

11. Reports of the Chief Executive and Staff for DECISION



21-120

Title: 21-120 2021-2031 Long Term Plan Adopting Report

Section: Finance & Affordability - Performance

Prepared by: Tim Breese – Performance Manager
Kim Gillman – Business Planning Advisor

Meeting Date: Wednesday 30 June 2021

Legal: Yes

Financial: Yes

Significance: **High**

Report to COUNCIL for decision

PURPOSE

The purpose of this report is to present the final 2021-2031 Long Term Plan (LTP) of the Gisborne District Council for adoption. The document consists of two volumes. Volume 1 (**Attachment 3**) outlines the activities and services Council is planning to fund over the next ten years, while Council's relevant strategies and policies can be found in Volume 2 (**Attachment 4**).

SUMMARY

The LTP is an opportunity to present our vision for the district and our plans for the next 10 years in collaboration with the people of Tairāwhiti. It is the result of over 18 months of planning, community consultation and engagement.

Investing in renewing and replacing our roading, water and flood protection assets will be the key priority of this LTP, but our people have told Council we must also do more to protect our biodiversity, improve the infrastructure of our rural communities and encourage low carbon transport. We have listened and will focus on balancing the current needs and aspirations of our people with sound fiscal management to ensure we minimise the impacts on future generations.

This LTP has been finalised in a period of uncertainty and change as we navigate the challenges of a global pandemic, a changing climate and significant local government reforms that will impact the work we do and the legislative framework we operate under (e.g. the Three Waters Reform which will determine how our critical water infrastructure will be managed). A lack of certainty created by only receiving final confirmation of Regional Land Transport Programme funding for roading maintenance and renewals from central government after the adoption of this LTP, has heightened this challenge.

The LTP proposes total average annual rates increases of no more than 6.5% for years 1-3 and 5% from year 4 onwards. Council proposes to collect 5.95% more in total rates revenue in the first year of the plan. Council's external debt will be less than 130% of its revenue and where debt is forecast to be at its peak at \$151m in year 2026.

The LTP document has been prepared in accordance with the Local Government Act 2002 requirements and has received an unqualified auditor's opinion. Council is required to receive the auditor's opinion for inclusion in the LTP and then to formally adopt the LTP, thereby ratifying resolutions made at the 19 May 2021 Council meeting following the hearings on 12 & 13 May 2021.

Councillors will be asked to 'set the rates' for the 2021/22 year in a separate report "Rates Setting Report for 2021/22" **[21-142]**.

The LTP is included - consisting of two volumes. Volume 1 (**Attachment 3**) outlines the activities and services Council is planning to fund over the next ten years, while Council's relevant strategies and policies can be found in Volume 2 (**Attachment 4**). It is considered final (subject to any minor editing/formatting changes).

The decisions or matters in this report are considered to be of **High** significance in accordance with the Council's Significance and Engagement Policy.

RECOMMENDATIONS

That the Council:

- 1. Receives the unqualified Auditor's opinion for inclusion into the Gisborne District Council's 2021–2031 Long Term Plan.**
- 2. Adopts Gisborne District Council's 2021-2031 Long Term Plan – subject to any minor changes, including audit or external legal changes.**
- 3. Agrees that it is financially prudent to budget for an accounting surplus for each of the years within the 2021-2031 Long Term Plan.**

Authorised by:

Pauline Foreman - Chief Financial Officer

Keywords: 2021–2031 Long Term Plan, LTP, auditor's opinion, rates setting 2021/22, consultation, debt

BACKGROUND

Legislative background

1. Under Section 93 of the Local Government Act 2002, Council is required to adopt an LTP every three years and all local authorities go through the process at the same time.
2. The purpose of a LTP is to:
 - a) describe the activities of the local authority;
 - b) describe the community outcomes of the local authority's district or region;
 - c) provide integrated decision-making and co-ordination of the resources of the local authority;
 - d) provide a long-term focus for the decisions and activities of the local authority; and
 - e) provide a basis for accountability of the local authority to the community.

