to impairment of receivables	142	185	172	172	179	178	192	204	210	210
IRD compliance costs	164	168	174	178	181	185	190	194	200	205
Litter bins and city cleaning	1,923	1,977	2,028	2,078	2,131	2,184	2,240	2,301	2,363	2,425
Emergency works	3,982	2,093	2,156	2,218	2,282	2,348	2,416	2,486	2,558	2,633
Other operating expenditure*	27,110	28,744	29,407	30,872	31,333	30,670	31,819	32,131	31,359	32,036
Total expenditure on operating activities	56,477	57,136	59,126	61,170	62,594	63,038	64,648	65,964	66,917	67,935

* Other operating expenses include such items as: electricity, operational contracts, treatment plants, pump stations, internal interest, vegetation planting contracts, facilities contracts and cleaning contracts.

Note 10: Finance costs

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Finance costs</i>										
Interest on debentures and interest rate swaps	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	2,680	3,484
Interest on bank borrowings and commercial paper	1,073	1,868	2,148	2,237	2,422	2,331	2,319	2,308	2,132	929
Line fee	60	60	60	60	60	60	60	60	60	60
Total finance costs	3,813	4,608	4,888	4,977	5,162	5,071	5,059	5,048	4,872	4,473

Note 11: Development contributions revenue

	LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
Development contributions revenue										
Reserves and open spaces	44	44	45	46	47	48	49	50	52	53
Roading	350	357	364	371	379	386	394	402	410	418
Water supply	178	180	182	184	184	184	190	192	194	198
Wastewater	808	829	850	871	893	914	935	956	978	999
Stormwater	208	212	216	231	245	260	265	271	276	282
Total development contributions revenue	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950

Note 12: Movements in reserves

	Opening balance 1 July 2021	Transfers to reserves	Transfers from reserves	Closing balance 30 June 2031
Special funds and other reserves				
Municipal theatre project	29	0	0	29
Library building	0	0	0	0
Waipaoa River flood control scheme	779	86	664	200
Wastewater treatment plant reserve	350	0	350	0
Civil defence disaster relief	488	47	300	236
Capital development fund	3,183	289	859	2,613
Quarry rehab	1,218	238	0	1,456
Olympic Pool development	31	6	0	37
Rates postponement fidelity	1	0	0	1
Reserves contributions	122	24	0	146
Land transport - urban development contributions	(854)	3,907	2,403	650
Water supply - urban development contributions	(316)	1,880	1,358	206
Wastewater - urban development contributions	1,018	9,437	10,151	305
Stormwater - urban development contributions	(677)	2,322	1,904	(259)
Reserves - district development contributions	363	474	821	16
HMNZ blackpool scholarship fund	7	1	0	8
GHL forestry reserve	(4,541)	4,682	0	141
Pamoa restoration reserve	1,065	4,460	5,433	92
Roading far reserve	2,285	0	176	2,109
Land subdivision	350	62	36	376
Parking	42	980	0	1,022
Organisation development reserve	2,881	0	2,406	474
Depreciation	33,805	295,574	305,014	24,365
Water demand and water preservation	0	1,500	0	1,500
Total special funds and other reserves	41,629	325,969	331,875	35,722

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

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Reconciliation of revenue</i>											
Sources of operating funding											
94,775	Total operating funding (a) as per funding impact statement	97,389	101,176	106,718	111,337	115,887	120,703	124,881	129,327	133,536	137,332
Add sources of capital funding											
50,410	Subsidies and grants for capital expenditure	61,396	41,302	13,618	14,267	12,287	12,074	12,751	15,733	13,760	18,770
699	Development and financial contributions	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950
50	Profit/(loss) on sale of assets	50	50	50	50	50	50	50	50	50	50
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
145,934		160,422	144,150	122,044	127,358	129,972	134,620	139,515	146,981	149,256	158,102
145,934	As per prospective statement of comprehensive income - total operating income	160,422	144,150	122,044	127,358	129,972	134,620	139,515	146,981	149,256	158,102
<i>Reconciliation of expenditure</i>											
Applications of operating funding											
81,079	Total applications of operating funding (b) as per funding impact statement	86,860	89,115	92,035	94,571	96,751	97,740	100,019	102,052	103,637	105,115
22,782	Add depreciation and amortisation expense	23,733	26,774	28,181	28,986	29,698	30,458	30,610	31,501	32,218	32,914
103,862		110,593	115,889	120,215	123,558	126,449	128,199	130,629	133,553	135,854	138,029
103,862	As per prospective statement of comprehensive income - total operating expenditure	110,593	115,889	120,215	123,558	126,449	128,199	130,629	133,553	135,854	138,029
<i>Reconciliation of total comprehensive income</i>											
50,410	Add subsidies and grants for capital expenditure	61,396	41,302	13,618	14,267	12,287	12,074	12,751	15,733	13,760	18,770
13,696	Surplus/(deficit) of operating funding (a-b)	10,529	12,061	14,684	16,766	19,136	22,963	24,862	27,275	29,899	32,217
0	Add subvention payment	600	600	600	600	600	600	600	600	600	600
50	Add profit/(loss) on sale of assets	50	50	50	50	50	50	50	50	50	50
699	Add development and financial contributions	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950
(22,782)	Add depreciation and amortisation expense	(23,733)	(26,774)	(28,181)	(28,986)	(29,698)	(30,458)	(30,610)	(31,501)	(32,218)	(32,914)
15,882	Add gains/(loss) of property revaluation	35,747	62,321	48,223	48,350	68,751	51,386	53,696	76,047	57,344	58,361
57,955		86,176	91,182	50,652	52,750	72,874	58,407	63,182	90,075	71,345	79,034
57,955	As per prospective statement of comprehensive income - total comprehensive income	86,176	91,182	50,652	52,750	72,874	58,407	63,182	90,075	71,345	79,034

Note 14: Capital expenditure

The actual project cost, timing and funding may vary significantly

Description (\$000)	Level of Service	Total Cost	LTP 2022	LTP 2023	LTP 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031
Commercial Operations												
Commercial property - staff housing upgrades	Maintain	425	67	77	74	76	77	10	10	11	11	11
Community housing - upgrades	Maintain	2,242	200	205	210	216	221	226	232	238	244	250
Total		2,667	267	282	284	291	298	236	242	249	255	261
Environmental Services and Protection												
Parking meter renewals	Maintain	405	250	155	0	0	0	0	0	0	0	0
Total		405	250	155	0	0	0	0	0	0	0	0
Regional Leadership & Support Services												
Orthophoto regeneration - aerial photography	Maintain	411	40	40	41	41	41	41	41	42	42	42
Existing core hardware renewal	Maintain	5,461	667	449	570	500	350	710	530	550	560	575
Software renewals and upgrades	Maintain	2,225	210	98	148	304	251	257	211	223	242	281
New is supported software	Increase	137	20	5	79	22	11	0	0	0	0	0
Enterprise solution - capex	Increase/Maintain	4,494	2,434	2,060	0	0	0	0	0	0	0	0
Digitisation of records- capex	Increase	1,896	625	622	649	0	0	0	0	0	0	0
Business analytics	Increase/Maintain	1,490	132	135	139	143	146	150	154	159	163	168
Chambers furniture	Maintain	56	0	0	0	0	56	0	0	0	0	0
Bore drilling and renewals	Increase	1,648	260	446	0	217	0	229	0	242	0	255
Electrical resistivity measure	Increase	134	115	0	0	0	0	0	0	0	0	19
Groundwater model	Increase	65	32	33	0	0	0	0	0	0	0	0
Groundwater abstraction device	Increase	206	70	72	63	0	0	0	0	0	0	0
Emergency co-ordination centre	Increase	1,000	1,000	0	0	0	0	0	0	0	0	0
Telemetry and hydrological equipment	Maintain	963	85	88	90	92	95	97	100	103	106	108
Air quality and noise monitoring equipment	Maintain	341	20	82	21	0	0	91	23	0	0	102
Vehicle replacements	Maintain	4,059	362	372	381	391	400	409	420	430	442	453
3 phase EV charger	Increase	166	30	0	32	0	33	0	35	0	37	0
Minor plant renewals	Maintain	168	15	15	16	16	17	17	17	18	18	19
Total		24,919	6,117	4,517	2,229	1,724	1,399	2,002	1,532	1,767	1,610	2,022
Land, Rivers and Coastal												
Coastal hazard management	Increase	253	55	0	0	60	0	0	65	0	0	72
Waipaoa River flood control scheme resilience improvements	Increase/Maintain	28,442	2,000	2,070	3,186	3,273	3,369	3,462	3,570	3,693	3,819	0
Bushmere Road nursery	Increase	10	10	0	0	0	0	0	0	0	0	0
Mahanga stream improvements	Increase	120	120	0	0	0	0	0	0	0	0	0
Whakaahu stream improvements	Increase	1,708	0	0	0	55	1,653	0	0	0	0	0
Waipaoa River flood ctrl scheme	Increase	5,138	2,700	2,438	0	0	0	0	0	0	0	0
Tarheru and Tūrangānuī Rivers city revetment renewals	Maintain	635	410	0	0	0	225	0	0	0	0	0
Tūrangānuī River coastal revetments	Maintain	552	0	0	0	0	0	0	60	492	0	0
Mangahauini River erosion protection	Maintain	379	0	52	0	327	0	0	0	0	0	0
Pump station renewals	Maintain	200	200	0	0	0	0	0	0	0	0	0

Description (\$000)	Level of Service	Total Cost	LTP 2022	LTP 2023	LTP 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031
Total		37,435	5,495	4,559	3,186	3,715	5,247	3,462	3,695	4,185	3,819	72
Liveable Communities												
Waingake Restoration (Pāmoa)	Increase	17,872	1,398	2,656	2,629	2,049	2,135	1,678	1,482	1,501	1,368	976
Titirangi To Tuamotu	Increase	61	40	10	11	0	0	0	0	0	0	0
Flooring Replacement Wmt	Maintain	45	0	0	11	0	11	0	12	0	12	0
Loading Dock Wall - Wmt	Increase	25	25	0	0	0	0	0	0	0	0	0
Conveniences - Rural	Maintain	603	100	154	105	32	33	34	35	36	37	38
Refurbish Conveniences - City	Maintain	1,000	150	257	105	65	66	68	70	71	73	75
District - Conveniences Pit Toilets	Maintain	194	35	0	37	0	39	0	41	0	43	0
Tokomaru Wharf Toilet	Maintain	180	180	0	0	0	0	0	0	0	0	0
Peel St Toilets	Maintain	366	366	0	0	0	0	0	0	0	0	0
Parks And Reserves - Waikanae/midway Beach Reserve Site Improvements	Maintain	100	100	0	0	0	0	0	0	0	0	0
Playground Softfall And Shade Sails	Increase / Maintain	285	55	36	32	22	22	23	23	24	24	25
Parks And Reserves - Buildings	Maintain	448	40	41	42	43	44	45	46	48	49	50
Parks And Reserves - Hard Surfacing/paving/concrete/car Parks	Maintain	1,116	95	103	105	108	111	113	116	119	122	125
Parks & Reserves - Playgrounds	Maintain	1,012	75	221	79	108	83	85	87	89	92	94
Titirangi Restoration	Maintain	156	50	15	21	11	11	11	6	6	6	19
Parks & Reserves - Dune Care	Maintain	144	10	21	11	22	11	23	12	12	12	13
Neighbourhood Parks And Local Purpose Reserves - Fencing, Signage, Revegetation, And Furniture And Fittings	Maintain	561	50	51	53	54	55	57	58	59	61	63
Parks & Reserves - Land Improvements (dc's)	Growth	374	0	0	181	0	0	193	0	0	0	0
Parks & Reserves - Land Purchases (dc's) - Taruheru Block	Growth	446	0	446	0	0	0	0	0	0	0	0
Parks - Kopututea Private Reserve - Co-Governance	Maintain	171	14	14	16	16	17	17	19	19	20	20
Titirangi Summit Te Panuku Tu	Increase	49	49	0	0	0	0	0	0	0	0	0
Township Plan Community Facilities Contribution	Increase	629	64	34	76	34	91	34	108	34	122	34
Sportsground Facilities Upgrades And Renewals	Maintain	706	280	77	0	81	0	85	0	89	0	94
Street Trees Planting	Increase	992	200	103	79	81	83	85	87	89	92	94
Paths Boardwalks	Maintain	263	0	0	110	49	0	103	0	0	0	0
Signage	Maintain	172	100	51	21	0	0	0	0	0	0	0
Land Remediation (asbestos Contamination On Reserve Land)	Maintain	282	100	103	79	0	0	0	0	0	0	0
Waihirere Domain Development	Increase / Maintain	405	75	154	79	27	11	11	12	12	12	13
Community Strategy Implementation Capex	Increase	3,479	400	449	2,630	0	0	0	0	0	0	0
Cemeteries Capital Renewals	Maintain	114	8	18	8	11	7	20	7	12	12	10
Roadside Bollarding - Taruheru Cemetery	Increase / Maintain	120	0	56	63	0	0	0	0	0	0	0
Cemeteries Ash Gardens	Increase	128	15	15	11	11	17	11	12	12	12	13
Jetties And Boat Ramps	Maintain	251	0	0	53	0	55	0	70	0	73	0
Monuments, Public Art, Town Clock Renewals	Maintain	116	0	21	0	23	0	23	0	24	0	25
Star Of Canada Renewals	Maintain	263	0	0	263	0	0	0	0	0	0	0
Lysnar House Renewals	Maintain	257	0	257	0	0	0	0	0	0	0	0

Description (\$000)	Level of Service	Total Cost	LTP 2022	LTP 2023	LTP 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031
Wmt Water Sprinkler System	Increase	540	0	0	0	540	0	0	0	0	0	0
Redevelopment Of Olympic Pool Complex	Increase / Maintain	44,450	26,670	17,780	0	0	0	0	0	0	0	0
Hawaiki Tūrangā	Increase	500	500	0	0	0	0	0	0	0	0	0
Public Art	Maintain	561	50	51	53	54	55	57	58	59	61	63
1000 Year Bridge	Increase	1,800	1,350	450	0	0	0	0	0	0	0	0
Aquatic Facilities Renewals (external)	Maintain	145	67	10	21	11	0	11	0	12	0	13
Library Books	Maintain	1,846	187	165	169	174	179	184	189	194	200	205
Library Books Ex Book Trust	Maintain	200	20	20	20	20	20	20	20	20	20	20
Library-Dvd,Cd's,Talking Books	Maintain	175	16	16	16	17	17	18	18	19	19	20
Renew Intergrated Library Management System	Maintain	50	50	0	0	0	0	0	0	0	0	0
Library Furniture & Fittings	Maintain	122	20	10	11	11	11	11	12	12	12	13
Total		83,770	33,003	23,867	7,198	3,671	3,184	3,018	2,595	2,571	2,554	2,109

Roading

Pavement Maintenance - Renewal	Maintain	37,654	3,443	3,434	3,646	3,500	3,617	3,500	3,941	4,068	4,068	4,437
Roadside Drainage Renewals	Maintain	12,903	1,174	1,185	1,195	1,249	1,249	1,249	1,361	1,372	1,372	1,497
Bridge Renewals (renewals of local roads)	Maintain	9,138	962	985	1,008	966	966	966	995	740	740	808
Resurfacing Of Roads (renewals of local roads)	Maintain	48,247	4,683	4,884	4,869	4,781	4,834	4,502	4,438	4,936	4,936	5,384
Rehabilitation Of Roads (renewals of local roads)	Maintain	31,913	2,249	2,323	2,399	3,292	3,292	3,292	3,587	3,714	3,714	4,051
Minor Improvements Projects	Maintain	13,037	1,369	1,394	1,420	1,136	1,136	1,136	1,238	1,302	1,359	1,546
Resilience Improvement	Increase / Maintain	7,337	448	466	484	797	797	797	868	868	868	947
Township Upgrade Strategy Plans	Increase / Maintain	6,462	894	446	750	453	797	453	868	462	868	473
Bus Shelter Replacements	Maintain	460	60	60	60	62	62	62	67	0	28	0
Gisborne City Carpark Facility	Maintain	187	21	22	22	21	21	21	23	0	35	0
Taruheru River Walkway And Cycling	Increase	7,422	366	1,603	2,188	3,266	0	0	0	0	0	0
Traffic Service Renewals (renewals of local roads)	Maintain	1,428	166	148	129	127	127	127	139	150	150	164
Environmental Renewals	Maintain	208	16	16	17	21	21	21	23	23	23	25
Streetlight Upgrades To Led	Increase / Maintain	750	250	250	250	0	0	0	0	0	0	0
Taruheru Subdivision Road Links (Cameron Road and others)	Growth	888	0	0	0	0	53	563	58	69	69	76
Footpath Replacements - Funded	Maintain	2,016	235	241	84	91	63	64	72	377	377	411
Pgf - Route Security	Increase / Maintain	3,746	3,746	0	0	0	0	0	0	0	0	0
Pgf - 50 Max	Increase / Maintain	7,097	650	650	650	690	690	690	752	752	752	820
Pgf - Route Security (East Cape)	Increase	10,000	6,000	4,000	0	0	0	0	0	0	0	0
Township Manutuke & Muriwai Co	Increase	89	89	0	0	0	0	0	0	0	0	0
Regional Ticketing Scheme	Increase	350	350	0	0	0	0	0	0	0	0	0
Childers Road Widening	Increase	379	0	0	0	0	0	0	0	0	0	379
Taruheru Subdiv Improvements	Growth	1,668	0	0	0	0	0	106	694	116	752	0
Bridge - Nelson Rd To Makaraka	Growth	2,893	0	0	0	0	0	0	139	2,754	0	0
Taruheru - Nelson To Makaraka	Growth	1,620	0	0	0	0	0	0	116	1,504	0	0
Waiapu Resilience	Increase	6,889	0	0	0	0	0	0	0	0	579	6,310
Pavement Maintenance-Forestry	Increase	1,500	500	500	500	0	0	0	0	0	0	0
Total		216,281	27,670	22,606	19,673	20,453	17,726	17,551	19,378	23,208	20,691	27,327

Solid Waste

Description (\$000)	Level of Service	Total Cost	LTP 2022	LTP 2023	LTP 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031
Waiapu landfill - stage 3	Maintain	506	20	0	42	44	400	0	0	0	0	0
Pāōkahu closed landfill	Maintain	172	105	31	0	19	17	0	0	0	0	0
Transfer stations	Maintain	421	49	54	53	55	56	29	30	31	32	33
Litter bins	Maintain	287	25	26	27	27	28	29	30	31	32	33
Retrofitted container offices 8 x 20ft containers	Maintain	64	31	32	0	0	0	0	0	0	0	0
Heritage landfill remediation	Maintain	624	50	186	191	196	0	0	0	0	0	0
Total		2,073	281	329	313	341	501	58	60	62	64	66

Urban Stormwater

Stormwater pipeline renewals	Maintain	3,883	375	388	398	355	365	375	387	400	414	426
Stormwater in drain structures	Maintain	652	195	0	51	53	54	56	58	59	62	63
Stormwater localised urban upgrades	Growth/Maintain	1,167	75	78	80	82	168	173	89	111	115	197
Taruheru/Waru/Haisman (stormwater catchment)	Growth	1,087	0	531	556	0	0	0	0	0	0	0
Integrated catchment plan	Growth/Increase/Maintain	221	0	0	27	82	112	0	0	0	0	0
Tolaga Bay - piping of existing open water drains along Parkinson Street	Increase/Maintain	268	268	0	0	0	0	0	0	0	0	0
002 Graham/Delatour Road	Increase/Maintain	991	250	741	0	0	0	0	0	0	0	0
004 Whataūpoko	Increase/Maintain	1,666	0	0	106	436	1,123	0	0	0	0	0
005 public drains on private property	Increase	4,299	705	559	573	589	606	623	643	0	0	0
006 Elgin/CBD/Te Hāpara upgrades	Increase/Maintain	2,683	0	0	0	0	0	0	179	1,231	1,273	0
Sw upgrade rural townships	Increase/Maintain	150	150	0	0	0	0	0	0	0	0	0
Total		17,067	2,018	2,297	1,792	1,597	2,430	1,227	1,355	1,801	1,863	687

