Long-Term Plan

2024 - 2034

Te Kaunihera-ā-Rohe o Ngāmotu
New Plymouth
District Council

Every three years the Council adopts a new Long-Term Plan.

A Long-Term Plan sets out a detailed budget for the next three years, and then an outline for the next seven years. It provides an integrated, long-term focus for decisions and activities for the whole Council.

This document provides a basis for our accountability to our community. It describes what we do, and what we are trying to achieve.

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Introduction from the Mayor and Chief Executive

He kupu whakataki nā te Koromatua me te Tumu Whakarae

Every three years we renew our 10-year Plan, benchmarking our budget against our strategic vision of building a Sustainable Lifestyle Capital where people want to live, learn, work, play and invest.

This plan is one of the most significant this Council has produced, in terms of what we're asking of our community and what we aim to deliver with our $4.4 billion budget over the next decade.

International ratings agency S&P Global has upheld our AA+ credit rating and endorsed our "strong financial management", but we're still facing serious economic headwinds.

While inflation at the supermarket checkout is up 19 per cent since 2020, when our last 10-year Plan was put together, councils around the motu have been hit with a 25 per cent rise in capital costs and 27 per cent rise in civil construction costs.

Like homeowners, our borrowing costs have also increased from around three per cent three years ago, to around five per cent over the next few years, meaning our interests cost have increased by around 60 per cent.
These cost rises, the need to invest in our core infrastructure, plan for climate change and other contingencies, on top of the day-to-day financial stresses faced by many, places additional pressure on a number of our ratepayers and residents.

More than 3,500 people shared their views on our initial proposals, with many voicing concerns over cost rises, while confirming general support for our vision and maintaining our core services and infrastructure.

While most of the economic challenges are outside our control, they reinforce the need for a strategic shift in how we operate while remaining on track to a Sustainable Lifestyle Capital. Our vision is increasingly important as Aotearoa plans its transition to a lower emissions economy placing pressure on Taranaki's energy sector.

NEIL HOLDOM
New Plymouth District Mayor

GARETH GREEN
Chief Executive

To mitigate the increasing risk of economic decline this could bring, we need to create and maintain a quality of life and environment that draws, and keeps, people, talent and investment.

While every 10-year Plan looks at how we can get the most from our assets, this is very much a more-with-less plan: a comprehensive approach to squeezing more out of our diminished spending power through streamlining our structure, future-proofing our assets and targeting long-term investment.

We're starting the 2024/25 financial year with an organisational refresh, a new structure and new teams focused on operational excellence and providing the information needed to best inform discussion and decisions about the future.

We're looking to refine the impact of our Perpetual Investment Fund (PIF).

Returns from the district's $365 million nest egg have in the past been used to offset rates. This plan includes more strategic investment of the growth in returns as contributions to our Disaster Recovery Reserve and to a new Sustainable Lifestyle Capital Reserve to fund future capital projects. The benefits of this will be felt for generations to come, while the current rates offset produced by the PIF remains unchanged.

The four key pillars of our 10-year plan focus on:

1. Future-proofing our district, investing around $1 billion in transport, water, wastewater and stormwater networks over 10 years to maintain our current levels of service and accommodate forecast population growth.

2. Partnering with Mana Whenua, will see us working together to construct the Bell Block to Waitara walkway, collaborating on planting our place, delivering Te Matatini, investing in Pukerangiora Pa and the Ngati Te Whiti Marae, along with a range of other important projects.

3. Sustainability, with investments in climate change planning and initiatives, including a high frequency bus service through central New Plymouth, ongoing planting initiatives and a fund to support new environmental and sustainability projects over the next decade.

4. Paying it forward, which includes up to $50m for the Tūparikino Active Community Hub over 10 years to ensure our facilities keep up with our growing population and collaborating with our philanthropists and private sector on Destination Play, to show what can be achieved when we work together with open minds.

Much of this work continues, and we have agreed to take another look at our approach to development contributions which go towards the infrastructure required for new homes for our growing population. We're also investing $12m over three years to help address the dire shortage of affordable housing and we're committing up to $3m to look at affordable options for improving Bellringer Pavilion in Pukekura Park.

This plan also delivers on issues our people have told us they hold dear, with funding to upgrade our much-loved Brooklands Zoo and a range of investments to revitalise our city centre.

As always, your input has been vital in refining and finalising our plan as we continue to build our Sustainable Lifestyle Capital, an incredible place to live, work, learn and play now and into the future.

Neil Holdom
New Plymouth Mayor

Gareth Green
Chief Executive

How we developed our Long-Term Plan

Te whanaketanga o tā mātou Mahere Pae Tawhiti

We started community engagement on our Long-Term Plan 2024-2034 (LTP 2024) mid 2023 and used a range of methods to connect with our communities

Our pre-engagement approach

31 May to 16 July 2023

Testing the key proposals

Pre-engagement focused on the following 'Gimme Five' areas:

1. Wild weather: Preparing for wild weather events.
2. Housing: Should NPDC play a bigger role in housing?
3. Economy: Keeping Taranaki's economy pumping.
4. The Hub: Changing the game plan for the Hub.
5. Rates: Keeping rates affordable.

We engaged with our community through:

- Our 10-Year Plan campaign website.
- Print, digital and radio advertising.
- Roadshow events.
- Social media.

5,448

responses were received from the community

Our formal engagement approach

18 March to 19 April 2024

Special Consultative Procedure - Your Home, Your Say!

The Long-Term Plan Consultation Document and supporting information were adopted on 13 March 2024 for consultation. The Consultation Document outlined the key issues and proposals over the next 10 years and invited residents and stakeholders to help develop the plan by providing on these. Our key proposals for consultation were:

Big Call 1
Future proofing our district

Big Call 2
Sustainability

Big Call 3
Paying it forward

We engaged with our community through:

- Our 10-Year Plan campaign website.
- Print, digital and radio advertising.
- Five community events.
- Two hui with iwi/hapū representatives.
- Social media.
- Demographically representative sample of 313 people

3,222

submissions were received from the community

We produced the following documents as supporting information for the Consultation Document:

- Strategic framework.
- Working with tangata whenua.
- Strategic assumptions for the LTP 2024.
- Financial Strategy.
- Infrastructure Strategy.
- Council activities/performance measures.
- Financials.
- Financial Policies.
- Proposed capital projects by Council activity.
- Fees and Charges 2024/25.

The big consultation issues and our response

Ngā take whakawhitiwhiti whakaaro nunui me tā mātou urupare

May 2024

Analyse and report feedback from the 'Your Home, Your Say' consultation. Deliberations were held on 26 and 27 May 2024 along with adoption of the Schedule of Fees and Charges 2024/25.

July 2024

Decisions and adoption of final LTP 2024 took place on 4 July 2024.

Big Call 1 - Future proofing our district

Investing more in looking after our existing infrastructure

The condition of our existing assets continues to be a challenge – in particular our transport assets such as roads, footpaths, cycleways. Our ability to fund renewals has been badly affected by inflation. With the cost of our major contracts increasing, the budgets we set in the last LTP are not enough to maintain current levels of service and these assets are deteriorating.

For this LTP we asked if we should increase funding for renewals of transport assets from $155m to $315m over the 10-year period to allow us to maintain our existing levels of services.

Seventy-seven per cent supported this proposal, which was Council's preferred option.

Due to this support, we will double the amount we spend up to $315m over 10 years, subject to confirmation of NZ Transport Agency Waka Kotahi funding.

Boosting the Disaster Recovery Reserve

Our Disaster Recovery Reserve enables us to smooth the cost of replacing assets, such as parks and transport networks, after a natural disaster.

With the recent severe weather events in New Zealand, we asked if we should increase the amount put in reserve to $500,000 each year and also proposed an additional top up from the Perpetual Investment Fund (PIF) release of $100,000 each year for 10 years to a maximum of $1m in year 10. This would provide significantly more cover for future disaster recovery.

Nearly 39 per cent supported Council's preferred option to boost the funding with an additional top up increase from the PIF. Just under 43 per cent supported boosting the funding each year with no additional top up from the PIF.

We agreed to proceed with our preferred option of boosting the amount in our Disaster Recovery Reserve to $500,000 per annum with an additional top up increase of income from the PIF of $100,000 in year one increasing by $100,000 each year up to a maximum of $1m in year 10.

Big Call 2 - Sustainability

Climate Action Framework

Every day we do many things that help improve our environment or mitigate the impact we have on it. Three years ago, the community supported our proposal on climate action.

While we are making good progress, for this LTP we asked if we should increase the budget to accelerate our efforts, and then add in $300,000 each year for a sustainability accelerator to fund other initiatives and $100,000 a year for a three-year high frequency bus service trial.

Thirty-one per cent supported Council's preferred option to increase the budget, eight per cent wanted us to go further, while nearly 38 per cent supported continuing with the existing programme and Planting Our Place.

We decided to include budget for climate change planning of $490,000 in year one and $640,000 per annum in year two onwards. We increased our proposed amount in year one to bring forward the development of the Climate Change Adaptation Plan. We also agreed to continue our Planting our Place, introduce a new sustainability accelerator, spend $200,000 per annum dedicated to boosting the high frequency bus trial budget in years one, two and three, and approved $100,000 per annum in years one, two and three for the Rohutu Block Managed Retreat.

Big Call 3 - Paying it forward

Establishing a Sustainable Lifestyle Capital Reserve

We are fortunate to have a substantial PIF, which we currently use to offset rates. We proposed to use part of that annual return to build a reserve to use for projects that contribute to the vision of a Sustainable Lifestyle Capital.

Over half of submissions received (52 per cent) supported our preferred option to create the reserve, increasing amounts of $250,000 each year into the reserve from the PIF.

We agreed to establish a Sustainable Lifestyle Capital Reserve to help fund future projects using part of the funds released from our PIF to pay for it. The reserve would receive $250,000 in year one, $500,000 in year two, $750,000 in year three increasing each year until year 10 when $2.5m would be added.

Tūparikino Active Community Hub

Several of our sporting facilities are ageing and not fit for purpose. They are not meeting existing needs, let alone future growth and don't cater for diversity – including people with disabilities. Three years ago, we set aside a budget for the Hub and in this LTP we asked if we should refocus that funding to deliver a multi-use, minimum four-court indoor stadium building to complement the TSB Stadium.

Just under half of submissions received (46 per cent) supported Council's preferred option to proceed with the funding already provided in the previous LTP, with just over 18 per cent supporting the budget be increased to $50m over the next 10 years to add more facilities.

We decided to contribute $50m over years one to 10 to the Tūparikino Active Community Hub, with any external funding reducing the Council contribution.

Brooklands Zoo

Attracting more than 135,000 visitors a year, Brooklands Zoo is much loved by locals and visitors to our district. However, some of the enclosures are ageing and in need of an upgrade so we asked if we should implement the first three phases of the future vision for the zoo of new otter, aviary, primate and agouti exhibits.

Nearly 39 per cent of submissions received supported Council's preferred option to implement the first three phases, with 20 per cent supporting carrying out the full vision for Brooklands Zoo.

Due to the support received, we decided to invest up to $9m to ensure zoo facilities continue to comply with national standards and that would improve the customer experience.

Bellringer Pavilion

A recent assessment of the pavilion showed its structure is compromised and can no longer meet the requirements for top level domestic cricket or community hireage. We asked if we should replace the pavilion in a new and improved location in line with the Pukekura Park Management Plan.

Just over 40 per cent of submissions on this topic supported Council's preferred option to build a new pavilion, with just over 40 per cent wanting the existing pavilion to be repaired.

We decided to repair the existing pavilion or explore alternatives at a cost of up to $3m to cater for local community use.

Other key issues

While the bulk of our submissions focussed on our three Big Calls, a range of other issues important to our community were considered during consultation and Council deliberations.

Investigation into Council Controlled Organisations (CCOs)

For this LTP, we wanted to take a look at different ways to deliver our water, housing for the elderly and traffic management to see if we can provide greater efficiencies. We asked if we should consider setting up three new CCOs (or similar models) as a way to do this and sought preliminary feedback from the community before we undertook any further investigations.

There was clear community support for the Council to explore options for water service delivery with neighbouring councils to find efficiencies and prepare for economic regulation and related reform.

It was decided to continue to pursue alternative delivery options and central government funding for housing for the elderly and develop a commercial arm to explore investments in activities such as traffic management services.

Caring for Our People and Environment

To help deliver youth engagement and services for our district we have budgeted $65,000 per annum.

We decided to include $500,000 in the water capital expenditure budget to pay for the delivery of a safe, non-fluoridated water supply at a central New Plymouth location to be available for members of our community as well as an emergency back-up if the city loses reticulated water supply, subject to viability.

A planned refresh of Puke Ariki Gallery has been brought forward with $100,000 in year one, $200,000 in year two, $550,000 in year three and an additional $1.2m of capital funding in year four.

We also approved $300,000 each year for partnerships with mana whenua, increasing $100,000 each year from year two until it reaches $1m. Funds from years one to three are committed to Ngāti Te Whiti Marae ($700,000) and Pukerangiora Pā ($500,000).

Investing in Our Public Places and Spaces

We approved additional capital funding of $250,000 per annum in years three to 10 for New Plymouth Ngāmotu City Centre Strategy work and to bring forward West End Precinct improvements to year one with delivery of the Huatoki Plaza refresh in year three and the development of the Metro Plaza plans in year three.

To improve service levels at our cemeteries, we increased our mowing budgets by $100,000 each year.

We approved capital funding of $150,000 in year one for a speed camera at a Northgate to Lemon Street high crash black spot.

Supporting Growth and Economic Development

To facilitate economic growth and move heavy vehicles out of built-up areas, we will work with NZ Transport Agency Waka Kotahi to explore ring road options and explore and additional Waiwhakaiho River crossing to link SH3 to Smart Road around Burgess Park to open up land for housing.

We're putting in an additional $500,000 in each of years one and two for an economic development reserve so we can refresh our strategy to increase our impact and drive the new phase of regional economic growth.

We created a Taranaki Arts Festival Trust (TAFT) Arts and Events Reserve of $750,000 to drive economic development and provide a cashflow facility. Any funding allocations to TAFT will be subject to Council approval.

Listening to Our Community Boards

We agreed to lift discretionary community board funds to $150,000 a year for each board.

We approved a number of projects for each board, including the following:

- Retaining and improving the Hutiwai Transfer Station.
- Committing to new footpaths in Ōākura, Ōkato and Omata.
- Installation of safety cameras in Bell Block.
- Improving accessibility at the Inglewood swimming pool.
- Including in year three a budget to remediate the old Battiscombe Terrace Landfill.

Improving Council's Performance and Growing Non-Rates Revenue

To help grow our future workforce capacity we are investing in our young people through scholarships, cadetships and similar initiatives to help them into work with a budget of $100,000 each year.

Our district at a glance

He tirohanga noa ki tō tātou rohe

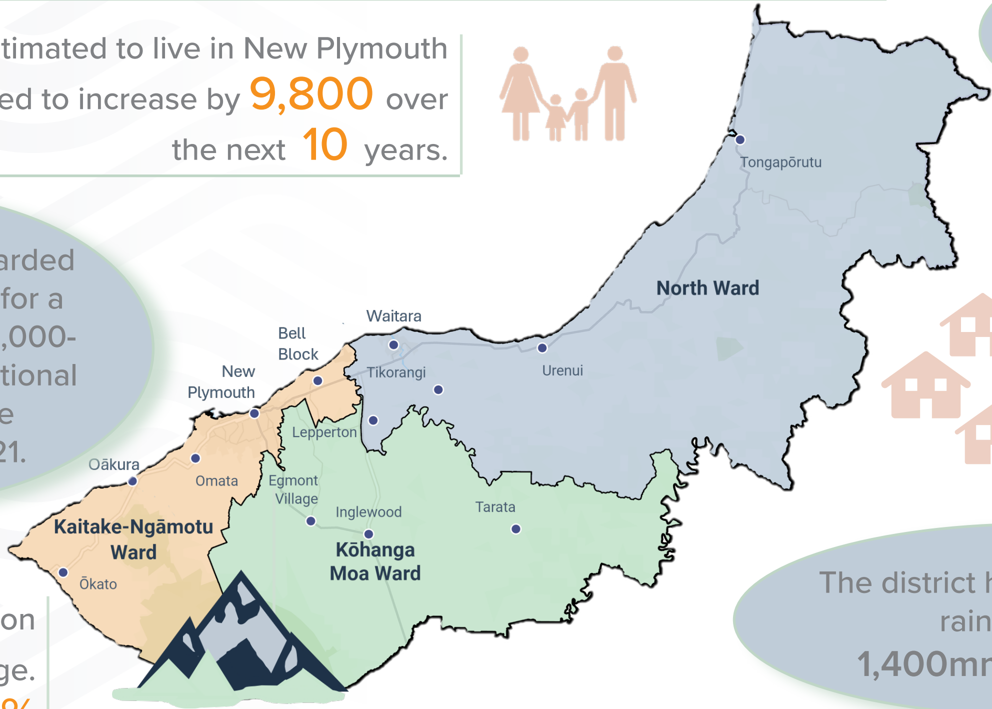
With an area of 2,324 kilometres the New Plymouth District is the tenth largest in New Zealand. It is made up of New Plymouth City, our largest centre, and a number of surrounding settlements that support smaller communities and lifestyle living.

20% of people in 2024 said they identified as Māori.

89,000 are estimated to live in New Plymouth District in 2024. Estimated to increase by 9,800 over the next 10 years.

The district has an average of 2,000 sunshine hours per annum.

New Plymouth was awarded the most liveable city (for a population between 75,000-150,000) by the International Awards for Liveable Communities in 2021.



The district has around 35,827 dwellings in 2024.

It is estimated that dwellings in the district will increase by 3,953 dwellings by 2034.

The district has moderate rainfall of around 1,400mm per annum.

20% of the population is over 65+ years of age. Expected to grow to 23% by 2034.

The median age in the district is 40.6 years old.

New Plymouth City is the focus for the region's economy, which is dominated by dairy farming, oil, natural gas and petrochemical exploration.

The unemployment rate in New Plymouth is estimated to reach 5% by 2034.

Population statistics on this page are from Infometrics.

Our Council

Tō Tātou Kaunihera

Our Council includes the Mayor and 14 councillors, who are elected by the community and remain in office for three years.

From left to right: Cr Bali Haque, Cr Bryan Vickery, Deputy Mayor David Bublitz, Cr Te Waka McLeod, Cr Harry Duynhoven, Cr Marie Pearce, Cr Murray Chong, Mayor Neil Holdom, Cr Tony Bedford, Cr Gordon Brown, Cr Max Brough, Cr Anneka Carlson Matthews, Cr Sam Bennett , Cr Dinnie Moeahu, Cr Amanda Clinton-Gohdes

Community Board members

There are five community boards, one for each of the Clifton, Inglewood, Kaitake, Puketapu-Bell Block and Waitara communities of interest. Each board comprises four members elected by the community plus one councillor, appointed by the Council.

Clifton

Neville Hagenson
Teresa Hayston
Tyla Nickson
Murray Seamark (Chair)
Cr Tony Bedford

Inglewood

Jono Burrows
Christine Fabish (Chair)
Nick Jones
Sarah Lucas
Cr Marie Pearce

Kaitake

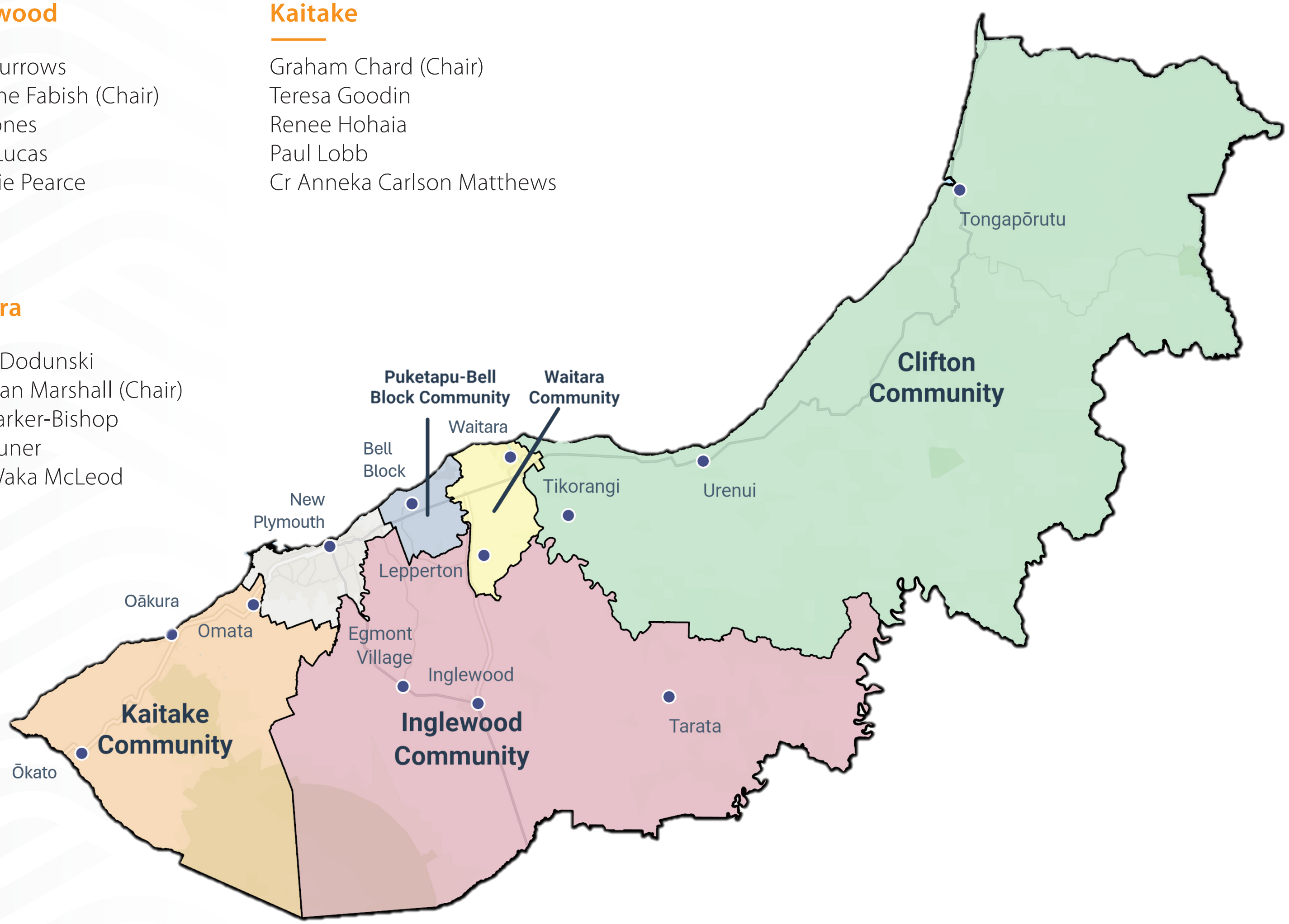
Graham Chard (Chair)
Teresa Goodin
Renee Hohaia
Paul Lobb
Cr Anneka Carlson Matthews

Puketapu-Bell Block

Mike Baker
Adrian Sole (Chair)
Kim Sowman
Tane Webster
Cr Murray Chong

Waitara

Trevor Dodunski
Jonathan Marshall (Chair)
Jane Parker-Bishop
Joe Rauner
Cr Te Waka McLeod



Auditor's Report

Pūrongo Kaiarotake Pūtea

AUDIT NEW ZEALAND
Mana Arotake Aotearoa

To the readers:

Independent Auditor's report on New Plymouth District Council's 2024-34 Long-term Plan

I am the Auditor-General's appointed auditor for New Plymouth 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 Audit New Zealand. We completed our report on 4 July 2024.