Context of uncertainty and change

3. This LTP has been finalised in a period of uncertainty and change as we balance our community's needs and aspirations with the challenges of a global pandemic, a changing climate and significant local government reforms, that require us to think differently about how we manage the district's resources and protect our environment.
4. Successfully providing resilient infrastructure to support communities' well-being and enable economic growth, whilst acting as effective environmental stewards, 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 the three waters reform which will determine how our critical water infrastructure will be managed. These changes will have a big impact on the work we do and the legislative framework we operate under.
5. We are also working to deliver on our role as Treaty partners by developing more effective and meaningful collaboration with mana whenua. This work will be complemented by the representation review currently underway to consider how the Council represents its communities, including how to establish and incorporate Maori wards.

Council's LTP development process

6. The development of the LTP was transparent for councillors and the community, with a 'no surprises approach'. This was achieved through a series of councillor workshops and community engagement. The impact of COVID-19 caused some unavoidable slippages, but the LTP Project Team and staff managed to progress outstanding components and kept the LTP project on track. The LTP roadmap below shows the LTP development process:



Our approach to engagement and consultation

7. The LTP is a result of over 18 months of pre-planning work by staff and councillors, and two major phases of community engagement. A table of key milestones and decision-making points undertaken as part of the LTP process is included as **Attachment 2**.
8. From August to October 2020, Council sought feedback from the Tairāwhiti community on what we should include in our LTP. The results of this early engagement helped inform the Council's prioritisation of our major projects, services and priorities in the latter half of 2020 **[20-328]**.
9. Our draft Consultation Document (CD) and Engagement Strategy was presented to councillors at the January 2021 Council workshop. Feedback provided to staff was considered and incorporated into the CD and Engagement Strategy.
10. Council's Our Tairāwhiti 2021-2031 LTP CD reflected feedback from early engagement and enabled the community to participate and provide feedback on decisions to be made in the LTP. Council followed the intention of the LGA which is to ensure that the CD presented information in an engaging and clear format to the community and to draw feedback that would provide councillors with clear direction for decisions to be made in the 2021–2031 LTP.
11. The clear focus of the Our Tairāwhiti LTP CD, was on six key issues/ preferred options, i.e. whether to:
 - Spend more on renewing our **drinking water, stormwater and wastewater pipes** from 2021–2024 to improve the overall resilience of our water networks and reduce sewage overflows on private properties and discharges into our waterways.
 - Design and buy the land for our **wastewater wetlands** project in 2030 and build from 2032.
 - Spend the same amount of money to continue **improving our biodiversity**. This includes our Waingake Transformation programme, One Billion Trees programme initiatives, dune and wildlife protection and planting on Titirangi maunga.
 - **Maintain existing budgets** for our roads with a focus on continued safety improvements.

- **Continue our work with communities on township upgrades** to support and improve the wellbeing of our smaller communities.
 - **Protect our region from floods** by sticking to the 2030 timeframe to deliver the Waipaoa River Flood Control Climate Change Resilience project, giving greater protection to our community and more resilience against floods.
12. The consultation also informed the finalisation of the district's Draft Regional Land Transport and Regional Public Transport Plans.
 13. The consultation was undertaken in accordance with the special consultative procedures detailed in Sections 83, 93A, 93B and 93C of the LGA. The consultation consisted of: a letter sent to all ratepayers; a series of community events, drop-in sessions and community and stakeholder hui; radio and newspaper ads and interviews; and a social media campaign **[21-89]**.
 14. The key objectives for our consultation approach were to generate as many informed submissions as possible and to make sure we were hearing from voices in our community that are not always heard. This entailed a new approach where, in addition to our usual townhall style meetings, we held a number of community events and drop-in sessions.
 15. The change in engagement style made for productive meetings where staff and councillors were able to have conversations about LTP topics. While the new format still allowed the opportunity for the community to address issues and requests for service, it also allowed for a closer focus on the bigger picture. Of the 351 submissions, 90 were submissions made at our events and meetings, where in the past we have received less than 10 submissions from our meetings.
 16. Another key statistic is that while we had a similar number of submissions to the last LTP process, there was a significant increase in submission points for Council staff to consider (from around 700 in 2018, to over 2000 in 2021), which can be interpreted as our submitters providing more detailed feedback about more topics.