Wastewater

Localised urban upgrades	Growth	370	32	33	34	35	36	37	38	40	41	42
Wastewater pump station renewals	Maintain	2,308	295	114	314	120	332	127	351	135	376	144
Permanent flow loggers	Maintain	128	128	0	0	0	0	0	0	0	0	0
Wastewater pipeline renewals	Maintain	21,821	1,804	3,867	1,915	1,855	1,909	1,962	2,023	2,093	2,164	2,230
Wastewater Wainui Road new pipeline	Growth/Increase	705	0	0	0	0	0	62	643	0	0	0
Upgrade campion Road pump station and rising main	Growth/Maintain	3,964	0	0	0	0	197	1,298	2,469	0	0	0
Taruheru block new pump station 1	Growth	1,420	0	0	0	0	0	52	1,369	0	0	0
Taruheru block new pump station 2	Growth	1,373	0	0	0	0	0	0	64	1,309	0	0
Wastewater Kai Iti pipeline upgrades	Maintain	200	200	0	0	0	0	0	0	0	0	0
Wastewater treatment plant further treatment	Growth/Increase	31,269	18,762	12,508	0	0	0	0	0	0	0	0
Tolaga Bay septage site	Increase/Maintain	845	845	0	0	0	0	0	0	0	0	0
Septage solids removal	Maintain	1,000	0	1,000	0	0	0	0	0	0	0	0
Wastewater treatment plant upgrades and renewals	Maintain	2,065	180	186	191	196	202	208	214	222	229	236
Pump station emergency storage	Increase/Maintain	2,545	0	0	0	0	0	0	0	616	1,273	656
Wastewater equipment renewals	Maintain	258	0	0	0	117	0	0	0	0	0	141
Pump station health and safety upgrades	Increase	81	81	0	0	0	0	0	0	0	0	0
Te Karaka wastewater land disposal	Increase	989	0	111	0	273	605	0	0	0	0	0
Scada repeater relocation	Maintain	89	0	89	0	0	0	0	0	0	0	0
Aerodrome Road additional pump station and reticulation	Growth	3,310	0	0	0	0	0	0	322	2,988	0	0
Mortuary waste drain field	Increase	169	169	0	0	0	0	0	0	0	0	0

Description (\$000)	Level of Service	Total Cost	LTP 2022	LTP 2023	LTP 2024	LTP 2025	LTP 2026	LTP 2027	LTP 2028	LTP 2029	LTP 2030	LTP 2031
Wastewater trmt plant wetlands	Increase	2,605	0	0	0	0	0	0	0	0	637	1,968
Wwtp Phase2 Equipment	Maintain	150	0	150	0	0	0	0	0	0	0	0
Total		77,663	22,495	18,058	2,454	2,596	3,280	3,746	7,493	7,402	4,720	5,418

Water Supply

Gisborne pipe renewals	Maintain	9,432	950	983	1,009	846	870	894	922	954	987	1,017
Distribution: water meter renewals	Maintain	616	54	56	57	59	60	62	64	66	68	70
Taruheru block water extension	Growth	1,898	0	0	0	0	707	372	0	464	0	355
Booster station and reservoir supply main	Growth/Maintain	1,805	0	0	0	0	0	840	964	0	0	0
Local urban upgrades	Growth/Maintain	431	38	39	40	41	42	43	45	46	48	49
Bulk distribution: Waingake raw water pipeline renewal	Maintain	618	173	445	0	0	0	0	0	0	0	0
Telemetry site renewals	Maintain	247	32	33	20	21	22	22	23	24	24	25
Bulk distribution: cathodic protection, replacement of sacrificial anode beds along Waingake trunk pipeline	Maintain	253	37	0	0	0	0	40	42	43	45	46
Bulk distribution: Waingake trunk main air valve renewals	Maintain	161	161	0	0	0	0	0	0	0	0	0
Leak detection (was in year 8) but may need to align earlier	Maintain	145	0	0	0	0	145	0	0	0	0	0
Te Karaka reticulation renewal	Maintain	893	150	367	376	0	0	0	0	0	0	0
Whatatūtū reticulation renewal	Maintain	510	0	0	80	212	218	0	0	0	0	0
Demand management initiatives	Increase/Maintain	2,463	0	0	0	0	0	0	595	1,231	637	0
Residential backflow prevention	Increase/Maintain	2,756	537	555	399	410	422	433	0	0	0	0
Rabbit Road culverts	Maintain	110	110	0	0	0	0	0	0	0	0	0
Sang dam slump remedial works	Increase/Maintain	2,019	0	0	0	218	1,801	0	0	0	0	0
Misc. plant and equipment	Maintain	870	85	78	80	82	84	87	89	92	95	98
Waingake water treatment plant renewals	Maintain	933	85	88	90	87	90	92	95	98	102	105
Waipaoa treatment plant renew	Maintain	1,147	100	104	106	109	112	115	119	123	127	131
Gisborne pump station renewals	Maintain	30	30	0	0	0	0	0	0	0	0	0
Waingake pump station renewals	Maintain	290	60	155	53	22	0	0	0	0	0	0
Muriwai Pipeline & Reticulation	Increase	2,769	2,769	0	0	0	0	0	0	0	0	0
Ruatoria Bulk Supply Point	Increase	500	500	0	0	0	0	0	0	0	0	0
Total		30,896	5,871	2,902	2,310	2,106	4,573	3,002	2,958	3,142	2,133	1,897
Grand total		493,175	103,467	79,573	39,440	36,495	38,638	34,303	39,308	44,386	37,707	39,859

Long term plan disclosure statement for period commencing 1 July 2021

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

Council is required to include this statement in its Long Term Plan (LTP) 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.

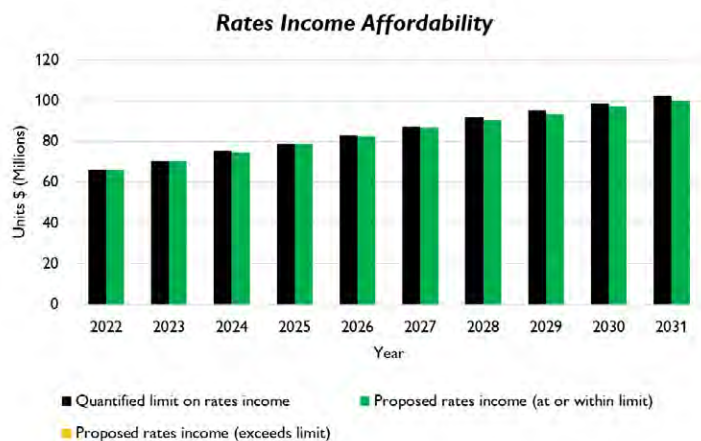
Rates affordability benchmark

Council meets the rates affordability benchmark if:

- its planned rates income equals or is less than each quantified limit on rates; and
- its planned rates increases equal or are less than each quantified limit on rates increases.

Rates income affordability

The following graphs compare the Council's planned rates income with quantified limits on rates contained in the financial strategy included in Council's long-term plan.

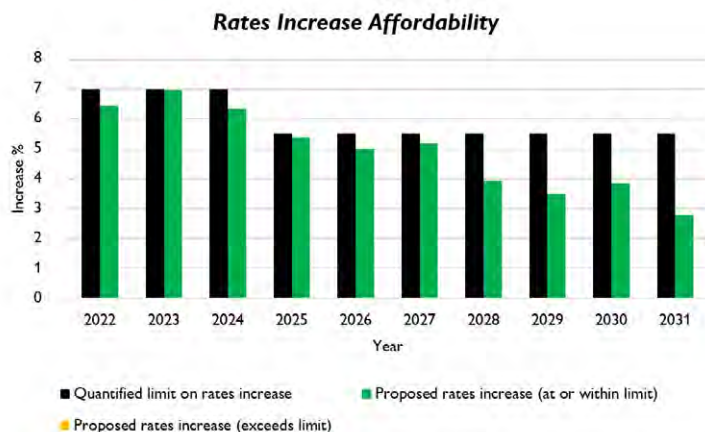


Rates increases affordability

The following graph compares the Council's planned rates increases with a quantified limit on rates increases included in the financial strategy as part of this long-term plan.

Quantified limit on rates: For the current long-term plan, the annual increase in total rates requirement has been limited to 6.5% plus growth* for the first 3 years, thereafter 5% plus growth* thereafter.

"Total rates" is defined as total rates excluding rates collected from water metering.



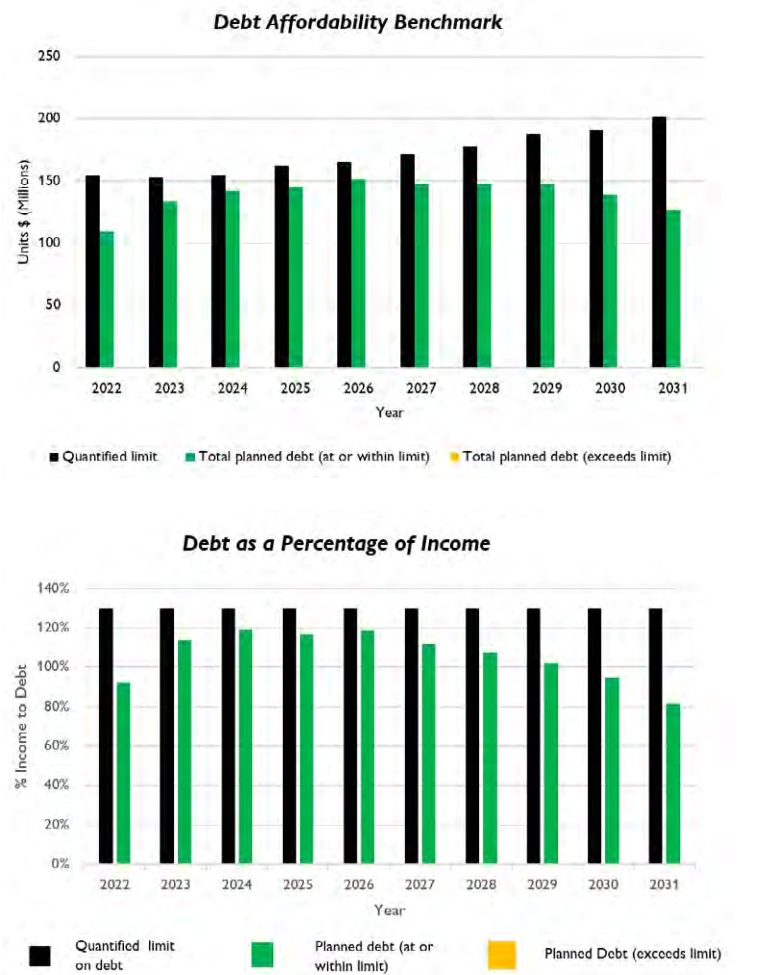
*Plus Growth refers to growth in the number of rateable properties. It is assumed 0.5% growth per annum will occur throughout the LTP. Refer to Financial Strategy for more details.

Debt affordability benchmark

Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

Our limits for debt: The following graph compares Council's planned debt with a quantified limit on borrowing stated in the financial strategy included in this long-term plan. The quantified limit is based on the ability to borrow, and is set at 130% of debt to revenue. This limit follows the financial strategy, but actual ability to borrow is 175% of debt to income. Below are two graphs showing this - one expressed as debt as a percentage of income, and the second the quantified forecast debt over forecast income.

Debt is defined as financial liabilities less financial assets (excluding trade, provisions and other receivables) and lease debt arising from CCTO arrangements.

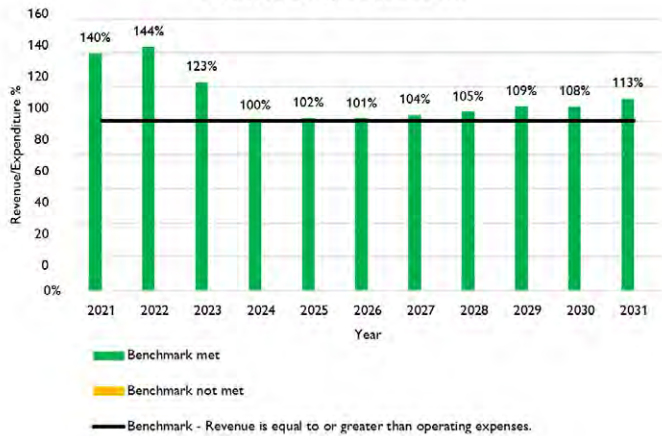


Balanced budget benchmark

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

In year 1 and year 2, there is higher revenue due to the capital grant from Central Government for the redevelopment of the Olympic Pool which contributes to the surplus revenue over expenditure.

Balanced Budget Benchmark

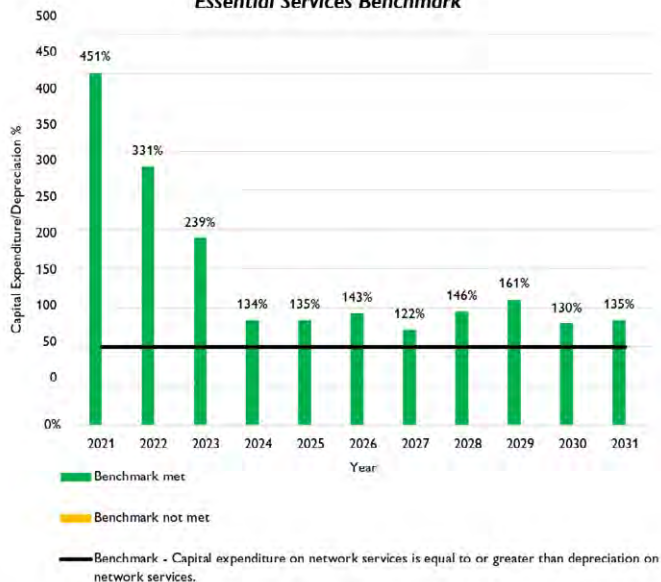


Essential services benchmark

The following graph displays Council's planned capital expenditure on network services as a proportion of expected depreciation on network services. Council meets this benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.

In 2021, the year before the start of the LTP 2021-31, \$41.6m from the Provincial Growth Fund was received for capital investment in roads. This was a one off injection based on the economic stimulus package as a result of COVID 19 and for investment into the region. LTP Year 1 and year 2 have the phased capital investment for the Wastewater Treatment Disinfection Plant.

Essential Services Benchmark

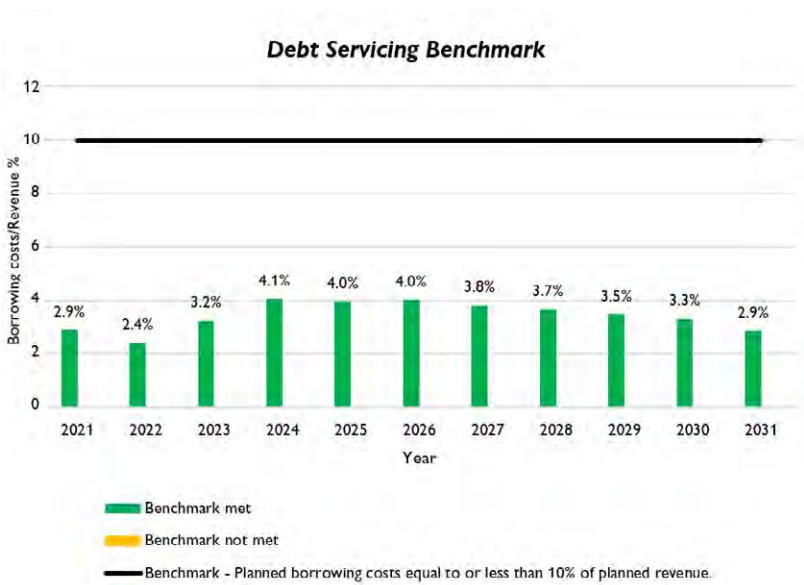


Debt servicing benchmark

The following graph displays Council's planned borrowing costs as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant and equipment).

Because Statistics New Zealand projects the Council's population will grow more slowly 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.

2021 was set at a time of higher interest rates. Years 1 to 10 interest rates are forecast to be at a lower rate.



Funding impact statement

Council

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
20,987	General rates, uniform annual general charges, rates penalties	23,493	25,111	27,439	28,974	30,647	32,567	33,174	34,838	36,113	37,140
44,806	Targeted rates	46,654	49,953	52,306	54,905	57,276	59,762	62,718	64,365	66,852	68,676
15,953	Subsidies and grants for operating purposes	14,699	12,861	12,795	13,325	13,591	14,001	14,357	14,792	15,090	15,587
8,817	Fees and charges	9,530	9,896	10,816	10,492	10,435	10,718	11,009	11,582	11,627	11,948
1,800	Interest and dividends from investments	1,500	1,600	1,700	1,700	1,825	1,500	1,420	1,500	1,550	1,630
2,413	Local authorities fuel tax, fines, infringement fees and other receipts	1,513	1,755	1,663	1,940	2,114	2,155	2,203	2,250	2,303	2,351
94,775	Total operating funding (A)	97,389	101,176	106,718	111,337	115,887	120,703	124,881	129,327	133,536	137,332
<i>Applications of operating funding</i>											
76,866	Payments to staff and suppliers	83,065	84,526	87,165	89,614	91,608	92,690	94,981	97,026	98,786	100,665
4,213	Finance costs	3,795	4,589	4,869	4,958	5,143	5,051	5,038	5,026	4,850	4,450
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
81,079	Total applications of operating funding (B)	86,860	89,115	92,035	94,571	96,751	97,740	100,019	102,052	103,637	105,115
13,696	Surplus/(deficit) of operating funding (A-B)	10,529	12,061	14,684	16,766	19,136	22,963	24,862	27,275	29,899	32,217
<i>Sources of capital funding</i>											
50,410	Subsidies and grants for capital expenditure	61,396	41,302	13,618	14,267	12,287	12,074	12,751	15,733	13,760	18,770
699	Development and financial contributions	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950
22,727	Increase/(decrease) in debt	17,673	10,371	2,161	(899)	(591)	(4,063)	(2,938)	(4,403)	(2,679)	(3,891)
50	Gross proceeds from sale of assets	50	50	50	50	50	50	50	50	50	50
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
73,885	Total sources of capital funding (C)	80,706	53,345	17,487	15,122	13,494	9,853	11,696	13,251	13,041	16,879
<i>Applications of capital funding</i>											
Capital expenditure											
2,200	- to meet additional demand	1,642	2,124	893	170	1,172	2,708	5,294	9,396	1,020	714
48,547	- to improve level of service	53,075	35,229	14,117	12,116	11,031	7,518	7,803	7,910	9,420	12,376
45,478	- to replace existing assets	48,749	42,220	24,430	24,208	26,435	24,076	26,211	27,080	27,267	26,769
(8,644)	Increase/(decrease) in reserves	(12,232)	(14,166)	(7,269)	(4,607)	(6,008)	(1,487)	(2,750)	(3,860)	5,234	9,237
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
87,581	Total applications of capital funding (D)	91,235	65,407	32,171	31,888	32,631	32,816	36,558	40,526	42,941	49,096
(13,695)	Surplus/(deficit) of capital funding (C-D)	(10,529)	(12,061)	(14,684)	(16,766)	(19,137)	(22,963)	(24,862)	(27,275)	(29,899)	(32,217)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Commercial Operations