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 216 to 219 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.

In accordance with clause 45 of Schedule 1AA of the Local Government Act 2002, the consultation document on the Council's plan did not contain a report from the Auditor-General. The consultation document is therefore unaudited. Our opinion on the plan does not provide assurance on the consultation document or the information that supports it.

Our opinion on the plan also 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.

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 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 management

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1*) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (PES 3)* issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council or any of its subsidiaries.

Debbie Perera, Audit New Zealand
On behalf of the Auditor-General, Palmerston North, New Zealand

Informing our Planning

Hei whai mōhiohio mō te whakamahere

This section sets out our approach to work towards Our Sustainable Lifestyle Capital vision for our community. It also includes how we work together with tangata whenua to contribute to decision-making and our Financial and Infrastructure Strategies.

Strategic Framework

Vision: Sustainable Lifestyle Capital

Mission: Ensuring Taranaki is a place of opportunity where people want to live, learn, work, play and invest now and into the future with a focus on kaitiakitanga.

Goals (community outcomes):

Trusted

- Strengthening Te Tiriti partnerships with hapū and iwi to improve well-being
- Building trust and credibility with community, business, fellow councils and government
- Demonstrating leadership and striving for operational excellence

Thriving Communities and Culture

- Connected and engaged communities
- Safe and active communities
- An equitable and inclusive approach to delivering for all our people and communities
- Communities that embrace Te Ao Māori

Environmental Excellence

- Restoring our ecosystems
- Mitigating further environmental impacts
- Tackling the challenges of climate change
- Delivering resilient infrastructure efficiently

Prosperity

- Developing and supporting initiatives to achieve a diversified high-performing economy
- An equitable economy where people have access to quality employment and opportunities to build wealth
- Contributing to NZ Inc's environmental sustainability and economic performance

Te anga kōkiri o Te Kaunihera ā-Rohe o Ngāmotu

Moemoeā: Te Tino Rohe o te Kātū Noho Toitū

Te Whāinga: Kia whakaū ai, ko Taranaki te rohe e kaha pīrangitia ana e te tangata hei wāhi noho; kei reira te pito mata whai angitū kia pai ai te noho, ako, mahi, tākaro, haumi hoki i tēnei wā, ā, hei te āpōpō, kia arotahi atu ki te kaitiakitanga hoki.

Ngā putanga e whāia ana (e te hapori):

E whakaponotia ana

- E whakapakari ana i ngā patuitanga Tiriti ki te taha o ngā hapū me ngā iwi hei hāpai ake i te oranga
- Te whakapakari i te whakapono mai, me te whakawhirinaki mai a te hapori, a ngā pakihi, kaunihera atu anō, kāwanatanga hoki
- Te whakaatu i te hautūtanga me te whai i te kounga o te whakahaere

Ngā Hapori me te Ahurea Tōnui

- He hapori kua tuituia, kua whai wāhi
- He hapori haumaru, ngākau hihiko anō hoki
- He ara whai ōritetanga, kauawhi hoki mō te katoa, tangata mai, hapori mai
- He hapori ka tauawhi i te ao Māori

Te Kounga ā-Taiao

- Te whakarauora i ō tātou pūnaha hauropi
- Te whakamauru i ngā pānga whakakino taiao ka puta mai
- Te whakamauru hoki i ngā uauatanga o te hurihanga āhuarangi
- Te rato i te hanganga pakari, whaihua

Tōnuitanga

- Te whakawhanake, te tautoko hoki i ngā kaupapa kia puāwai mai ai te ōhanga kanorau, whaihua nui
- He ōhanga whaiōritetanga, e taea ai e te tangata te mahi whaikounga, me te rapu ara whakatupu whairawa
- Te kōkuhu ki te toitūtanga o tō Aotearoa taiao me te whai hua o tōna ōhanga

Facing the future together

Nō mua, mō muri, ngātahi te haere

How our plan achieves our vision and addresses the challenges

Over the course of the LTP 2024, Council will keep an eye on the future. We know that economic conditions are currently tough for both households and businesses. We have therefore tried to balance rates rises while also ensuring that we continue to improve and take our district forward toward our Sustainable Lifestyle Capital vision. We have recently undertaken an organisation-wide restructure focussed on ensuring our teams are designed to deliver more effectively and efficiently with a focus on operational excellence.

Our Revenue and Financing Policy 2024 is now more progressive as we have reduced our Uniform Annual General Charge, meaning that higher value properties will pay relatively more rates and lower value properties will pay relatively less. We have also addressed our historical differential anomaly and adjusted and reset our differentials meaning that residential properties will pay relatively more rates and commercial and farmland will pay relatively less.

Our district is continuing to grow in population. Our assumptions forecast a further increase of 9800 people to a population of 98,800 in 2034. Our assumptions also indicate that this will require an additional 3,953 homes by 2034. Our growth planning is guided by our Proposed District Plan (appeals version) along with our Future Development Strategy. We have listened to the concerns of our community and along with the resolution of District Plan appeals we have also committed to establishing a Ngāmotu Growth Advisory Panel to work collaboratively with our community on growth related matters including:

- Fast tracking changes to the New Plymouth District Plan to efficiently facilitate housing and development.
- Accelerate future growth area rural to urban plan changes to bring forward and open up greenfield areas for urban development.
- Reviewing the 2024 Development and Financial Contributions Policy.

Looking after our existing infrastructure also continues to be a key focus for our investment. Along with continuing our commitment to lift our investment in our three waters infrastructure we propose doubling our transportation renewals and maintenance budgets, subject to the uncertainty of NZ Transport Agency Waka Kotahi funding which may result in reductions to the planned work programme.

We have recognised that our existing facilities across the district are not adequate to meet both existing and growing demand for sport and recreation by proposing to build the Tūparikino Active Community Hub over the next five years. We will also continue to investigate options for improved outdoor artificial turf and grass sports fields.

We have recognised the future challenges we need to tackle from climate change in this Plan. We are embedding climate and sustainability into our work programme and have made climate change planning part of our business-as-usual planning. We have included a wide range of initiatives, including:

- Introducing a Sustainability Accelerator to be able to undertake smaller action more readily.
- Funding a high frequency bus trial as part of working collaboratively with Taranaki Regional Council on improving public transport in Ngāmotu.
- Making our previous interim initiatives of Planting our Place and decarbonising our fleet in business-as-usual.
- Continuing to invest in our Zero Waste vision through expanded collection services, collaborating on a regional organics facility and improving rural transfer stations.
- Investing in water conservation, wastewater reticulation and treatment for Urenui and Onaero, and accelerating stormwater investment.
- Supporting managed retreat at the Rohutu Block in Waitara and undertaking climate change adaptation planning in Urenui and Onaero.

We are also committed to improving our partnerships with hapū and iwi through our Māori Ward, the Te Huinga Taumatua Committee, and range of other initiatives including:

- Boosting marae grants.
- Co-funding of coastal erosion adaptation at the Rohotu Block.
- Building capacity to speed up the processing or resource consents and help deliver quality development in our district.
- Boosting Māori grants with decisions relating to unallocated funds to be delegated to Te Huinga Taumatua.

We will also continue to proactively respond to Central Government reforms including Affordable Waters, Resource Management Act reforms in particular.

Working with tangata whenua

Te Mahi Ngātahi me Tangata Whenua

Setting

Tangata whenua

As tangata whenua, six iwi and their respective hapū exercise mana whenua over traditionally defined areas across the New Plymouth District.

The South Taranaki iwi of Ngāruahine, also have overlapping Treaty of Waitangi Settlement interests within the southern boundaries of the district.

Māori population

In 2024, it is projected that our Māori communities will make up 20 per cent (or 17,739 people) of the New Plymouth District's total estimated resident population of 88,977 people.

Waitara currently has the highest percentage of the Māori population averaging 43 per cent of the total resident population there. This is closely followed by Marfell, with 38 per cent of the total population for this area identifying as Māori. Māori represent between 20 to 25 per cent of the total populations in Spotswood, Mount Messenger, Blagdon and Westown. Highlands Park, Omata, Mangorei, Whalers Gate and Mangaoraka all have less than 10 per cent of their total population identifying as Māori.

Our Māori communities are youthful. Infometrics and Statistics New Zealand population projections data tell us that in 2024, 34 per cent of the Māori population will be aged under 14, compared with 19 per cent of the general population in the same age range. In 2034, those numbers are projected to be 29 per cent of the Māori population aged 14 and under compared with 16 per cent of the general population.

Iwi	Population NZ wide (Census 2018)	Hapū	Mandated representative body
Ngāti Maniapoto	45,930	Ngāti Rora Ngāti Rungaterangi Ngāti Rākei	Te Nehenehenui
Ngāti Tama	1,920		Te Rūnanga o Ngāti Tama
Ngāti Mutunga	3,486	Ngāti Okiokinga Te Kekerewai Ngāti Aurutu Ngāti Hinetuhi Kaitangata Ngāti Kura Ngāti Uenuku Ngāti Tupawhenua or Ngāti Tū	Te Rūnanga o Ngāti Mutunga
Ngāti Maru	1,608	Ngāti Hinemokai Ngāti Rongonui Ngāti Kopua Ngāti Tamatapu Ngāriki Ngāti Kui Ngāti Te Ika Ngāti Tamakehu	Te Kāhui o Maru
Te Āti Awa	20,937	Ngāti Rahiri Otaraua Manukorihi Pukerangiora Puketapu Ngāti Tawhirikura Ngāti Tuparikino Ngāti Te Whiti	Te Kotahitanga o Te Ātiawa
Taranaki Iwi	8,049	Ngāti Tairi Ngā Mahanga	Te Kāhui o Taranaki

Working with ngā hapū and iwi and knowing where and who our Māori communities are will be key to reaching out and enabling Māori participation in our decision-making. In particular, we want to promote access for our rangatahi to the knowledge, skills and expertise they need as the next generation to take up driving our economy, leading our communities and upholding Māori culture.

Strategic context

I raro i te maru o Taranaki Maunga
Under the mantle of Taranaki Mountain

Tiriti Partnership sits at the heart of NPDC's relationships with ngā hapū and iwi and underpins our statutory obligations in relation to the Treaty and Māori.

This is reflected in our strategic framework's vision of a Sustainable Lifestyle Capital which includes strengthening our Tiriti Partnerships to improve wellbeing, a focus on kaitiakitanga and communities that embrace Te Ao Māori.

We are keenly aware that ngā hapū and iwi continue in their obligations to uphold mana whenua, kaitiakitanga and rangatiratanga in ancestral rohe.

This came to the fore with the region's iwi and councils speaking with one voice for Taranaki in the previous government's Affordable Waters and Resource Management reforms. All share a stake in ensuring our communities and outstanding natural environments are healthy and thrive across generations.

We know that strong Tiriti Partnerships with ngā hapū and iwi will be key to ensuring successful climate change adaptation work over the next 10 years. Together, we'll create real opportunities for an inclusive community approach that proactively safeguards communities from the effects of climate change through measures such as managed relocation of at-risk communities. We will continue to work together in a changing legislative space to ensure ngā hapū and iwi are able to meaningfully participate in climate legislative reform and implementation if and when it goes ahead.

Iwi Post Settlement Governance Entities (PSGEs) are increasingly driving sustainable socio-economic prosperity locally and regionally. Collectively, net assets in the district, near just over $343 million and PSGEs are actively engaged in a raft of environmental well-being, development, housing, community and employment initiatives. Initiatives to build cultural capacity and descendants' knowledge and connection to their whakapapa, rohe and Te Reo Māori also feature.

Our strategic approach is to partner with ngā hapū and iwi, central government, local communities and local philanthropy to ensure our decision-making maximises benefits for all who look to Taranaki Maunga as signifying home.

Legislation

NPDC's key statutory obligations in respect of Māori and the Treaty are contained in the Local Government Act 2002 and the Resource Management Act 1991.

Local Government Act 2002

The Local Government Act 2002 requires that Council provide opportunities for Māori to contribute to its decision-making processes and to consider ways it may foster the development of Māori capacity to do so.

Where Council makes a significant decision in relation to land or a body of water, it must take into account the relationship of Māori to ancestral lands, waters and other taonga.

Resource Management Act 1991 (RMA)

Where Council carries out its functions and duties in the sustainable management of natural resources under the RMA, it must recognise and provide for the relationship of Māori and their culture and traditions with their ancestral lands, water, sites, wāhi tapu and other taonga; the protection of protected customary rights; have particular regard to the exercise of kaitiakitanga; and take into account the principles of the Treaty of Waitangi.

When preparing or changing the District Plan, Council must consult with iwi and take Iwi Management Plans into account.

[1] Based on the 2020 Annual Report for Te Rūnanga o Ngāti Tama, and the 2022 Annual Reports for Te Rūnanga o Ngāti Mutunga, Te Kāhui o Maru, Te Kotahitanga o Te Ātiawa and Te Kāhui o Taranaki. Does not include Te Nehenehenui, the post settlement governance entity for Maniapoto.

Treaty settlement legislation

Council has statutory obligations through Treaty settlement legislation such as sending iwi PSGEs summaries of consent applications lodged and notices of applications for statutory acknowledgement areas and in some cases, jointly developing and preparing reserve management plans for reserves vested in iwi PSGEs that Council continues to administer under the Reserves Act 1977.

Supporting Māori participation

We have a range of mechanisms to support Māori contributions to our decision-making in fulfillment of our statutory obligations, and these are summarised below.

Significance and Engagement Policy

The Significance and Engagement Policy sets out how NPDC will determine the significance of an issue, proposal, decision or other matter, and the extent of engagement required with ngā hapū, iwi and Māori communities along with identified key stakeholders. This ensures a consistent approach to taking into account Māori contributions to Council's decision-making by:

- Assessing the significance of a matter against criteria that include, "How has the matter provided opportunities for the involvement of Māori in decision-making? How has any pre-engagement with iwi and hapū helped determine the significance to Māori and would further engagement provide for a more informed decision?"
- Engaging with ngā hapū and iwi before making a significant decision in relation to land or a body of water. This is so that Council can properly consider the relationship of local hapū and iwi groups and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga.
- Considering specifically engaging with hapū and iwi groups on other matters as they arise. Council is more likely to engage where the significance assessment indicates that a decision impacts on the known issues of significance for the iwi and hapū.

Te Huinga Taumatua

Te Huinga Taumatua is a committee whose membership is comprised of Council elected members and iwi representatives selected by iwi PSGEs. The committee is co-chaired and its purpose is to provide strategic guidance and advice to Council on issues of importance to Māori. It also has delegated authority for matters including:

- road naming and renaming;
- naming and renaming of Council-administered reserves; and
- determination of Marae Development and Manaaki Urupā grant applications over $10,000, and Whanake Grant applications.

The Committee has considered a range of strategic and policy matters over the past year, including:

- Manaaki Urupā, Marae and Whanake grants;
- the future of the Downtown Carpark; and
- the Draft Colson 2050 Vision and remediation plan.

Moving forward, Council will explore ways in which Te Huinga Taumatua may initiate reports on topics of relevance to Māori. We will also work closely with the Committee so that relevant information is available for them to make fully informed decisions.

Te Purutanga Mauri Pūmanawa – Māori Ward

A year into its first term, our new Māori Ward – Te Purutanga Mauri Pūmanawa has allowed dedicated representation for electors on the Māori roll a seat at Council's decision-making table. This ward provides another mechanism to enable Māori contributions to our decision-making processes at the governance level, further increases diversity within our Council and improves the visibility of Māori issues within Council thinking and processes.

Funding and grants

We have recognised that Māori participation in the decision-making process is, in part, constrained by funding. This is particularly evident in relation to resource consenting, where access to technical experts or legal advice is both costly and complex. As a result, we provide funding that supports tangata whenua to engage in resource management processes.

We also provide Marae Development Grants and a Built, Cultural and Natural Heritage Protection Fund to support ngā hapū and iwi with marae insurance and maintenance. We've increased our Marae Development Grants Fund to meet rising insurance costs. Council has a Manaaki Urupā Grant to assist Māori owners in maintaining their urupā.

A new grant scheme, Whanake, was approved to address a lack of applications from ngā hapū and iwi to Council's Community Investment Fund. Designed to support community groups who deliver outcomes and aspirations valued by whānau, ngā hapū and iwi, the Whanake Grant successfully generated increased uptake by Māori communities in 2023 and was oversubscribed.

Finally, we provide funding support for the creative sector through Creative Communities funding. Due to the low number of applications for local Toi Māori activities, this will be a priority in 2024 and out years.

Puke Ariki Kaumātua Committee

Te Kaumātua Kaunihera o ngā Whare Taonga o Puke Ariki was established in 2004. Made up of kaumātua (elders) from around Taranaki, the committee advises Puke Ariki on issues regarding Māori, the taonga Māori collection, and tikanga. The Kaunihera meets monthly and is open to kaumātua from all of Taranaki. While providing expert cultural advice, exploring further relationships with iwi may identify opportunities to better align the Puke Ariki experience to their aspirations.

Govett-Brewster Art Gallery/Len Lye Centre

Recognising its responsibilities under Te Tiriti o Waitangi, the Gallery works with the leader to leader advisory group, Whiringa Toi.

An expression of the Gallery's desire to enrich its expression of a Te Tiriti based partnership, the group offers a forum for Iwi-Māori to participate in shaping the priorities, procedures and cultural activities of the Govett-Brewster Art Gallery/Len Lye Centre, and to support Māori staff.

Made up of the Gallery Director and representatives from local Māori artists, NPDC, and iwi of Taranaki, Whiringa Toi is also central to the Gallery's efforts to facilitate engagement, consultation and collaboration with Iwi-Māori and whānau whānui and Māori and Indigenous artists.

Internal capacity

We have enhanced the strategic leadership of our organisation to strengthen Tiriti Partnerships and relationships building through the creation of a new role - General Manager, Te Tiriti Partnerships. Tasked with providing expert advice on Council's approach to its Te Tiriti o Waitangi relationships and obligations, the role also provides oversight for our Iwi Relationships and Governance teams, along with our cultural experiences services at the Puke Ariki Museum, Community Libraries, and the Govett Brewster Art Centre/Len Lye Centre.

We have also developed a our Tiriti Partnerships Strategy to help our staff integrate the Tiriti principles of Partnership, Protection and Participation into the way we work at an operational level.

We have continued our commitment to building the cultural competency of Council employees through the launch of our Te Ao Māori (Māori world view) Learning Framework. This framework includes building capability in basic te reo Māori (language) and tikanga (practices). We'll build our knowledge and understanding of the Treaty of Waitangi, mātauranga Māori (Māori knowledge), and Māori values, histories and experiences. Our capability building will include enhancing our confidence and skills in engaging with Māori to establish and manage effective relationships. This is a crucial element to providing meaningful opportunities for Māori participation in our decision-making processes.

Engaging with tangata whenua

NPDC recognises that the need to engage tangata whenua in our decision-making stems from the Tiriti principle of Partnership. Requiring both parties to act reasonably and make informed decisions, Council acknowledges that engaging early with tangata whenua in any decisions that impact them often leads to a better understanding of the issues and opportunities for considering protection of Māori values and Māori community needs. In many instances, this will result in stronger, trusting relationships, and positive outcomes of mutual benefit.

Aligned to the strategic goals of Trusted, Thriving Communities and Culture, Environmental Excellence, and Prosperity, key opportunities for Council, tangata whenua and Māori to work together are summarised below.

E whakaponotia ana
Trusted

Local Government Reforms

Under the last government, an extensive programme of reform was initiated that had significant and material implications for the local government sector and the wider community. Affordable Waters, the Future for Local Government review and splitting the RMA into three new pieces of legislation; the Natural and Built Environments Act, the Spatial Planning Act, and the proposed Climate Adaptation Act all significantly impact councils' kaupapa and requires a new way of working with partners across the region.

While the new government has repealed the Natural and Built Environment Act, the Spatial Planning Act and the Water Services Entities Act, discussions are continuing at a regional level around water and other shared services. We intend to continue to partner at a regional level with mana whenua. The continued work programme will ensure concepts of te ao Māori, tikanga and mātauranga Māori are infused into decision making and that regular, ongoing engagement with iwi continues.

Mana whenua partnerships

Council has set aside a total of $7.2m over 10 years in the Long-Term Plan 2024-2034 (LTP) to invest in key projects that deliver significant well-being outcomes for whānau, ngā hapū and iwi communities. The first three years of the LTP will see Council provide a funding contribution to support the Ngāti Te Whiti Marae Project at Ngāmotu and the Pukerangiora Pā Project. From year 4 of the LTP, our elected members and iwi representatives on Te Huinga Taumatua will allocate remaining funds out to year 10. We envisage future marae developments, papakāinga developments and other key projects that contribute to Māori community well-being aspirations supported through the fund.

Te Kōwhatu Tū Moana

In March 2019, Council signed an agreement with Te Ātiawa hapū, Manukorihi and Otaraua at Ōwae Marae detailing how we will work together to manage the proceeds of the sale of Waitara endowment land.

Under the New Plymouth District Council (Waitara Lands) Act 2018 (the Act), 770 leasehold sections can be purchased by occupiers, with the revenue from sales to be used to:

- establish a Hapū Land Fund, with decisions on its use made by Te Kōwhatu Tū Moana Trust, which will manage and administer the interests of Manukorihi and Otaraua hapū;
- establish a Waitara Perpetual Community Fund to help support community projects in Waitara. NPDC and Te Kōwhatu Tū Moana Trust each appoint three board members to Te Tai Pari Board who are tasked with determining annual distributions from the Fund; and
- support Waitara River and environmental projects, to be managed by ngā hapū and iwi with interests in the river, and the Taranaki Regional Council.

To date, over 360 properties have been purchased by leaseholders. Moving forward, a significant piece of work Council and Te Kōwhatu Tū Moana will look to progress is the co-management and administration arrangements for the reserve lands listed in the Act (section 20 of the Act refers).

Ngā Kaitiaki

Initiated in 2016, Ngā Kaitiaki successfully collaborated with Council in the review of the District Plan, culminating in notification of the Proposed District Plan in September 2019.

Ngā hapū and iwi went on to make submissions, speak at hearings, and present evidence in respect of the Proposed District Plan.

With its District Plan review work now completed, Ngā Kaitiaki is exploring an evolved and expanded scope for engagement on district-wide environmental policy and planning matters.

Ngā Kaitiaki works with Council officers and is made up of mandated representatives from iwi PSGEs and ngā hapū.

Te Rewarewa Reserve

In 2007, Council and Ngāti Tawhirikura Hapū signed an agreement to co-manage Te Rewarewa Reserve. A site of significant spiritual, cultural and historical importance to the hapū, the agreement describes the expectations and aspirations of both parties in the care and development of the reserve.

In 2018, after a review of the co-management entity in place, Te Rewarewa Reserve Working Party was established. Made up of both Council and Ngāti Tawhirikura representatives, the working party is overseeing the physical return of the hapū back on the reserve, as well as the development of a Council and Ngāti Tawhirikura co-management plan, which will guide care and development of the reserve over the next 10 years. We have provided funding for implementation of the co-management plan.

Waitara Spatial Plan

Te Kōwhatu Tū Moana Trust and NPDC share a vision for an enduring and high-quality Spatial Plan for Waitara that responds to the needs and opportunities for tangata whenua and residents of Waitara, and that enables a strong and resilient community to thrive and meet the challenges of the future.