Hearings and deliberations

17. In May 2021, councillors considered the views of submitters over two days of hearings **[21-89]** followed by a day of deliberations **[21-72]**.
18. Changes arising from the deliberations process have been incorporated into the final LTP.

Audit requirements for the LTP

19. The LGA requires Council's draft LTP to be audited every three years. Ernst & Young (EY) are appointed by the Auditor General to carry out the audit of our LTP.
20. The Audit Plan for the LTP was approved by the Audit & Risk Committee on 24 June 2020 **[20-149]**. The areas of audit focus are Council's financial statements and performance information, as well as raising any issues around financial management and accountability. The closing report to Council for 2021-2031 LTP was outlined to the Audit & Risk Committee on 23 June 2021 **[21-140]**.
21. The Auditors received a copy of the amended LTP and have prepared an Auditor's Opinion. The draft opinion is included in the content of the LTP and needs to be received before the LTP is adopted.

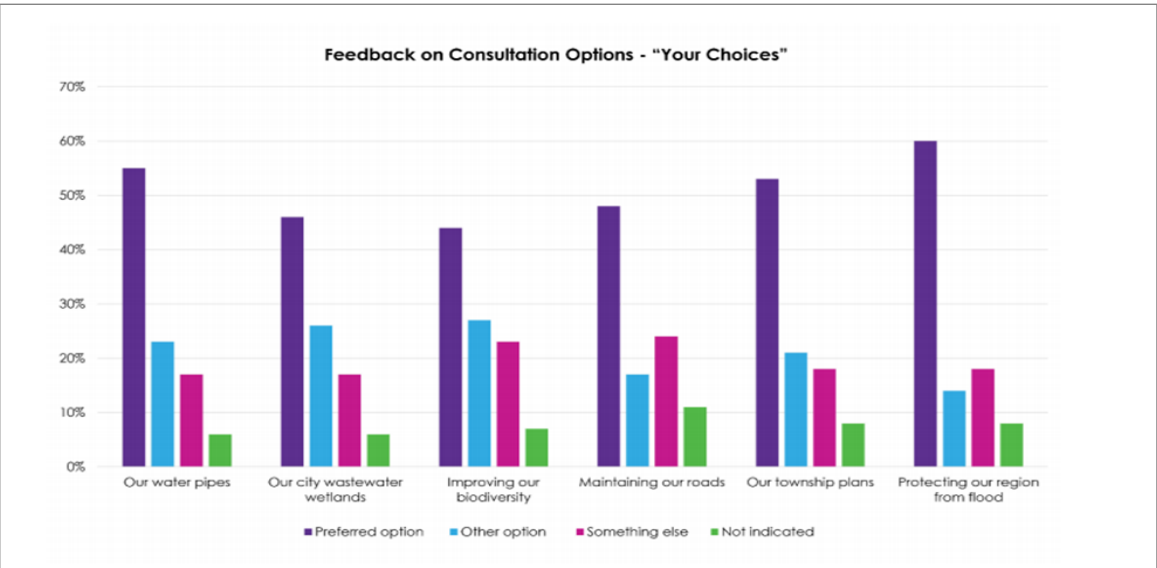
22. The Auditor's Opinion reports on the extent to which the LTP complies with the LGA and the quality of the information and assumptions underlying the forecast information provided. The opinion notes that the LTP provides a reasonable basis for integrated decision-making and subsequent accountability to the community.