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
44	General rates, uniform annual general charges, rates penalties	(34)	(40)	(64)	(59)	(38)	(65)	(61)	(34)	(67)	(58)
0	Targeted rates	0	0	0	0	0	0	0	0	0	0
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
1,665	Fees and charges	2,536	2,005	2,271	1,713	1,409	1,444	1,481	1,520	1,561	1,602
(8)	Internal charges and overheads recovered	7	6	6	5	5	4	4	3	3	3
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
125	Local authorities fuel tax, fines, infringement fees and other receipts	(450)	(180)	(263)	(25)	109	110	115	116	121	122
1,826	Total operating funding (A)	2,059	1,792	1,949	1,634	1,485	1,493	1,538	1,606	1,618	1,668
<i>Applications of operating funding</i>											
965	Payments to staff and suppliers	800	794	802	831	879	874	912	967	972	1,010
20	Finance costs	12	11	10	9	7	6	5	4	3	3
321	Internal charges and overheads applied	257	263	269	266	269	282	275	279	295	289
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
1,306	Total applications of operating funding (B)	1,069	1,068	1,080	1,106	1,155	1,162	1,192	1,249	1,270	1,301
520	Surplus/(deficit) of operating funding (A-B)	990	724	869	528	329	331	346	357	347	367
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
(22)	Increase/(decrease) in debt	(42)	(42)	(42)	(42)	(35)	(35)	(35)	(35)	(9)	(9)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
(22)	Total sources of capital funding (C)	(42)	(42)	(42)	(42)	(35)	(35)	(35)	(35)	(9)	(9)
<i>Applications of capital funding</i>											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
0	- to improve level of service	0	0	0	0	0	0	0	0	0	0
200	- to replace existing assets	267	282	284	291	298	236	242	249	255	261
298	Increase/(decrease) in reserves	681	400	543	195	(4)	60	69	73	84	97
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
498	Total applications of capital funding (D)	948	682	827	487	295	296	311	322	339	358
(520)	Surplus/(deficit) of capital funding (C-D)	(990)	(724)	(869)	(528)	(329)	(331)	(346)	(357)	(347)	(367)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Environmental Services and Protection

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
4,169	General rates, uniform annual general charges, rates penalties	5,014	5,407	5,597	5,714	5,916	6,100	6,184	6,038	6,556	6,655
4,494	Targeted rates	572	609	627	638	663	687	686	699	728	736
848	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
4,673	Fees and charges	4,165	4,280	4,357	4,466	4,578	4,691	4,811	5,215	5,072	5,204
7,602	Internal charges and overheads recovered	1,624	1,703	1,743	1,776	1,838	1,904	1,917	1,966	2,045	2,073
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
1,585	Local authorities fuel tax, fines, infringement fees and other receipts	1,223	1,258	1,238	1,269	1,301	1,333	1,367	1,404	1,441	1,479
23,372	Total operating funding (A)	12,598	13,257	13,562	13,863	14,297	14,714	14,966	15,322	15,842	16,147
<i>Applications of operating funding</i>											
12,397	Payments to staff and suppliers	7,769	8,132	8,118	8,260	8,447	8,625	8,840	9,045	9,293	9,527
35	Finance costs	1	0	0	0	(1)	(1)	(1)	(2)	(2)	(2)
11,433	Internal charges and overheads applied	4,945	5,238	5,383	5,501	5,735	5,963	5,973	6,127	6,400	6,461
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
23,864	Total applications of operating funding (B)	12,715	13,371	13,501	13,761	14,181	14,588	14,811	15,171	15,691	15,986
(492)	Surplus/(deficit) of operating funding (A-B)	(116)	(114)	61	102	116	127	155	151	151	161
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
1,827	Increase/(decrease) in debt	(16)	(16)	(12)	(11)	(11)	(11)	(11)	(11)	(11)	(10)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
1,827	Total sources of capital funding (C)	(16)	(16)	(12)	(11)	(11)	(11)	(11)	(11)	(11)	(10)
<i>Applications of capital funding</i>											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
1,855	- to improve level of service	0	0	0	0	0	0	0	0	0	0
94	- to replace existing assets	250	155	0	0	0	0	0	0	0	0
(615)	Increase/(decrease) in reserves	(382)	(285)	49	90	104	115	143	140	140	152
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
1,335	Total applications of capital funding (D)	(132)	(130)	49	90	104	115	143	140	140	152
492	Surplus/(deficit) of capital funding (C-D)	116	114	(61)	(102)	(116)	(127)	(155)	(151)	(151)	(161)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Land, Rivers and Coastal

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
1,891	General rates, uniform annual general charges, rates penalties	1,682	1,734	1,769	1,777	1,910	2,103	2,470	2,924	2,929	3,325
1,221	Targeted rates	1,083	1,192	1,289	1,404	1,561	1,648	1,775	1,901	2,033	2,098
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
265	Fees and charges	265	273	280	287	294	301	309	317	326	334
404	Internal charges and overheads recovered	167	231	312	411	538	662	758	849	946	976
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
12	Local authorities fuel tax, fines, infringement fees and other receipts	12	12	12	12	13	13	13	14	14	15
3,793	Total operating funding (A)	3,208	3,442	3,661	3,890	4,314	4,727	5,325	6,004	6,247	6,747
<i>Applications of operating funding</i>											
1,931	Payments to staff and suppliers	1,869	1,927	1,972	2,009	2,061	2,031	2,089	2,151	2,217	2,281
430	Finance costs	340	396	466	562	685	799	885	972	1,059	1,082
1,268	Internal charges and overheads applied	820	915	1,017	1,120	1,266	1,430	1,522	1,634	1,778	1,809
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
3,629	Total applications of operating funding (B)	3,028	3,237	3,456	3,690	4,012	4,260	4,496	4,757	5,054	5,172
164	Surplus/(deficit) of operating funding (A-B)	179	205	205	200	302	467	829	1,247	1,193	1,575
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	2,700	2,438	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
1,331	Increase/(decrease) in debt	1,711	1,579	2,582	3,021	4,218	2,493	2,568	2,553	2,576	(1,210)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
1,331	Total sources of capital funding (C)	4,411	4,016	2,582	3,021	4,218	2,493	2,568	2,553	2,576	(1,210)
<i>Applications of capital funding</i>											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
1,303	- to improve level of service	4,685	4,301	2,867	3,060	4,685	3,116	3,278	3,324	3,437	72
1,387	- to replace existing assets	810	259	319	655	562	346	417	862	382	0
(1,196)	Increase/(decrease) in reserves	(904)	(338)	(399)	(494)	(726)	(501)	(298)	(385)	(50)	292
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
1,495	Total applications of capital funding (D)	4,591	4,222	2,787	3,221	4,520	2,961	3,397	3,800	3,769	364
(164)	Surplus/(deficit) of capital funding (C-D)	(179)	(205)	(205)	(200)	(302)	(467)	(829)	(1,247)	(1,193)	(1,575)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Liveable Communities

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
6,917	General rates, uniform annual general charges, rates penalties	7,440	7,478	7,731	8,211	8,896	9,488	9,953	10,161	10,419	10,332
5,598	Targeted rates	8,630	9,027	9,444	9,676	9,935	10,251	10,401	10,610	10,922	11,077
0	Subsidies and grants for operating purposes	276	150	0	0	0	0	0	0	0	0
1,380	Fees and charges	1,614	2,318	2,865	2,973	3,073	3,163	3,259	3,361	3,467	3,574
2,258	Internal charges and overheads recovered	4,081	4,191	4,276	4,739	5,401	5,932	6,411	6,517	6,669	6,577
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
87	Local authorities fuel tax, fines, infringement fees and other receipts	109	112	117	120	123	126	129	133	136	140
16,240	Total operating funding (A)	22,151	23,277	24,433	25,719	27,428	28,960	30,153	30,783	31,614	31,700
<i>Applications of operating funding</i>											
8,888	Payments to staff and suppliers	11,708	12,254	13,004	13,289	13,611	13,900	14,259	14,583	14,935	15,319
1,055	Finance costs	755	813	854	861	822	777	734	694	657	622
4,655	Internal charges and overheads applied	8,020	8,325	8,538	8,956	9,737	10,523	10,944	11,170	11,629	11,513
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
14,598	Total applications of operating funding (B)	20,482	21,391	22,396	23,107	24,169	25,201	25,937	26,447	27,221	27,453
1,642	Surplus/(deficit) of operating funding (A-B)	1,669	1,886	2,037	2,612	3,258	3,760	4,216	4,336	4,392	4,247
<i>Sources of capital funding</i>											
851	Subsidies and grants for capital expenditure	26,446	17,461	861	945	703	557	494	500	458	332
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
5,612	Increase/(decrease) in debt	2,922	1,937	2,349	(397)	(662)	(860)	(919)	(783)	(785)	(918)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
6,463	Total sources of capital funding (C)	29,368	19,397	3,210	548	42	(303)	(424)	(283)	(327)	(585)
<i>Applications of capital funding</i>											
Capital expenditure											
10	- to meet additional demand	0	446	181	0	0	193	0	0	0	0
6,036	- to improve level of service	12,106	9,174	5,522	2,738	2,342	1,824	1,705	1,654	1,612	1,135
3,205	- to replace existing assets	20,897	14,247	1,495	934	842	1,001	890	917	941	975
(1,147)	Increase/(decrease) in reserves	(1,967)	(2,584)	(1,950)	(511)	117	438	1,197	1,482	1,512	1,552
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
8,104	Total applications of capital funding (D)	31,036	21,283	5,247	3,160	3,300	3,456	3,792	4,053	4,065	3,661
(1,642)	Surplus/(deficit) of capital funding (C-D)	(1,669)	(1,886)	(2,037)	(2,612)	(3,259)	(3,760)	(4,216)	(4,336)	(4,392)	(4,247)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Regional Leadership and Support Services

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
2,701	General rates, uniform annual general charges, rates penalties	6,598	7,669	9,196	9,415	9,818	9,922	8,879	9,169	9,577	9,213
(1,044)	Targeted rates	3,055	2,850	3,192	4,097	4,680	5,551	7,275	7,695	8,104	8,725
0	Subsidies and grants for operating purposes	204	0	0	0	0	0	0	0	0	0
72	Fees and charges	198	216	221	214	220	239	245	238	245	252
21,049	Internal charges and overheads recovered	25,473	26,969	28,021	28,213	29,177	30,812	30,622	31,469	33,378	33,309
1,800	Interest and dividends from investments	1,500	1,600	1,700	1,700	1,825	1,500	1,420	1,500	1,550	1,630
491	Local authorities fuel tax, fines, infringement fees and other receipts	556	487	490	494	497	500	504	507	511	515
25,068	Total operating funding (A)	37,584	39,791	42,821	44,133	46,217	48,524	48,946	50,579	53,366	53,644
<i>Applications of operating funding</i>											
15,263	Payments to staff and suppliers	28,648	28,638	29,725	30,622	31,194	30,945	31,267	31,802	31,831	31,809
(170)	Finance costs	398	792	903	960	1,127	1,053	1,079	1,100	945	551
8,713	Internal charges and overheads applied	11,174	12,111	13,300	13,547	13,939	14,624	14,556	14,992	15,867	15,869
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
23,805	Total applications of operating funding (B)	40,220	41,541	43,928	45,130	46,261	46,621	46,903	47,895	48,642	48,229
1,263	Surplus/(deficit) of operating funding (A-B)	(2,636)	(1,750)	(1,107)	(997)	(44)	1,903	2,043	2,684	4,724	5,415
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	65	67	69	70	72	74	76	77	79	81
699	Development and financial contributions	1,587	1,622	1,658	1,703	1,748	1,792	1,834	1,871	1,910	1,950
(135)	Increase/(decrease) in debt	1,739	1,335	(544)	(1,528)	(2,261)	(2,482)	(2,986)	(3,058)	(3,418)	(3,192)
50	Gross proceeds from sale of assets	50	50	50	50	50	50	50	50	50	50
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
614	Total sources of capital funding (C)	3,441	3,074	1,233	295	(391)	(566)	(1,026)	(1,059)	(1,379)	(1,110)
<i>Applications of capital funding</i>											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
1,078	- to improve level of service	2,948	1,863	893	310	118	304	112	321	118	358
1,850	- to replace existing assets	3,168	2,654	1,336	1,414	1,282	1,699	1,420	1,446	1,491	1,664
(1,051)	Increase/(decrease) in reserves	(5,311)	(3,193)	(2,104)	(2,426)	(1,834)	(665)	(515)	(142)	1,735	2,283
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
1,877	Total applications of capital funding (D)	805	1,324	125	(702)	(435)	1,337	1,017	1,625	3,345	4,305
(1,263)	Surplus/(deficit) of capital funding (C-D)	2,636	1,750	1,107	997	44	(1,903)	(2,043)	(2,684)	(4,724)	(5,415)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Roads and Footpaths

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
250	General rates, uniform annual general charges, rates penalties	250	254	371	544	654	654	975	1,429	1,147	1,501
11,976	Targeted rates	12,350	13,341	14,108	14,527	14,947	15,517	15,676	16,182	16,764	17,306
14,958	Subsidies and grants for operating purposes	14,219	12,711	12,795	13,325	13,591	14,001	14,357	14,792	15,090	15,587
0	Fees and charges	0	0	0	0	0	0	0	0	0	0
1,948	Internal charges and overheads recovered	1,927	1,928	1,929	2,047	2,048	2,048	2,112	2,113	2,114	2,131
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
46	Local authorities fuel tax, fines, infringement fees and other receipts	46	48	49	50	51	53	54	56	57	59
29,179	Total operating funding (A)	28,793	28,282	29,252	30,494	31,291	32,273	33,174	34,572	35,172	36,582
<i>Applications of operating funding</i>											
19,192	Payments to staff and suppliers	19,094	17,755	18,135	18,830	19,262	19,915	20,405	21,099	21,589	22,383
643	Finance costs	454	477	500	527	538	529	521	513	514	566
4,836	Internal charges and overheads applied	4,913	5,061	5,156	5,307	5,382	5,547	5,592	5,670	5,873	5,876
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
24,672	Total applications of operating funding (B)	24,461	23,293	23,791	24,664	25,183	25,991	26,518	27,282	27,976	28,826
4,507	Surplus/(deficit) of operating funding (A-B)	4,332	4,989	5,460	5,830	6,109	6,282	6,656	7,289	7,196	7,756
<i>Sources of capital funding</i>											
49,559	Subsidies and grants for capital expenditure	21,411	16,334	12,688	13,252	11,158	11,257	12,181	14,923	13,032	17,588
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
984	Increase/(decrease) in debt	825	508	863	718	(87)	(453)	(10)	(465)	536	2,556
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
50,543	Total sources of capital funding (C)	22,236	16,841	13,551	13,969	11,071	10,805	12,171	14,459	13,568	20,144
<i>Applications of capital funding</i>											
Capital expenditure											
952	- to meet additional demand	0	0	0	0	53	669	1,007	4,443	821	76
26,592	- to improve level of service	11,037	7,380	4,134	4,830	1,736	1,564	1,892	1,689	2,470	8,515
28,953	- to replace existing assets	16,632	15,226	15,539	15,623	15,936	15,317	16,479	17,076	17,399	18,736
(1,446)	Increase/(decrease) in reserves	(1,102)	(776)	(662)	(654)	(546)	(464)	(551)	(1,459)	73	574
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
55,050	Total applications of capital funding (D)	26,568	21,830	19,011	19,799	17,180	17,086	18,827	21,748	20,764	27,901
(4,507)	Surplus/(deficit) of capital funding (C-D)	(4,332)	(4,989)	(5,460)	(5,830)	(6,109)	(6,282)	(6,656)	(7,289)	(7,196)	(7,756)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Solid Waste

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
2,386	General rates, uniform annual general charges, rates penalties	2,543	2,608	2,639	2,622	2,676	2,960	2,147	2,161	2,205	2,207
1,983	Targeted rates	2,315	2,380	2,440	2,500	2,562	2,624	2,691	2,762	2,835	2,908
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
210	Fees and charges	197	199	201	202	204	206	208	210	213	215
121	Internal charges and overheads recovered	154	149	149	149	231	229	226	216	212	190
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
10	Local authorities fuel tax, fines, infringement fees and other receipts	10	10	11	11	11	11	12	12	12	13
4,711	Total operating funding (A)	5,220	5,346	5,439	5,484	5,685	6,030	5,283	5,361	5,476	5,532
<i>Applications of operating funding</i>											
3,424	Payments to staff and suppliers	3,858	3,957	4,049	4,013	4,168	4,261	4,363	4,465	4,577	4,670
190	Finance costs	119	109	100	88	70	45	30	28	25	23
445	Internal charges and overheads applied	495	515	527	529	621	638	632	634	652	631
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
4,059	Total applications of operating funding (B)	4,473	4,581	4,675	4,629	4,859	4,945	5,025	5,126	5,255	5,325
651	Surplus/(deficit) of operating funding (A-B)	748	765	764	855	825	1,085	258	235	221	207
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
(128)	Increase/(decrease) in debt	(323)	(268)	(308)	(396)	(633)	(837)	(65)	(65)	(65)	(65)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
(128)	Total sources of capital funding (C)	(323)	(268)	(308)	(396)	(633)	(837)	(65)	(65)	(65)	(65)
<i>Applications of capital funding</i>											
Capital expenditure											
0	- to meet additional demand	0	0	0	0	0	0	0	0	0	0
0	- to improve level of service	0	0	0	0	0	0	0	0	0	0
390	- to replace existing assets	281	329	313	341	501	58	60	62	64	66
133	Increase/(decrease) in reserves	144	168	143	118	(309)	191	133	108	92	76
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
523	Total applications of capital funding (D)	425	497	456	459	192	248	192	169	156	142
(651)	Surplus/(deficit) of capital funding (C-D)	(748)	(765)	(764)	(855)	(825)	(1,085)	(258)	(235)	(221)	(207)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Urban Stormwater

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
	<i>Sources of operating funding</i>										
0	General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
3,251	Targeted rates	3,078	3,191	3,282	3,350	3,443	3,540	3,567	3,648	3,758	3,806
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
0	Fees and charges	0	0	0	0	0	0	0	0	0	0
188	Internal charges and overheads recovered	190	195	200	205	210	216	221	227	233	239
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0
3,439	Total operating funding (A)	3,268	3,386	3,482	3,555	3,653	3,755	3,788	3,875	3,991	4,045
	<i>Applications of operating funding</i>										
1,323	Payments to staff and suppliers	1,335	1,375	1,409	1,444	1,482	1,521	1,564	1,609	1,656	1,704
423	Finance costs	328	336	337	337	343	345	341	330	314	297
643	Internal charges and overheads applied	563	596	618	615	634	677	663	682	735	726
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
2,389	Total applications of operating funding (B)	2,226	2,307	2,363	2,396	2,459	2,544	2,568	2,621	2,705	2,727
1,050	Surplus/(deficit) of operating funding (A-B)	1,042	1,079	1,119	1,159	1,194	1,212	1,221	1,254	1,286	1,319
	<i>Sources of capital funding</i>										
0	Subsidies and grants for capital expenditure	0	0	0	0	0	0	0	0	0	0
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
2,211	Increase/(decrease) in debt	357	112	(73)	60	301	(151)	(130)	(479)	(481)	(499)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
2,211	Total sources of capital funding (C)	357	112	(73)	60	301	(151)	(130)	(479)	(481)	(499)
	<i>Applications of capital funding</i>										
	Capital expenditure										
9	- to meet additional demand	75	609	641	98	191	173	89	111	115	197
2,351	- to improve level of service	989	781	621	769	1,011	623	696	369	382	0
1,226	- to replace existing assets	954	907	529	729	1,228	431	569	1,321	1,366	490
(325)	Increase/(decrease) in reserves	(620)	(1,106)	(746)	(377)	(934)	(166)	(264)	(1,026)	(1,058)	133
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
3,261	Total applications of capital funding (D)	1,398	1,191	1,046	1,220	1,495	1,061	1,091	775	805	819
(1,050)	Surplus/(deficit) of capital funding (C-D)	(1,042)	(1,079)	(1,119)	(1,159)	(1,194)	(1,212)	(1,221)	(1,254)	(1,286)	(1,319)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Wastewater