This project is in partnership with Te Kōwhatu Tū Moana Trust, with the Trust, Manukorihi Hapū and Otaraua Hapū taking the lead in the design and development of the plan.

Ngā Hapori me te Ahurea Tōnui
Thriving Communities and Culture

Tūparikino Active Community Hub

The Tūparikino Active Community Hub, planned at the New Plymouth Racecourse site, will provide sporting facilities for various codes and be a place for communities to gather, get active, recreate and connect.

Ngāti Tuparikino and Ngāti Te Whiti are mana whenua for the area and partner in the governance for the project with Council and Sport Taranaki. Mana whenua have been, and will continue to be, involved in the co-design process for the Tūparikino Hub with the aspiration that the facility will feature cultural narratives, history, te reo, opportunities to restore native vegetation, and connection to the wider cultural landscape, including from Taranaki Maunga to the sea.

As a significant investment in community health and well-being, the project will enable equitable access to sport and recreation opportunities for the whole community across all ages.

Rohutu Reservation adaptation planning

Rohutu is a 7.13 hectare Māori freehold land block situated at the end of Leslie Street, Waitara. From 1940 to 1960, a small, vibrant community developed, albeit in an informal, adhoc way.

Administered by the Rohutu trustees since 1960, the vision for the reserve whenua is to develop a safe, secure and resilient community, which maintains its unique cultural heritage while also enjoying the benefits of a modern community, including quality housing, and public amenities and services.

The effects of coastal erosion and the increased frequency of tidal surges mean there is now imminent risk of some buildings falling into the sea. Council will look at ways to collaborate with the Rohutu trustees and others to mitigate immediate risks and looking ahead, to take a more strategic approach to the protection of the people, whenua and the wider Waitara community.

Waitara-Bell Block Coastal Walkway Extension

Residents and visitors will experience the same benefits, with the addition of the Waitara-Bell Block Walkway extension. Potentially adding approximately 10 kilometres, the walkway extension will enable people to see unique landscapes, pass by historical sites and read information boards narrating past events which have shaped who we are as a community.

With the added benefit of offering a safe walking and cycling alternative to State Highway 3, Council in partnership with Manukorihi Hapū, Otaraua Hapū, Pukerangiora Hapū and Puketapu Hapū will collaborate with other key stakeholders, including Te Kotahitanga o Te Ātiawa Trust, NZ Transport Agency Waka Kotahi and Papa Rererangi i Puketapu Limited (the New Plymouth Airport Council Controlled Organisation) to progress this initiative.

Te Kohia

In 2016, a significant New Zealand historic site came up for public sale at Brixton, Waitara. NPDC subsequently purchased the property.

Te Kohia Pā, constructed in 1860 by Wiremu Kīngi Te Rangitāke and his followers, was attacked by British Forces on 17 March 1860, marking the commencement of the First Taranaki Land War. The pā was known for its innovative covered trenches – a feature first used at Ruapekapeka in the Northern Land Wars in the 1840s, then refined at Te Kohia. This innovation was replicated by other iwi in the design of pā fortifications during the New Zealand Wars.

Council is committed to an ongoing partnership approach with tangata whenua regarding next steps for this important historic site.

Waitangi Day celebrations

It is important for the Events Team at Council to create and deliver a free accessible Waitangi Day event, in partnership with ngā hapū and iwi, that celebrates the significance of Te Tiriti o Waitangi and promotes community connection and participation.

To do this, we are consistently working towards building a stronger more trusted relationship with tangata whenua to deepen and broaden our conversations and understanding of Te Tiriti o Waitangi. We have regular meetings with ngā hapū in the planning stages, and then post-event with a debrief.

This event opens opportunity for local hapū to showcase their creative talent and share their knowledge of Te Tiriti o Waitangi in a safe and accessible environment for all on their ancestral sites (Ngāmotu Beach or Puke Ariki Landing), allowing Māori and non-Māori to celebrate the multi-cultural community we live within.

Te Kounga ā-Taiao
Environmental Excellence

Ngā hapū and iwi resource consenting support

There is increasing demand on ngā hapū and iwi to participate in Council projects and processes like district planning, development projects, urban design and spatial planning. That demand presently outstrips their capacity and capability to be able to respond in a timely manner, while also ensuring they fulfil their responsibilities as Kaitiaki.

With potential impacts on statutory processing, reporting and project completion deadlines, we are partnering with ngā hapū and iwi to explore options to develop a more responsive and efficient resource consenting process for ngā hapū and iwi, Council, and resource consent applicants.

Council has continued RMA capacity funding in years 1 and 2 of the LTP to provide support to ngā hapū and iwi in processing the high number of resource consents requiring their input. This will assist Council, applicants, developers and other stakeholders to complete resource consent applications in an efficient and timely manner.

Wāhi Taonga review

After the release of the Operative New Plymouth District Plan in 2005, Council became aware that the location of listed wāhi taonga was inaccurate. This happened because of the change from imperial to metric measurements in New Zealand Archaeological Association data. The Wāhi Taonga Review Project was initiated in 2007.

Originally intended to accurately record the locations of known wāhi taonga in the District Plan, it was extended in 2010 to include new sites. Council, an archaeologist, and tangata whenua worked together to confirm the locations and extents of sites so they could be included in the Proposed District Plan which has now been done.

Moving forward, Council will explore opportunities to include ngā hapū and iwi who have yet to identify and confirm their sites, for scheduling in the District Plan.

Urenui/Onaero wastewater project

The Urenui/Onaero wastewater scheme will collect and pipe wastewater from the Urenui and Onaero towns and domains to a local treatment plant and then irrigate treated water to land.

The project will provide a long-term solution to failing septic tanks causing wastewater contamination of the Urenui River and remove the Urenui Domain wastewater leach field from a culturally significant site. The project will also address risks to the current Onaero Domain wastewater leach field posed by coastal erosion.

Council and Ngāti Mutunga have developed a Terms of Reference which outlines how we will work together on the project, in the spirit of partnership. This will allow a cultural lens to be applied when assessing options and designs for the project to ensure cultural concerns are considered. Project working and steering groups with representatives from both organisations have been set up to look at options for the project.

Tangaroa Stream restoration and flood protection project

Part of the wider Waitara Stormwater Programme of work, the Tangaroa Stream restoration and pipeline project seeks to mitigate flooding issues within the Tangaroa catchment.

This project is a collaboration between Manukorihi, Otaraua, Ngāti Rahiri and Council which will also restore the awa and its connection to mana whenua, including its pathway through Owae Marae and its reconnection with the Waitara River.

Stormwater vision and roadmap

Council recognises that the management of stormwater must address the mitigation of flooding risk, while incorporating other aspects such as addressing impacts to tangata whenua and their connections to awa, mahinga kai and their cultural practices. There is also a wider impact on community use and overall enjoyment of our waterways. To address these challenges in a holistic manner, we have created a Stormwater Vision and Roadmap.

Co-created with hapū and iwi groups, the Stormwater Vision is an overarching stormwater strategic framework that details our vision, aspirations and objectives for stormwater management. The Stormwater Roadmap details what actions we will take in the planning space over the next 10 years to achieve the vision objectives.

The first one of these actions is co-designing with hapū and iwi groups the Catchment Management Plans specific to their rohe. There are a total of 13 Catchment Management Plans required, with the first started in Waitara early last year.

Tōnuitanga
Prosperity

Te Matatini National Kapa Haka Festival

Te Matatini is coming to the Bowl of Brooklands, Pukekura Park in 2025!

Te Matatini is a significant cultural festival and the pinnacle event for Māori performing arts. Held every two years, it is one of the most highly anticipated events for performers, their whānau and the mass of passionate Kapa Haka fans throughout the world.

The festival is a whānau friendly, smoke and alcohol-free event, and has an open-door policy where all people are welcome to come and experience the timeless tradition and spectacle of Kapa Haka. In 2023, the event was hosted in Tamaki Makaurau with 70 thousand tickets sold, 1,800 performers, whānau enjoying Kapa Haka over a four day long event, and 1.8 million global viewers joining in.

Council is proudly supporting this significant event led by Te Matatini and Te Kāhui Maunga (representative of the Taranaki region's eight iwi). We're providing a $150,000 funding contribution in our LTP and in-kind support such as free entry to exhibitions of ngā iwi o Taranaki artists held at the Govett-Brewster Art Gallery/Len Lye Centre over this period.

Tangata whenua connection to place

The New Plymouth Airport's redeveloped terminal, Te Hono (to connect), was co-designed with Puketapu Hapū and opened in March 2020.

Incorporating distinct cultural concepts and narratives conveyed through traditional and contemporary artworks and sculptures, the $29m facility re-establishes a Te Ātiawa Iwi and Puketapu Hapū presence upon the landscape. Te Hono has gone on to receive national and international recognition winning the NZ Airports Association Awards for Medium Airport of the Year, 2021 and Medium Infrastructure Project of the Year, 2021; and the Prix Vesailles Airports Awards World Special Prize for an Exterior 2021.

Council continued this model of collaborative early engagement with tangata whenua in the Ngāmotu New Plymouth City Centre Strategy and Kawaroa Destination Play. These projects and the presence of Māori taonga and stories at Puke Ariki, provide significant opportunities to reflect and reaffirm tangata whenua connections to the district and to celebrate their unique and distinctive contribution to the district's identity and heritage.

Going forward, Council will continue to provide early engagement opportunities for tangata whenua in significant projects.

Signature Project – Ngāti Te Whiti Marae

A signature project with potential to benefit the entire district, Ngāti Te Whiti are actively pursuing their aspiration to re-establish their home settlement at Ngāmotu and continue the historical story.

As a cultural focal point for Ngāti Te Whiti and the city, this development has been decades in the making. Ngāti Te Whiti, together with many across our district, are working passionately to create a valued and much needed community facility – a home for Ngāti Te Whiti and a city marae where all are welcome. Feasibility studies, planning and full design documentation are complete.

Using our new Mana Whenua Partnerships Fund, Council will make a financial contribution of $700,000 available within the first three years of the LTP to support this amazing marae development project.

Positioned with prominence on our foreshore, Ngāmotu Marae will welcome all who are visiting or returning home to our city with pride, and support, nurture, and care for those who live, work and play in Ngāmotu. It will provide much needed facilities for meetings and conferences, workshops, and education, and can operate as a Civil Defence Centre offering shelter to people in a state of emergency.

Ngāmotu Marae will be a social support centre and provide education for tamariki and people of all ages on the history of Ngāmotu.

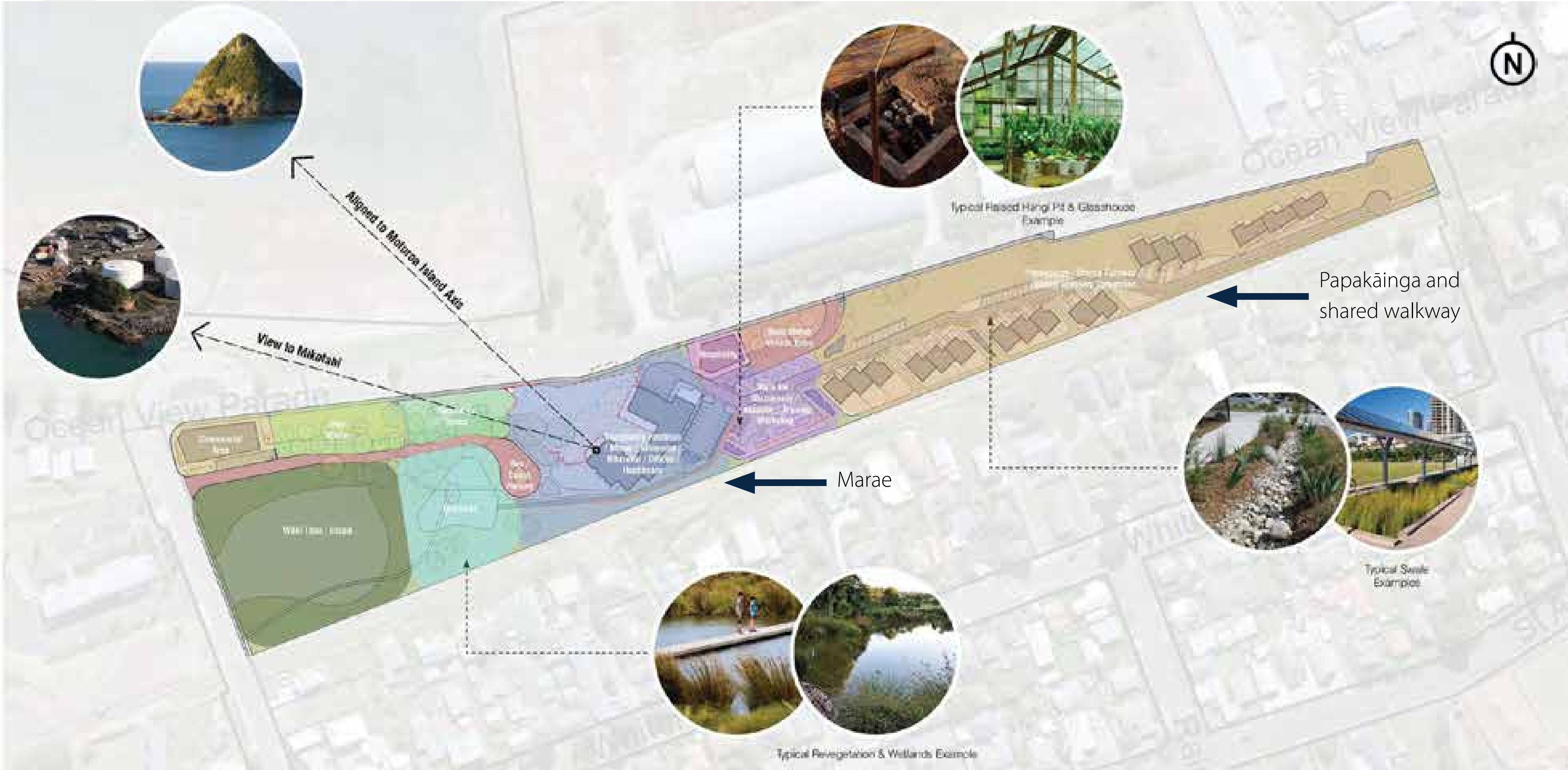
Ngāmotu Marae is part of wider Ngāti Te Whiti aspirations that include papakāinga development (17 homes), a shared coastal walkway through the settlement to Bayly Road, beautification of the Waitapu Urupā, restoration of the Waitapu Stream, and provision for commercial activity.

Artist's impression: Image provided by Boon Goldsmith Bhaskar Brebnar Team Architects Ltd, with permission from the Ngāti Te Whiti Whenua Toopu Trust

Ngāti Te Whiti Settlement Aspiration Plan

Key

- Commercial Area
- Play Space
- Recreation Space
- Bus / Coach Parking
- Wāhi Tapu /Urupā
- Community Facilities / Marae / Wharenui / Wharekai / Offices / Healthcare
- Māra kai / Glasshouse / Education / Training Workshop
- Hospitality
- Main Marae Vehicle Entry
- Papakāinga / Shared Pathway / Coastal Walkway Connection
- Wetlands



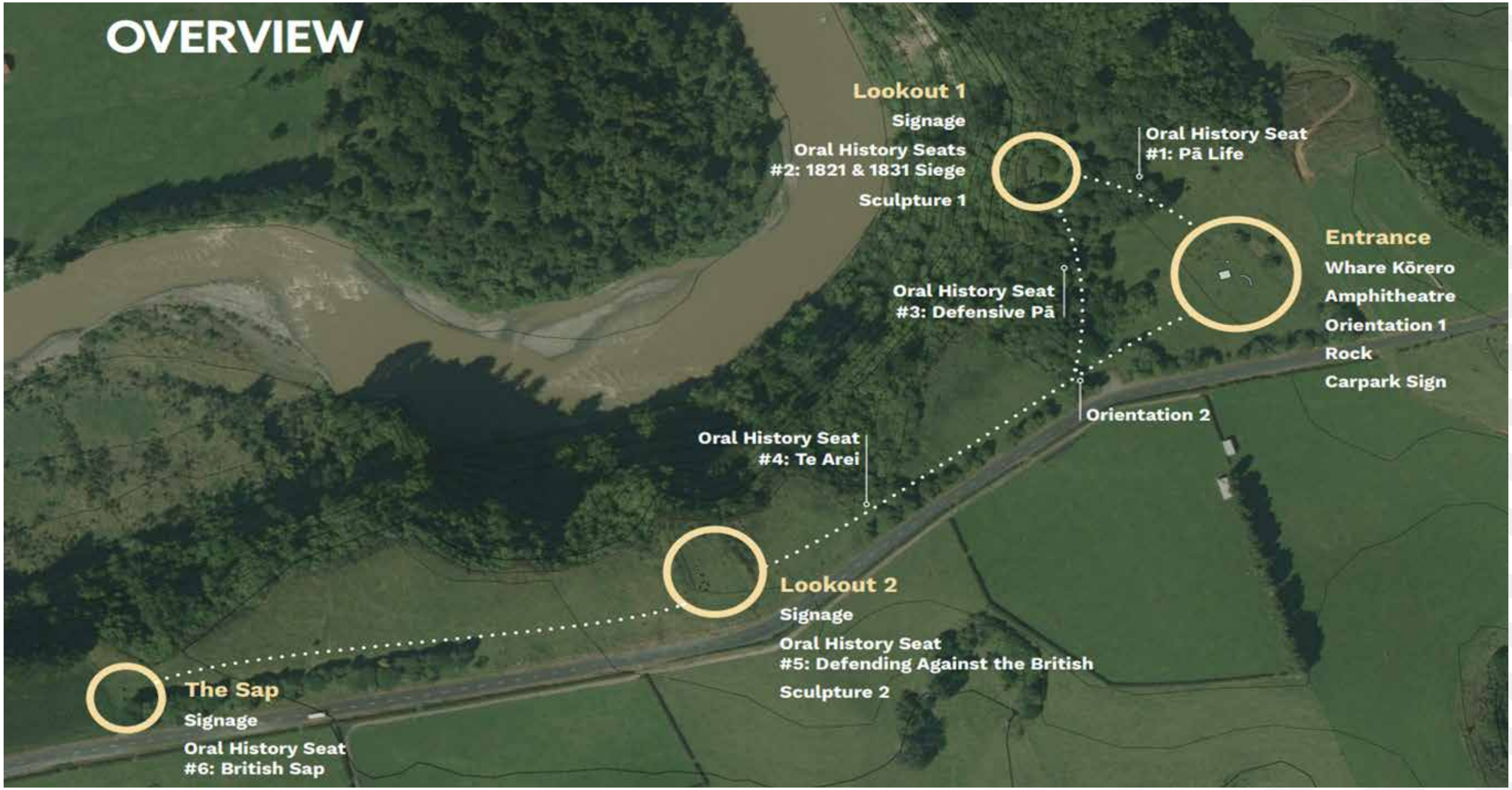
Landscape design: Image provided by Boon Goldsmith Bhaskar Brebnar Team Architects Ltd, with permission from the Ngāti Te Whiti Whenua Toopu Trust

Catalyst project - Pukerangiora Pā

The Pukerangiora Pā Project is a catalyst project for Pukerangiora Hapū who aspire to upgrade this significant historic pā site for safety, basic infrastructure, enhancement and economic opportunity. Pukerangiora Pā has rich layers of history. Pukerangiora inhabited the Pā since the 1700s. There were inter-tribal sieges in 1821 and 1831. The British Crown later attacked the Pā in 1861 using the 'sapping' technique and occupied it in 1864 during the Taranaki Wars.

Pukerangiora Hapū plan to offer a cultural experience incorporating the rich layers of history of Pukerangiora. This will include guided tours of the pā and Kairau Marae for corporate retreats and tourists including cruise ship visitors. This opportunity will provide employment for rangatahi, kaumātua and whanau. It will also support Kairau Marae along with local shuttle bus and other businesses.

Using our new Mana Whenua Partnerships Fund, Council will make a financial contribution of $500,000 available over the first three years of the LTP to support this catalyst project for Pukerangiora Hapū.



Design schematic: Chris Hay, Locales Ltd, with permission from Pukerangiora Incorporated Society

Financial Strategy

Te Rautaki Ahumoni

Our focus for the next 10 years is to build on the journey we started in our last Long-Term Plan (LTP) – the step change in our work programme to renew many of our ageing assets; investing in our district to create a sustainable lifestyle capital by paying it forward; and our programme of greening our place. We will use the growth in our investment returns to boost our Disaster Resilience Fund and establish a Sustainable Lifestyle Capital Fund. We will continue to increase our contributions to our renewal reserves to remove the reliance on using debt. To enable us to maintain existing service levels we are weaving in a programme of efficiency savings by working smarter to reduce the impact on rates increases.

Our Financial Strategy considers the dollars around what services and infrastructure we provide to our community to ensure that there is a balance between what we deliver and what we can afford. The strategy demonstrates how these decisions affect future rates increases, borrowing, growth and our investments.

We know that the needs of our community and the environment we live in are constantly changing. Every three years, we need to revisit our Financial Strategy to reset where we want to be financially in the future, and what the journey to get there will look like. As part of this review, we set limits on rates and debt. This is about demonstrating to you as our ratepayers that we are responding to our community's needs, at the same time as balancing the affordability of providing those assets and services.

Whilst the LTP considers a 10 year planning cycle, there are elements of our financial budgeting where we need to consider the impacts of decisions over a longer time frame, such as funding the replacement of our existing assets and our ability to make repayments on future borrowing. This means that decisions in our Infrastructure Strategy also need align to the principles and limits we set in our Financial Strategy.

Our guiding principles

The building blocks of our Financial Strategy use five underlying principles which we have used to guide our decision making.

Financial governance and stewardship	Affordability balanced with a willingness to pay	Intergenerational equity	Value for money	Resilience and sustainability
Making effective, efficient and transparent financial decisions to benefit both the current and future well-being of our community.	Achieving a balance between the overall rates burden and ability to pay, alongside those who benefit more from Council services contributing more to their cost.	Where the benefits of expenditure are spread across time, the funding of that expenditure is spread across current and future ratepayers.	Considering the overall benefits and outcomes of a service or asset to the community alongside its lifecycle cost and cost effective funding streams.	Giving consideration to risks, risk appetite and mitigation strategies which are important when managing public services and assets.

Our current position

Credit rating **AA+**	Our Council is in a strong financial position with a credit rating of AA+ (Standard and Poors). This means that we get to borrow at the best interest rates available to Council. Our credit rating is reviewed annually by Standard and Poors.
Borrowing **$302 million**	We have a comparably low level of borrowing at $302m (Annual Plan 2023/24). This equates to around $8,000 per rateable property. We mainly use borrowing to pay for new infrastructure such as pipes and roads. This helps to spread the cost of building these assets over multiple generations of ratepayers.
Investment Fund **$365 million**	We hold an investment fund of $365m. Our investment fund is a perpetual fund which means that we only use a portion of the fund's earnings each year (around $11.8m) at an average of $318 per rateable property to reduce the overall rate requirement. This means that the investment is available to continue to benefit future generations of ratepayers
Assets **$3.4 billion**	We maintain over $3.4b of assets on behalf of our ratepayers and continue to add new infrastructure to accommodate growth within our district. In our last LTP we started on a journey to fix our plumbing to address the risks of our ageing infrastructure through investment into our capital programme of works. We continue to monitor the condition of our assets and already know that many of our assets, such as pipes and roads are in need of significant expenditure to bring them back up to an acceptable condition.
Population **89,000**	The New Plymouth District is growing and changing. In 2024, our population will be 89,000, almost 70 per cent of the Taranaki region. Currently 20 per cent of our population are over 65 years old.