DISCUSSION and OPTIONS

Consultation outcomes

23. Council received a total of 351 submissions, raising approximately 2,000 submission points with 55 submitters taking up the opportunity to present at hearings. The hearings for the LTP were held concurrently with the Regional Land Transport and the Regional Public Transport Plans.

24. For the key issues, submitters mainly supported Council's preferred options:



How we responded – changes to the draft LTP

25. The feedback received at our events and meetings, online and via formal submissions provided greater clarity on what topics our communities consider a priority.
26. Council approved the preferred CD option to spend the same amount on:

Topics	Community views	Our response
Renewing our water pipes	<p>200 submissions</p> <p>55% support for preferred option - to spend more from 2021-2024 to upgrade pipes that are at the end of their useful life.</p>	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.
Building wastewater wetlands	<p>198 submissions</p> <p>55% support for preferred option of sticking to the planned timeframe.</p>	Council resolved to 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.
Investment in road maintenance	<p>216 submissions</p> <p>47% support for Council's preferred option - to maintain existing budgets.</p>	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 will 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.
Improving our climate change resilience through flood protection	<p>186 submissions</p> <p>61% support for Council's preferred option - to complete the project as planned by 2030.</p>	Council resolved to continue as planned, giving communities within the floodplain a higher level of protection from the effects of climate change within the period of this LTP.

27. Council approved alternative CD options to spend more on:

Topics	Community views	Our focus
Opportunities for increasing our biodiversity activities	<p>200 submissions</p> <p>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.</p>	<p>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: farm environment planning to ensure improved land and freshwater outcomes; the community Waimata Catchment Group to help in the preparation of a Waimata Catchment Plan; the Mahora Wetland to support a collaborative biodiversity approach; Makorori Dune Restoration; and the Uawa Community Restoration Project.</p>
Township upgrades	<p>187 submissions</p> <p>53% support for Council's preferred option. However, 39% (including a number of submitter groups and our iwi partners), either supported doing more, or proposed additional initiatives that would result in an increased spend in townships.</p>	<p>Given the strength of requests from submitter groups (including our iwi partners), 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.</p>

28. Other key consultation issues and Council's response included:

Topics	Issues	Focus
Rates affordability and equity	<p>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.</p>	<p>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:</p> <ul style="list-style-type: none"> • 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.

Topics	Issues	Focus
Planning for water management	This included concerns around water security and our planning for freshwater as well as rural 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 and 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.
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.
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.
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, provide funding for the Uawa Walking and Cycling Project and provide additional investment in the planning phase of the Tairāwhiti Walking and Cycling Network Plan.

29. Council also approved additional funding:

- \$60k extra per annum to the Natural Heritage Fund, making a total of \$100k per annum.
- The proposed budget for Compliance, Monitoring and Enforcement activities was increased to provide three additional full-time employees (\$285k per annum).
- \$12.5k extra per annum, for the Gisborne Crime Prevention Camera Trust, making a total of \$45k per annum.

30. The **Financial Strategy** was approved with no changes to the key strategic measures, including rate thresholds (Year 1 to 3 less than 6.5% and Year 4 onwards, less than 5%) and the debt threshold (less than 130% of revenue). The key directions of the Financial Strategy are:

Keep rates as affordable as practicable.	<i>Keep rates as affordable as practicable while recognising the need to fund critical activities and infrastructure, and keep the region functioning well.</i>	Ensure beneficiaries of services pay the costs.	<i>Ensure users and those who benefit from Council activities and infrastructure pay for them. This includes mechanisms such as user levies, targeted rates and development contributions.</i>
Focus on critical activities and infrastructure.	<i>Focus on critical activities and infrastructure which meet the community's needs and respond to climate change during the long term plan period and beyond.</i>	Manage debt prudently.	<i>Increase maximum debt levels still within prudent levels, to smooth the cost of delivering key infrastructure projects over years one to three of the long term plan, in line with our financial policies.</i>
Increase alternative revenue streams.	<i>Increase and optimize the use of alternative revenue streams through partnerships, targeted contributions and investment income.</i>	Grow and enable our rating base.	<i>Grow the rating base through economic activity without the need to trigger additional costly capital works projects or grow Council's infrastructure footprint without care.</i>

Post Deliberation Changes

31. The report **[21-115]** on Long Term Plan Summary changes brought to the Finance & Performance Committee 27 May 2021, identified that there were three projects where forecasting of the phased project costs was still being revised. For the most part, budget carryovers were being revised to align with expected expenditure that would occur before 30 June 2021.