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
373	General rates, uniform annual general charges, rates penalties	0	0	200	750	816	1,406	2,627	2,990	3,348	3,966
7,921	Targeted rates	8,554	9,993	10,286	10,736	11,443	11,698	12,125	12,170	12,701	12,843
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
405	Fees and charges	445	492	504	518	533	548	565	584	604	623
1,168	Internal charges and overheads recovered	503	736	1,366	1,496	1,428	1,359	1,343	1,378	1,415	1,452
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
8	Local authorities fuel tax, fines, infringement fees and other receipts	8	8	8	8	8	9	9	9	9	10
9,875	Total operating funding (A)	9,510	11,228	12,365	13,509	14,228	15,020	16,670	17,131	18,078	18,894
<i>Applications of operating funding</i>											
3,952	Payments to staff and suppliers	4,495	6,058	6,147	6,228	6,463	6,553	6,994	6,954	7,239	7,357
1,483	Finance costs	1,314	1,580	1,624	1,540	1,467	1,394	1,320	1,250	1,200	1,180
2,205	Internal charges and overheads applied	2,016	2,102	2,171	2,190	2,250	2,359	2,363	2,428	2,562	2,575
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
7,640	Total applications of operating funding (B)	7,825	9,739	9,941	9,959	10,179	10,306	10,677	10,632	11,001	11,112
2,235	Surplus/(deficit) of operating funding (A-B)	1,684	1,489	2,423	3,550	4,049	4,713	5,993	6,499	7,077	7,781
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	7,505	5,003	0	0	0	0	0	0	191	590
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
10,874	Increase/(decrease) in debt	10,456	5,207	(2,627)	(2,338)	(1,966)	(2,317)	(2,035)	(2,057)	(885)	(280)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
10,874	Total sources of capital funding (C)	17,961	10,210	(2,627)	(2,338)	(1,966)	(2,317)	(2,035)	(2,057)	(694)	310
<i>Applications of capital funding</i>											
Capital expenditure											
987	- to meet additional demand	1,533	1,034	34	35	184	1,094	3,966	4,337	41	42
11,458	- to improve level of service	17,933	11,618	0	273	605	0	0	308	1,273	2,296
2,985	- to replace existing assets	3,030	5,405	2,420	2,288	2,492	2,652	3,527	2,757	3,406	3,080
(2,321)	Increase/(decrease) in reserves	(2,850)	(6,359)	(2,658)	(1,384)	(1,197)	(1,349)	(3,535)	(2,961)	1,663	2,673
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
13,110	Total applications of capital funding (D)	19,645	11,699	(204)	1,213	2,083	2,396	3,958	4,441	6,383	8,092
(2,235)	Surplus/(deficit) of capital funding (C-D)	(1,684)	(1,489)	(2,423)	(3,550)	(4,049)	(4,713)	(5,993)	(6,499)	(7,077)	(7,781)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Water Supply

AP 2021 \$000s		LTP 2022 \$000s	LTP 2023 \$000s	LTP 2024 \$000s	LTP 2025 \$000s	LTP 2026 \$000s	LTP 2027 \$000s	LTP 2028 \$000s	LTP 2029 \$000s	LTP 2030 \$000s	LTP 2031 \$000s
<i>Sources of operating funding</i>											
0	General rates, uniform annual general charges, rates penalties	0	0	0	0	0	0	0	0	0	0
6,639	Targeted rates	7,016	7,371	7,639	7,978	8,042	8,246	8,521	8,699	9,007	9,177
0	Subsidies and grants for operating purposes	0	0	0	0	0	0	0	0	0	0
80	Fees and charges	110	114	117	120	123	127	131	135	140	144
796	Internal charges and overheads recovered	760	781	801	821	842	862	885	908	933	957
0	Interest and dividends from investments	0	0	0	0	0	0	0	0	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0	0	0	0	0	0	0	0	0
7,515	Total operating funding (A)	7,886	8,266	8,557	8,919	9,008	9,236	9,537	9,743	10,080	10,278
<i>Applications of operating funding</i>											
3,212	Payments to staff and suppliers	3,489	3,637	3,806	4,085	4,041	4,063	4,289	4,351	4,478	4,605
103	Finance costs	74	75	75	75	84	103	125	137	134	128
1,743	Internal charges and overheads applied	1,685	1,765	1,823	1,833	1,885	1,986	1,978	2,032	2,156	2,157
0	Other operating funding applications	0	0	0	0	0	0	0	0	0	0
5,058	Total applications of operating funding (B)	5,248	5,477	5,704	5,993	6,010	6,153	6,391	6,519	6,768	6,890
2,457	Surplus/(deficit) of operating funding (A-B)	2,638	2,789	2,853	2,926	2,998	3,083	3,145	3,223	3,311	3,389
<i>Sources of capital funding</i>											
0	Subsidies and grants for capital expenditure	3,269	0	0	0	353	186	0	232	0	177
0	Development and financial contributions	0	0	0	0	0	0	0	0	0	0
173	Increase/(decrease) in debt	43	20	(28)	15	544	589	684	(3)	(136)	(263)
0	Gross proceeds from sale of assets	0	0	0	0	0	0	0	0	0	0
0	Lump sum contributions	0	0	0	0	0	0	0	0	0	0
173	Total sources of capital funding (C)	3,312	20	(28)	15	898	775	684	229	(136)	(86)
<i>Applications of capital funding</i>											
Capital expenditure											
33	- to meet additional demand	34	35	36	37	745	579	233	506	43	399
136	- to improve level of service	3,376	111	80	137	535	87	119	246	127	0
3,134	- to replace existing assets	2,461	2,756	2,195	1,933	3,294	2,336	2,606	2,390	1,963	1,498
(674)	Increase/(decrease) in reserves	79	(93)	514	835	(678)	856	871	310	1,042	1,406
0	Increase/(decrease) of investments	0	0	0	0	0	0	0	0	0	0
2,630	Total applications of capital funding (D)	5,950	2,809	2,825	2,941	3,895	3,858	3,829	3,452	3,175	3,303
(2,457)	Surplus/(deficit) of capital funding (C-D)	(2,638)	(2,789)	(2,853)	(2,926)	(2,998)	(3,083)	(3,145)	(3,223)	(3,311)	(3,389)
0	Funding balance ((A-B)+(C-D))	0	0	0	0	0	0	0	0	0	0

Rates information 2022

This year Council will collect \$75.6m in rates (including GST).

Rating base information

A Long Term Plan (LTP) must state, for each year covered by the plan, a projected number of rating units within the district or region of the local authority at the end of the preceding financial year.

Year	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
No. of rating units	23,550	23,650	23,850	23,950	24,050	24,150	24,250	24,350	24,450	24,550	24,650

Council's Rates

Local authorities are required to review their Revenue and Financing Policy (RFP) every three years. Council carried out a principles based review of the RFP as part of the 2021-2031 Long Term Plan (LTP). The following principles were used for making funding choices:

- All funding options will consider affordability.
- Funding choices will support the outcomes of Tairāwhiti 2050.
- Council will explore funding options from all other sources before choosing rates to fund activities.
- In collaboration with Māori, funding choices will contribute to enabling the development of Māori land.
- Each generation should pay for the services they receive.
- Revenue collection will be obvious, transparent, efficient and simple.
- Actions and inactions that adversely affect the community, environment or Council assets can expect to pay more.
- Users of services can expect to contribute to the cost of operating the service.
- Borrowing will be used when it is financially efficient to do so and in the best interest of the community.

Council is required to manage its revenues, expenses and other financial responsibilities in a prudent manner and in a way that promotes the current and future interests of the community as a whole.

The RFP identifies how Council uses the sources of funding it has available to fund its operating and capital expenditure.

The review of the policy has been redesigned to meet the statutory requirements of the legislation and allow for more flexibility of decisions. In these uncertain times having flexibility of policy will assist Council in responding to changing business required between now and the next LTP. As part of the review seven workshops with Council were completed between March 2019 and October 2020. The new policy allows:

- For the use of debt to fund operating expenses, giving Council flexibility of decision making.
- Use of funding bands for each activity rather than a precise funding allocation.
- The 2021–2031 LTP forecasts to use debt to fund operating expenses, ease rate increases arising from delivery of planning for freshwater and our review of the Tairāwhiti Resource Management Plan.
- The policy incorporates the changes to the rating system adopted by Council after extensive and separate rating consultation in 2020.

Key changes to the Revenue and Finance Policy for year 1 (2021/22)

- General rate: Fund 10% of the 'Wastewater', 'Water supply' and 'Stormwater' activities and fund the 'Wainui Beach Erosion Management Scheme maintenance.
- Targeted rates: Increase the forestry differential to a weighting of 12.0 for both the 'subsidised local road rate' and 'flood damage and emergency reinstatement roading rate'. There was also a change to the definition of the "Forestry" rating category to include properties that are currently not rated for forestry but have exotic forest of 20 hectares or greater.
- Remove the 'per property targeted rate for wastewater' and use the pan (toilet) rate per separately used or inhabited part (SUIP) of a property to collect the wastewater targeted rate.
- Change the 'Stormwater differential targeted rate' for residential properties in the defined area to per SUIP.
- Collecting rates to promote tourism. The focus will be a regional approach to promoting Tairāwhiti. This means everyone across the district will pay towards regional promotion. Before it was strictly targeted to a small group of business owners located in the CBD.

Key observations of year 1 (2021/22)

1. Across the district the total rates revenue for 2021/22 is \$65.8m (excl GST) or \$75.6m (incl GST).
2. The total increase in rates revenue for 2021/22 over the preceding year (2020/21) was \$4.6m (incl GST). The drivers for rates increases are a mix of policy changes, budget increases and the impact of the district rating revaluation.
3. The Revenue and Finance Policy change to fund 10% of the waste water, water and stormwater activities by the general rate based on capital value affects all rateable properties.
4. There are 6,812 properties that throughout the district decrease in rates from changes due to the Revenue and Financing Policy review. The drivers are the merged wastewater charge for properties with one dwelling and changes to the targeted Wainui Beach Erosion Management scheme rates.
5. The wastewater pan charge and the Stormwater charge are now rated per separately used or inhabited part of a property (SUIP). This will increase rates for properties with multiple dwellings, non-residential properties with multiple toilets and SUIP's (e.g. shops, schools hospital rest homes and retirement complexes).
6. The main changes to the horticultural sector is driven mainly by higher than district average capital value and LTP budget changes. Proposed Remission policy changes is another impact, where the remission will need to be applied for annually, instead of automatically applied. The remission would be capped between \$100 and \$7,000. Please refer to the remissions section for further information.
7. The capital value of horticulture properties increased an average of 79% in the revaluation except for Kiwifruit properties which increased up to 300% due to the value of kiwifruit licences (e.g. Zespri Gold being included in the capital value of the property). Rates for such kiwifruit properties will increase more than average.
8. Forestry roading rates increase to a weighting of 12.0 for both the 'subsidised local road rate' and 'flood damage and emergency reinstatement roading rate'. This increase applies to both forestry properties, and pastoral properties that have more than 20ha or greater of exotic forest.
9. Collecting rates to promote tourism. The focus will be a regional approach to promoting Tairāwhiti. This means everyone across the district will pay toward regional promotion. Before it was strictly targeted to a small group of business owners located in the CBD for the purposes of city centre management and promotion.

2020 Rating Revaluation

The district is valued for rating purposes every three years. In 2020 Lewis Wright, our contracted Valuation Service Provider, reassessed the rating values of all properties in our district. The 2020 values reflect the market value on 1 September 2020. These rating values are used from 1 July 2022 for year one of the Long Term Plan.

Across the district values for residential / lifestyle properties have risen on average 64%, and 50% for all sectors since 2017.

Sector	Average Capital Value	Average Value Change	Average Land Value	Average Value Change
Residential	\$459,000	Up 65%	\$226,000	Up 90%
Lifestyle	\$530,000	Up 48%	\$287,000	Up 63%
Horticulture	\$2,260,000	Up 79%	\$1,382,000	Up 56%
Arable/Cropping	\$1,377,000	Up 41%	\$1,274,000	Up 43%
Pastoral	\$1,941,000	Up 34%	\$1,686,000	Up 36%
Forestry	\$784,000	Up 23%	\$728,000	Up 24%
Commercial	\$1,123,000	Up 33%	\$391,000	Up 47%
Industrial	\$1,390,000	Up 73%	\$851,000	Up 103%

Funding Impact Statement

General Rating Information

The following rates will be set by Council for the financial year commencing 1 July 2021 and ending 30 June 2022. **All figures in the 'Funding impact statement' include GST.**

Rates will be used as a funding source in the other years of the Long Term Plan.

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 Charge

Council will use a Uniform Annual General Charge (UAGC) in accordance with section 15(1)(b) of the Local Government (Rating) Act 2002. The UAGC is a fixed charge per separately used or inhabited part of a property. Some of Council's services are more related to the existence of a household than to land, capital value or land area. The UAGC is charged on each separately used or inhabited part of a property throughout the District. The UAGC for 2021/22 is \$834.99.

Cap on certain rates

The total of uniform or fixed charges that Council can rate cannot exceed 30% of the total rates collected. If the 30% cap is in threat of being exceeded Council must 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 (funding stream FS-049).

Targeted rates

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

The matters and categories that may be 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.

Allocation of payments

Any payments received will be applied to the oldest outstanding rates before being applied to the current rates. As all payments are allocated to the oldest debt first if the instalment is not paid in full by the date shown a 10% penalty is added to any amount of the instalment still outstanding.

Under section 57 of the Local Government (Rating) Act 2002, any portion of the rate invoices not paid by the due date will incur a 10% penalty on the following dates:

Rate Instalment Dates	Rates Due Date	Date Penalty is to be added	Penalty amount
Invoiced quarterly			
Instalment 1	20 August 2021	26 August 2021	10%
Instalment 2	22 November 2021	26 November 2021	10%
Instalment 3	21 February 2022	25 February 2022	10%
Instalment 4	20 May 2022	26 May 2022	10%

Due dates for water rates charges

Water meters are read on a monthly, quarterly and six monthly or annual cycle and are payable 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 rates 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
Invoiced annually		
June-2021	20 July 2021	23 July 2021
Invoiced six-monthly		
June-2021	20 July 2021	23 July 2021
December-2021	20 January 2022	25 January 2022
Invoiced quarterly		
June-2021	20 July 2021	23 July 2021
September-2021	20 October 2021	26 October 2021
December-2021	20 January 2022	25 January 2022
March-2022	20 April 2022	26 April 2022
Invoiced monthly		
June-2021	20 July 2021	23 July 2021
July-2021	20 August 2021	25 August 2021
August-2021	20 September 2021	23 September 2021
September-2021	20 October 2021	26 October 2021
October-2021	22 November 2021	25 November 2021
November-2021	20 December 2021	23 December 2021
December-2021	20 January 2022	25 January 2022
January-2022	21 February 2022	25 February 2022
February-2022	21 March 2022	24 March 2022
March-2022	20 April 2022	26 April 2022
April-2022	20 May 2022	26 May 2022
May-2022	20 June 2022	23 June 2022

Funding impact statement (Rates)

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 Long Term Plan (LTP).

As the Council sets them:

General rates

Rates directly related to the value of the property, charged on capital value.

Targeted rates

Rates which can fund a particular activity or group of activities and can apply to certain areas, categories or to certain ratepayers.

Uniform Annual General Charges

Activities funded by UAGC 2021/22		
Cemeteries	HB Williams Memorial & Rural libraries	Roading
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	

A fixed amount charged to each separately used or inhabited part of a rating unit.

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/s, 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'.)
- Each residential rating unit which has, in addition to a family dwelling unit, one or more non-residential uses (i.e. home occupation units) will be charged an extra UAGC for each additional use. (See 'Guidance note 3'.)
- 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 be liable for additional UAGCs for each residential unit. (See 'Guidance note 4'.)
- 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 be liable for a separate UAGC. (See 'Guidance note 5'.)
- 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.
- Each block of land for which a separate title has been issued is liable to pay a UAGC, even if that land is vacant. 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".
- Two or more adjacent blocks of vacant land are not eligible for remission under "continuity" (S.20 of LG(R)A 02) because they are not "used for the same purpose" (i.e. they are not used at all).

- I. 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.
- J. 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.
- K. 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. This is 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 leasing 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, 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. This is 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, 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. This is regardless of the number of people who may be living in the unit. Each will be required to 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, 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.)

Council's other funding sources

Subsidies and grants

From government and non-government organisations to fund maintenance or capital projects.

Fees and charges

Council charges for services provided, e.g. building consents, dog licences.

Interest received and dividends income

From funds invested or Council investments.

Loans

Council borrows money to fund capital expenditure.

Capital rates

Rates used to repay loans and capital expenditure e.g. 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 for specific purpose, to fund capital expenditure. Please refer to the Revenue and Financing Policy for further details of Council's revenue funding mechanisms.

Funding impact statement

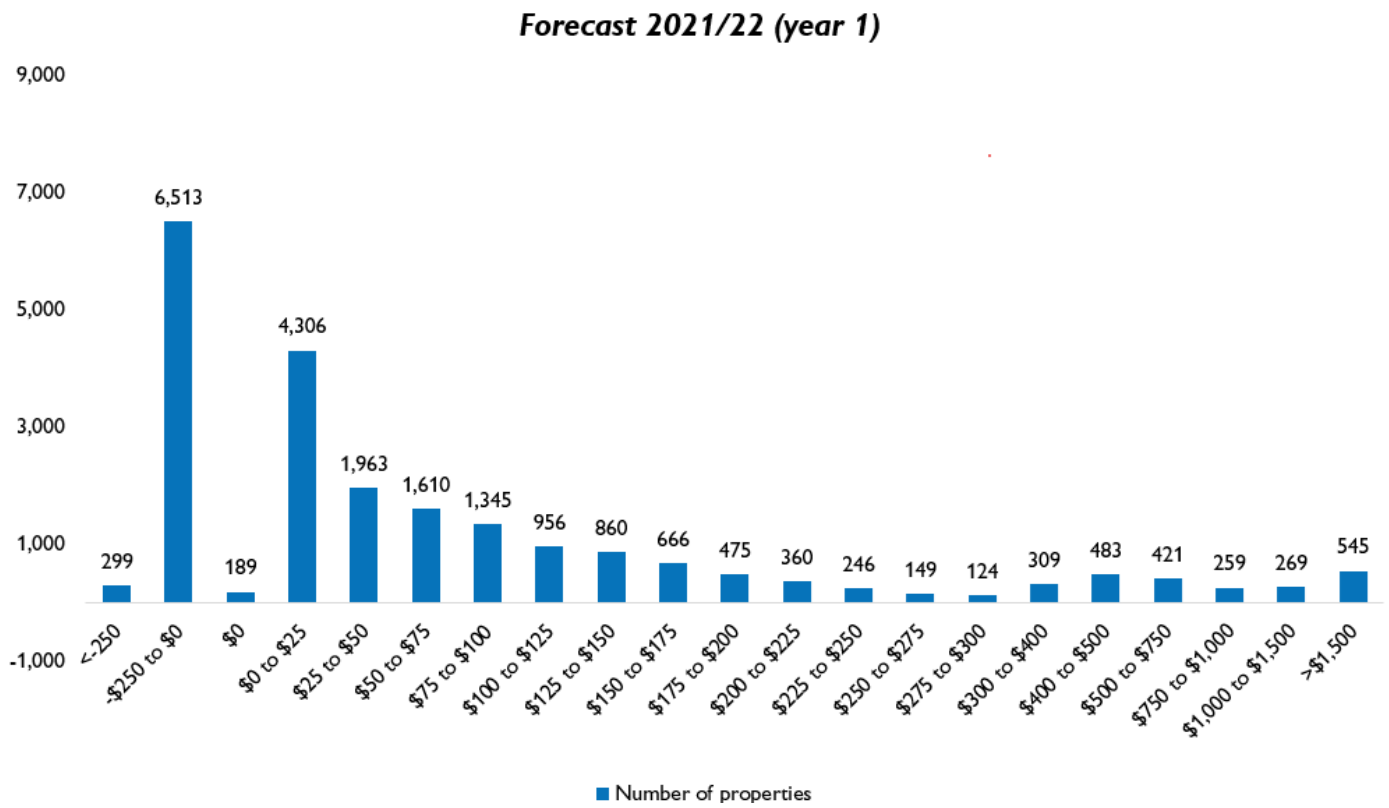
The following information is presented for the purpose of clauses 5 and 15 of Schedule 10 of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

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) Regulations 2014.