We've been playing catch up over the past three years and this has meant bigger programmes of work supported by higher rates increases. The mahi needs to continue into the future to support our vision of being a Sustainable Lifestyle Capital, but we also know that it's a hard time to talk about investing in our district which is why we have incorporated a programme of efficiency savings into our budgets. We are focusing on keeping both our costs and rate increases as low as possible whilst maintaining our existing services, which means we have also had to make the hard decision to defer some projects.

What factors will impact on this Financial Strategy?

1. Increasing government standards and consent requirements will impact on our expenditure and work priorities as we renew and upgrade our existing infrastructure.

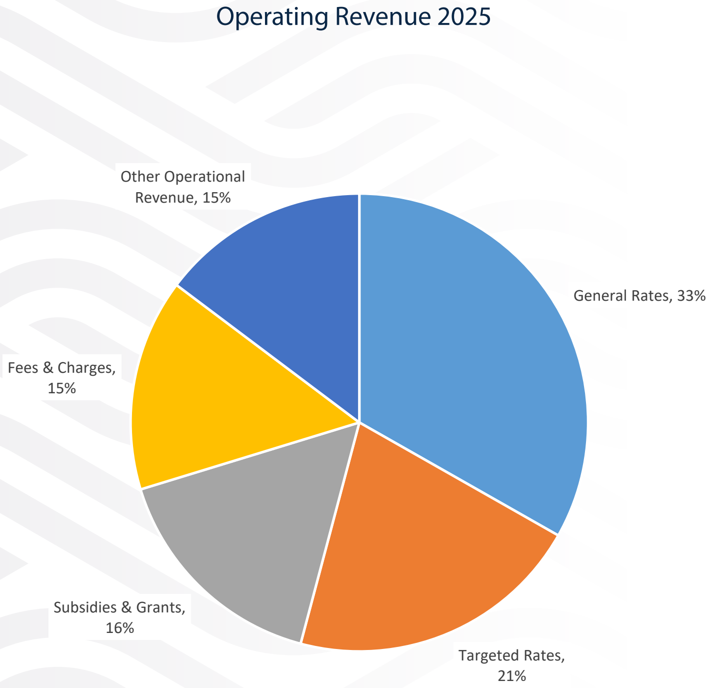
2. Managing and responding to natural hazards, emergencies and climate change, including future investment in the resilience of our infrastructure and assisting the community when events occur.

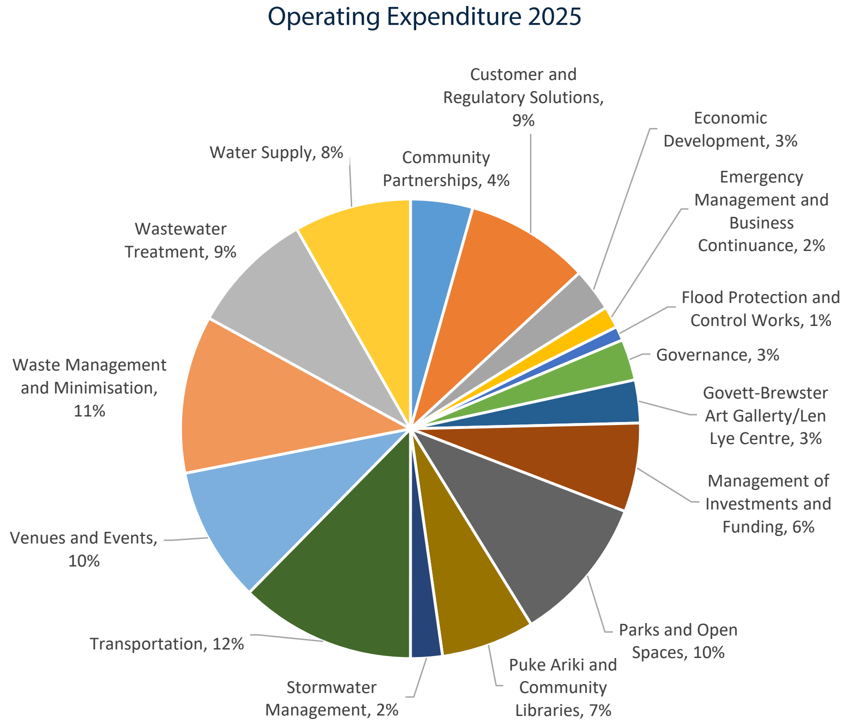
3. We will lead any large scale infrastructure projects in the district and recover a portion of expenditure from property developers.

4. We have chosen to change the repayment methodology of our debt to align with our principal of intergenerational equity. We will still repay our debt over the same term, however instead of making our principal repayments even over the life of the entire loan, we will consider all debt servicing costs (principal and interest) and even these out over the life of the loan.

Operating expenditure and revenue

In 2025 rates will account for 56 per cent of our operating revenue and is predominantly used to pay for our operating expenses. We also receive revenue from subsidies and grants, such as funding from NZ Transport Agency Waka Kotahi to support the delivery of our Transport programme and user fees and charges which recognise those who benefit from our services, should contribute to the cost of providing them. Development contributions are charged to developers to reimburse us for the costs of providing infrastructure. Our investment revenue is largely achieved through the release of revenue earned through our Perpetual Investment Fund.

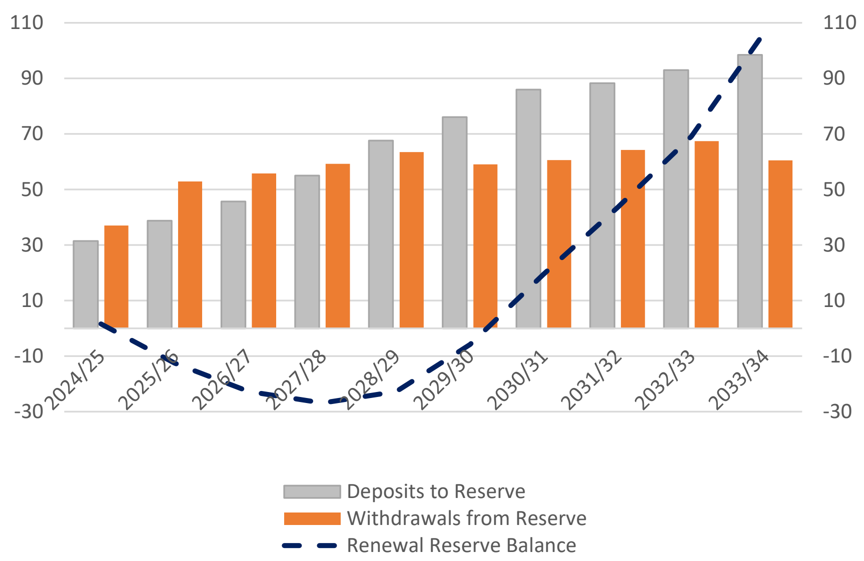




Depreciation and renewal funding

Funding depreciation is a mechanism which enables us to deliver the renewal part of our capital programme. Our LTP 2021-2031 included a target of fully funding our renewal assets on a 10 year average basis from 2029 onwards. The impacts of the post Covid-19 recovery and related inflationary pressures on our recent Annual Plan's has meant that we are currently behind that target. Our 30 year renewal programme and our ten year delivery programme have been recalculated for this Long-Term Plan which would again see us fully funding our renewal assets on a 30 year average basis by 2028. Our plan provides for a step change in renewal funding of approximately $10m per annum each year for the first three years of the LTP. This is around half of our projected annual rates increase each year for each of those three years

Renewal Funding and Expenditure



Debt

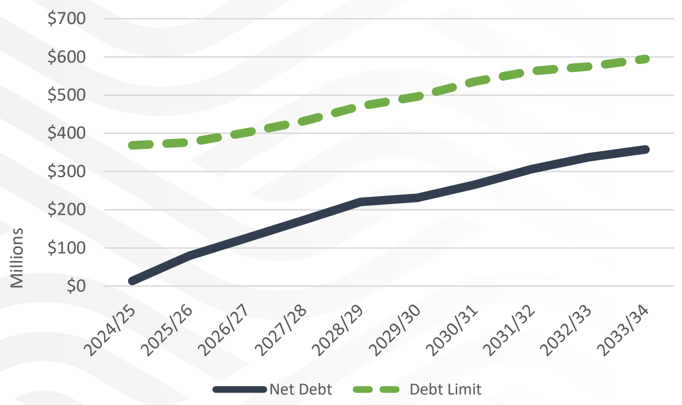
We have a low level of existing net debt compared to our borrowing limit, which allows us to continue to borrow sustainably through this LTP to fund expenditure for new infrastructure assets to service our growing district and have the capacity to provide funding for unseen events. The use of borrowing to fund this expenditure aligns to our principle of Intergenerational Equity as the assets will provide a benefit to the community over many years into the future. However, our interest expense also increases over the plan, and we have indicated that the limit as a percentage of revenue will be exceeded from 2031/32 onwards. We constantly manage our borrowing requirements, minimise our interest expense and maximise our revenue. Our future plans will give us the opportunity to both review and report on our ability to stay within the limit.

We have made a change in the method we use to calculate our debt repayments to support the principle of intergenerational equity. Our debt servicing costs going forward will be held constant for the life of the loan. This does mean that our loan balance will not decrease as fast and our overall borrowing costs will be a little higher. The benefit to ratepayers within this LTP is the deferral of rate funded debt servicing costs, out into future years.

Debt Limit: Net debt* to total revenue will be limited to 135 per cent

The Debt Limit set in the Financial Strategy is conservative as it means that the sum of our borrowings plus our investment assets must not exceed 1.35 times our total revenue.

Limit on Debt

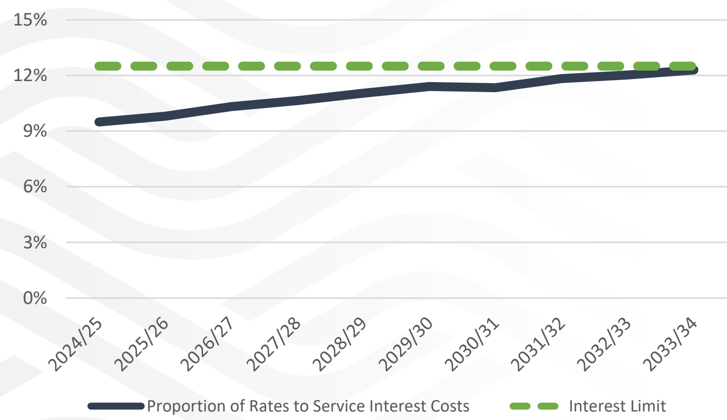


* Net Debt is the sum of Council's current and non-current borrowing and Council's financial assets.

Debt Limit: Net interest expense will be limited to 12.5 per cent of total rates revenue

The Debt Limit means that our net interest expense must not exceed 12.5 cents for every dollar of rates revenue.

Limit on Interest



* Net interest is the sum of Council's interest expense and interest revenue.

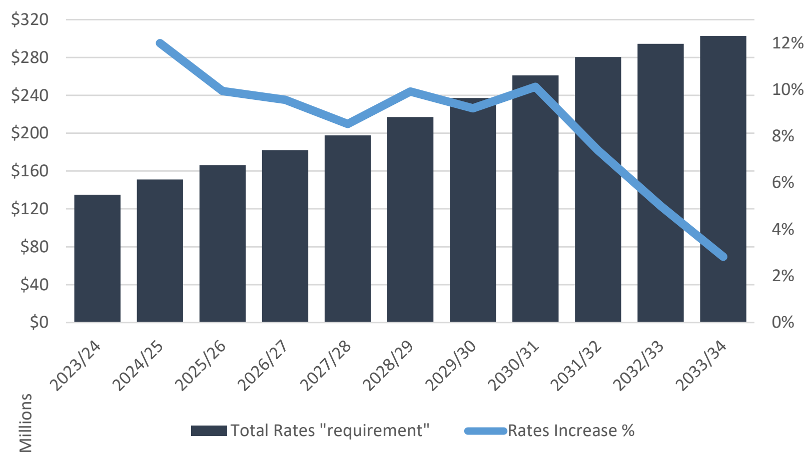
Rates

Rates are our main funding source and contribute around sixty to seventy percent of our operating revenue, paying for community services and assets.

Our proposed average rates increases are largely being driven by our commitment to continue contributing to the cost of maintaining and renewing our ageing infrastructure and retaining our current levels of service. This is especially noticeable in the first three years of the LTP, where we continue to step up the increase in rate funding set aside to renew our water, wastewater and stormwater infrastructure. With our ongoing investment into our three waters infrastructure through the life of the LTP, we will continue to invest rate funding into the renewal of our infrastructural assets.

Additional rates funding has also been budgeted to fund the debt servicing costs of new infrastructure, funding towards our disaster reserves and a sustainable lifestyle capital reserve.

Total Rate Requirement and Average Rate Increase

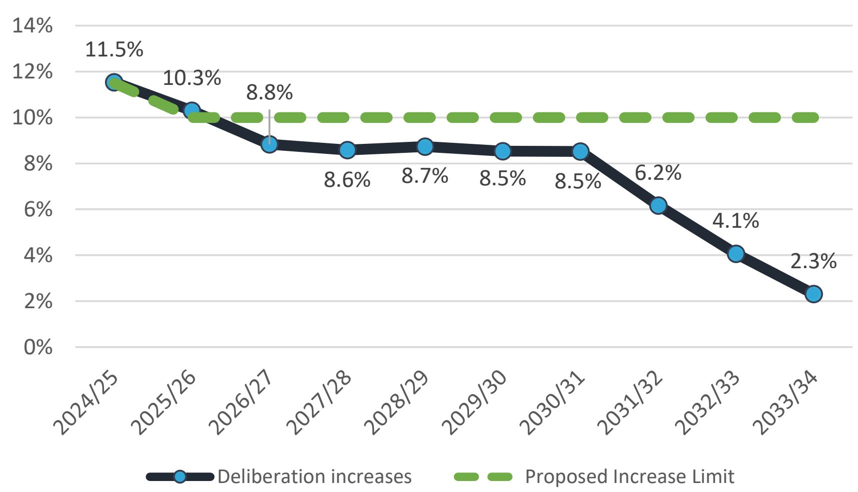


Rate Increase Limit: The average residential rate increase will not exceed 11.5 per cent in 2025 and 10 per cent in the following years

Our residential ratepayers account for over 80 per cent of our total ratepayers and approximately 60 per cent of the land value of our district. The average rate limit includes all rates except for the Voluntary Targeted Rate (VTR).

This limit does not give an indication of the rates increase on different groups of ratepayers as this will vary according to rating structure, targeted rates, growth in rateable properties, land value changes as well as changes in our expenditure and revenue. Because of the proposed changes to our rating system there are also variations in rates increases amongst each sector of ratepayers in the first two years of the LTP.

Limit on Rates Increases



Capital expenditure

Capital expenditure pays for buying or building new assets such as renewing an existing asset (renewals); improving an existing asset to deliver a better level of service; or new assets to provide for population growth.

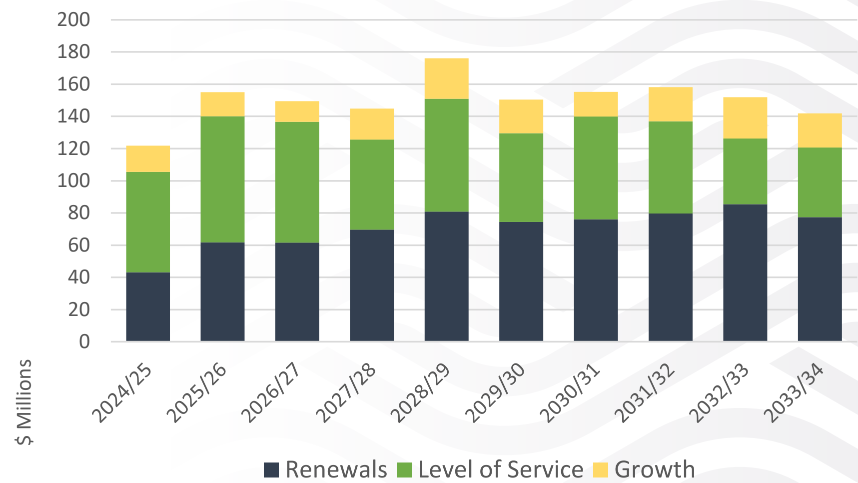
The affordability of our work programme is largely determined by the limits set in this financial strategy combined with our ability to deliver the programme of works. Our Infrastructure Strategy determines the priority of our work programme and is backed by three key drivers:

1. Ensuring our existing assets remain fit for purpose.
2. Resilience and adapting to climate change.
3. Providing for sustainable growth and the changing needs of our community.

Affordability constraints have meant that we have had to prioritise our work programme largely to delivering critical and essential projects, along with projects that are underway from our last LTP such as the Waitara Walkway and the Tūparikino Active Community Hub.

Our commitment to increasing the investment in our community's assets is shown in the following graph of our proposed annual capital expenditure.

Capital Expenditure



Growth

The New Plymouth District is growing and changing. In 2024, our population will be 89,000, almost 70 per cent of the Taranaki region. The population is projected to grow to 98,800 over the next 10 years and to 110,400 by 2054 (an increase of 24 per cent). Currently 20 per cent of our population are over 65 years old, by 2034 this is expected to increase to 23 per cent and by 2054 to 25 per cent.

Short to medium term growth (next 0 to 10 years) will be met within existing undeveloped residential areas, infill development and Medium Density Residential Zones. Along with the Structure Plan Development areas in Puketapu, Junction, Carrington, Johnston and Patterson Road.

We are leading the delivery of some infrastructure projects funded through debt to support specific growth areas with those users who benefit from this growth paying their appropriate share through development or financial contributions.

As the timing of growth expenditure and growth contributions are different, Council will debt fund this growth through a development contributions reserve with development contribution revenue being applied to the reserve when it is received. This is a change in methodology from previous LTPs where development contribution revenue was previously used to offset our rate funded principal repayments. As a result, we have used a smoothing reserve to minimise the initial impact on rates as we transition to the new methodology. The transition is budgeted to be complete by 2034.

Activity group	Growth $000's	Improve service levels $000's	Renewal $000's	10 year total $000's
Water Supply	9,083	7,255	17,244	33,581
Wastewater Treatment	3,839	25,315	19,.773	48,927
Transportation	31,376	122,865	314,354	20,873
Stormwater Drainage	3,005	13,085	4,783	468,595
Other	15,586	120,734	181,929	318,249
Total	**62,889**	**289,254**	**538,083**	**890,225**

Asset sales

We have not included any asset sales in the LTP 2024-2034 as they are not considered material and there is considerable uncertainty associated with timing. We will continue to investigate selling minor assets, where appropriate, with net proceeds from any sales being used to reduce debt.

Policy on securities

In order to borrow money, we have to offer our lenders some security, just like our ratepayers do with their mortgage. Like most councils we secure our debt against our rates income. Our lenders like this as security and it helps keep our interest rates low. Giving rates as security means that our lenders can make us charge more rates to repay debt. That is why it is important to keep our debt at a sustainable level. In certain circumstances we may offer other security, including physical assets. The full policy on giving securities can be found in the Treasury Management Policy on the Council's website.

Investments

We are an equity holder in a number of companies, a trust and joint ventures. The principal reason for holding an equity interest in these investments is to achieve efficiency and community outcomes as well as a financial return on investment. Our interest in the entities is as follows

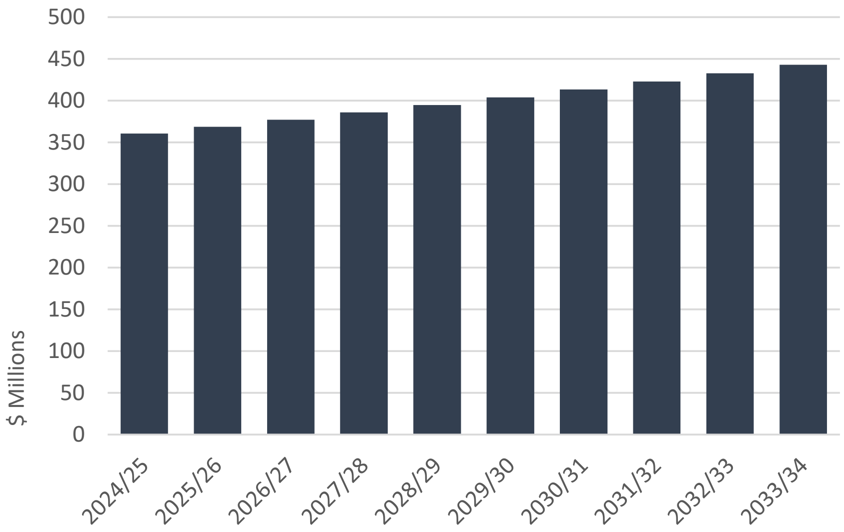
Company	Shareholding/ control %	Principal reason for investment	Budgeted return $000's
Papa Rererangi i Puketapu Ltd	100	Economic development	Nil
Venture Taranaki Trust	100	Economic development	Nil
New Plymouth PIF Guardians Ltd	100	Perpetual Investment Fund	3.3% + CPI + fees*
McKay Forestry Joint Venture	56.5	Grow and harvest trees	$1.6m
Duthie Forestry Joint Venture	54.8	Grow and harvest trees	$365,000
New Zealand Local Government Funding Agency Ltd	0.4	Borrowing	$16,000 per annum
Civic Financial Services Ltd	3.9	Risk management	Nil

* Our objective is to maximise the return from the Perpetual Investment Fund portfolio and the expected rate of return is 3.3% + Consumer Price Index + management fees.

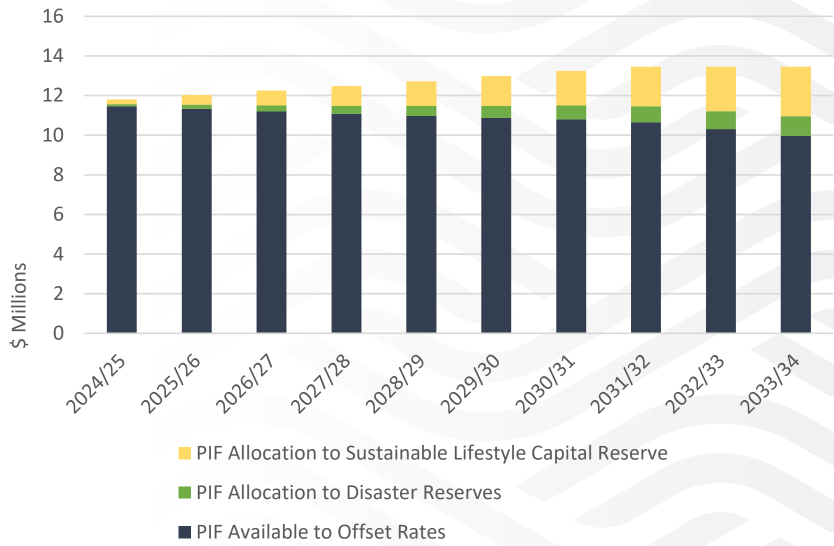
Perpetual Investment Fund

Each year we receive almost $12m from our Perpetual Investment Fund (PIF) to subsidise our general rate requirement. The releases we receive each year are carefully calculated through a release rule that supports the perpetual nature of the fund, but incrementally increases the amount released to us each year adjusted by a combination of inflation and the fund balance. In the LTP, we will use a portion of the increased year on year returns from the PIF to boost the contribution to our Disaster Reserves by $100,000 per annum, up to a total contribution of $1m in year 10. We will also use a portion of the PIF release to create a Sustainable Lifestyle Capital reserve of $250,000 in year one, increasing by $250,000 per annum, up to a total contribution of $2.5m in year 10. The balance of the release will continue to subsidise the general rate requirement on an annual basis.