32. These projects were:

- Pool Redevelopment
- Wastewater Treatment Plant (WWTP)
- Waingake Transformation

33. Both the Pool and the WWTP have had their costs aligned to what has been spent (or expected to be spent by 30 June), and what will be spent in Year 1 and Year 2.

34. Waingake Transformation will be phased to reflect the updated harvesting profiles and expected replanting. Total project costs remain unchanged at \$17.9m, only the timing of the spends has changed. For instance, the draft assumed that 240ha would be replanted in Year 1 and 167ha in Year 2; but these have been revised in the final 2021-2031 LTP to 25ha in Year 1 and 237ha in Year.

35. At the deliberations meeting on 19 May 2021, Council was presented with a number of scenarios when considering the consultation issues. When the combined decisions were made, high level modelling of rates increases and forecast debt movement were presented to see the overall impacts. The modelling was used as an aid to ensure that the Financial Strategy rates increases (i.e. Year 1 to 3 being less than 6.5%; Years 4 onwards being less than 5%) and debt thresholds (i.e. less than 130% of revenue) were achievable.
36. **Attachment 1** shows the modelling of 19 May 2021, versus the final 2021-2031 LTP movements of rates and debt.
37. Initially, Year 1 in the early modelling forecast total rates revenue would increase to 6.34%; this has reduced to 5.95%. As identified in the Long Term Plan Summary Changes report [21-115], where there were costs that have been rated for in the past but have not been expected to be used, adjustments would be made within the 2021-2031 LTP so as to not rate for expenses twice.
38. These adjusted costs include interest costs (for projects delayed) and employee costs (re: vacant positions).

Regional Land Transport Plan

39. An additional change (post deliberations) staff have had to consider is the likelihood of not receiving the expected funding amount from Waka Kotahi via the National Land Transport Programme.
40. On May 31, Waka Kotahi provided an interim indication of funding (pending final confirmation in August 2021) for the following programmes of work. The dollar values represent accumulative totals for Years 1 to 3:
 - a. The maintenance of the local network (\$79.9m)
 - b. Road Safety Promotion (\$1.27m)
 - c. Public transport Services (\$2.59m)
 - d. Public transport infrastructure (\$108k)
41. Apart from the maintenance of the local road programme, the other three programs the funding matches exactly what is in the Plan.
42. The maintenance of our local network is short by just under a million dollars (\$982k - or \$327k per annum). The LTP had provision of \$1.5m for additional work on forestry roads where the local share would have been from the forestry sector. This means this work will only be able to be completed to the extent we collect from forestry.
43. Confirmation of other programmes (such as Resilience, School safety and Intersection improvements) will not be received until when the Regional Land Transport Programme is announced in August 2021. This includes the Taruheru (\$7.4m) walking and cycling project.