Mentioned under 'Note 13', we have provided a reconciliation between Council's 'Prospective statement of comprehensive revenue and expenses' and Council's 'Funding impact statement'.

Rates movement



Funding impact statement (rates)

Rates funding source	Categories of rateable land	Category (Sch 2) s14, 17 LG(R)A 2002	Factors (Sch 3) LG(R)A 2002	Factor used	Revenue sought 2021/2022 (Includes GST) \$
General Rate	Capital value on all rateable land.	General Rate		Capital Value	6,911,848
Uniform Annual General Charge	All Rateable land. A Uniform Annual General Charge set under section 15 of the Local Government (Rating) Act 2002 per Separately Used or Inhabited Part of a Rating Unit (SUIP). See definition of SUIP at beginning of this section.			Separately Used or Inhabited Part of a Rating Unit (SUIP) in accordance with Council Policy.	18,954,546
Targeted rates					
Environmental Services And 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	658,151
Building Services	Differential targeted rate on Inner Zone 85% of Revenue Sought.	6	2	Capital Value	688,540
	Differential targeted rate on Outer Zone 15% of Revenue Sought.	6	2	Capital Value	121,507
Noise Control	A uniform targeted rate on Inner Zone.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	57,500
Resource Consents And Planning	A uniform targeted rate on all rateable land.	6	3	Land Value	3,611,018
Land, Rivers and Coastal					
Land Drainage - Contributors	Drainage Rate - Contributors. Eastern Hill Catchment 8 and Western Hill Catchment F. See maps of scheme areas on Council's website.	5 & 6	5	Per hectare	16,014
Land Drainage - Direct Beneficiaries	Drainage Rate - Direct Beneficiaries. Drainage Scheme maps available on Council's website. 1. Ormond 2. Eastern Taruheru 3. Western Taruheru 4. Willows 5. Waikanae Creek 6. City/Wainui 7. Taruheru, Classes A-D 8. Waipaoa 9. Pātūtahi 10. Ngātapa 11. Manutūkē 12. Muriwai.	5 & 6	5	Per hectare	674,225
Te Karaka Flood Control	A differentiated targeted rate on Non Residential properties based on Capital Value.	5 & 6	2	Capital Value	6,031
	A differentiated targeted rate on Residential properties based on Capital Value.	5 & 6	2	Capital Value	26,833
Waipapu River Erosion Protection Scheme	Direct Beneficiaries within the defined area on Capital Value.	5 & 6	2	Capital Value	18,276
	Indirect Beneficiaries within the defined area on Capital Value.	5 & 6	2	Capital Value	4,400
Wainui Foredune Protection	Contributors within the defined area on Capital Value.	6	6	Area Per hectare	4,400
	Rateable Land within the Hazard Area.	5	10	Area Per hectare	4,318
Waipaoa River Flood Control Scheme	Waipaoa River Flood Control Scheme classes A - F.	5 & 6	2	Capital Value	189,490

Rates funding source	Categories of rateable land	Category (Sch 2) s14, 17 LG(R)A 2002	Factors (Sch 3) LG(R)A 2002	Factor used	Revenue sought 2021/2022 (Includes GST) \$
Liveable Communities					
Aquatic And Recreation Facilities	Differential targeted rate on Inner Zone 1.0 weighting.	6	2	Capital Value	1,646,521
	Differential targeted rate on Outer Zone 0.3 weighting.	6	2	Capital Value	214,343
Parks And Reserves	Differential targeted rate on Inner Zone 85% of revenue sought.	6		Per Rating Unit	5,384,211
	Differential targeted rate on Outer Zone 15% of revenue sought.	6		Per Rating Unit	950,155
Pests & Plants	A differential targeted rate on DRA1, DRA1A, DRA2 (Inner Zone) (20%).	6	3	Land Value	129,898
	A differential targeted rate on DRA3, DRA4, DRA5 (Outer Zone) (80%).	6	3	Land Value	519,594
Soil Conservation-Advocacy And Land Use	A differential targeted rate on DRA1, DRA1A, DRA2 (Inner Zone) (20%).	6	3	Land Value	393,359
	A differential targeted rate on DRA3 & DRA4 (30%).	6	3	Land Value	590,039
	A differential targeted rate on DRA5 (50%).	6	3	Land Value	983,397
Theatres	Differential targeted rate on Inner Zone 1.0 weighting.	6	2	Capital Value	800,274
	Differential targeted rate on Outer Zone 0.3 weighting.	6	2	Capital Value	104,167
Water Conservation	Differential targeted rate on Inner Zone 70% of revenue sought.	6	3	Land Value	1,537,024
	Differential targeted rate on Outer Zone 30% of revenue sought.	6	3	Land Value	658,725
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	109,142
Economic Development Including Tourism	All Industrial, Commercial retail and Accommodation Properties.	1 & 2	2	Capital Value	428,594
Roads & Footpaths					
Flood Damage And Emergency Reinstatement	Residential and Lifestyle blocks weighting of 1.0.	1 & 2	2	Capital Value	266,458
	Industrial and Commercial weighting of 2.0.	1 & 2	2	Capital Value	74,822
	Horticulture and Pastoral farming weighting of 1.5.	1 & 2	2	Capital Value	217,191
	Forestry weighting of 12.0.	1 & 2	2	Capital Value	177,529
Non-Subsidised Local Rooding	Differential targeted rate on Outer Zone 50% of Revenue Sought.	6	2	Capital Value	102,911
	Differential targeted rate on Inner Zone 50% of Revenue Sought.	6	2	Capital Value	102,912
Passenger Transport	DRA1 Residential.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	293,463
Subsidised Local Roads	Residential and Lifestyle blocks weighting of 1.0.	1 & 2	2	Capital Value	3,647,017
	Industrial and Commercial weighting of 2.0.	1 & 2	2	Capital Value	1,024,091
	Horticulture and Pastoral farming weighting of 1.5.	1 & 2	2	Capital Value	2,972,698
	Forestry weighting of 12.0.	1 & 2	2	Capital Value	2,429,837
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	1,194

Rates funding source	Categories of rateable land	Category (Sch 2) s14, 17 LG(R)A 2002	Factors (Sch 3) LG(R)A 2002	Factor used	Revenue sought 2021/2022 (Includes GST) \$
Refuse And Recycling - Gisborne District	Within scheme refuse collection areas - Residential properties in Gisborne City and environs and Ruatōria.	5 & 6	7	Separately Used or Inhabited Part of a Rating Unit	1,728,549
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	419,246
Urban Stormwater					
Stormwater	A differential targeted rate. DRA1 and DRA1A all Commercial and Industrial properties.	6	2	Per dollar of Capital Value	477,849
	A differential targeted rate. Rural towns in DRA3, DRA4 and DRA5 and also Manutūkē and Pātūtahi.	6	7	Separately Used or Inhabited Part of a Rating Unit	190,251
	A differential targeted rate. DRA1 and DRA1A Residential properties including Sponge Bay, Wainui and Ōkitū.	6	7	Separately Used or Inhabited Part of a Rating Unit.	2,517,557
Wastewater					
Gisborne City Wastewater	Wastewater charge per water closet or urinal connection.	5 & 6	12	Per water closet or urinal.	8,726,773
Te Karaka Wastewater	Wastewater charge per water closet or urinal connection.	5 & 6	12	Per water closet or urinal.	103,058
Water Supply					
Water - Availability	Within scheme areas, where service can be supplied but is not supplied (being a rating unit situated within 100 metres from any part of the waterworks).	5 & 6	7	Per Separately Used or Inhabited Part of a rating unit	47,203
Water - Connection	Within scheme areas where the service is supplied and connected.	5 & 6	7	Per Separately Used or Inhabited Part of a rating unit	3,731,093
Subtotal					75,648,243
*Metered water rates	Extraordinary and Rural Domestic users		8		3,870,648
Sub total					79,518,891
Rates penalties					1,000,000
Net rates revenue					80,518,891
Other funding sources					
Grants and subsidies					87,508,772
Development and financial contributions					1,825,050
Other revenue					12,757,450
Dividends and interest					1,500,000
Total funding					184,110,163

* Water by meter has 300 cubic metre no charge domestic allowance on rural residential and lifestyle properties

Estimated rates changes across the district

	Capital value		
	High	Medium	Low
RESIDENTIAL			
TOLAGA BAY, TINIROTO, MATAWAI - RURAL TOWNSHIPS (DRA4)			
2020 Valuation	\$470,000	\$192,000	\$120,000
2017 Valuation	\$335,000	\$137,000	\$84,000
Proposed Rates 2021/22	\$1,727	\$1,595	\$1,381
Actual 2020/21	\$1,629	\$1,497	\$1,292
Change	\$99	\$98	\$89
%	6.0%	6.6%	6.9%
	Residential	Residential	Residential
TE KARAKA/WHATATŪTŪ - RURAL TOWNSHIPS (DRA3)			
2020 Valuation	\$300,000	\$156,000	\$107,000
2017 Valuation	\$186,000	\$104,000	\$71,000
Proposed Rates 2021/22	\$1,964	\$1,599	\$1,730
Actual 2020/21	\$1,852	\$1,554	\$1,669
Change	\$112	\$46	\$61
%	6.0%	2.9%	3.6%
	Residential	Residential	Residential
TOKOMARU BAY, HICKS BAY, RUATŌRIA - RURAL TOWNSHIPS (DRA5)			
2020 Valuation	\$368,000	\$175,000	\$95,000
2017 Valuation	\$280,000	\$124,000	\$81,000
Proposed Rates 2021/22	\$1,935	\$1,754	\$1,522
Actual 2020/21	\$1,819	\$1,655	\$1,447
Change	\$116	\$99	\$75
%	6.4%	6.0%	5.2%
	Lifestyle	Residential	Residential
MURIWAI			
2020 Valuation	\$645,000	\$373,000	\$118,000
2017 Valuation	\$450,000	\$258,000	\$74,000
Proposed Rates 2021/22	\$2,406	\$1,770	\$1,516
Actual 2020/21	\$2,302	\$1,682	\$1,439
Change	\$103	\$87	\$77
%	4.5%	5.2%	5.3%
	Lifestyle	Residential	Residential
PĀTŪTAHI			
2020 Valuation	\$1,050,000	\$506,000	\$242,000
2017 Valuation	\$715,000	\$316,000	\$151,000
Proposed Rates 2021/22	\$3,315	\$2,171	\$1,796
Actual 2020/21	\$3,132	\$2,023	\$1,700
Change	\$184	\$148	\$96
%	5.9%	7.3%	5.7%
	Lifestyle	Residential	Residential

	Capital value		
	High	Medium	Low
RESIDENTIAL CITY			
LYTTON WEST			
2020 Valuation	\$1,225,000	\$911,000	\$310,000
2017 Valuation	\$885,000	\$568,000	\$180,000
Proposed Rates 2021/22	\$3,130	\$3,695	\$2,919
Actual 2020/21	\$3,057	\$3,646	\$2,947
Change	\$73	\$49	-\$28
%	2.4%	1.3%	-1.0%
MANGAPAPA			
2020 Valuation	\$1,185,000	\$337,000	\$286,000
2017 Valuation	\$780,000	\$158,000	\$128,000
Proposed Rates 2021/22	\$4,308	\$2,930	\$2,861
Actual 2020/21	\$4,233	\$2,905	\$2,848
Change	\$75	\$25	\$12
%	1.8%	0.9%	0.4%
OUTER KAI ĪTI & ELGIN			
2020 Valuation	\$579,000	\$361,000	\$248,000
2017 Valuation	\$361,000	\$201,000	\$124,000
Proposed Rates 2021/22	\$3,266	\$2,971	\$2,791
Actual 2020/21	\$3,285	\$2,990	\$2,826
Change	-\$20	-\$19	-\$35
%	-0.6%	-0.6%	-1.2%
WHATAŪPOKO			
2020 Valuation	\$950,000	\$642,000	\$370,000
2017 Valuation	\$620,000	\$393,000	\$225,000
Proposed Rates 2021/22	\$3,930	\$3,382	\$3,021
Actual 2020/21	\$3,895	\$3,354	\$3,069
Change	\$36	\$28	-\$49
%	0.9%	0.8%	-1.6%
WAINUI/ŌKITŪ/SPONGE BAY			
2020 Valuation	\$1,339,000	\$945,000	\$380,000
2017 Valuation	\$910,000	\$650,000	\$248,000
Proposed Rates 2021/22	\$3,498	\$2,939	\$1,932
Actual 2020/21	\$3,308	\$2,787	\$1,806
Change	\$190	\$152	\$126
%	5.7%	5.4%	7.0%

	Capital value		
	High	Medium	Low
MĀKARAKA			
2020 Valuation	\$1,250,000	\$450,000	\$377,000
2017 Valuation	\$815,000	\$236,000	\$202,000
Proposed Rates 2021/22	\$3,604	\$2,365	\$2,258
Actual 2020/21	\$3,330	\$2,104	\$2,059
Change	\$274	\$261	\$199
%	8.2%	12.4%	9.7%
COMMERCIAL/INDUSTRIAL			
GISBORNE CITY			
2020 Valuation	\$3,630,000	\$790,000	\$286,000
2017 Valuation	\$2,685,000	\$475,000	\$183,000
Proposed Rates 2021/22	\$14,219	\$4,769	\$4,204
Actual 2020/21	\$12,971	\$4,274	\$3,890
Change	\$1,248	\$495	\$314
%	9.6%	11.6%	8.1%
	Industrial	Commercial	Commercial
RURAL			
2020 Valuation	\$2,095,000	\$827,000	\$194,000
2017 Valuation	\$1,030,000	\$305,000	\$194,000
Proposed Rates 2021/22	\$7,293	\$3,715	\$5,370
Actual 2020/21	\$5,412	\$2,695	\$4,967
Change	\$1,881	\$1,019	\$403
%	34.8%	37.8%	8.1%
	Industrial	Industrial	Commercial
			*Recent Development
FORESTRY			
2020 Valuation	\$9,880,000	\$851,000	\$256,000
2017 Valuation	\$8,165,000	\$721,000	\$220,000
Proposed Rates 2021/22	\$65,322	\$7,494	\$2,931
Actual 2020/21	\$54,899	\$6,453	\$2,606
Change	\$10,423	\$1,041	\$325
%	19.0%	16.1%	12.5%
HORTICULTURAL			
2020 Valuation	\$4,755,000	\$1,945,000	\$790,000
2017 Valuation	\$3,335,000	\$1,370,000	\$540,000
*Proposed Rates 2021/22	\$12,415	\$5,723	\$3,183
Actual 2020/21	\$11,660	\$5,303	\$2,950
Change	\$755	\$419	\$233
%	6.5%	7.9%	7.9%
	*Includes estimated Permanent Crop remission		

	Capital value		
	High	Medium	Low
HORTICULTURAL Kiwifruit properties			
2020 Valuation	\$13,310,000	\$5,878,000	\$3,409,000
2017 Valuation	\$4,485,000	\$2,095,000	\$1,215,000
*Proposed Rates 2021/22	\$20,229	\$9,079	\$5,733
Actual 2020/21	\$12,376	\$5,970	\$3,647
Change	\$7,852	\$3,109	\$2,086
%	63.4%	52.1%	57.2%
*Includes estimated Permanent Crop remission			
PASTORAL			
2020 Valuation	\$8,247,000	\$2,177,500	\$730,000
2017 Valuation	\$6,065,000	\$1,582,500	\$580,000
Proposed Rates 2021/22	\$17,840	\$5,269	\$2,253
Actual 2020/21	\$16,618	\$4,875	\$2,053
Change	\$1,222	\$394	\$200
%	7.4%	8.1%	9.7%
PASTORAL with 20ha Forestry			
2020 Valuation	\$21,327,000	\$6,990,000	\$1,435,000
2017 Valuation	\$14,930,000	\$4,785,000	\$1,060,000
Proposed Rates 2021/22	\$48,987	\$17,313	\$5,294
Actual 2020/21	\$41,614	\$14,396	\$4,425
Change	\$7,373	\$2,918	\$869
%	17.7%	20.3%	19.6%

Rate remission policies

The Local Government Act 2002 (Section 102) and the Local Government (Rating) Act 2002 gives local authorities considerable powers to remit and postpone rates. Council's can remit and postpone rates for any reason, on any land and to any extent. This is provided that the remission or postponements are in accordance with the rules that Councils set.

Council has reviewed its Rate Remission and Postponement policy as part of the 2021-2031 LTP. Remission and postponement policies allow for the fine tuning of the rating system and an opportunity to support community outcomes of Tairāwhiti 2050 by offering financial relief for some ratepayers.

Remissions assist to support the funding principles by modifying the incidence of rates and assist with addressing any unintended consequences arising from the application of rating policy, addressing financial affordability and removing financial barriers to use and develop land. They work well when addressing the needs of individuals and small groups. COVID-19 showed that our existing policy could better cater for businesses who were impacted from lockdown and had no ability to create income.

The Remissions and Postponement policies for Māori freehold land remain unchanged. The process to review these policies in 2021/22 will take into account the Local Government (Rating of Whenua Māori) Amendment Bill.

The review has simplified and amalgamated 22 remission policies down to 17.

The changes include:

- Amalgamation and simplification of some policies for ease of use for both the applicant and staff.
- The requirement of a statutory declaration has been removed from the content of the policies.
- **Rates Postponement policy:** This is open to both residential and non-residential applicants.
- **Financial Hardship and Exceptional Circumstances:** This policy is open to both residential and non-residential applicants.
- **Permanent Crops:** Ratepayers must make application for this remission as it will no longer be automatically applied to properties by council. The remission will reduce the subsidised targeted road rates based on capital value. There is a minimum threshold of \$100 and the remission would be capped at \$7000.
- **Rates Transition policy:** The limit for applications has been increased from \$100 to \$1,000 and the restriction relating to 'only being applied for unintended consequences' has been removed.

Area definitions

Definition of differential categories for the targeted rates

Note: In the rating definitions below, Differential Rating Areas (DRA) such as; DRA1, DRA1A & DRA2 (Inner Zone) and DRA3, DRA4 & DRA5 (Outer Zone) 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 Office, Fitzherbert street, 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 Mākaraka.	Residential, other rural, commercial and industrial
DRA2	Tūranganui-a-Kiwa/Poverty Bay Flats including fringe hill properties; Muriwai, Ormond, Waihirere, Waerenga-a-hika, Bushmere, Manutūkē and Pātūtahi.	Residential, rural, all other properties
DRA3	The area within reasonable and currently exercised commuting distance to Gisborne, including part Waerenga-o-kuri and Ngatapa, Whatatūtū 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, Ruatōria, 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

Category / Sectors Definition

Council uses property category data as a basis for rating sectors. Council has 6 Rating Sectors. These sectors are used for some weighted targeted rates like the subsidised and non-subsidised road rates. The Sectors and weightings are listed below:

- 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 that is less than 5 hectares (ha) is rated in this sector
- Horticulture properties- have a category of H and are 5 ha or greater in area.
- Pastoral Properties- have a category of P and are 5 ha or greater in area. Where 20 ha 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 category of FE (Forestry Exotic) Where 20 ha 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 category of C and I and U other than where it is a utilities network.