PIF Balance



Allocation of PIF Release



Cash Investments

We hold cash for three main reasons:

1. To support the balance of reserves.
2. To ensure strong lines of liquidity and access to cash. Cash is supplemented by committed banking facilities.
3. To provide the funds for maturing debt. Cash may be invested on short-term deposit to manage cash flows and maximise returns. These investments are managed in line with the guidelines set out in the Treasury Management Policy.

Other Investments

As part of borrowing from the Local Government Funding Agency, we are required to invest in financial bonds with the agency. We receive interest on these bonds equivalent to the cost of borrowing.

Resilience and sustainability

Over recent years, we have learnt to become more resilient and sustainable in the face of adversity. In 2018 we faced the impacts of ex-cyclone Gita, followed by the Covid-19 pandemic in 2020. Alongside these specific events, we continue to address the ongoing impacts of climate change, with the Council adopting a Climate Action Framework in December 2019.

Our key commitments to resilience and sustainability through this LTP are:

- **$5.5m** additional funding committed to our Disaster Recovery Reserve over the LTP. This is in addition to the $0.2 per annum we contribute on an annual basis.
- **$2m** to Planting our Place through planting programmes and working with our iwi.
- We will actively investigate eligibility requirements for the LGFA Climate Action Loans and Green, Social and Sustainability Loans alongside opportunities for associated interest rate discounts.

We created an Insurance Framework in 2018 to provide a structure for determining the balance between risk retention (by NPDC) and sharing (with insurers). The framework is reviewed every three years to ensure it is fit for purpose. We hold insurance policies against our underground infrastructure at up to 40 per cent of the asset value, with the understanding that central government will provide the remaining 60 per cent following a disaster.

With our strong financial position, we have significant borrowing capacity to fund further unforeseen costs ($376m in 2025).

Infrastructure Strategy

Te Rautaki Hanganga

Background

Why have an Infrastructure Strategy?

Infrastructure is one of the most significant elements of council planning and expenditure. Most council services rely on having fit-for-purpose infrastructure to support that service and infrastructure is a significant driver of council costs.

Much of the Council's infrastructure has a lifespan of many decades. Having a longer-term view (30 years) focuses attention on the opportunities and challenges for infrastructure, both now and over the next 30 years. Trade-offs will inevitably be needed to get the balance right between what we can afford, what we expect our infrastructure to provide and the impacts it will have on our communities and our environment. These trade-offs need to be guided by a framework that provides direction for planning and action.

Central Government have recognised the need for this level of planning at the national level and in 2022 released New Zealand's first long-term Infrastructure Strategy. The national strategy sets out five strategic objectives:

1. **Enabling a net-zero carbon emissions Aotearoa** through rapid development of clean energy and reducing the carbon emissions from infrastructure.
2. **Supporting towns and regions to flourish** through better physical and digital connectivity and freight and supply chains.
3. **Building attractive and inclusive cities** that respond to population growth, unaffordable housing and traffic congestion through better long-term planning, pricing and good public transport.
4. **Strengthening resilience to shocks and stresses** by taking a coordinated and planned approach to risks based on good-quality information.
5. **Moving to a circular economy** by setting a national direction for waste, managing pressure on landfills and waste-recovery infrastructure and developing a framework for the operation of waste-to-energy infrastructure.

These objectives can equally apply at the local level and the New Plymouth District Council (NPDC) Infrastructure Strategy aligns with, and gives effect to, these objectives.

Preparation of the Council's Infrastructure Strategy has to align with the requirements of the Local Government Act 2002 which requires all councils to prepare an Infrastructure Strategy as part of their three-yearly long-term planning process. The Infrastructure Strategy must cover a period of 30 years and identify:

- the key infrastructure issues facing the council;
- the principal options for managing those issues; and
- the implications of the various options.

Who provides infrastructure?

Delivering New Plymouth's infrastructure requires co-ordination across a number of public and private organisations depending on the type or scale of infrastructure. Typically:

- Government provides state highways, railway lines and some social infrastructure, such as schools and hospitals. It also subsidises other transport infrastructure.
- NPDC provides arterial roads and sustainable transport options (cycling, walking paths etc), water supply, wastewater and stormwater networks, waste management and minimisation facilities, and social infrastructure such as community facilities and parks. The Council also, through our council-controlled organisation Papa Rererangi i Puketapu Ltd, provides the New Plymouth Airport.
- Taranaki Regional Council own the Taranaki Port, Yarrow Stadium, regional gardens, provides public transport and provides and manages significant flood protection on the Waitara and Waiwhakaiho rivers.
- Developers initially construct local streets and pipe networks which are then vested with the Council to own and maintain.
- Energy and communications infrastructure is typically supplied by private utility companies.

Council's infrastructure

NPDC currently has infrastructure assets worth almost $2.8 billion and it costs approximately $60m each year to maintain and operate these assets - representing 30 per cent of the Council's total operating costs.

Making timely and well-informed decisions on these investments during the long-term plan process is essential - as the consequences of those decisions will be with the district for many years, in some cases generations, to come. The Infrastructure Strategy is a 30 year plan for the assets of the key activities of Council (not all assets) and is complemented by the Financial Strategy. The Financial Strategy considers the financial and funding impacts of these decisions and sets out the impacts on both the council finances and the direct implications for ratepayers.

Over the next 30 years the environment in which these decisions are made will continue to change. We need to provide for ongoing population growth (currently expected to grow by 24 per cent over the 30 years) and where new housing and employment areas will be situated to cater for that growth; an ageing population and what that means for much of our infrastructure; ongoing growth in tourism; and the effects of climate change (e.g. coastal infrastructure at increasing risk and managing increasing flooding events).

Where we are heading

Our strategic framework

In order to make good decisions about future investments in our infrastructure assets, NPDC needs to have a clear vision of what it is trying to achieve. In June 2023 we confirmed our strategic framework.

Vision: Sustainable Lifestyle Capital

Mission: Ensuring Taranaki is a place of opportunity where people want to live, learn, work, play and invest now and into the future with a focus on kaitiakitanga.

Goals (community outcomes):

Trusted

- Strengthening Te Tiriti partnerships with hapū and iwi to improve well-being
- Building trust and credibility with community, business, fellow councils and government
- Demonstrating leadership and striving for operational excellence

Thriving Communities and Culture

- Connected and engaged communities
- Safe and active communities
- An equitable and inclusive approach to delivering for all our people and communities
- Communities that embrace Te Ao Māori

Environmental Excellence

- Restoring our ecosystems
- Mitigating further environmental impacts
- Tackling the challenges of climate change
- Delivering resilient infrastructure efficiently

Prosperity

- Developing and supporting initiatives to achieve a diversified high-performing economy
- An equitable economy where people have access to quality employment and opportunities to build wealth
- Contributing to NZ Inc's environmental sustainability and economic performance

How we maintain, renew and invest in our infrastructure networks will be driven by delivering on this mission and goals. The level and speed at which we can achieve the mission will be constrained by the affordability of providing everything that the community and Council may wish to do. Our Financial Strategy sets out the limits within which we need to work in order to keep our spending affordable for the community. In setting out the options for each of these major infrastructure decisions in this document we have been guided by the limits set in the Financial Strategy.

Key strategies and plans

Sitting below the Council's high-level vision, mission and goals are a number of strategies and plans to guide delivery at a more detailed level. Four key strategies or plans that have major impact on the Infrastructure Strategy are:

- Future Development Strategy for Ngāmotu New Plymouth 2024-2054 provides the strategic framework for providing for urban growth to meet the needs of New Plymouth District. It sets out how the Council will achieve well-functioning urban environments, provide at least sufficient development capacity, and integrate planning, infrastructure and funding decisions

- Proposed New Plymouth District Plan. A key tool to manage the location and speed of growth in the district. The Council notified its decisions on the Proposed New Plymouth District Plan on 13 May 2023 and on 14 September 2023 we released the Appeals version of the Plan. The Proposed District Plan addresses urban growth through intensification of existing suburbs, structure plan development areas zoned and with infrastructure planning progressed to support greenfield development, as well as future urban zones for residential and business growth in the medium to long term. The District Plan seeks to ensure good quality subdivision and development outcomes.

- Ngāmotu New Plymouth City Centre Strategy (the City Centre Strategy) sets the strategic direction for New Plymouth's City Centre over the next 30 years. Addressing the challenges with current changes in the way that people shop, do business and spend their leisure time, the strategy aims to deliver a city centre that will be the thriving cultural, leisure and community hub for the district with a diversity of retail, cultural and social experiences for the community to enjoy. It envisages walkable neighbourhoods in and around the city centre with a greater mix of residential options. The presence of Ngāti Te Whiti and Te Ātiawa will be visible, recognising the past, present and future.

- Community Board Plans. These plans are prepared by each of New Plymouth's five Community Boards (Clifton, Kaitake, Inglewood, Puketapu-Bell Block and Waitara) and represent the priorities of the local communities. The purpose of these plans is to build on the New Plymouth District Blueprint and facilitate a more integrated approach to planning, infrastructure development and community development in the community board areas. Development of the plans has been successful in encouraging grassroots engagement in our statutory planning and governance processes.

Our decision drivers

To help us prioritise the investment in our asset infrastructure, while delivering on the mission and goals, we have identified the following key drivers of our decisions.

Ensuring our existing assets remain fit for purpose	Resilience and adapting to climate change	Providing for sustainable growth and the changing needs of our community
We need to ensure that we invest in maintaining, renewing or replacing our existing infrastructure assets to preserve and extend their useful life while ensuring that they also: a) Meet the changing needs of the community. b) Respond to increasing standards for public health and safety. c) Support the physical, mental and social well-being of our community. d) Reflect Te Ao Māori by working with, and improving, our natural environment. e) Mitigate our impact on climate change.	As we grow, build new assets and renew our existing infrastructure we must ensure we build in resilience to issues from natural hazards including, volcanic and seismic activity, sea level rise, coastal erosion, flooding events and droughts, along with the forecast impacts of climate change. Wherever possible our solutions should work with the natural environment and existing features of the landscape.	It is important that we manage infrastructure provision in existing and developing areas of the district to support: a) Population growth. b) The aspirations of Māori. c) The changes driven by different demographics. d) Evolving technology and new ways of working. e) Improving environmental outcomes.

Partnership with iwi

The Long-Term Plan (LTP) identifies the role that Māori play in relation to the decision-making of the NPDC in the section titled "Working with Tangata Whenua". As set out in this section, there are a range of mechanisms at both the governance and management levels where iwi and ngā hapū engage with the Council and participate in the decision-making process.

Council is working more collaboratively with iwi and ngā hapū to develop sustainable outcomes for the community. For example, Ngā Kaitiaki will work with Council on district-wide environmental policy and planning matters, including reserves management policy planning.

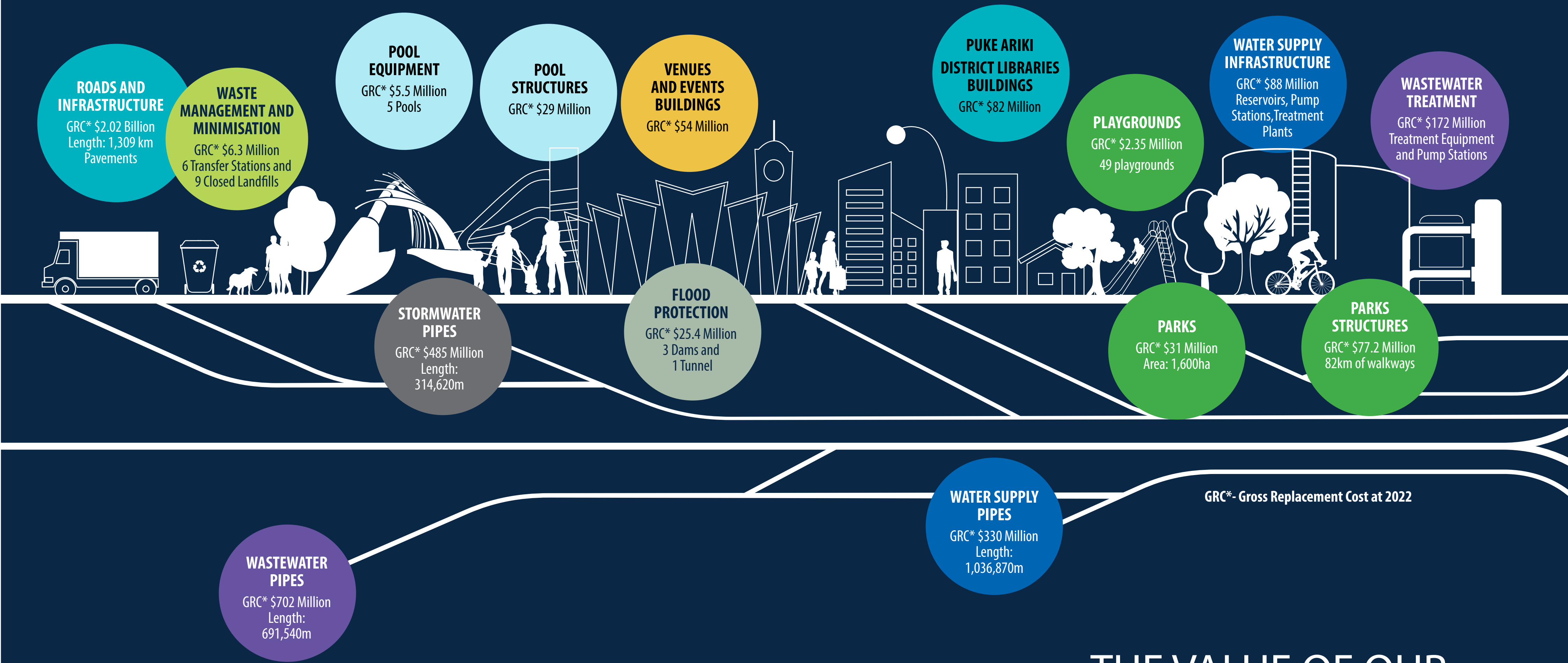
The Council is moving its engagement model to the front-end of project planning processes to better recognise tangata whenua's connection to place. Building on the success of the New Plymouth Airport Terminal, the Waitara-Bell Block Coastal Walkway Extension is being co-designed with ngā hapū. Similarly, collaborations with ngā hapū and iwi are also occurring for the Tūparikino Active Community Hub and the Taranaki Traverse Project.

This approach will better ensure that the footprint and aspirations of tangata whenua are recognised in the delivery of infrastructure projects. Council has also committed to providing an additional carpark for the North Egmont Visitor Centre which aligns with iwi and ngā hapū aspirations for Taranaki Maunga.

Where we are now

Our current assets

The Council's infrastructure assets are valued at almost $2.8 billion. This diagram illustrates the gross replacement cost of each major group of infrastructure assets, totalling $4.1 billion.



THE VALUE OF OUR INFRASTRUCTURE

Our current challenges

In the earlier section we outlined the three key drivers that will influence the prioritisation of NPDC's investment in infrastructure.

Ensuring our existing assets remain fit for purpose

Looking after the very significant investment that has been made over many years in New Plymouth's infrastructure is a high priority. Much like looking after a house, it is important we maintain the condition of our infrastructure assets to make sure they perform, that they are safe and that they have as long and useful life as possible. We do this through:

- Maintenance programmes – keeping an asset in good repair. This would be comparable to regularly painting your house and cleaning your gutters.
- Renewals - replacing all or part of an asset to extend its life. In the house analogy this would be comparable to replacing the roof.

When renewing our infrastructure assets it is not always sufficient to just replace like with like. We need to consider a number of factors, i.e.

a) Both the current and future needs of the community

There will be the opportunity to enhance the future use of an asset by considering future needs of the community. For example if renewing a road intersection in an area where there will be more residential development, the intersection may need to be more pedestrian friendly than previously.

b) Increasing standards of public health and safety

All of the Council's assets need to be compliant with the increasing standards of health and safety legislation. For example, public buildings such as libraries, community centres, museums and art galleries continue to be subject to more stringent health and safety requirements as time goes on. Renewals of these building are an opportunity to ensure that standards are lifted to current and known future requirements.

c) Supporting the well-being of our community (economic, cultural and social)

Infrastructure assets play a key role in supporting the overall well-being of the community. As well as supporting business and the community to move around (transport), maintain a healthy and safe environment (the three waters and waste management), many Council assets support the cultural and social well-being of the community, for example libraries, community centres, art galleries and sports facilities. When renewing these facilities the changing demographics, and the resultant change in focus for these facilities, needs to be considered.

d) Working with kaitiaki to improve the mauri (life essence) of our natural environment

Renewing existing assets presents an opportunity to consider the impact that the asset and the service it provides has on the natural environment. Working with kaitiaki the renewal can be planned in a way that mitigates the impact on the natural environment and, where possible enhances it. An example is the Onaero Domain dewatering project where an interceptor was installed with Mana whenua input to reduce contaminants from entering the Onaero River.

e) Mitigating our impact on climate change

Similarly to the point above, when renewing an asset, there is an opportunity to consider the impact of the asset (and the service it provides) on climate change and whether the impact can be reduced. For example when renewing transport assets, providing for more active forms of transport (cycle lanes and walkways) as part of the renewal can reduce carbon emissions in the long term.

In recent years we have invested in improving our understanding of the condition of our assets particularly those most critical to the functioning of our district. This work enables us to better plan our spending on renewals, and use of the Monte Carlo risk simulation tool allows us identify those assets where consequences of failure are the most significant. These high risk/high consequence assets will have the highest priority for renewal spending while other, less critical assets, can be allowed to 'sweat', i.e. delaying renewal or replacement to extract maximum value from the asset.

While our understanding of the condition of our assets has, and continues to improve, the job is not yet done and work on this critical component of asset management will continue for the foreseeable future.

Based on current data, our assessment of overall asset conditions shows:

Activity	Condition data	Confidence	Current performance
Water Supply	Sixty-three per cent of water pipes are rated moderate or better condition. Thirty-five per cent are rated poor or very poor condition and two per cent rated as unknown.	Moderate	Aside from some unsatisfactory pressure management and firefighting minimum flows and pressures we are meeting required levels of service.
Wastewater	Seventy-six per cent of wastewater pipes are rated moderate or better condition. Twenty per cent are in poor or very poor condition and four per cent are rated as unknown.	High	Currently meeting required levels of service.
Stormwater	Ninety per cent of stormwater pipes are rated moderate or better condition. NIne per cent are in poor or very poor condition and one per cent are rated as unknown.	High	Generally meeting levels of service with the exception of Waitara and some other discrete areas in the district.
Flood Protection	The network is in very good condition, but recent legislation has introduced new standards for dams.	High	Level of protection requires re-assessment against new standards, including the predicted increased effects of climate change.
Transportation	The asset base is in fair to good condition.	Moderate to high	Currently meeting required levels of service.
Parks and Open Spaces	Overall asset condition is good apart from Urenui swing bridge (very poor) and Onaero Domain vehicle bridge (poor).	High	Currently meeting consent conditions and service level targets.
Waste Management and Minimisation	Overall asset condition is good although historic closed landfills at risk of erosion.	High	Currently meeting service level targets.
Venues and Events	Not currently available.	N/A	N/A
Puke Ariki and Community Libraries	Not currently available.	N/A	N/A

Critical assets

We have identified the following assets whose individual failure would have a significant negative impact on the New Plymouth District – either because they provide essential services and/or are important in an emergency situation. These assets were identified as being the most critical assets for the organisation as a whole.

Note: The following assessments are for the subsets of critical assets only.

Critical assets	Condition data	Comments
Water Supply assets - consists of reticulation of which major components are trunk and distribution mains.	Forty-nine per cent of critical assets are in average to excellent condition, 43 per cent in poor to very poor condition, eight per cent unknown.	Assets that are poor to very poor condition are to be renewed within the LTP.
Wastewater assets - consists of reticulation of which major components are sewer main and rising mains.	Sixty-eight per cent of critical assets are in average to excellent condition, 20 per cent in poor to very poor condition, 12 per cent unknown.	Assets that are poor to very poor condition are to be renewed within the LTP
Stormwater assets - consists of reticulation of which major components are stormwater mains.	Ninety per cent of critical assets are in average to excellent condition, 10 per cent in poor to very poor condition.	Assets that are poor to very poor condition are to be renewed within the LTP.
Roading assets: • Roads with no viable detour. • Tunnels. • Bridges/large diameter culverts. • Retaining structures.	Good but showing signs of slow deterioration.	Planned to increase funding to maintain levels of service.
Foreshore protection assets.	Good.	
Parks - bridges.	Good apart from Urenui swing bridge (very poor) and Onaero Domain vehicle bridge (poor).	Planned to be renewed within LTP.
The cremator within the crematorium.	New cremator - excellent. Old Electfurn cremator - poor.	Electfurn planned to be replaced within LTP.
Cemeteries (Waitara and Mangapouri).	Good.	
TSB Stadium (Emergency Management Centre).	Average.	Approved capital expenditure work 2023/24 to improve seismic rating, upgrade toilet facilities and heating.
The Resource Recovery Facility on Colson Road.	Excellent.	
Transfer stations at Inglewood, Ōkato, Tongaporutu and Waitara.	Average to poor (Inglewood, Ōkato).	Planned upgrades in LTP.

Our renewal budget over the period of the Infrastructure Strategy projects an average of $95m. This level of funding enables us to continue the catch-up work of the last three years of necessary renewals to our key infrastructure. However, we also recognise that these are hard times for our community and that is why we have incorporated a programme of efficiency savings into our budget. We are focused on keeping our costs and rates as low as possible while maintaining existing levels of service and keeping our key assets 'fit for purpose'.

In our last Long-Term Plan (2021) we forecast to fund renewals from a combination of rate funded reserve (set aside annually from rates and evened out over a 10 year period) and debt (for longer life assets). We expect to be fully funding renewals on a 30-year average basis from our rate funded reserves from 2028. For more information refer to the Financial Strategy.

Each asset category has a full programme of renewal projects, some examples of these are outlined below.

Project	Description	Cost	Timing
Wastewater Treatment Plant upgrades	Main control and laboratory building replacement to address a number of issues including seismic risk and upgrading of laboratory facilities.	$18.9m	2026 to 2031
Beach Street, Fitzroy accessible ramp	The current Beach Street to Fitzroy seaside park wooden stairs are at the end of their life without current accessible access.	$1.4m	2024 to 2026
Urenui swing bridge	Storm damage, corrosion and erosion issues has resulted in the need to replace the bridge. As part of this renewal the bridge will have capacity for the future sewer connection to Urenui Domain.	$6.7m	2024 to 2027

Our strategy for ensuring our existing assets remain fit for purpose is to:

a) Continue to improve our knowledge of the condition of our assets through inspection and data collection.

b) Ensure renewal of existing assets is undertaken working with kaitiaki and takes into account the future needs of the community as well as the impact on the environment and climate change.

c) Continue to develop proactive maintenance schedules for all assets.

Resilience and adapting to climate change

In recent years New Zealand has been subject to significant weather events, the frequency and severity of which have been, at least partially, attributed to climate change. These weather events have on many occasions severely damaged infrastructure assets in the affected regions. The New Plymouth District had some experience of such an event a few years ago when ex-cyclone Gita damaged a main water pipe resulting in water shortages across the district. It is becoming increasingly apparent that our planning and provision of resilience for critical assets (those needed by the community in any form of natural disaster) must meet the challenges ahead.