Balanced Budget

44. Council sets its operating income at a level to meet each year's operating expenditure. This ensures that there is access to enough funding to enable services to continue to be provided over the Plan.
45. Over each year of the LTP, Council is forecasting an accounting surplus. This accounting surplus is due mostly to the recognition of capital grants as revenue. We record capital grants as income even though it is not used to fund operational activities, and as such it creates an accounting surplus. This surplus will go towards our capital projects and reduces the need to borrow funds.
46. In addition, the LTP has a number of provisions that affects the balanced budget, such as:
 - Phasing the funding of new depreciation costs that arise from the Wastewater Treatment Disinfection Project and the Pool Redevelopment Project.
 - Not funding all of the depreciation costs that arise from the subsidised roading network, as a significant portion of the roading network is funded by Waka Kotahi.
 - Not funding depreciation of certain assets where:
 - the assets may not be replaced at the end of their useful life
 - where the asset has been funded in advance by capital rates
 - where the asset has been fully grant-funded.
 - Loan funding the steep operational costs of the Freshwater and the Tairāwhiti Resource Management Plans, smoothing the rates impacts over the life of the two plans.
 - Using operational reserves to fund some operational expenditure where appropriate.
 - Running activity surpluses/deficits in some areas (e.g. Conservation nurseries such as Waerenga-o-Kuri Reserve and Wharekiri Reserve).
 - When preparing and reviewing the budget, Council has had regard to the following specific matters in relation to all activities of Council as per the Local Government Act 2002 (LGA) section 100:
 - Maintaining levels of service.
 - Maintaining the service capacity and integrity of assets.
 - Intergenerational equity.
 - Compliance with Council's funding and financial policies established under LGA Section 102.

ASSESSMENT of SIGNIFICANCE

Consideration of consistency with and impact on the Regional Land Transport Plan and its implementation

This Report: Low Significance

Impacts on Council's delivery of its Financial Strategy and Long Term Plan

Overall Process: High Significance

This Report: High Significance

Inconsistency with Council's current strategy and policy

Overall Process: Low Significance

This Report: Low Significance

The effects on all or a large part of the Gisborne district

Overall Process: High Significance

This Report: High Significance

The effects on individuals or specific communities

Overall Process: High Significance

This Report: High Significance

The level or history of public interest in the matter or issue

Overall Process: High Significance

This Report: High Significance

47. The decisions or matters in this report are considered to be of **High** significance in accordance with Council's Significance and Engagement Policy.

TANGATA WHENUA/MĀORI ENGAGEMENT

48. Engagement occurred on the Tairāwhiti 2050 (Spatial Plan) document that includes the proposed community outcomes and key challenges for the strategic framework.
49. Iwi/hapū engagement was undertaken as part of the early engagement process in September 2020.
50. In March 2021 further iwi/hapū engagement occurred as part of the formal consultation on Council's 2021-2031 LTP CD.

COMMUNITY ENGAGEMENT

51. See background and refer to our approach to engagement and consultation (from paragraph 7).

CLIMATE CHANGE – Impacts / Implications

52. Climate change adaptation is a key consideration for the 2021-2031 LTP. Council's proposed approach towards providing for climate change puts us in a strong position to respond to any new legislative requirements or Central Government direction flowing from the recent Climate Change Commission Report.

CONSIDERATIONS

Financial/Budget

53. The 2021-2031 LTP includes budgets up until a point in time, where it allows for provisions that are both probable and quantifiable. Usually this is at the point where overall rates increases are calculated.
54. Subsequent decisions that occur after that time are noted but not necessarily captured within the revised budgets.
55. The Regional Land Transport Plan will not be finalised until 31 August 2021, after Councils due process for being able to "set the rates" or adopt the LTP.
56. On 31 May 2021, Waka Kotahi have indicated that Councils bid for roading network maintenance and renewals will be short by \$982k over Years 1 to 3.
57. The budgets have not been revised down by Waka Kotahi early indicative interim funding. At worst, if the funds are lower than what Council has provided within the LTP, projects such as Forestry Roads, will only be completed to the extent we receive from external sources (i.e. forestry sector). This does not impact on the "business as usual" maintenance of the roading network program.

Legal

58. The LTP complies with Section 93 of the LGA which states that Council must prepare an LTP and that it must use the special consultative procedure when adopting its LTP.
59. Key points of Section 93 are:
- 93(1) The local authority must at all times have an LTP.
 - 93(3) An LTP must be adopted before the commencement of the year to which it relates and continues in force until the close of the third consecutive year in which it relates.
60. Council's LTP also complies with Section 10 (Purpose of Local Government) as well as Sections 94, 96 and 97 (which relate to LTPs) of Part 1 of Schedule 10 of the LGA.
61. Decision-making on the LTP was also carried out in accordance with Section 76 through to Section 81 of the LGA.
62. Councils Rates Funding Impact Statement is under external legal review. This statement along with the rates details (for the setting the rates) are one of the final parts of any Plan. The result of the review may mean that the Rates Funding Impact Statement is updated, where it will be tabled on the day.