Rates Definitions

Educational Establishment - "Educational establishment" means a school:

- established as a special school under section 98(1) of the Education Act 1964; or
- defined as:
 1. a state school under section 2(1) of the Education Act 1989; or
 2. an integrated school under section 2(1) of the Private Schools Conditional Integration Act 1975; or
 3. an early childhood education and care centre under section 310 of the Education Act 1989, but excluding any early childhood centre operated for profit

Rural Towns

Rural towns and townships as noted in the District Plan include the following settlements:

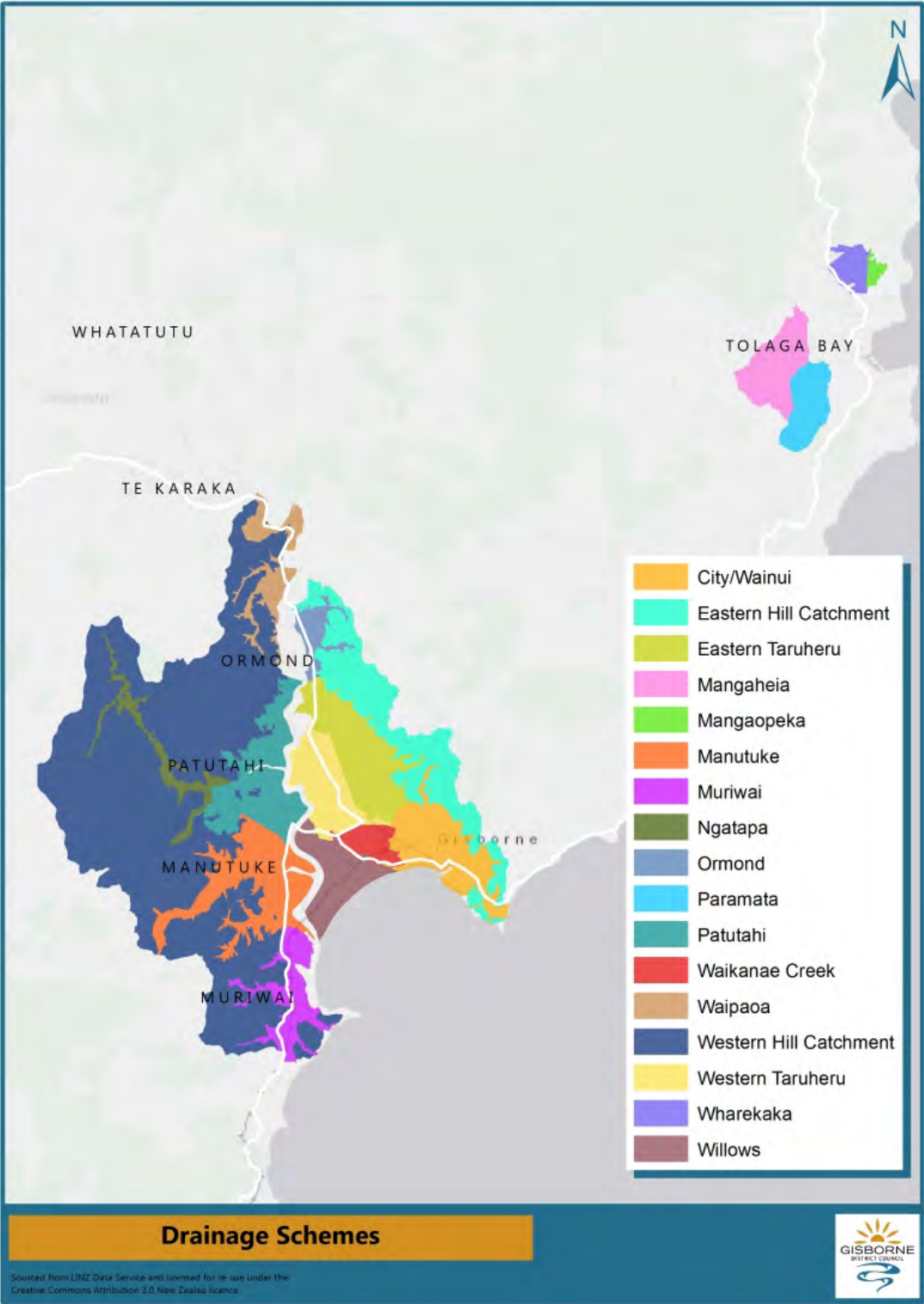
District Settlements		
<i>Hexton</i>	<i>Onepoto</i>	<i>Tolaga Bay</i>
<i>Hicks Bay</i>	<i>Ormond</i>	<i>Tokomaru Bay</i>
<i>Mākaraka</i>	<i>Pātūtahi</i>	<i>Waerenga-o-kuri</i>
<i>Makauri</i>	<i>Rangitukia</i>	<i>Waihirere</i>
<i>Makorori</i>	<i>Ruatōria</i>	<i>Wainui/ Ōkitū include in DRA1 (City)</i>
<i>Manutūkē</i>	<i>Te Araroa</i>	<i>Waipiro Bay</i>
<i>Matawai</i>	<i>Te Puia</i>	<i>Waituhi</i>
<i>Mōtū</i>	<i>Tikitiki</i>	<i>Whangara</i>
<i>Muriwai</i>	<i>Tiniroto</i>	<i>Whatatūtū</i>

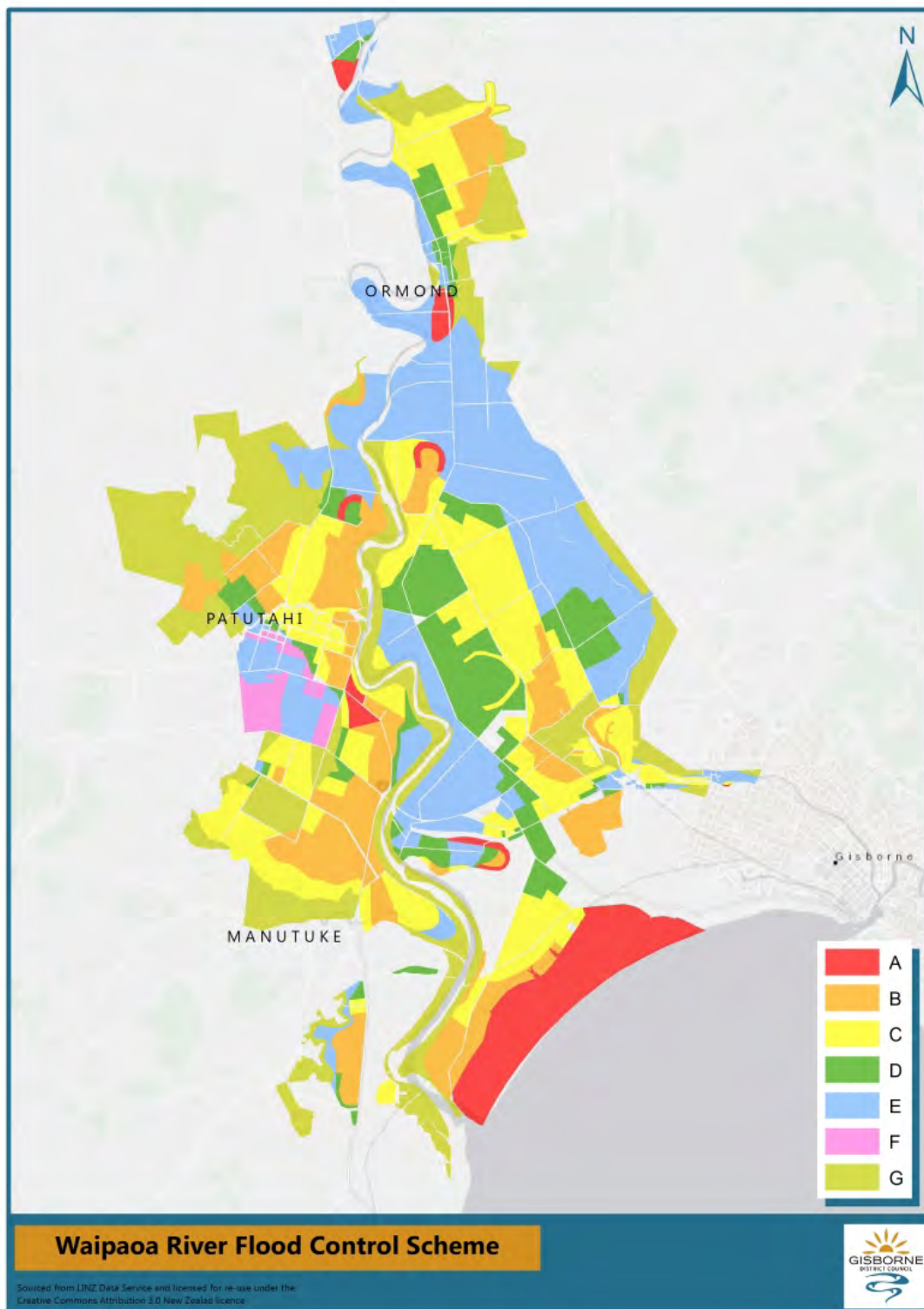
Maps

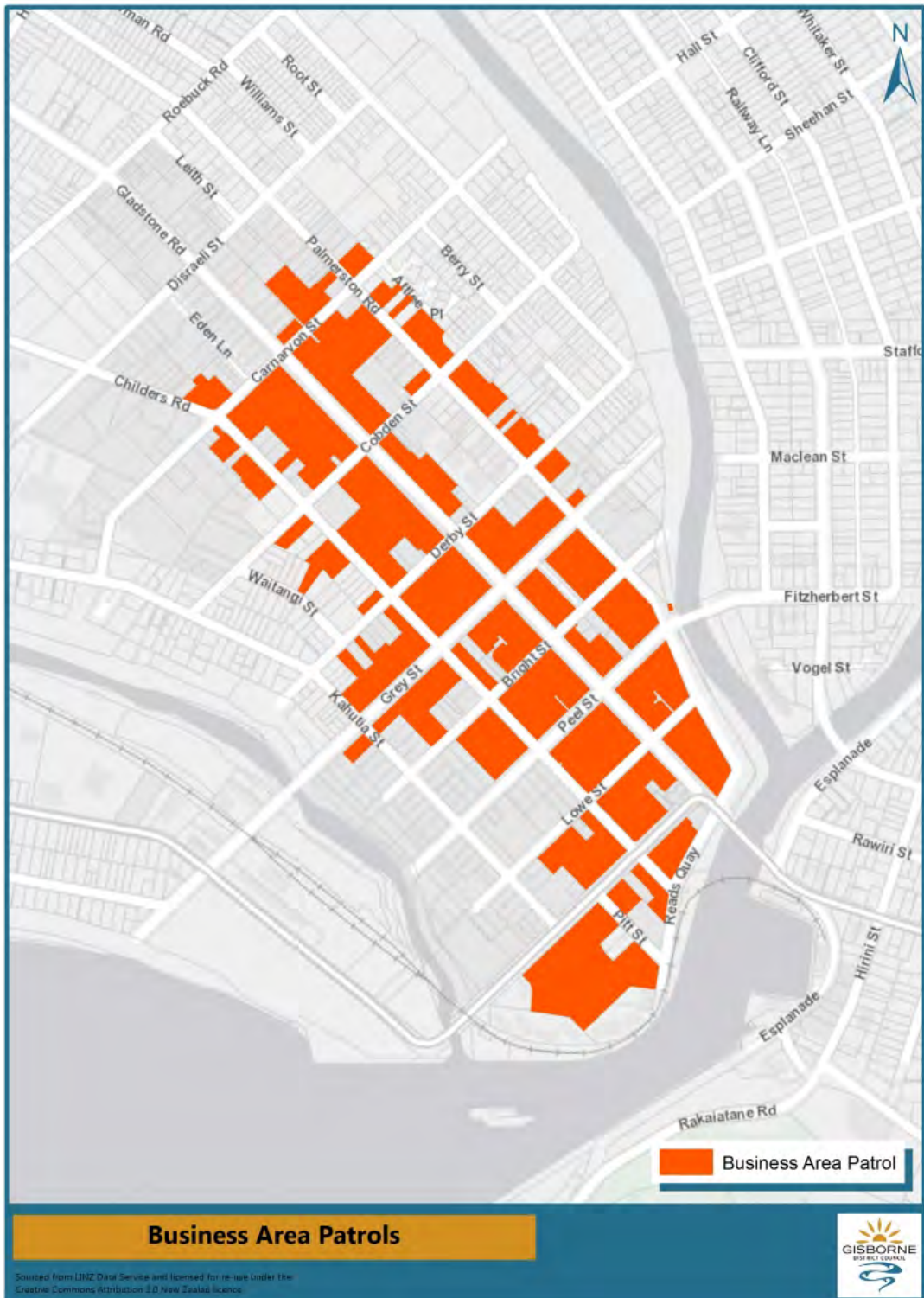
Map showing the area in each differential rating area