Currently we are vulnerable to natural disasters because:

- Historically, some of our existing infrastructure has been constructed in areas subject to natural hazards, i.e. along the coast, across rivers, on fault lines and in areas subject to volcanic activity.
- The layout of some of our transport network, and our challenging natural topography, means that during a major event some communities could be isolated.

While climate change is an issue nationally, the Taranaki region is particularly susceptible to volcanic activity and earthquake events. Massey University research identifies that seismic activity is likely in the next 50 years with an 81% probability of Mt Taranaki erupting in that period. There are a number of active fault lines in the district and off-shore and a volcanic event could cause major disruption through lahars and ash fall.

In the face of these risks we need to ensure we improve our resilience. Resilience is more than just building robust infrastructure that can withstand natural disasters. It requires a multi-pronged approach which covers every aspect of the way we plan, build and manage our asset networks, as well as how we respond during and after an event, as illustrated by the diagram.

Resilience

Land use planning	Landscape management	Adaptation
Asset criticality	Inter-dependency	
Resistance and redundancy	Operational service delivery	Monitoring
Community preparedness	Financial strength	
Organisational response	Economic strength	Recovery planning

Using this approach will enable us to:

1. **Reduce risk by actions,** such as improving our knowledge of hazard zones, understanding of risk and criticality of assets, ensuring where practicable that future assets are not built in hazard zones, where necessary removing assets and private property in hazard zones, strengthening assets that remain in hazard zones, or providing alternatives/duplication for critical assets.

2. **Maintain readiness** through maintaining assets to a high standard, removing manageable hazards (e.g. debris, trees creating risks), targeted and well communicated response plans, education of the community for their own preparedness, provision of financial reserves for recovery actions.

3. **Respond during an event** by focusing on and prioritising what is critical during an event, coordinating the response across multiple agencies, shutting down damaged assets and activating alternatives, communicating clearly and frequently with the community.

4. Recover from an event by considering alternatives (e.g. avoiding risk zones, providing alternatives and duplication), using the rebuild to develop skills and knowledge in the community.

Work is underway to identify and fully develop resilience frameworks for our critical assets and this will continue to be a focus in the early years of this LTP.

Some examples of projects we have to deliver on this strategy are outlined below.

Project	Description	Cost	Timing
Waiwhakaiho River second bridge	This project is key to providing resilience to the network through another crossing of the Waiwhakaiho River. It will also provide some additional capacity to the network.	$15.9m	2032 to 2039
Historic landfill erosion protection investigations	Following storm exposure of a historic landfill site at Waitara a stocktake of all historic landfills for which the Council is responsible has been undertaken. Risks and mitigation strategies have been developed for eight high priority sites (includes three on the coast and five close to riverbanks). One Waitara site identified significant remedial works required, with options for erosion protection and/or partial or total removal of waste continuing to be investigated.	$1.5m	2024 to 2027
Kawaroa to Belt Road erosion protection	Erosion of the cliff and foreshore of a length of coastline from Belt Road to Kawaroa Park is threatening the Coastal Walkway.	$6.5m	2024 to 2027
New Plymouth Water Treatment Plant upgrades	We are proposing to perform major upgrades to the New Plymouth Water Treatment Plant to address the earthquake risk and improve the resilience of the system	$30.2m	2024 to 2032

Our strategy for providing resilience and adapting to climate change is to:

a) Fully develop a resilience framework and levels of service for critical assets.

b) Complete seismic and criticality assessments across the asset infrastructure network.

c) Upgrade and/or provide alternatives for critical assets in the network and ensure solutions are adaptive to climate change.

d) Communicate with our community to prepare them for a natural disaster.

Providing for sustainable growth and the changing needs of our community

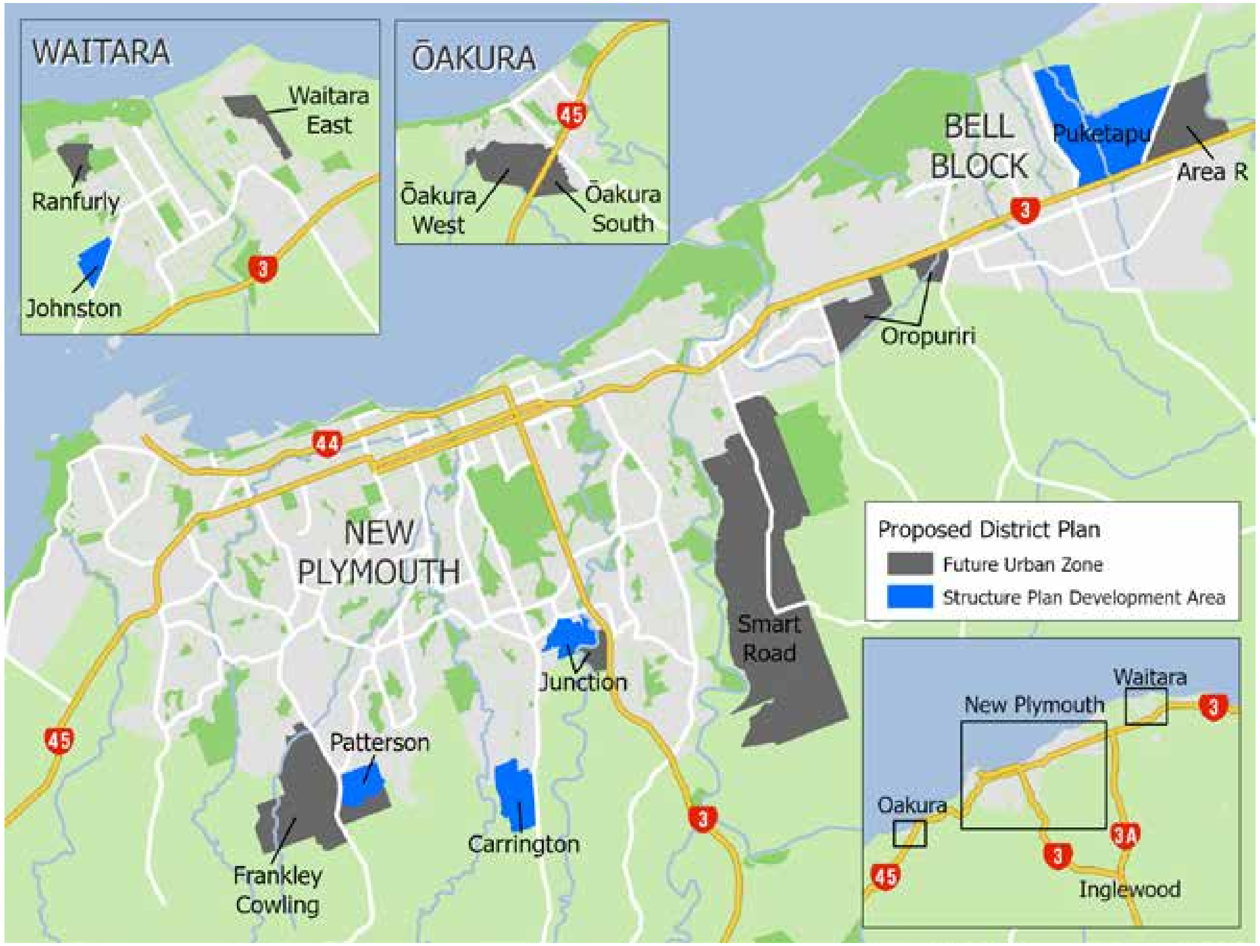
The New Plymouth District is growing and changing. In 2024, our population will be 89,000, almost 70 per cent of the Taranaki region. The population is projected to grow to 98,800 over the next 10 years and to 110,400 by 2054 (an increase of 24 per cent). Currently 20 per cent of our population are over 65 years old, by 2034 this is expected to increase to 23 per cent and by 2054 to 25 per cent.

To meet our strategic vision and support a sustainable and connected community we must plan for future growth and the changes in demographics in our community.

Key tools for managing growth are the Future Development Strategy and the Proposed District Plan. Through these documents urban growth is provided for through centres, intensification of existing suburbs, Structure Plan Development Areas zoned for short to medium term greenfield development, as well as Future Urban Zones for residential and business growth in the medium to long-term.

Short to medium term growth (next 0 to 10 years) will be met within centres, existing undeveloped residential areas, infill development and structure plan development areas. The District Plan review rezoned a lot of land for growth and intensification and there is now approximately 400ha of land zoned Medium Density Residential. Key areas for greenfield urban growth are Carrington, Johnston, Junction, Patterson and Puketapu Structure Plan Development Areas. Infrastructure projects to support this growth are planned in these areas.

Longer term growth (10 to 30 years) will expand into Future Urban Zones on the urban boundaries of New Plymouth, Bell Block, Ōākura and Waitara.



As new infrastructure assets are built to service growth areas we also need to consider the changing needs of our community and support:

- **A Te Ao Māori perspective.** We are working with iwi and hapu to develop a clear understanding of their values and aspirations for urban development. Once this is complete it will be incorporated into the planning and delivery of infrastructure.
- **The changes driven by different demographics**. As the population ages and household sizes change there will be different demands on our infrastructure assets. For example, public buildings and spaces will need to take into account accessibility requirements and social interaction spaces. Pedestrian walkways and traffic safety design will also require consideration of accessibility needs.
- **The changes driven by evolving technology.** Technology (and the pandemic) have already seen significant changes to the way people work and move around. Planning for infrastructure needs to take this and other technologically driven trends into account as well as utilising new technologies in the planning, design and building of assets.
- **Improving environmental outcomes.** Building new assets gives the opportunity to consider how any impact on the environment can be mitigated, both in the design and build of the asset, and in its ongoing performance. It also gives the opportunity to look at achieving decarbonisation and our emissions reduction targets. Our partnership with kaitiaki is key to this process.

Future growth will require investment in both network wide infrastructure, such as main arterial roads, and in upgrading, or slightly extending, existing infrastructure on the boundary of our urban areas. We will lead any large scale infrastructure projects in the district and recover a portion of expenditure from property developers. Property developers are responsible for smaller scale and less complex infrastructure upgrades at the time they undertake their developments.

To manage the cost of expensive new infrastructure we will ensure that we utilise what we already have as well as considering tools for managing demand on existing infrastructure, for example reducing water consumption, providing travel choices and options for waste reduction.

Where additional infrastructure is required to support the growth enabled in the District Plan, the council needs to plan and sequence our investment in line with the identified growth areas.

Our strategy for providing for sustainabile growth and the changing needs of our community is to:

a) Plan and deliver necessary infrastructure projects in sequence with the growth of the district, ensuring future proofing for growth and changing demands.

b) Improve environmental outcomes by reducing and mitigating emissions, reducing the waste stream, improving biodiversity and encouraging more sustainable practices in transport.

c) Protect public health and safety by designing and building assets in compliance with current and known future improvements in health and safety standards.

d) Ensure that new recreational, social and cultural infrastructure reflects Te Ao Māori and provides for the expected future changes in our demographics.

Some examples of key projects we have identified to deliver on this strategy are outlined below.

Project	Description	Cost	Timing
Library redevelopment	We have identified the need to expand and/or upgrade our library network to meet the changing needs of the community as well as keep pace with growth across the district. This involves redeveloping the Bell Block Library in years 5 to 7 and the Waitara Library in year 9. Puke Ariki and Inglewood and Ōākura libraries will be delivered from year 16 onwards.	$40m	2030 to 2045
Parklands Avenue extension (Waitaha Stream bridge – Airport Drive)	This project is the land purchase and construction of a new arterial road between Airport Drive and the Waitahi Stream bridge. This project supports the development of Puketapu Structure Plan.	$12.7m	2024 to 2031
Metro Plaza Building demolition – Ngāmotu New Plymouth City Centre Strategy	Future demolition in order to open up the Huatoki Stream and provide public access along the Huatoki awa and provide linkages to NPDC reserves in the City Centre.	$4m	2026 to 2030
Huatoki Valley sewer main upgrade	This upgrade will enable growth in the Carrington area by providing capacity downstream.	$1.3m	2026 to 2028

Key decisions

Introduction

In this section we highlight the significant infrastructure issues we are likely to face over the life of this strategy within the following infrastructure asset groupings: Water Supply, Wastewater, Stormwater, Flood Protection, Transportation, Parks and Open Spaces, Waste Management and Minimisation, Puke Ariki and Community Libraries and Venues and Events.

Within each grouping, we discuss the infrastructure issues related to that asset group and present the possible options for managing those issues in relation to our three key drivers and the strategies that we have outlined in the previous section:

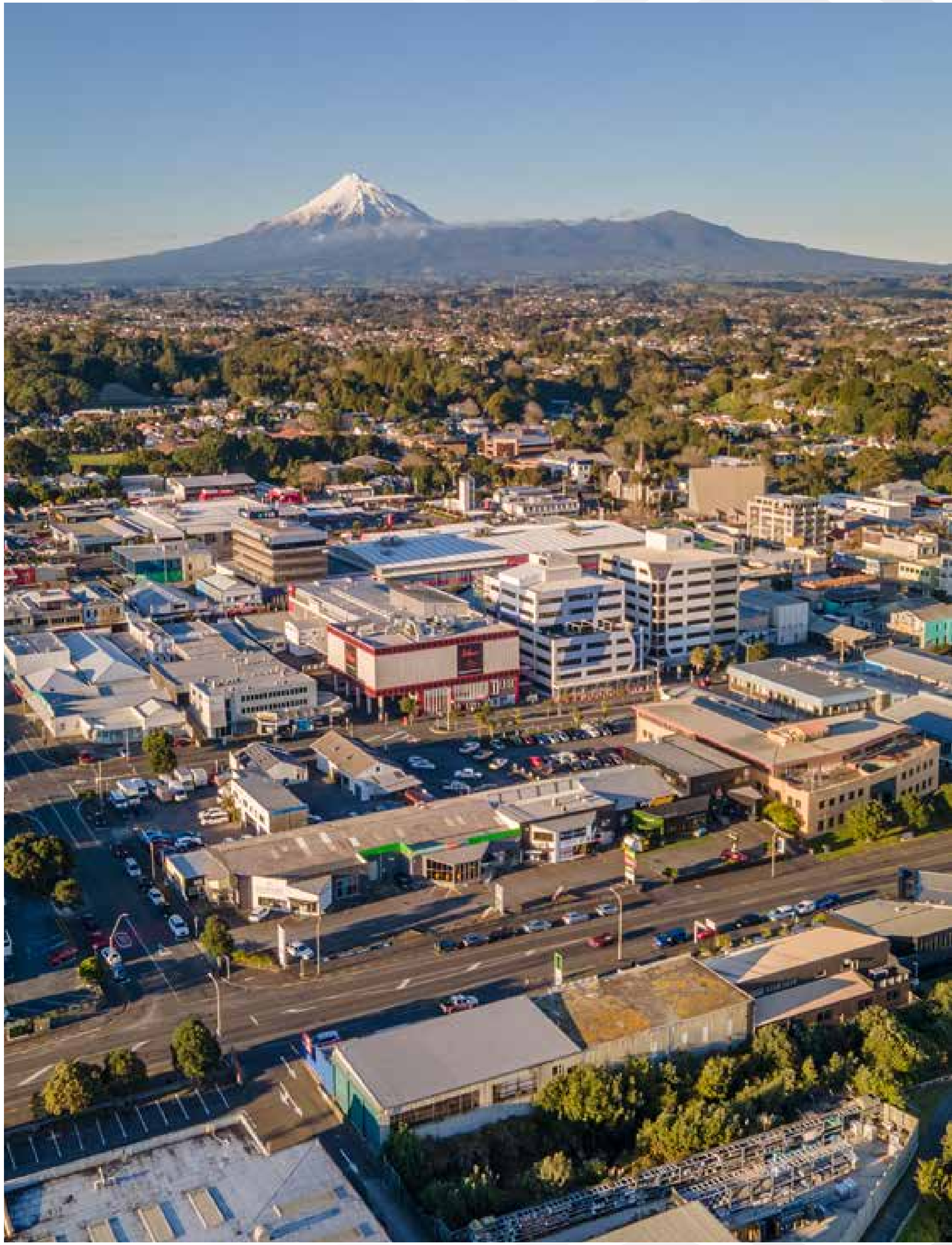
Ensuring our existing assets remain fit for purpose.

Resilience and adapting to climate change.

Providing for sustainable growth and the changing needs of the community.

Our recent focus on improved project management, planning and resourcing has allowed us to lift capex delivery from around $45m in 2018/19 to $85m in 2022/23, such that we are confident of continuing to improve our capex deliverability. In developing the options for decision making we have also taken into consideration:

- The overall affordability of the work programme in the context of the limits set in the Financial Strategy. The preferred options have been selected with a balance between maintaining levels of service while keeping costs as low as possible. Incorporating a programme of efficiency savings has assisted in this regard, but we have also had to make the difficult decision to defer some projects.
- Our ability to deliver the full programme of works. Phasing projects across multiple years provides time for planning, land acquisition and resource consents before construction. We have also aligned our processes and levels of resourcing to manage this work. Because many of our projects involve renewing our existing assets, we won't have as many delays with issues such as land acquisition and resource consents.



Water Supply

The Council operates four separate water supplies in the district, providing approximately 33.2m litres of water per day to just under 30,000 households and businesses. We develop, operate and maintain water treatment plants to meet water quality standards. We also manage pump stations, pipe networks and storage facilities such as reservoirs to ensure our community has a reliable and sustainable supply of fresh water. The costs of operating these networks is funded through a targeted rate on those properties that receive the service.

The supply of clean and plentiful water is an essential service for our community. It is a key contributor to our Sustainable Lifestyle Capital goals of:

- **Thriving Communities and Culture** – by ensuring communities are kept safe and healthy with a continuous supply of clean drinking water.
- **Prosperity** – businesses rely on access to clean drinking water for the health and safety of their staff and, in many cases, as an essential part of the process of providing their goods or services.
- **Environmental excellence** – managing the way we collect and treat water has an impact on the natural environment. Our approach to this process and our demand management programme ensures we minimise our impact on the environment.
- **Trusted** – our partnership with hapū and iwi is a key part of our ongoing planning and development of water supply services.

Key Water Supply issues

There are four key issues that are relevant to the planning and management of our water supply over the next 30 years:

1. **Ageng infrastructure in poor condition and there is a renewals backlog**. Our water infrastructure is aging, leading to a backlog of assets requiring renewal. Since 2021 additional funding has been applied to address the backlog. However, better information, reassessment of assets and inflation mean the backlog is not reducing as fast as anticipated. There are 250km of water mains in poor or very poor condition ($91m replacement cost). Addressing the condition of the existing network is a priority through improved data collection on the condition of the network and further increases in funding for renewals.

2. **Capacity of the network and enabling growth**. Growth areas are currently unserved or need major upgrades to enable growth. Currently there is insufficient capacity in the Eastern Feeder. The Water Conservation Programme has been helping to offset and reduce this problem; however, it is expected that as we grow the water supply levels of service will be severely compromised due to capacity issues and upgrades will be required for the network. Having a supplementary source close to the Mountain Road Reservoir will enable growth in the eastern areas by avoiding the duplication of the Eastern Feeder.

3. **Continuity of water supply in the event of a natural disaster**. We have lack of resilience or redundancy in critical assets that are vulnerable to natural events. Protection of our network from weather events, seismic and volcanic activity is a priority to ensure public health is safeguarded in these circumstances. To address this, we intend to improve existing assets to withstand seismic activity and natural disasters, look for a supplementary source for the New Plymouth system, manage the risk of damage to the network from existing hazards and, where possible, provide duplicate assets as an alternative supply.

4. **The National Policy Statement for Freshwater Management that introduced Te Mana o te Wai concept.** This has a potential major impact on the Council as this concept prioritises the health and wellbeing of water bodies and freshwater ecosystems first. Much of our water supply relies on the ability to take water from our rivers and changes to the standards of freshwater management could impact on resource consent conditions and on our ability to take what we need. Water conservation initiatives and a supplementary source will be an important factor in managing this impact.

Options for decision

Future planning for water supply has been considered in relation to the key decision drivers and strategies outlined earlier and the following options developed.

	Ensuring our existing assets remain fit for purpose	In order to improve, or even maintain, the existing condition of our water supply network, we need to further increase our investment in renewals.	Option 1 Keep our average annual renewals expenditure the same as the LTP 2021-2031 for LTP 2024 at a 10 year average of $8m each year which will take approximately 30 years to clear the backlog. **Option 2 - Our preferred option** Increase our average annual renewal expenditure to $9.3m each year and clear the backlog over about 20 years (as committed to in the LTP 2021-2031). Option 3 Increase our average annual renewal expenditure to $15m and clear the backlog over 10 years.
	Resilience and adapting to climate change	There are a number of improvements we can make to our drinking water systems to make them more resilient to natural hazards and the effects of climate change. We propose to do a combination of some of these options.	**Option 1 - Our preferred option for years 1 to 4 (planning) and years 9 to 15 (construction)** Investigate a supplementary water source for the New Plymouth system to provide additional redundancy and reduce the impact on the awa during low flow periods - $8.7m capital expenditure and $2.4m operating expenditure in years 1 to 10 with an additional $33m over years 11 to 30. **Option 2 - Our preferred option for years 1 to 8** Upgrade the New Plymouth Water Treatment Plant (earthquake prone) to address the earthquake risk and improve the resilience of the system - $30.2m. **Option 3 - Our preferred option for years 6 to 10** Spend up to $10.3m renewing the main central and eastern feeder pipes (until the Waiwhakaiho crossing) in order to improve the resilience of these critical assets. Option 4 Manage the landscape in the catchments that feed our drinking water systems to reduce the risk to our water supplies by spending up to $900,000 to undertake a riparian planting programme. Option 5 Work with our community so that they have the information and advice needed to be well prepared to bridge the gap until Council services are back up and running. Option 6 Invest up to $6.6m on adapting water infrastructure to lower the risk posed by natural hazards (e.g. seismic improvements to our reservoirs, installing additional flow meters and supply zone isolation valves, protecting pipe bridges).

Providing for sustainable growth and the changing needs of the community	As our population grows, we need to plan for upgrades to our treatment plants, reticulation networks and a new water source. However, to minimise the costs and environmental implications, we need to make sure we are being efficient with the water we already have consented. Reducing water consumption will also have the benefit of delaying or removing the need for some large upgrade projects. The Universal Water Metering project is the key action to conserve water and is well underway together with the Wai Warrior education programme. By June 2024 it is expected that 80 per cent of water meters will be installed.	Option 1 Discontinue the water meter installation project and carry on with the same minor water conservation programme we currently have. This will maintain the status quo and result in only minor reductions in water usage (no more than five per cent through the leakage programme). **Option 2 - Our preferred option** Complete the installation of water meters district wide and consider charging by volume in the 2027 LTP, while keeping the same minor water conservation programme we currently have. This is expected to reduce water usage by 20 per cent, saving $61m over the next 30 years. Option 3 In addition to option 2, increase our community and commercial education programmes, reduce the pressure in some of our supply zones, and introduce a green plumber and other incentive tools. This is expected to reduce water usage by 25 per cent, saving $121m over the next 30 years. **Note:** the savings outlined above are net of the costs of implementation. **Option 4 - Our preferred option for years 1 to 4 (planning) and years 9 to 15 (construction)** Currently there is insufficient capacity in the eastern area of the district. The Water Conservation Programme will help offset the problem but over time growth will severely compromise existing levels of service for water supply. We also need to prioritise the health and well-being of water bodies and freshwater ecosystems. Much of our water supply relies on the ability to take water from our rivers. The summer period when natural watercourses are already at their lowest coincides with the highest demand period. To reduce the surface water-take during low flow periods and allow for growth, we propose to investigate groundwater as a supplementary water source (5 to 10 million litres of water per day) for the New Plymouth system in the eastern areas of the district. Finding water will avoid the duplication of approx. 6.5km of the Eastern Feeder (estimated $52m) by solving the current capacity issues and enabling growth. Cost $41.9m.