POLICY and PLANNING IMPLICATIONS

63. See background and refer to the summary of key milestones/decision-making points (**Attachment 2**).

RISKS

64. The LTP contains a lot of moving parts. Careful project management, planning and sequencing have been utilised to mitigate the risk.
65. Key staff are unable to complete critical path tasks. This has been mitigated by sharing the dates of these key tasks with impacted stakeholders to ensure continuity.
66. Unforeseen and unavoidable impact of COVID-19. The recovery of COVID-19 has been considered across all planning and investment decisions while recognising it is a fluid situation.

NEXT STEPS

Date	Action/Milestone	Comments
30 June	Rates setting report 2021/22 [21-142]	Councillors will be asked to 'set the rates' for the 2021/22 year in a separate report.
July	Decision letters	351 formal submitters will be advised of the Council's decision(s) in relation to their submission and thanking them for contributing to the process.
July	2021-2031 LTP document	Copies of the adopted LTP will be distributed to statutory consultees. Copies will also be made available at the HB Williams Memorial Library, Council offices and the Council website.
Ongoing	Performance reporting	Quarterly reporting provides our community a summary of how we are progressing. We do this three times a year while the fourth quarterly report instead becomes our Annual Report.

ATTACHMENTS

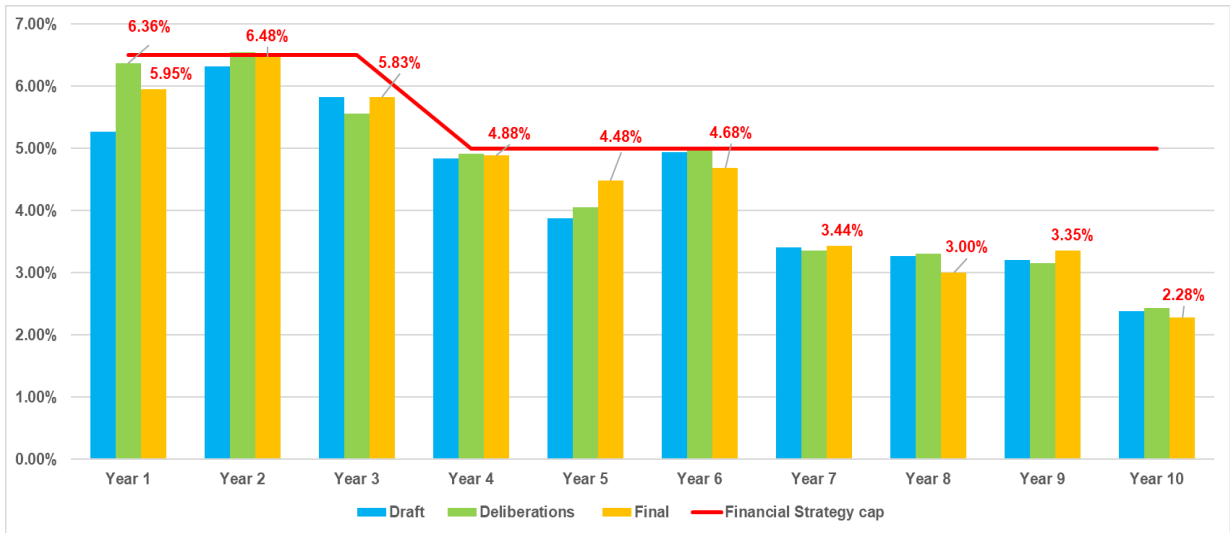
1. Attachment 1 - Financial Strategy Comparisons from Draft to Final LTP **[21-120.1 - 1 page]**
2. Attachment 2 - Summary of Key Milestones and Decision-making Points **[21-120.2 - 1 page]**
3. Attachment 3 - Long Term Plan Volume 1 DRAFT **[21-120.3 - 216 pages]**
4. Attachment 4 - Long Term Plan Volume 2 DRAFT **[21-120.4 - 344 pages]**