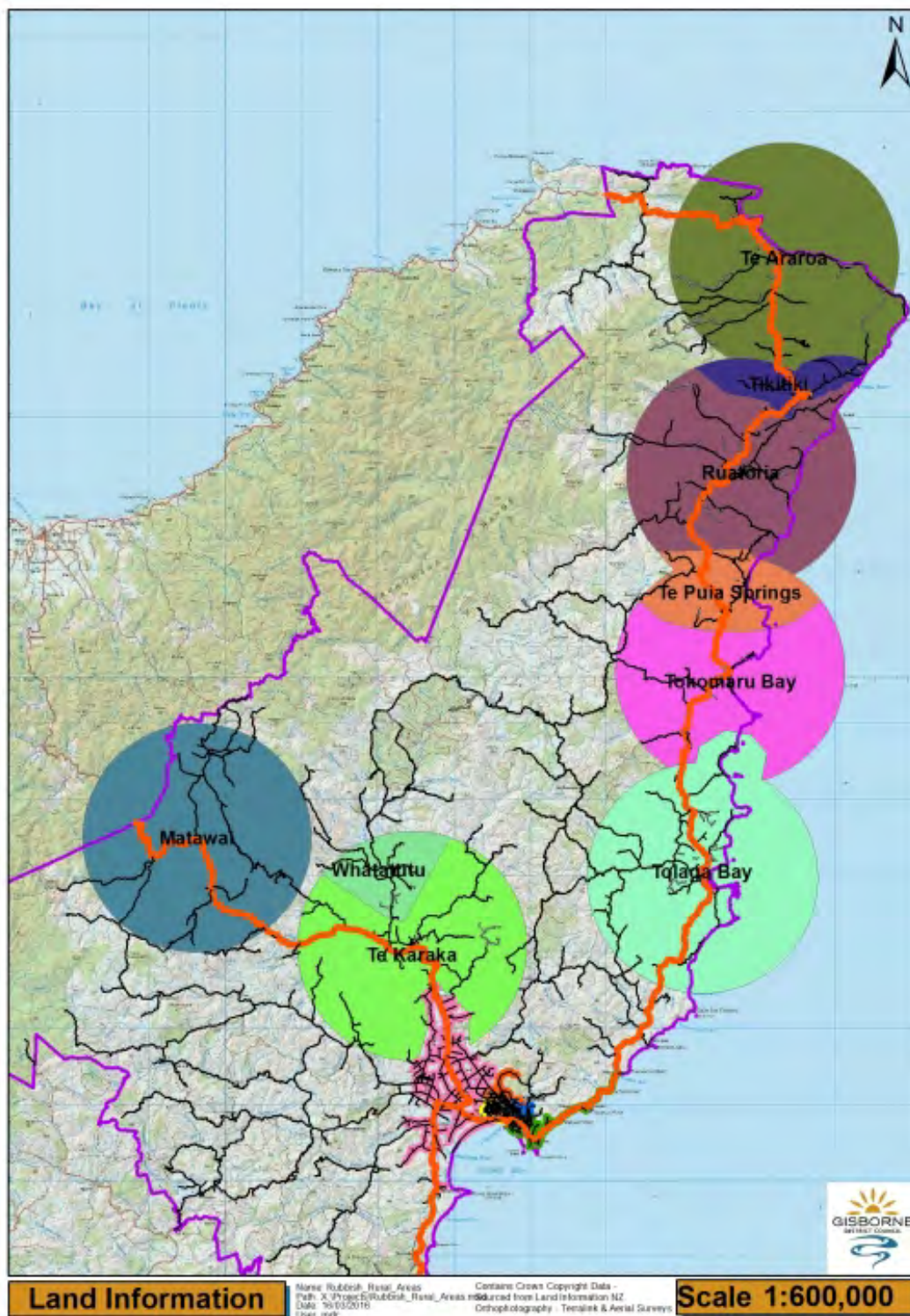
Maps of Targeted Rating Zones

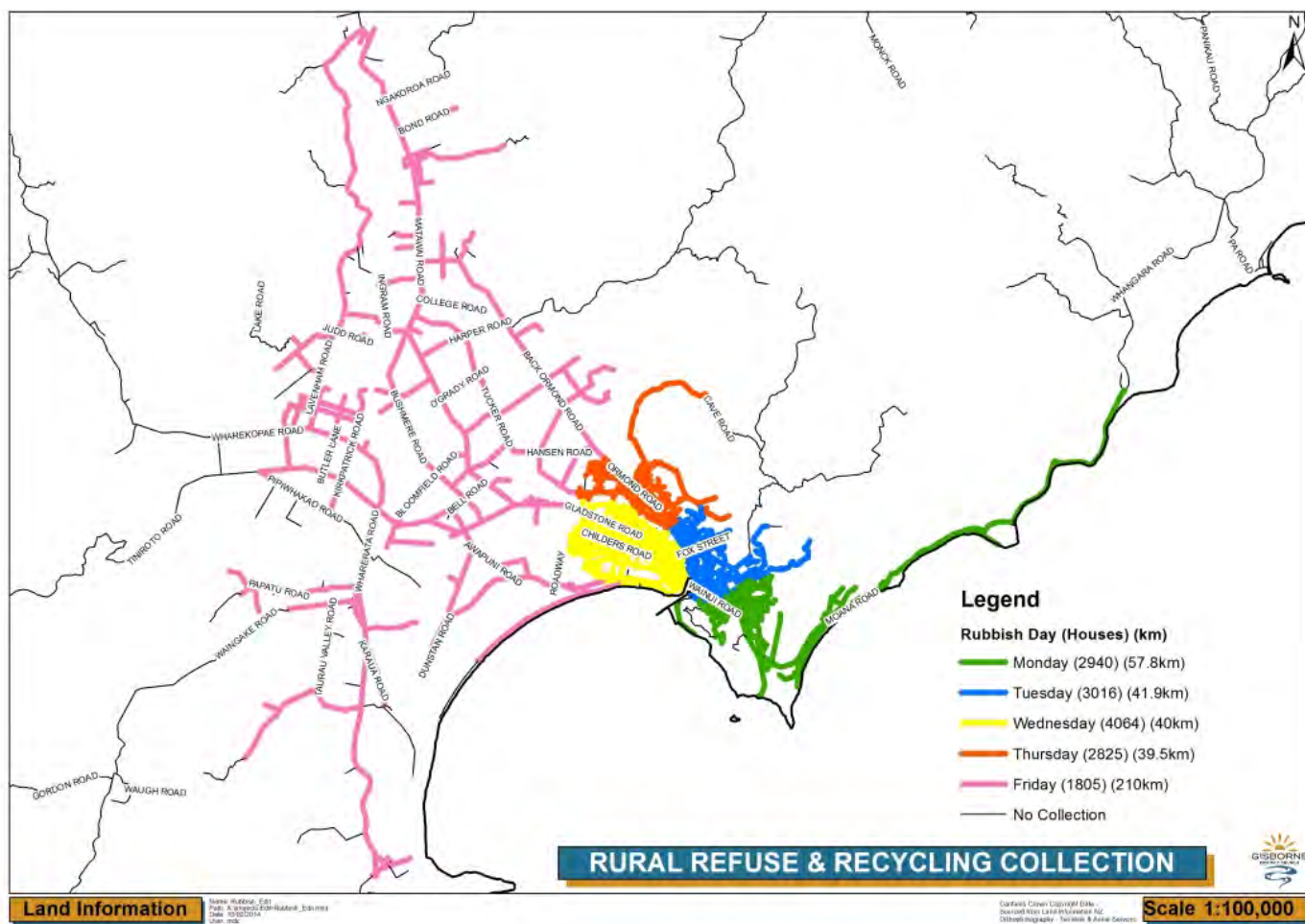


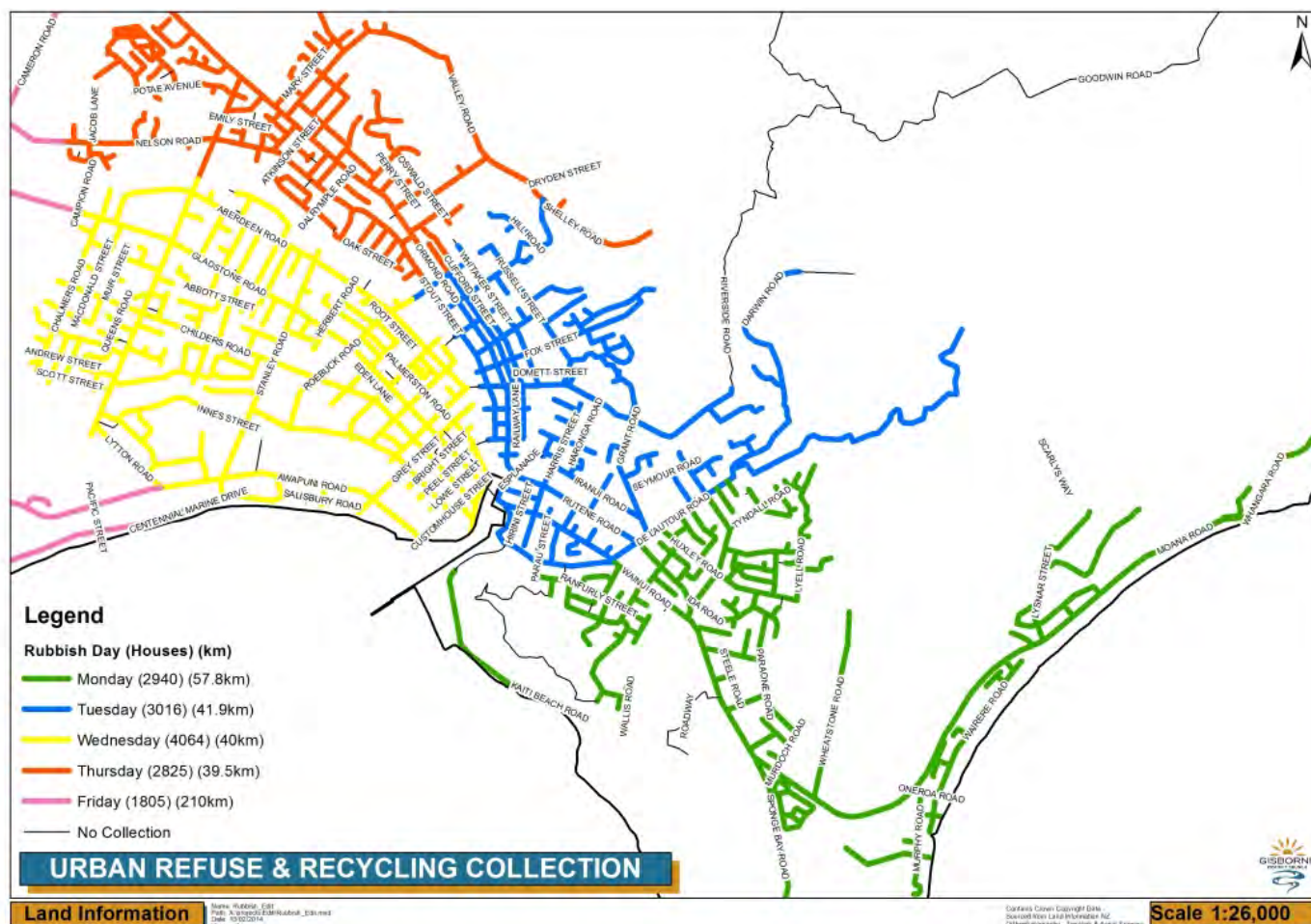


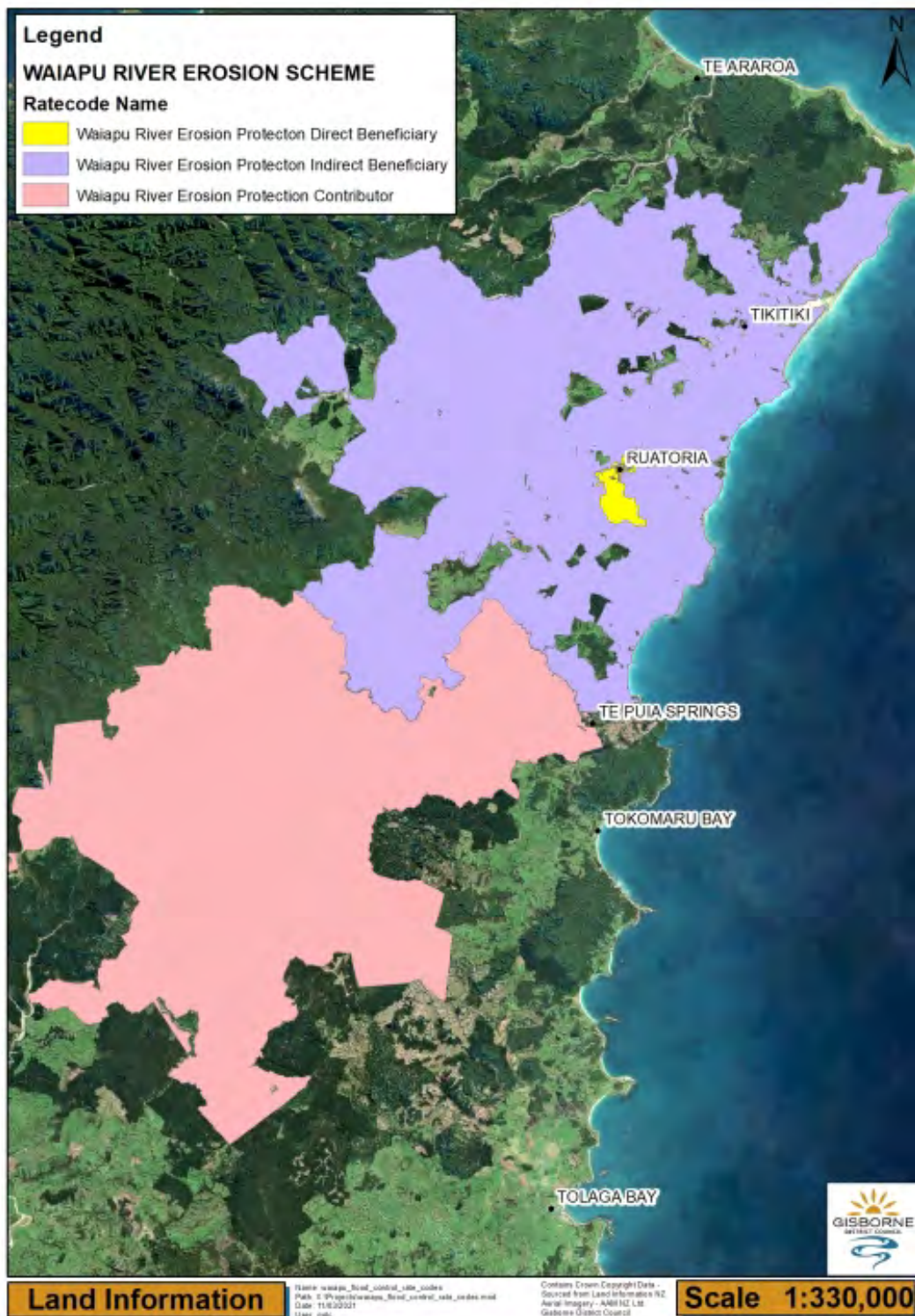


Rural Transfer Stations













VOLUME 1 - PART 6

He whakamārama anō **Additional information**

How we govern and lead our organisation, including an overview of Council leadership, and Council committees. We've also included a glossary to explain unfamiliar words.

Ngā kaupapa

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Ngā māngai o te Kaunihera **Council leadership**

Mayor and councillors

The mayor and councillors are elected members of the Gisborne District Council. Elected in October 2019, they remain in office for three years.

A by-election was held in November 2020 for one vacancy in the Gisborne Ward. Isaac Te Atawhai Hughes was elected.



Mayor Rehette Stoltz

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Deputy Mayor Josh Wharehinga

Gisborne ward

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Councillor Meredith Akuhata-Brown

Gisborne ward

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Councillor Bill Burdett
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Councillor Andy Cranston
Gisborne ward

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Councillor Shannon Dowsing
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Councillor Isaac Hughes
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Councillor Sandra Faulkner
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Councillor Larry Foster
Gisborne ward

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Councillor Debbie Gregory
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Councillor Tony Robinson
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Councillor Pat Seymour
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Councillor Terry Sheldrake
Gisborne ward

Contact details

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Councillor Kerry Worsnop
Waipaoa ward

Contact details

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E: Kerry.Worsnop@gdc.govt.nz

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

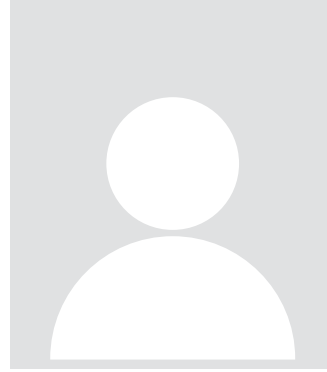
E: Anita.Reedy-Holthausen@gdc.govt.nz

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

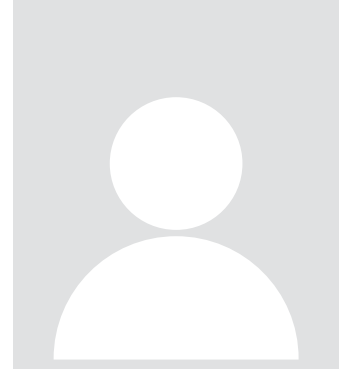
P: (06) 867 2049

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.

Ngā komiti Kaunihera me ngā kaupapa here **Council committees and terms of references**

Gisborne District Council

The Gisborne District Council (Council) was formed in late 1989 as part of local body amalgamation, the national reorganisation of local government's structure. Seven principal local authority organisations with varying functions were amalgamated - namely Gisborne City Council, Cook County Council, Waiapu County Council, Waikohu County Council, Gisborne Harbour Board, East Cape Catchment Board and the East Coast Pest Destruction Board. Significantly, the Council was New Zealand's

first unitary authority combining district and regional council functions.

Functions

As one of six unitary authorities today (also called unitary councils) in New Zealand, the Council combines the functions, duties and powers of a territorial council with those of a regional council. The functions of territorial councils and regional 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

Roles of elected members

The elected Council consists of the Mayor and 13 councillors (including the Deputy Mayor). The councillors cover the five areas (wards) of the district. While the councillors have been elected from their respective wards, they have an obligation and a duty to represent the interests of the district as a whole.

Councillors also have a key role in engaging with their local communities, advocating on behalf of others and raising any issues that need to be addressed. The Council is elected every three years.

Governance structures, membership and responsibilities

Council is responsible for setting the overall direction of the

district and the budget through the LTP and Annual Plans, setting policies, setting and reviewing bylaws, monitoring Council's performance, adopting a Code of Conduct for elected members, employing the chief executive, and adopting (or otherwise) reports as required under various legislation.

Committees of Council

Elected councils can create subordinate decision-making structures such as committees. Committees can be established or disestablished by way of a resolution of Council.

Committees have the authority to consider all matters coming within their scope as detailed in Council's Delegation Manual.

Council

Membership: Mayor (chair) and all councillors.

Responsibilities

Strategic leadership through the creation of policies based on the legislative mandate. Powers include:

- | | |
|--|---|
| <ul style="list-style-type: none">• The power to make a rate.• The power to make a bylaw.• The power to borrow money, or purchase or dispose of assets, other than in accordance with the LTP.• The power to adopt a LTP, Annual Plan or Annual Report.• The power to appoint a chief executive.• The power to adopt policies required to be adopted and consulted on under the Local Government Act 2002 in association with the LTP or developed for the purpose of the Local Governance Statement.• The power to adopt a remuneration and employment policy.• The power to approve or change a plan.• The power to approve or amend the Council's Standings Orders. | <ul style="list-style-type: none">• The power to approve or amend the code of conduct for elected members.• The power to appoint and discharge members of committees.• The power to establish a joint committee with another local authority or other public body.• The power to make the final decision on a recommendation from the Ombudsman where it is proposed that Council not accept the recommendation.• Make those decisions which are required by legislation to be made by resolution of the local authority that are not listed above.• Consider any matters referred to it from any of the committees.• Authorise all expenditure not delegated to staff or other committees. |
|--|---|

Committees of the Whole

Sustainable Tairāwhiti Committee

Membership: Mayor (chair) and all councillors.

Responsibilities

Develop, approve, review and recommend to Council (where applicable) statutory and non-statutory policy, plans, bylaws and strategies to:

- | | |
|--|---|
| <ul style="list-style-type: none">• Develop a vision and a pathway for the future of the district.• Sustainably manage resources in the region.• Identify and promote community aspirations. | <ul style="list-style-type: none">• Define and deliver on Council's roles.• Integrate an all of wellbeing approach to strategy, plan and policy development.• Have effective statutory plans and bylaws to protect community and environmental needs. |
|--|---|

Finance And Performance Committee

Membership: Mayor (chair) and all councillors.

Responsibilities

- | | |
|---|---|
| <ul style="list-style-type: none">• Assist Council to oversee financial and non- financial performance, including the delivery of Council's capital programme and oversight of the Council-Controlled Trading Organisation.• Monitor Council activities and services performance against budget, annual plans, the LTP, annual reports and corporate and financial policies. | <ul style="list-style-type: none">• Receives enforcement and compliance performance activity reporting to ensure financial and non-financial performance oversight of its regulatory functions. |
|---|---|

Operations Committee

Membership: Mayor and all councillors, with alternating chairpersons.

Responsibilities

- | | |
|--|---|
| <ul style="list-style-type: none">• Provide governance oversight of Council's operational programmes, services, activities and projects related to environmental operations, community development and infrastructural assets. | <ul style="list-style-type: none">• Enable progress of Council's operational activities, projects and services. |
|--|---|

Statutory committees

Regional Transport

Membership: As specified in the Land Transport Management Act 2003: four councillors, one NZ Transport Agency representative.

Responsibilities

- | | |
|--|--|
| <ul style="list-style-type: none"> Prepare a regional land transport plan, or any variation to the plan, for the approval of Council. | <ul style="list-style-type: none"> Provide any advice and assistance the Council may request in relation to its transport responsibilities. |
|--|--|

Civil Defence & Emergency Management Group

Membership: Mayor (chair) and all councillors.

Responsibilities

- | | |
|--|--|
| <ul style="list-style-type: none"> Ensure that appropriate emergency management, as detailed in the Civil Defence Emergency Management Act 2002, is carried out within the Gisborne District. | <ul style="list-style-type: none"> Provide governance and oversight of the activities required to be undertaken on its behalf by the Act. |
|--|--|

District Licensing

Membership: Minimum of three members; independent or elected.

Responsibilities

- | | |
|---|--|
| <ul style="list-style-type: none"> Consider and determine all relevant applications under the Sale and Supply of Alcohol Act 2012. | |
|---|--|

Standing committees

Audit & Risk

Membership: Independent Chair, Mayor, Deputy Mayor, committee chairs.

Responsibilities

To assist the Council to exercise due care, diligence and skill in relation to the oversight of:

- | | |
|---|--|
| <ul style="list-style-type: none"> The robustness of the internal control framework. The integrity and appropriateness of external reporting, and accountability arrangements within the organisation for these functions. The robustness of risk management systems, process and practices. Internal and external audit. | <ul style="list-style-type: none"> Accounting practice and where relevant accounting policy. Compliance with applicable laws, regulations, standards and best practice guidelines for public entities. The establishment and maintenance of controls to safeguard the Council's financial and non-financial assets. |
|---|--|

Wastewater Management

Membership: Four elected members (including the chairperson), and four tangata whenua representatives. The establishment of this Committee is a requirement of the conditions of the resource consents for the upgrade and discharge of Gisborne's municipal wastewater.

Responsibilities

- | | |
|---|--|
| <ul style="list-style-type: none"> Ensure implementation, commissioning and monitoring of the wastewater treatment plant is carried out in accordance with the consent conditions. | |
|---|--|

Regulatory Hearings Panel

Membership: Chief executive and or directors with relevant delegation may appoint a chairperson and one or more councillor commissioners and/or independent commissioners to constitute the Hearings Panel.

Responsibilities

- | | |
|---|--|
| <ul style="list-style-type: none"> To conduct hearings and/or determine under delegated authority applications for consent and all other matters required to be heard and determined by way of a Hearing under the Resource Management Act 1991. | <ul style="list-style-type: none"> To conduct hearings and/or determine under delegated authority applications relating to the Dog Control Act 1996 and any other matters required for determination by Council under legislation as determined by Council. |
|---|--|

Conduct Review

Membership: Mayor and Deputy Mayor, one councillor or independent as required.

Responsibilities

- Conduct investigations and make recommendations regarding Code of Conduct complaints.

Chief Executive Performance

Membership: Mayor, Deputy Mayor and chairs.

Responsibilities

- Oversees the performance of the chief executive in line with the performance agreement and his/her ongoing relationship with the Council, and report regularly to the Council on his/her performance.

For more information on information about Gisborne District Council's organisation, key plans and policies and the processes we have to engage with our communities, refer to the Local Governance Statement on our website <https://www.gdc.govt.nz/council/mayor-and-councillors/governance>



Ngā rōpū whakahaere ā-Kaunihera **Council-controlled organisations**

Council-controlled organisations (CCOs) are defined in Section 6 of the Local Government Act 2002 (LGA) as any organisation in which one or more local authority controls 50% or more of the voting rights or has the right to appoint 50% or more of the directors. A council-controlled trading organisation (CCTO), however, means a council-controlled organisation that operates a trading undertaking for the purpose of making a profit.

Our CCTOs comprises Gisborne Holdings Ltd (GHL), 100% owned by Council. GHL was established in 1998, with the intention of running Council's commercial investments. GHL is the umbrella company overseeing Property Holdings, Gisborne Vehicle Testing Station, Waikanae Beach TOP 10 Holiday Park and Tauwharepārae Farms Ltd. GHL also manages community housing on behalf of Council.

GHL operates on an independent, commercial basis to provide a sustainable non-rates income stream to Council. GHL is accountable to Council through approval of GHL's annual Statement of Intent, Council's appointment of GHL directors, regular formal and informal reporting to Council's Finance & Performance Committee and provision of six monthly and annual reports.