Wastewater

The wastewater reticulation network and pump stations collect domestic and industrial wastewater from more than 27,000 properties in urban New Plymouth, Bell Block, Waitara, Inglewood and Ōākura. We treat wastewater at the central New Plymouth Wastewater Treatment Plant (WWTP) before discharging the treated water via outfall to the sea. We also process the biosolids that result from the treatment process at the Thermal Drying Facility (TDF) into Bioboost fertiliser which we sell throughout the country.

The costs of operating these networks are funded through a targeted rate on those properties that receive the service.

Wastewater services are key contributors to all of the Council's Sustainable Lifestyle goals of:

- Thriving Communities and Culture – the safe removal of wastewater from households and businesses is essential for the ongoing health and safety of the whole community.
- Prosperity – businesses and economic performance rely on the efficient operation of essential services such as wastewater. A clean and healthy environment is also a key factor in the attraction of both customers and staff for successful businesses.
- Environmental excellence – the way in which wastewater is treated and disposed of has a major impact on the natural environment.
- Trusted – our partnership with hapū and iwi is a key part of our ongoing planning and development of wastewater services.

Key Wastewater issues

The key issues of relevance to the planning and management of our wastewater network over the next 30 years are:

1. Ageng infrastructure in poor condition and there is a renewals backlog. Our wastewater infrastructure is aging, leading to an increasing backlog of assets requiring renewal. Since 2021 additional funding has been applied to address the backlog. However, better information, reassessment of assets and inflation mean the backlog is not reducing as fast as anticipated. There are 110km of wastewater mains in poor condition ($138m replacement cost). The current backlog of wastewater assets requiring renewal is $41m. We have limited understanding of the wastewater treatment and disposal plant and equipment assets, and a review of asset criticality and condition assessment is necessary.

2. Reducing impact of wastewater network on the environment. River water quality testing in Urenui has found human faecal contamination in the stormwater system and surrounding environment due to poorly functioning private septic tanks. In addition, the Urenui and Onaero campground sewage schemes are unable to meet consent limits and the Onaero disposal field is at immediate risk of coastal erosion. In Inglewood and Waitara, overflows of untreated wastewater are occurring to waterways via the stormwater system and onto private property from the network at frequencies that are unacceptable to the local communities.

3. Capacity of the network and enabling growth. Growth areas currently planned cannot be fully developed without major upgrades to the wastewater network. In particular:
   - The network layout and capacity in the Inglewood-Bell Block and Glen Avon catchments will limit growth in the future;
   - The current overflow risk that exists in Inglewood and Waitara restricts growth that can occur in these catchments;
   - Growth areas in New Plymouth require upgrades to the downstream network to provide additional capacity;
   - The hydraulic capacity of the Wastewater Treatment Plant now reaches capacity during heavy rain and a long-term solution is needed to manage the increased flows that will come with growth and climate change.

4. **Improve resilience and maintain operational efficiency across the wastewater network.** There are a number of risk areas within the network including: the Wastewater Treatment Plant main control building and laboratory which have both a low level of seismic resilience, and a lack of suitable capacity; the Waitara Transfer Pump Station building and associated infrastructure is at risk of failure during a seismic event; risks to wastewater pipe bridges which are not well understood; and many of our pump stations do not have any emergency storage.

Options for decision

Options for dealing with these issues have been developed in the context of our three decision-making drivers and the strategies outlined earlier in this document.

Ensuring our existing assets remain fit for purpose	In order to improve the existing condition of our wastewater network, we need to increase our investment in renewals.	Option 1 Keep our average annual renewals expenditure the same as the LTP 2021-2031 for LTP 2024 at an average of $12.1m each year and clear the backlog over approximately 30 years.
		Option 2 - Our preferred option Increase our average annual renewals expenditure to $14m each year and clear the backlog over about 20 years (as committed to in the LTP 2021-2031).
Resilience and adapting to climate change	There are many improvements we can make to our wastewater systems to make them more resilient to natural hazards and climate change. We propose to do a combination of these options.	**Option 1 - Our preferred option for years 1 to 6** At the Wastewater Treatment Plant, finish the Thermal Drying Facility project ($27m) and replace the main control and laboratory building to resolve seismic resilience issues with the existing building ($18.9m). **Option 2 - Our preferred option for years 11 to 30** a) Spend about $0.35m each year to run a programme of pipe bridge upgrades where our sewers cross rivers and streams so that they are more resistant to damage from natural hazards. b) Upgrade our remaining sewage pump stations so that they have emergency storage and backup power generation (at a cost of up to $5m). c) Carry out detailed investigations and upgrade of the Waitara Transfer Pump Station (at a cost of up to $12.2m).

Providing for sustainable growth and the changing needs of the community	As our population grows we need to plan upgrades to our pipe network, pump stations and treatment plant so that we don't overload the system and cause sewage overflows. We are proposing to do a combination of these options.	Option 1 Continue with our minor upgrade programmes based on our current reactive process when the risk of sewage overflow becomes high. The cost of this option is unknown, but it is likely to have the highest cost of all the options. **Option 2 - Our preferred option for years 5 to 6** Spend $11.4m to update the Wastewater Treatment Plant Master Plan and build buffer storage. **Option 3 - Our preferred option for years 1 to 10** Proactively plan and construct projects worth $53.5m across the district that will provide capacity for forecast growth based on the wastewater model.
	The communities of Inglewood and Waitara are experiencing unacceptable wastewater overflows to the environment during wet weather events.	Option 1 Continue operating and maintaining the existing network and accept the current overflow risk increasing as these communities grow. **Option 2 - Our preferred option** Spend $9.6m in Waitara and $13.1m in Inglewood (both in years 1 to 10) on upgrade programmes and inflow and infiltration reduction programmes for the wastewater networks for these communities.
	The existing septic tanks in Urenui and Onaero township and sewage disposal schemes in the Urenui and Onaero campgrounds have public health concerns, consent non-compliance, cultural and resilience issues.	**Option 1** The only feasible option to meet all of the issues is to spend up to $37m to reticulate the Urenui and Onaero settlements with a small satellite land-based wastewater treatment plant in years 1 to 7.

Stormwater

Over 300 rivers and streams cross Taranaki Maunga's ring plain and run to the lowlands in a distinctive radial pattern. Following high intensity rainfall, water culminates in the various river catchments, draining quickly to the sea. Heavy rain has the potential to overwhelm stormwater systems draining to the rivers and streams and can cause localised surface flooding. These effects are usually short-term and related to a particular storm event. However, there are areas in the district that are more prone to these effects than others.

The predicted effects of climate change for more frequent severe weather events with increasing rainfall intensity will have a particular impact on the management of stormwater.

The management of stormwater contributes to all of the Council's Sustainable Lifestyle Capital goals of:

- Thriving Communities and Culture – effectively managing stormwater contributes to public health and safety and the protection of property.
- Prosperity – the reliable protection of business property from flooding supports successful economic performance
- Environmental excellence – managing stormwater in an environmentally sensitive manner has a major impact on the ongoing health of waterways and surrounding whenua.
- Trusted – our partnership with hapū and iwi is a key part of our ongoing planning and development of stormwater services.

Key Stormwater issues

There are three key issues for the stormwater network that will need to be addressed over the 30 years of this strategy are:

1. A lack of up-to-date information, modelling and planning for the stormwater network. This results in projects being carried out in a reactive and less than cost effective way. These issues are exacerbated by the predicted increases in severe weather events from climate change. It also means new developments cannot be properly planned with up-to-date information. To address this issue, we have developed a Draft Stormwater Vision and Roadmap, and commenced a stormwater modelling and Catchment Management Plan development programme

2. The condition of the stormwater network. Historically the stormwater network has been significantly underfunded. Since 2021 additional funding has been applied to address the backlog. However, better information, reassessment of assets and inflation mean the backlog is not reducing as fast as anticipated. In addition, funding for closed-circuit television (CCTV) should be increased so that we can properly assess the network condition. The condition assessment of the stormwater network is initially evaluated by a desktop study using an age-based assessment. This is further refined with a physical assessment using CCTV.

   As of September 2023, 12.5 per cent of assets by length and 90 per cent of critical pipes have had condition assessment. With current funding and resourcing, three per cent of the network will be inspected per year meaning all pipes will be inspected by 2052. The future inspection programme has a prioritised approach to target key assets.

3. Waitara stormwater management. There are some areas of the district that have ongoing flooding issues. Some of these are minor and will be part of an ongoing work programme, but the most significant relates to the Waitara township where surface stormwater flooding is a significant problem that needs a long-term solution.

Options for decision

Options for dealing with these issues have been developed in the context of our three decision-making drivers and the strategies outlined earlier in this document.

Ensuring our existing assets remain fit for purpose	In order to improve the existing condition of our stormwater network, we need to increase our investment in renewals.	Option 1 Keep our average annual renewals expenditure the same as the LTP 2021-2031 for LTP 2024 at an average of $4.7m each year and accept a longer timeframe to clear the backlog. **Option 2 - Our preferred option** **a) Increase our average annual renewals expenditure to $6.2m each year which will clear the backlog over about 20 years as committed to in the LTP 2021-2031.** **b) Increase CCTV inspections to properly assess network condition and prioritise renewals at a cost $100,000 over a five year period.**
Resilience and adapting to climate change	Stormwater can cause flooding to people's properties, particularly if development is allowed to occur in areas that are prone to flooding. As our climate changes, rainfall intensity and flooding patterns are likely to change and increase.	Option 1 Move to a risk-based approach where we develop catchment management plans and flood models that can be used to inform where development can or cannot occur and where we need to upgrade our existing networks. Developing catchment management plans and network models for all urban catchments is expected to cost approximately $12.8m over the next 10 years. Option 2 Develop a set of stormwater design guides, expected to cost about $0.3m, that help private developers manage stormwater and encourage the use of more 'soft' infrastructure such as rain gardens. **Option 3 - Our preferred option** **Do both options 1 and 2 above, i.e. development of catchment management plans and stormwater design guidelines.**
Providing for sustainable growth and the changing needs of the community	Waitara township has longstanding issues with flooding. NPDC has progressed design and consenting to address flooding, stream health and fish passage in two key catchments. From the catchment management planning work done to date it is clear that this will not be enough to address the issues.	Option 1 Stop the Waitara stormwater project to save money, noting our community will still pay to repair property damage from flooding. **Option 2 - Our preferred option** **Continue with the budget to $17m over the next 10 years and approximately $36m over years 11 to 30.**

Flood Protection

Flood protection and control works protect urban areas in New Plymouth District when stream and stormwater systems become overloaded in heavy rainfall. The service includes monitoring and maintaining existing flood protection schemes and planning of future flood protection measures.

This activity contributes to all four of Council's goals under the Sustainable Lifestyle Capital vision by:

- Keeping communities safe and protecting business employment areas.
- Delivering resilient infrastructure within the context of climate change.
- Building trust by working with iwi and local community groups.

The assets within this activity include three diversion tunnels, three dams and a weir.

Key Flood Protection issues

1. An increasing number of severe weather events as the impact of climate change is predicted to increase. This may require some raising of dam levels in the future to cope with the increased levels of rainfall.
2. New dam safety regulations have been introduced by government and come into effect in 2024. Based on the updated standards, several dam safety issues have been identified which will require additional resources within the coming years to be addressed.

Options for decision

Future planning for flood protection has been considered in relation to the key decision drivers and strategies outlined earlier and the following options developed.

Ensuring our existing assets remain fit for purpose Resilience and adapting to climate change Providing for sustainable growth and the changing needs of the community	Over time climate change is predicted to increase the intensity of rainfall and flooding. This will mean that our flood protection dams will get pushed to their limit more frequently and our level of service will gradually erode unless we increase the height of the dams. This is a long-term issue and it is important that we fully understand the long term impact and fully assess options.	Option 1 Upgrade the dams now. Because limited investigations have been undertaken to date it is not possible to estimate the likely costs. **Option 2 - Our preferred option** Complete assessment of the long-term effects of climate change on the level of service the dams provide and assess options for their upgrade in about 20 or 30 years time.

Transportation

Transportation is a key enabler of the achievement of our Sustainable Lifestyle Capital vision. In particular, it plays a significant role in the goals of:

- Thriving Communities and Culture – by ensuring communities are physically connected through providing safe and sustainable transport options. Walking and cycling assets also encourage an active community.
- Prosperity – business and a high-performing economy rely on efficient transport systems for the movement of both goods and services, as well as equitable access for employees.
- Environmental excellence – building sustainable transport options (walking and cycling) is key to reducing our carbon emissions. In addition, resilience in the face of climate change driven weather events and other natural disasters is a key factor in transport infrastructure planning.
- Trusted – our approach to building infrastructure by working with the community and other key partners (e.g. NZ Transport Agency Waka Kotahi) and Taranaki Regional Council), builds both trust and credibility.

Transportation infrastructure includes 1,313 kilometres of road with 347km in the urban area and 966km in the rural area. 1,145km of our roads are sealed. Across the network there are 255 bridges, 537km of footpath and 326 retaining walls. These transport assets are contained in approximately 220,218 hectares of road reserve across the district.

In general, the district's transport assets are in good condition, however they are showing signs of slow deterioration. Compared with other parts of New Zealand, our roads have relatively low traffic volumes, so roading failure because of wear, generally occurs in high stress areas. This is typically where heavy vehicles turn at key intersections and along some key regional and arterial roads. An increase in forestry activity is also seeing deterioration of some low volume roads that were not designed for this level of loading.

Key Transportation issues

1. **Natural topography and layout of infrastructure** - the district's natural topography and the layout of infrastructure makes it more challenging to move east to west, creating network pinch points particularly at river crossings. The coastline and river valleys provide walking and cycling connections to central locations. However, our topography, provides challenges for our walkers and cyclists.

2. **The layout of our city and land use** - the city centre is dissected by state highways, making walking and cycling to our coast and outer suburbs more challenging. Freight from Port Taranaki is trucked through the city centre and residential areas, impacting the quality of these areas. Employment and residential growth in the city are focused to the east of the city. The layout and nature of our towns and cities and our roading infrastructure encourages motor vehicle use which is a significant contributor to district-wide emissions. There are limited public transport and rail options.

3. **The safety of the network** - the number of serious and fatal crashes in the District has been increasing. Previously our focus has been on addressing specific crash types, however it is now recognised that due to the wide-spread nature and location of the crashes in the district a 'safe system' approach to address our complex network is required.

4. **The contribution of the transport network to the regional economy** - the transport network contributes to our regional economy and provides a vital link for employment and for significant industry across Taranaki. Investment to maintain these links is essential to ensure that economic opportunities are not lost through deterioration of the network.

Options for decision

Options for dealing with these issues have been developed in the context of our three decision-making drivers and the strategies outlined earlier in this document.

Ensuring our existing assets remain fit for purpose	Our transportation assets have been experiencing a slow decline in condition in recent times. Supply chain disruptions, post-Covid construction cost increases and general inflation have had a significant impact on our ability to deliver an appropriate renewal programme within the constraints of the existing budget. We need to increase our renewal budgets significantly in order to restore the transportation assets to existing levels of service.	Option 1 'Sweat' the assets - No increase in funding for transportation asset renewals. This reduces the short term impact on rates but results in a controlled decline of the network condition. **Option 2 - Our preferred option** Double renewal funding for transportation assets. This option increases funding of renewals of transportation assets from \$146m to \$307m over 10 years and enables existing levels of service to be maintained. Renewals continue at the increased level for the remaining 20 years of the strategy.
Resilience and adapting to climate change	Transport networks are vital connections and one of the big risks to the resilience of our roading network is severance caused by the loss of bridges that cross the river. This includes the Waiwhakaiho River.	Option 1 Do nothing. **Option 2 - Our preferred option** Plan for a second bridge across the river during the 10 years of the LTP and construct it during years 11 to 20 of the Infrastructure Strategy at a cost of \$15.9m. Option 3 Plan for and build a second bridge during the 10 years of the LTP at a cost of \$12m.

Providing for sustainable growth and the changing needs of the community	Population growth, freight route limitations and severance through the centre of New Plymouth are all issues we need to address. In addition, we are committed to tackling climate change impacts through more sustainable transportation options. There are a number of projects that help to address these issues: • Western ring road – land acquisition to enable the construction of the ring road diverting heavy transport around the town - $20m. • Implementation of the Ngāmotu New Plymouth City Centre Strategy - developing the City Centre as a destination for locals and visitors to work, shop, dine out and play, with greener, safer, pedestrian-friendly routes linking the City Centre with Pukekura Park. • Walkway Extension to Waitara – continuing the work on this extension of the walkway at a cost of $44m. • Land purchases - for road widening to accommodate growth in accordance with the District Plan at a cost of $28.5m. • Environmental renewals – improving environmental outcomes as transportation assets are renewed (e.g. with the provision of fish passage in culverts) at a cost of $25m.	Option 1 Do nothing - do not provide for the growth and increased sustainability.. **Option 2 - Our preferred option** Phase the implementation of these projects over the life of the 30 year Infrastructure Strategy, i.e. a) Western ring road land purchase – years 11 to 20 b) Ngāmotu New Plymouth City Centre Strategy – over 30 years of the strategy c) Walkway extension to Waitara – years 1 to 10. d) Land purchase for road widening – over 30 years of the strategy. e) Environmental renewals – over 30 years of the strategy. Option 3 Accelerate the projects and do all in first 10 years of strategy (LTP period).

Parks and Open Spaces

Parks and open spaces contribute to our Sustainable Lifestyle Capital vision by improving well-being through a thriving community and culture that is safe, creative, active and connected and by nurturing our environment under the environmental excellence goal. It also supports prosperity through the goal of providing places where people want to work, live, learn and play.

Our parks and open spaces promote sustainability of the environment and strengthening of trusted partnerships, through managing and protecting our natural landscape, untouched native forest (remnant stands and regenerating), and coastal environments. They also provide opportunities for people to be active, whether it be along our walkways, within sports parks, playgrounds or other uses. Sport and recreation activities are an essential part of many people's lives. Participation in recreation and sport contributes to a healthy community, provides ways for people to interact with each other and improves social cohesion.

New Plymouth District is unique for its diversity of recreation and open spaces including beaches, walkways, rivers and streams, recreational trails, neighbourhood parks, swimming pools, playgrounds, skateparks, sports parks, the mountain and cemeteries. The access that is available to these recreation and open spaces, to Taranaki Maunga and to the sea forms part of the district's identity. These are important features that attract people to New Plymouth.

Another distinctive consideration of these spaces is the long-standing relationships that local iwi and hapū have to the land (whenua). Council is actively partnering with tangata whenua on the planning and management of these spaces, including co-management arrangements.

Most of the parks and open spaces facilities are directly planned for and managed by NPDC and include 1,600 hectares of local, historic, coastal, esplanade and recreation reserves and 82km of walkways, along with the associated playgrounds, public toilets and public art. Pukekura Park and Brooklands Zoo are two of our major facilities that fall within this category of assets.

Key Parks and Open Spaces issues

New Plymouth wants to maintain and build on its unique diversity of recreation and open spaces. Our key issues for the future will be:

1. **Ensuring that we continue the provision of parks and open space in new growth areas** - while developers contribute to the provision of parks and walkways in the area of their development, we need to ensure that the provision is appropriately located, planned and that the public continues to have access to significant waterways and there are safe connections to and from open space areas.

2. **Taking care of our existing assets** – most of the park and open space assets are in reasonable condition but there is some deterioration in some park structures such as bridges, stock fencing and similar assets that will require renewal. In addition for some assets, such as playgrounds, we need to ensure that our renewal programmes provide for play spaces that are inclusive and respond to emerging play trends.

3. **Parks and open spaces contribute to community resilience** – our parks play an important role in community resilience in times of stress such as natural disasters or pandemics. Parks and open spaces will be vulnerable with the predicted effects of climate change i.e. increases in severe weather events and rising sea level. While some parks and open spaces are located in vulnerable coastal environments, they are important for recreational use and access and will need appropriate adaptation responses. Climate change may also cause increases in plant pests and diseases.

4. **Extending our network of walking tracks** – we have an extensive network of walking tracks and there is a desire to continue to improve these through extensions, additional connections and improved accessibility. A key area of focus is our connections between townships and providing safe commuter and recreational access with environmental/restoration outcomes so that we achieve biodiverse recreational corridors.

5. **Meeting the changing needs of our community** - as some of our major facilities require renewal (e.g. Brooklands Zoo and Bellringer Pavilion) there is an opportunity to reconsider the focus of the facility in the context of the changing needs of the community. Our planning and management will also need to take into consideration reconnections for our iwi and hapū partners with key parks and open spaces where cultural values and relationships are important.

6. **The role of parks and open spaces in improving environmental outcomes** – appropriate planting programmes and pest management in our parks and open space can play an important role in helping to mitigate climate change through the sequestering of carbon. Our parks also contribute to improving biodiversity. New Plymouth City is the most biodiverse city in New Zealand currently with 8.9 per cent of its urban area vegetated and is well placed to meet evolving national targets of 10 per cent.

Options for decision

Options for dealing with these issues have been developed in the context of our three decision making drivers and the strategies outlined earlier in this document.

Ensuring our existing assets remain fit for purpose

Pukekura Park Bellringer Pavilion

This area of the park was reviewed as part of the Pukekura Park Management Plan review (RMP) to address:

- the impending loss of first class cricket status due to the facilities no longer complying with sports code requirements; and
- the recent assessment showing the full extent of the compromised structure of the pavilion.

The proposal preferred through the RMP was for a new pavilion incorporating the needs of the park and sports ground users including:

- New public toilets.
- An adaptable, bookable pavilion space for up to 100 people.
- Facilities and changing rooms fit for first class cricket and other sports.
- A park information 'kiosk'.
- Low impact design such as water recycling, green roof and insulation.
- Accessible options to the second storey and terraces (ramp and lift).

Option 1

Replace the Bellringer Pavilion in a more appropriate location identified in the RMP with planning in year 2025/26 and delivery in year 2028/29 $16.3m).

Option 2

Repair existing pavilion at a cost of $1m.

Option 3

Demolish the existing pavilion and do not replace at a cost of $420,000 with annual operational savings of $3,000.

Option 4

Delay programme and accept risks.

Option 5 - Our preferred option

Repair the Bellringer Pavilion or explore other alternatives with $3.6m in years 2030/31 and 2031/32.