Attachment 2 – Finance Strategy comparisons from draft to final LTP

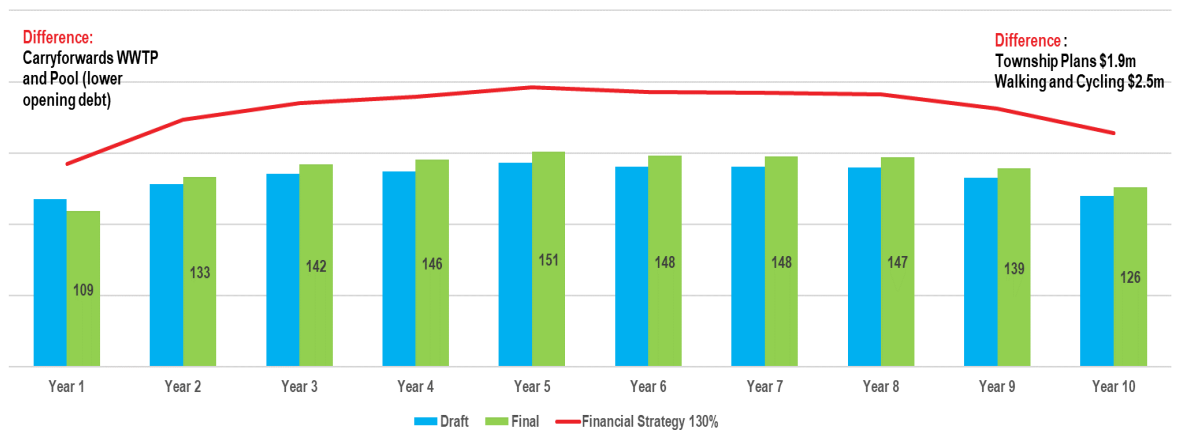
Key Financial Strategy Limits



Total Rates Revenue Increases



Forecast Debt Movements



Attachment 3 – Summary of key milestones / decision-making points

2019		
October - Inaugural		Elected members induction to the LTP
2020		
Month	Report	Key milestone / decision points
January	20-17	Approval of Tairāwhiti 2050 (Spatial Plan) for the Gisborne region
June	20-128	LTP programme plan and grouping of activities
	20-153	Strategic framework
August	20-234	LTP and significant forecasting assumptions update
31 August – 2 October		LTP early engagement
September	20-256	Draft infrastructure and financial strategies key issues
October	20-317	Draft Significant and Engagement policy
	20-318	Draft Tairāwhiti Piritahi policy
November	20-328	Analysis of LTP early engagement responses
December	20-370	LTP prioritisation process
	20-380	Draft Development Contributions policy
	20-394	LTP capital programme
	20-362	LTP and significant forecasting assumptions update
2021		
January	21-2	Draft estimates and the LTP
February	21-0	Draft Financial Strategy
	21-7	Draft LTP activity summaries
	21-25	Draft Infrastructure Strategy
	21-5	Treasury Management - draft Liability Policy and draft Investment Policy
	21-35	Draft Revenue and Financing policy
March	21-51	LTP Consultation Document (CD)
	21-39	LTP and significant forecasting assumptions update
	21-38	Draft Rate Remission and Postponement Policies
24 March to 23 April		Formal consultation period
12 & 13 May	21-89	LTP hearings overview report and community feedback
May	21-72	LTP deliberations overview report
	21-115	LTP summary of changes
June	21-140	LTP closing report and significant forecasting assumptions update
	21-120	LTP adopting report