GHL's total net assets were worth \$99m as at end June 2020.

Council, as the 100% shareholder, has the ability to set strategic objectives for GHL as well as retain the right to approve material transactions. Council's aim is for GHL to grow the total investment portfolio while taking advantage of commercial opportunities across the investment base. The long-term aim is to significantly increase the return to Council, a \$1.75m cash distribution was made to Council from GHL in 2020.

BOPLASS Ltd is a CCO with nine council shareholders. The company has been established to promote shared services between local authorities in the Bay of Plenty/Gisborne regions and elsewhere.

The Council shareholders include Gisborne District Council, Bay of Plenty Regional Council, Rotorua District Council, Western Bay of Plenty District Council, Kawerau District Council, Tauranga City Council, Ōpōtiki District Council, Whakatāne District Council and Taupō District Council. A Statement of Intent, developed under Schedule 8 of the LGA, was developed and approved for the next period of 2020 - 2023.

The objective is to work together to provide benefits to these councils through improved levels of service, reduced costs, improved efficiency and/or increased value through innovation.



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.

Kupu whakamarama

Glossary

WORD	ABBREVIATION	DESCRIPTION
A		
Activity		Related or like services that are grouped together.
Activities and activity groupings		The main elements of Council's services offered to the Gisborne community are grouped into activities. These activities are described in detail in the Activity Groups section of the LTP, including the financial and non-financial performance measures, targets and the financial budgets.
Affordable housing		Two complementary measures are used to define affordable housing: the 30 per cent gross income benchmark, measuring whether a household pays no more than 30 per cent of its gross income on housing costs; and the Median Multiple Measure, the ratio between median house price to annual household income.
Allocated costs		Allocation of costs by support departments to other Council departments for services provided. Reflects the true cost of the provision of goods and services.
Amenity		The qualities of a place that make it pleasant and attractive for individuals and communities.
Annual Plan		Each year Council is required to have an Annual Plan which sets out the budget for the year. This is based on what is proposed in the Long Term Plan but also highlights any change or variance that is projected to occur which is not currently accounted for in the Long Term Plan.
Assets		Assets are things that the organisation own. Assets are defined as having a useful life of more than one year such as roads, parks, footpaths and buildings.
Asset Management Plan	AMP	Plans which consolidate data and information about asset types (e.g. roading infrastructure). This could include the condition of current assets, and projected requirements for growth, maintenance and renewals.
B		
Backlog		That portion of a project that relates to historical catch-up to meet the required level of service for the existing community.
Biodiversity		The variety of life in a particular habitat or ecosystem including the totality of genes and species.
C		
Capital expenditure		This is the spending on new Council assets or replacing existing assets.
Capital value		The probable sale price of the freehold interest of the property if offered for sale at the time of valuation.
Carbon footprint		The amount of carbon dioxide released into the atmosphere as a result of the activities of a particular individual, organisation, or community.
Catchment		An area of land that provides water to a stream, river, lake or estuary.
Central Business District	CBD	
Commercial, excluding retail		Property and business services (e.g. real estate, architects), finance and insurance services, personal services (e.g. beauticians), government administration (e.g. courts, local government), commercial cultural and recreational services (e.g. tourism operators, cinemas), service stations and offices.
Community facilities		Has the same meaning as section 5 of the LGA - reserves, network infrastructure or community infrastructure for which development contributions may be required in accordance with s199 of the LGA.
Community infrastructure		For the purpose of classifying developments for calculating HUEs means libraries, gyms, halls, churches, club rooms, sports facilities, places of assembly, museums, etc.
Community outcomes		Outcomes that a local authority aims to achieve in meeting the current and future needs of communities for good-quality local infrastructure, local public services and performance of regulatory functions. A local authority will consider these outcomes in the course of its decision making. Council has eight outcomes.
Council-controlled organisations	CCOs	A company where one or more local authorities have 50% or more of the shareholder voting rights or similar. For a more detailed meaning see Section 6 of the LGA.
Costs – existing		Costs to continue to deliver the current level of service.
Costs - growth		Costs to deliver current level of service to a larger community due to growth.
Cost allocation		The allocation of the capital costs of a project to the various drivers for the project, such as renewal, catch-up (backlog), and additional capacity to meet growth.

WORD	ABBREVIATION	DESCRIPTION
Critical infrastructure		Infrastructure assets and networks that provide essential services to a large number of customers or nationally significant infrastructure sites (such as Auckland Airport). Failure of these infrastructure networks would cause significant economic or social disruption.
D		
Depreciation		This accounts for the annual cost of the wearing out of, or the economic use of, our assets. It is generally based on the value of the asset divided by its remaining life.
Development contributions		Money received to fund capital expenditure for new development. Fees paid by developers who subdivide (Subdivision Impact Fees) or build (Building Impact Fees). These fees cover the cost of upgrading the services (e.g. water supply) provided to those new sections/buildings. The setting of development contributions is governed by the Development Contributions Policy.
Dwelling unit		A building (or part of any building) in which a single housekeeping unit resides or could potentially reside.
E		
Emissions Trading Scheme	ETS	Introduction of a price on greenhouse gases to provide an incentive for New Zealanders to reduce emissions and plant more trees.
Engagement		Engagement is the process of seeking information from the community to inform and assist decision-making, and providing the community information on the outcome of a decision-making process. Council's approach to engagement, including when we will not engage with our community, is outlined in Part 4 of the Kaupapa Whakapāpātanga me te Hiranga / Significance and Engagement Policy 2020.
Expenditure		Spending by Council.
F		
Funding Assistance Rate	FAR	Central Government support for local roading.
Financial year		Council's financial year runs from 1 July to 30 June the following year.
Freshwater environment		Beds, banks, margins, flood plains and waters of rivers and natural lakes and wetlands, and groundwater systems together with their natural functioning and interconnections.
Funding Impact Statement	FIS	This statement sets out the information required by Schedule 10 of the LGA, together with additional information provided to assist ratepayers in understanding the indicative impact of the Long Term Plan.
G		
General rate		A rate based on the value of every property in the district.
Gross Floor Area	GFA	The total of the area of the floors of all buildings, measured from the exterior faces of the exterior walls, or from the centre lines of walls separating two buildings or, in the absence of walls, from the exterior edge of the floor
Greenhouse gas emissions	GHG	Gases emitted to the atmosphere which contribute to the greenhouse gas effect, in which more than the normal amount of atmospheric heat is retained in the atmosphere. These emissions include water vapour, carbon dioxide, nitrous oxide, methane, ozone, halocarbons and other chlorine and bromine-containing substances.
H		
Hapū		Subtribe, tribe.
Hau kāinga		Local people of a marae or area.
Health and Community Services		Medical services (eg doctors, optometrists, hospitals), veterinary services, dental services, community care services (excludes accommodation).
Hearing		A chance for the community to express a view, in person, to Council following the receipt of a written submission.
Heavy industry		Manufacturing and processing activities of a substantial size, e.g. freezing works, dairy factories, timber processing, packing houses.
Household Unit Equivalent	HUE	The unit of demand that relates demand of developments for community facilities to the typical demand by an average household. It forms the basis of assessing development contributions.
Hui		Verb, to assemble or meet. Noun, a gathering or meeting.

WORD	ABBREVIATION	DESCRIPTION
I		
Impervious Surface		Hard surface area which either prevents or retards the entry of water into the soil mantle as it entered under natural conditions pre-existent to development, or that hard surface area which causes water to run off the surface in greater quantities or at an increased rate of flow from that present under natural conditions pre-existent to development. Common impervious surfaces include, but are not limited to, rooftops (concrete or asphalt), walkways, patios, driveways, parking lots or storage areas, and oiled, macadam or other surfaces which similarly impede the natural infiltration of surface water.
Inflation		Increases in revenue and costs due to price changes.
Infrastructure		The structures, systems and facilities that support daily life such as water supply, roads and communications, including social infrastructure.
Infrastructural assets		Fixed utility systems that provide a continuing service to the community and are not generally regarded as tradable. These assets include roads, waste, sewerage and stormwater systems.
Internal recoveries		Recovery of costs by support departments from other Council departments.
Iwi		A number of hapū (section of a tribe) related through a common ancestor
K		
Kaitiaki		Guardian, trustee, steward. The meaning of kaitiaki may vary between different hapu and iwi.
Kaitiakitanga		The exercise of guardianship by the tangata whenua of an area in accordance with tikanga Māori in relation to natural and physical resources; and includes the ethic of stewardship
Kaumātua		Elderly man, elderly woman. A person of status within the whānau, hapū, iwi
Kaupapa		Topic, subject, issue
L		
Land value		The probable price that would be paid for the bare land as at the date of valuation. The value includes development work such as drainage, excavation, filling, levelling, retaining walls, clearing, fertility build-up, flood protection.
Landfill		A waste disposal site used for the controlled deposit of solid wastes on or into land excluding tailings dams and waste rock stacks.
Levels of Service		A measure of the service that describes the quality and quantity of the service Council delivers i.e. number of sports fields available for use, library opening hours, water quality etc. It is determined by customer expectations, legislative requirements and affordability.
Liabilities		Amounts that the organisation owes. Non-current liabilities are amounts that are not due to be repaid within the next financial year.
Loan funds		This is money used by Council that it has obtained by raising a loan.
Local authority		A local authority means a regional or territorial authority, according to the LGA.
Local Government Act 2002 (LGA)	LGA	The key legislation that defines the regulations and responsibilities for local authorities including Council.
Long Term Plan	LTP	A 10-year plan prepared under the LGA containing programmes for Council's priorities, activities, operating and capital expenditure. It sets out the strategic direction for Council over the next ten years and outlines Council's contribution towards achieving the community outcomes. It incorporates a 10-year Financial Strategy, and a 30-year Infrastructure Strategy that provides a long-term view of investment needed in Council infrastructure. This plan is formally reviewed and updated every three years. The draft LTP goes out for public consultation before being altered and adopted by Council.
Lot		Lot is deemed to have the same meaning as 'Allotment' under both the Local Government Act 2002, and the Resource Management Act 1991
M		
Mana		Status, prestige, authority
Mana whenua		Customary authority exercised by the tangata whenua in an identified area
Manaaki		Generosity, support, hospitality and care of others
Manaakitanga		The process of showing support, hospitality and care of others
Manuhiri		Visitor, guest
Marae		Meeting house
Mauri		Each iwi group has its own concept of mauri, however it is generally referred to in English as the life force, life essence or life principle (essentially having spiritual qualities)
Memorandum of Understanding	MoU	
Mission		This describes Council's basic purpose (its fundamental reason for being) and specifies the role Council is going to play in its environment.

WORD	ABBREVIATION	DESCRIPTION
Mitigation		To lessen the severity of adverse effects.
Moana		Ocean.
N		
National Policy Statement	NPS	A statement issued under s52 of the RMA
Non-profit organisation		Any society, association, organisation or registered charitable trust that: <ul style="list-style-type: none"> is not carried out for the profit or gain of any member; and has rules that do not allow money or property to be distributed to any of its members. For the avoidance of doubt, non-commercial Council activities will be considered non-profit organisations for the purpose of the remissions.
O		
Open space		Land that is managed by Council for heritage protection (including natural, cultural and historic heritage) and/or for recreation.
Operating expenditure		Spending for the normal day-to-day services of Council. This also includes depreciation, interest on loans and allocated costs.
Other industry / Servicing		Manufacturing, processing, servicing and construction activities, which may be associated with the sale of goods or services directly to the public e.g. small timber mills, joiners, engineering businesses, panel beaters, mechanics.
Outcomes		The impacts on, or consequences for, the community. Council's plan includes community outcomes which relate to the district as a whole and as a result of the operations of Council.
P		
Policy		Guidelines to support effective decision making.
Private benefit		This occurs when individuals who benefit from a service can be clearly identified and therefore charged for that service. It applies to user charges, application fees, purchase price and water by meter, though there are exceptions to the rule.
Project costs		Costs such as depreciation and interest that occur from Council financing capital projects.
Public benefit		This relates to spending which benefits the community in general and for which no individual beneficiaries can be clearly defined.
R		
Rangatiratanga		Chieftainship.
Ratepayer		A person who owns property and pays rates to Council.
Rates		Funds collected from property owners in the district. Rates are where Council's money comes from. The amount of rates paid is based on the value of the property as well as uniform or targeted charges for the services Council provides.
Rates - general		Rates directly related to the value of the property, charged on capital value.
Rates - targeted		Rates which apply in certain areas or to certain ratepayers.
Renewal		That portion of project expenditure that has already been funded through depreciation of the existing asset.
Renewal expenditure		This is spending that replaces deteriorating assets with new assets that have the same service potential as the originals.
Residential allotment		An allotment zoned Residential or Rural in the Combined Regional Land and District Plan and capable of development for residential purposes.
Residential services		Residential care facilities e.g. aged-care homes.
Resource consent		This is permission to use resources such as land, water and air, granted under the RMA. All of Council's works projects require resource consents to be granted before works can commence.
Resource Management Act 1991	RMA	
Revenue		Money received by Council.
Revenue and Financing Policy		This is a statement about who should pay for the services provided by Council. The policy outlines who will benefit for each activity and who should pay for it, taking into account fairness and what is practical.
Rohe		A territory or boundary which defines the area within which a tangata whenua group claims traditional association and mana whenua.
S		
Sense of place		A person's or community's appreciation of the special qualities of their neighbourhood, city or environment that are different from other places.
Service connection		A physical connection to a service provided by, or on behalf of, Gisborne District Council.

WORD	ABBREVIATION	DESCRIPTION
Shared spaces		Street spaces in which the traditional segregation between cars, pedestrians and cyclists is minimised, usually through the customisation of street markings and the removal of features such as raised kerbs and footpaths.
Significance		<p>This is the degree of importance of an issue, proposal, decision, or matter as assessed by the local authority in terms of its likely impacts, and or likely consequences. It is measured by its likely impact on the criteria listed in Part 3 of the Kaupapa Whakapāpātanga me te Hiranga / Significance and Engagement Policy 2020. The criteria have been developed based on three key factors:</p> <ul style="list-style-type: none"> • The economic, social, cultural and environmental wellbeing of the district. • Affected people and communities. • Council's ability to perform its role as a local authority and achieve its strategic objectives in the Long Term Plan.
Solid waste		Any non-hazardous solid degradable waste from a combination of domestic, commercial and industrial sources. It includes putrescible waste, garden waste, uncontaminated bio-solids and clinical waste.
Spatial planning		A form of planning for cities, regions or countries that seeks to provide long-term direction for development and the achievement of social, economic, cultural and environmental wellbeing.
Special funds / Reserve funds		Money set aside for a specific purpose.
Stopbank		A structure, generally a bank of compacted soil, constructed across or on land that prevents flood flows from inundating defined area.
Stormwater		Artificially channelised rainwater prior to its point of discharge to land or water.
Stormwater infrastructure		Infrastructure intended to manage stormwater, including pipes, drains, streams and channels.
Strategic framework		Consists of the vision, strategic priorities and community outcomes.
Strategic asset		Strategic assets are defined in LGA as an asset (or group of assets) that needs to be retained so that Council can maintain its capacity to achieve or promote any outcome that Council determines to be important to the current or future well-being of the community.
Strategy		Outlines how the Council is going to undertake particular actions to deliver community outcomes.
Subdivision		Subdivision is deemed to have the same meaning as 'subdivision' under the RMA.
Submission		A written document which details a person's opinion of a draft plan.
Submitter		A person that makes a submission.
T		
Tangata whenua		In relation to a given area, the lwi, hapu or whānau that holds mana whenua over that area.
Taonga		Treasure, property. Taonga are prized and protected as the sacred possessions of a tribe. The term carries a deep spiritual meaning and taonga may be things that cannot be seen or touched. Examples include language, waahi tapu, waterways, fishing grounds and mountains.
Targeted rating area		A defined geographical area which attracts a specific rating requirement.
Te Tiriti o Waitangi		The Treaty of Waitangi as set out in English and Māori in the First Schedule of the Treaty of Waitangi Act 1975.
Tikanga		Correct procedure, custom, lore, method, way, plan, practice, convention, protocol. The customary system of values and practices that have developed over time and are deeply embedded in the social context.
U		
Uniform Annual Charge	UAC	Income to Council for a specific service by a levy of an equal amount on each rateable property. This amount does not vary with the value of the property.
Uniform Annual General Charge	UAGC	A fixed amount charged to each separately used or inhabited part of a rating unit. The contribution to the costs of the activities, works or services, whose costs are not otherwise recovered from separate and special rates and charges and shall be levied in respect of every separately rateable property. This amount does not vary with the value of the property.
Unitary authority		A unitary authority is a territorial authority that has the responsibilities, duties and powers of a regional council conferred on it, either by the provisions of any act, or by an Order in Council giving effect to a reorganisation scheme.
User fees and charges		Fees charged to users of specific services and facilities provided by the Council.
V		
Vested assets		Infrastructural assets and land provided by the developer of a subdivision. Examples of this may be roads, street lights, water and wastewater reticulation, stormwater disposal systems and reserve land. At the completion of the subdivision, the ownership, and hence future maintenance of these assets, passes to Council.

WORD	ABBREVIATION	DESCRIPTION
Vision		Council's view of the future state of its community. It is used to inspire people into action, define future direction and implies that what we do now can influence and change the future for the better.
Vulnerable communities		Communities with a limited capacity to anticipate, cope with, resist and recover from the impact of a major negative event.
W		
Waka		Canoe
Waste Management and Minimisation Plan	WMMP	
Wastewater Treatment Plant	WWTP	
Whakapapa		Genealogy, lineage, descent.
Whānau		Family, extended family grouping.
Whānaungatanga		Relationship, kinship, sense of family connection. A relationship through shared experiences and working together which provides people with a sense of belonging.
Whenua		Land, country, earth, ground.
Z		
Zero waste		A concept that encourages the imitation of sustainable natural cycles where all discarded materials are designed to become resources for other uses.

Ngā huatau a te kaitātari kaute **Auditor's opinion**



INDEPENDENT AUDITOR'S REPORT

ON GISBORNE DISTRICT COUNCIL'S 2021-31 LONG-TERM PLAN

I am the Auditor-General's appointed auditor for Gisborne District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Ernst & Young. We completed our report on 30 June 2021.

Opinion

In our opinion:

- the plan provides a reasonable basis for:
 - long-term, integrated decision-making and co-ordination of the Council's resources; and
 - accountability of the Council to the community;
- the information and assumptions underlying the forecast information in the plan are reasonable; and
- the disclosures on pages 150 to 153 of volume one represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan.

This opinion does not provide assurance that the forecasts in the plan will be achieved, because events do not always occur as expected and variations may be material. Nor does it guarantee the accuracy of the information in the plan.

Uncertainty over three waters reforms

Without modifying our opinion, we draw attention to the disclosure on page 34 of volume one of the plan outlining the Government's intention to make three waters reform decisions during 2021. The effect that the reforms may have on three waters services provided is currently uncertain because no decisions have been made. The plan was prepared as if these services will continue to be provided by the Council, but future decisions may result in significant changes, which would affect the information on which the plan has been based.

Basis of opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance

Engagements 3400: The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;
- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.


We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality control

We have complied with the Auditor-General's:

- independence and other ethical requirements, which incorporate the independence and ethical requirements of Professional and Ethical Standard 1 issued by the New Zealand Auditing and Assurance Standards Board; and
- quality control requirements, which incorporate the quality control requirements of Professional and Ethical Standard 3 (Amended) issued by the New Zealand Auditing and Assurance Standards Board.

Other than our work in carrying out all legally required external audits and debenture trust deed and register reporting, we have no relationship with or interests in the Council.



David Borrie,
Ernst & Young
Chartered Accountants
On behalf of the Auditor-General,
Wellington, New Zealand





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