Ensuring our existing assets remain fit for purpose	**Brooklands Zoo** Brooklands Zoo attracts over 135,000 visitors every year and has consistently high levels of community satisfaction. However, some of the enclosures and facilities are ageing and will need to be replaced. A draft strategic vision has been developed, i.e. • Phase 1: New otter exhibit (budgeted for in the last LTP). • Phase 2: New aviary exhibit. • Phase 3: New primate and agouti exhibit. • Phase 4: New meerkats exhibit. • Phase 5: New tortoise exhibit and nature play zone (1). • Phase 6: New central flyway, forest discovery amd nature play zone (2). • Phase 7: New quarantine, retrofit barn to party place and classroom.	Option 1 Do not upgrade and progressively close the zoo over a number of years giving cost savings of approximately $900,000 per annum. Option 2 Undertake upgrades to Brooklands Zoo vision phases 1, and 3 only across 10 years to meet minimum MPI compliance with removal of phase 2 - the aviary facility and parrot species from the zoo at a cost of $5.5m. **Option 3 - Our preferred option** **Implement Brooklands Zoo vision phases 1, 2 and 3 across 10 years to meet minimum MPI compliance at a cost of $9m over 10 years.** Option 4 Complete the full vision for Brooklands Zoo at a cost of $14.4m spread across 30 years, with phases 1,2 and 3 in the first 10 years.
Ensuring our existing assets remain fit for purpose	**Pukekura Park main lake dam** The main lake dam does not meet the new government dam standards/guidelines. Renewal of the dam will involve, at minimum, widening and strengthening of the dam spillway. This is located in a main thoroughfare of the park needs to be designed with high amenity as well as providing for dam/lake functionality. The work isn't an immediate safety threat but does need to be programmed to occur within 10 years. There is only one feasible option.	**Option 1 - Our preferred option** **Upgrade the main lake dam – concept design 2024/25 and delivery 2032/33 at a cost of $3.9m.** Option 2 Delay the upgrade to the main lake dam to years 11 to 15.

Resilience and adapting to climate change	**Planting our Place** Parks and open spaces can play an important part in sequestering carbon. Planting will also contribute to biodiversity outcomes as Council strives to have 10 per cent of its urban area planted with native vegetation. The first years of the programme have been highly successful and good progress is being made to reach the 10 per cent. Three options have been identified regarding the programme.	Option 1 Maintain remaining seven years of existing programme but do not extend further to meet the 10 per cent threshold. **Option 2 - Our preferred option** **Fund over years 1 to 10 to reach the 10 per cent minimum at an operational cost of $200,000 each year from forestry reserve funding including project management costs.** Option 3 Increase fund over years 1 to 10 to $400,000 each year from forestry reserve funding, including provision for project management, to reach the 10 per cent minimum earlier.
Providing for sustainable growth and the changing needs of the community	**Puketapu growth area** The Puketapu growth area, although plan-enabled is not yet ready for development, particularly the eastern side of Waitaha Stream. In order to ensure a cohesive approach to development it is proposed that Council deliver infrastructure. This includes significant land purchase for open space, roading and stormwater infrastructure (of which there are alignment opportunities between these infrastructure components). This would unlock 75 hectares for development and approximately 670 properties. Note. Associated budgets will be required in transportation and three waters.	Option 1 Retain developer-led approach to Puketapu growth area with no co-ordinated approach or integration of infrastructure at a cost of $3.5m. **Option 2 - Our preferred option** **Provide for Council-led approach to delivery of infrastructure including purchase of land and providing for new park development at a cost of $9m spread across 10 years.**

Providing for sustainable growth and the changing needs of the community	**Tracks and trails** Council has a long term aspiration of creating walking and cycling connections between the mounga and moana. This will allow accessibility to key natural and cultural assets, linking to and leveraging existing attractions, open spaces and walking and cycling networks. Walking and cycling options link strongly to the provision for mode changes and more sustainable transport options. Note: Shared pathways are being considered a transport asset (delivering transport initiatives) so maintenance and capital costs are eligible for 51 per cent NZ Transport Agency Waka Kotahi contribution.	Option 1 Increase focus on tracks and trails and continue with the full range of projects. **Option 2 - Our preferred option** Prioritise projects that provide links between townships in close proximity to New Plymouth such as Waitara and Ōākura and delay other projects to beyond year 10: a) Years 1 to 10 - develop the Coastal Walkway extension to Waitara and initiate planning for the Waiwhakaiho River link. b) Years 11 to 30 - develop remaining planned areas and commence development of the Waiwhakaiho River link and plan for the White Cliffs and Fort St George walkways ($30.1m). Option 3 Maintain existing range of tracks and trails but do not implement further extensions and connections.

Waste Management and Minimisation

To work towards our vision of Zero Waste 2040 and shift towards a circular economy, we encourage waste minimisation in the district through behaviour change and education programmes. We also deliver kerbside collection and resource recovery services to the community through four rural transfer stations, The Sorting Depot and the New Plymouth Resource Recovery Facility.

Waste management and minimisation is a key contributor to all of Council's goals:

- **Trusted** – the delivery of the Waste Management and Minimisation service aims to grow the community's trust, particularly through embedding Te Ao Māori aligned guiding principles across the waste services, being a leader in the sector and being transparent in what we do for the community.
- **Thriving communities and culture** – there is a collaborative approach across many areas in this activity. For example, strong partnerships have been formed with neighbouring councils, primary processors and iwi to develop a regional approach to recovering organic materials and many reuse initiatives have been successful by working with businesses and households.
- **Environmental excellence** – encouraging waste minimisation and more circular waste practices protects the environment for current and future generations. Our kerbside collection services enable people to divert waste easily and conveniently from landfill. We also deliver services to recover valuable resources from waste disposed to landfill, for reuse or recycling without significant impact on the environment and public health, all of which contributes to the social and environmental well-being of our community.
- **Prosperity** – the circular economy proposition of waste management promulgates an efficient use of resources which in turn helps business economic performance. A particular focus on encouraging the establishment of local services where waste diversion is prioritised contributes to the prosperity of the district. For example, The Sorting Depot has been set up to support additional recovery and incentivise local recycling business.

Key Waste Management and Minimisation issues

During late 2023 Council consulted on its revised Waste Management and Minimisation Plan. The Council's aspirational vision 'Zero Waste 2040' supports the national Te rautaki para - Waste Strategy for a low-emission, low-waste society built upon a circular economy.

Key issues that need to be addressed in the coming years to achieve this vision are:

1. **Responding to national changes** – the waste sector is going through significant change and in conjunction with addressing climate change, we need to ensure our region is well set up for success. Wholescale changes to how we view waste will be required and a significant reduction in waste to landfill will need to be achieved. Success relies on key policy to drive this change and Te rautaki para - Waste Strategy provides a roadmap to a 2050 circular economy.

2. The impact of climate change – achieving a circular economy is also a key driver for emissions reduction and this cannot be done by Council alone. Progress will rely on everyone taking responsibility, including looking at how we can enable our community and collaborate locally and nationally. Key waste infrastructure will be increasingly at risk of climate change related events. Historic landfills (particularly those on the coast and close to riverbanks) are being assessed for risk and to have mitigation strategies developed.

3. Maximising use of existing facilities and services – is a cost effective way of leveraging off our existing investment in waste infrastructure and is aligned with the approach set out in the national infrastructure strategy. We need to ensure that all parts of the community are aware of, and have access to, existing facilities and services.

4. Expanding behaviour change programmes – behavioural change will be key to achieving both the council and national vision. There are ongoing opportunities to leverage off existing community groups and incentivise waste reduction behaviours.

5. Enhancing the environment through Te Ao Māori – partnering with iwi and hapū to identify and deliver outcomes will work towards a Tiriti approach and allow mana whenua to implement kaitiakitanga. Empowering partnerships will also focus on connecting people to each other and the environment.

Options for decision

Options for dealing with these issues have been developed in the context of our three decision-making drivers and the strategies outlined earlier in this document.

Ensuring our existing assets remain fit for purpose	Two stormwater culverts under the resource recovery facility are nearing the end of their asset life and need to be replaced to avoid failure and resulting impact on critical resource recovery infrastructure.	**Option 1** **Resleeve of culverts in years 8 to 10 (subject to review of capacity) – budget $2m.** **Option 2 - Our preferred option** Replace culverts (worst case, depending on the review outcome) – budget $6.9m. Option 3 Delay project further based on review of findings – years 10 to 20.
Resilience and adapting to climate change	There are a number of historic community dump sites in the district. The historic dump site at Battiscombe Terrace in Waitara has already been exposed due to storm surges and coastal erosion. Ongoing monitoring and protection of these historic sites is necessary.	Option 1 Continue to assess the risk and needs of the sites and then seek additional funding once the scope of the protection works are known. **Option 2 - Our preferred option** **Continue to assess the risk and needs of the individual sites and budget $0.5m for investigations in 2024/25 and $1m in 2026/27 for remedial work.**
Resilience and adapting to climate change	The recently closed Colson Road landfill needs infrastructure improvements to ensure resilience to the ongoing impacts of climate change. There is also an opportunity to establish a clean fill site as part of the rehabilitation and enable appropriate future uses on the site.	Option 1 Monitor the risk and delay improvements until the risk is considered more immediate. Option 2 Implement the improvement works over the next five years at a cost of $2m. **Option 3 - Our preferred option** **Implement the improvement works and establish a clean fill site at a cost of $2.5m.**

Providing for sustainable growth and the changing needs of the community	Council's Waste Management Minimisation Plan sets a goal of zero waste to landfill by 2040. In order to achieve this, additional reuse and recycling services will be required on top of the zero waste education programmes and other services council currently offers. The options listed will contribute towards this goal.	**Option 1- Our preferred option** Expand recovery options through transfer station upgrades between years 1 and 6 ($1.8m). Option 2 Prioritise upgrades to Ōkato and Inglewood transfer stations in years 1 to 4 ($1.1m).. **Option 3 - Our preferred option** Establish a regional organic processing facility ($3m).

Puke Ariki and Community Libraries

Puke Ariki's central library, five community libraries, mobile library, museum and i-site connect Taranaki residents and out-of-region visitors to a wealth of knowledge, exhibitions, experiences and resources. We protect and promote access to the heritage of the district and our country. We provide an accessible mix of print and digital lending and reference resources to meet the changing needs of our community.

These facilities support the Council's vision and mission through their contribution, in particular, to the goals of Trusted, Thriving Communities and Culture, Prosperity. They do this by:

- Supporting the connection and engagement of communities with the museum and library facilities and services and making these services relevant to all parts on the community.
- Contributing to the desirability of New Plymouth as a place where people want to live, work and play.
- Building partnership, trust and credibility across all sectors of the community.

Key Puke Ariki and Community Libraries issues

Council's strong network of libraries is serviced by the central hub at Puke Ariki, community libraries and associated community facilities at Bell Block, Waitara, Ōākura, Inglewood and Urenui. We also make the service more accessible to the community through our mobile library. Looking to the future of the service, there are a number of relevant issues:

1. **Providing for our growing population** - our growing population will place pressure on our community libraries and facilities. For example, Bell Block will be a focus for growth in the short to medium term and a redevelopment will be required to service this community as it reaches it development potential.

2. **Libraries connect communities** - libraries are people centred places that can provide more than just library needs. Libraries are important anchors in our town centres and can facilitate the partnering with government and NGOs to provide a range of services.

3. **Responding to technology and societal changes** - technology is advancing at a rapid rate. Libraries can merge physical and digital excellence, technology and learning and foster innovation and social enterprise.

Investigations in 2019 identified the role of libraries in building vibrant and connected communities and specifically identified the need for Council to consider:

- Redeveloping Puke Ariki to better utilise the available space.
- Providing new or expanded library facilities in the communities of Bell Block, Waitara, Ōākura and Inglewood, including considering wider customer service activities.

Options for decision

The key focus areas for Puke Ariki and Community Libraries relate to the strategy 'Providing for sustainable growth and the changing needs of the community.'

Ensuring our existing assets remain fit for purpose

Resilience and adapting to climate change

There are no major issues for decision on renewals or the resilience of the existing assets.

Providing for sustainable growth and the changing needs of the community

New Plymouth is growing and there will be increased demand for library services. The needs of the community are also changing with technology and societal needs.

Option 1
Maintain the current network of libraries and undertake a like with like replacement programme.

Option 2
Align the redevelopment investment programme for our libraries with the decisions of the last LTP:

d) Redevelop the Bell Block Library for the growing community of the area in years 8 to 12 ($11m);
e) Redevelop the Waitara Library to accommodate growth in years 8 to 12 ($15m).
f) Redevelop the Ōākura Library ($2.6m), the Inglewood Library ($0.6m) and Puke Ariki ($10m) in years 13 to 17.

Option 3 - Our preferred option
Reprioritise the library redevelopment investment programme to better align with the expected growth across the district.

a) Redevelop the Bell Block Library with planning starting in years 1 to 2 and delivery in years 5 to 7 to ensure it can provide a fit for purpose facility for the growing community ($12.6m).
b) Redevelop the Waitara Library with planning in year 1, review in year 5 and delivery in years 11 to 15 ($15m).
c) Redevelop Puke Ariki library in years 16 to 20 ($10m).
d) Redevelop the Ōākura ($2.6m) and Inglewood ($0.6m) libraries in years 21 to 25.

Venues and Events

New Plymouth has vibrant programme of events and activities on offer for the local and regional community as well as attracting national and international visitors. Our events team plans and delivers the annual TSB Festival of Lights, the newly introduced CBD Winter Festival over the Matariki long weekend and several civic and community events, including local Waitangi Day celebrations. We also facilitate a number of local events in other parts of the district.

This service is also responsible for the Todd Energy Aquatic Centre and other community pools. The Aquatic Centre provides for a range of ages and activities, including learn to swim and fitness classes. The district's four community pools are seasonal, operating over the summer months. NPDC also provides financial support for the Bell Block Community Pool.

Supporting the provision of these services are the following assets:

- TSB Stadium.
- TSB Showplace.
- Bowl of Brooklands.
- Todd Energy Aquatic Centre.
- Four community pools.

We also operate the Yarrow Stadium which is owned by the Taranaki Regional Council.

These assets and the community activities that they support are significant contributors to the Council's goals of:

- **Thriving Communities and Culture** – by providing facilities where diverse communities can come together and participate in sport, exercise and cultural events.
- **Prosperity** – by ensuring New Plymouth offers a range of facilities and service to enhance the lifestyle of the community and attract population growth and investment
- **Trusted** – by supporting key community partnerships.

Key Venues and Events issues

The key issues for venues and events assets are:

1. **Capacity and fit for purpose** – as the district's population grows and changes, ensuring that the assets continue to meet the needs of the community
2. **Remaining life of the assets** – some of these facilities are coming to the end of their lives and decisions need to be made on renewing or replacing them.
3. **Sporting facilities** – there is a shortfall of fit for purpose sporting facilities particularly around indoor court space, movement facilities and specialist turf facilities and aquatic space. This will have wide impacts on community well-being.

Tūparikino Active Community Hub (TACH)

There is evidence that our current facilities across the district are not adequate to meet existing demand for sports and recreation, let alone future growth. Many of our existing facilities are ageing or not fit for purpose and most do not cater for disabled people. In addition, the Taranaki region has been unable to attract significant sporting tournaments and events due to a lack of multiple, suitable courts, fields, and turfs in one location.

As part of the LTP 2021-2031 we consulted on the Multi-Sport Hub, a project designed to address the sporting needs of the community going forward. The proposal received significant support. At that stage the Council was proposing to contribute $40m to an estimated $91m project with the remaining funds to be sought externally.

However, post-Covid escalation of construction costs, resulted in the project being put on a temporary pause to reassess and prioritise the main components of the project.

We are now proposing an updated project – the Tūparikino Active Community Hub (The Hub). The proposed full project will address the issues outlined above and consists of the following components:

- Minimum four-court indoor stadium building;
- Multi-use artificial turf and grass field remediation;
- Upgrade of four grass fields, two cricket wickets and landscaping
- Community and cultural components.
- Outdoor courts.

The preferred option provides for a Council funded component that would deliver immediate sporting needs through indoor basketball courts to complement the TSB stadium facilities.

The broader project will seek external funding to provide for an additional diverse range of intergenerational active recreation and well-being activities, accessible to the whole community including artificial turf fields and other outdoor sporting facilities. It will be a site of health, celebrating mana whenua identity and links to the whenua. The facility will have the capacity to host secondary school, regional and national cultural and sporting events. As populations change, it will provide a more adaptable, attractive and multi-purpose venue, meeting the needs of a wider range of activities and users.

The project is a collaborative effort between Ngāti Tūparikino and Ngāti Te Whiti, Sport Taranaki and NPDC.

Artist impression of the front entrance of the proposed indoor stadium at the Tūparikino Active Community Hub

Todd Energy Aquatic Centre

The future of the Todd Energy Aquatic Centre needs to be planned for in the long term. A concept plan was developed in 2017 for the existing site to redevelop a fit for purpose facility. This would better meet the needs for lane swimming and learn to swim facilities as well as casual swimming, all of which currently compete for space.

The extent and nature of any redevelopment needs to sit in the context of the district's and wider region's aquatic network as well as the location of Destination Play. The outdoor pool has an estimated life of 10 years and a renewals programme is in place to ensure the facility continues to deliver for the community.

A Regional Aquatics Strategy is currently in development and will inform the direction of redevelopment and renewal of the Todd Energy Aquatic Centre.

Options for decision

In the context of these key issues and major proposals, the options for decision relate to the strategy for 'Providing for sustainable growth and the changing needs of the community'.

Ensuring our existing assets remain fit for purpose

Resilience and adapting to climate change

There are no major issues for decision on renewals or the resilience of the existing assets.

Providing for sustainable growth and the changing needs of the community

Tūparikino Active Community Hub

A number of our sporting facilities are ageing and not fit for purpose. Many don't meet existing sporting needs, let alone future growth and don't cater for the diversity of our community, including people with disabilities. In the LTP 2021-2031 LTP we consulted on a Multi-Sport Hub. This project was paused for reassessment due to post covid cost escalation and there is now an opportunity to refocus existing budgeted funding to a multi-use, minimum four-court indoor stadium building and to direct any remaining funding to multi-use artificial turf and grass field remediation. External funding will be sought to achieve the full scope of the project.

Option 1

Do not proceed – delay entire project to years 10 to 20.

Option 2 - Our preferred option

Proceed with the $51.7m - continue developing the multi-use community hub within the current Council funding levels using a phased approach over years 1 to 5 to meet the minimum viable community needs. This includes a multi-use, minimum four-court indoor stadium building, and if funding allows:

- **Multi-use artificial turf.**
- **Grass field remediation.**

External funding will be sought to achieve additional functional components for added community and cultural value.

Additional costs of between $5 to $8m for 12 outdoor courts to be allowed for in years 11 to 20 of the Infrastructure Strategy.

Option 3

Increase Council funding allocation to $60m to develop a multi-use community hub using a phased approach over years 1-10. This includes:

- A multi-use, minimum four-court indoor stadium building with additional community functional components.
- A multi-use turf complex with two artificial turfs and amenity.
- Upgrade of four grass fields, two cricket wickets and landscaping.

External funding will be sought to achieve additional functional components for added community and cultural value

Additional costs of between $5m to $8m for 12 outdoor courts to be allowed for in years 11 to 20 of the Infrastructure Strategy.

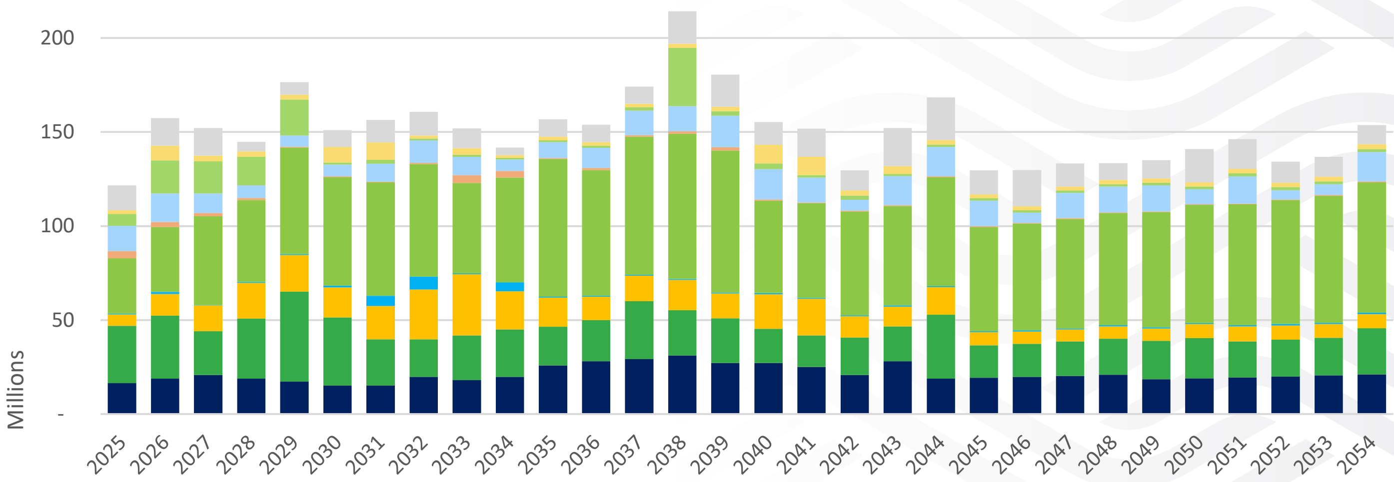
Our plan

Based on the preferred options outlined in the above section we have forecast our capital and operating expenditure over the 30 years of the Infrastructure Strategy and this is set out in the graphs.

Capital expenditure is further analysed by type:

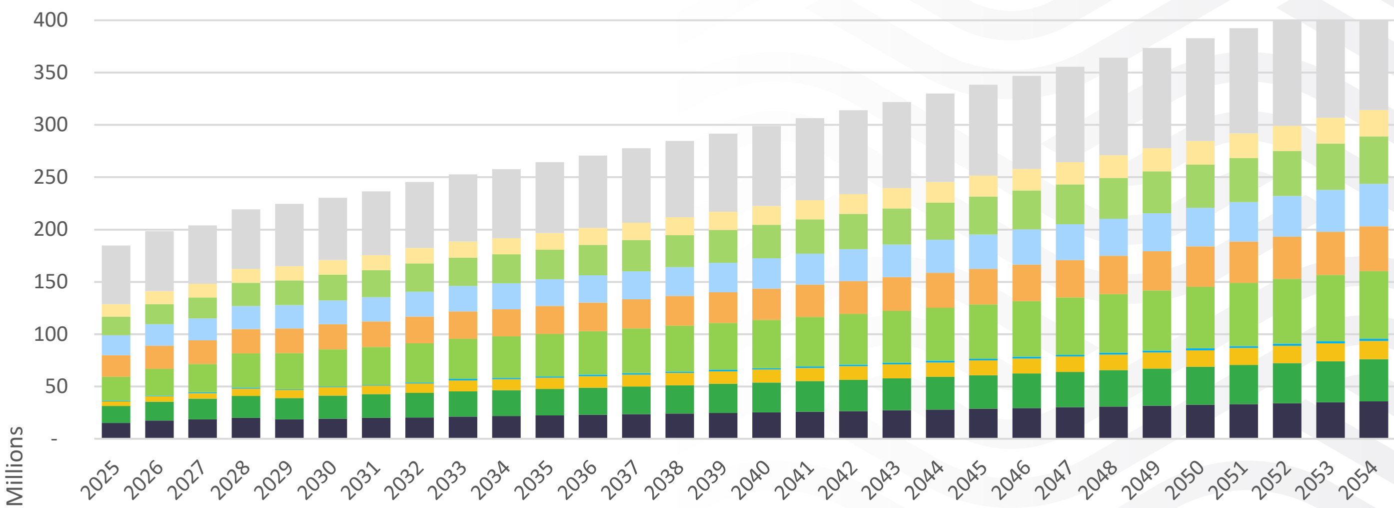
- Renewal - replacing or extending the life of our existing assets.
- Increased level of service - improving the level of service that we provide to the community.
- Growth - providing additional capacity for a growing community.

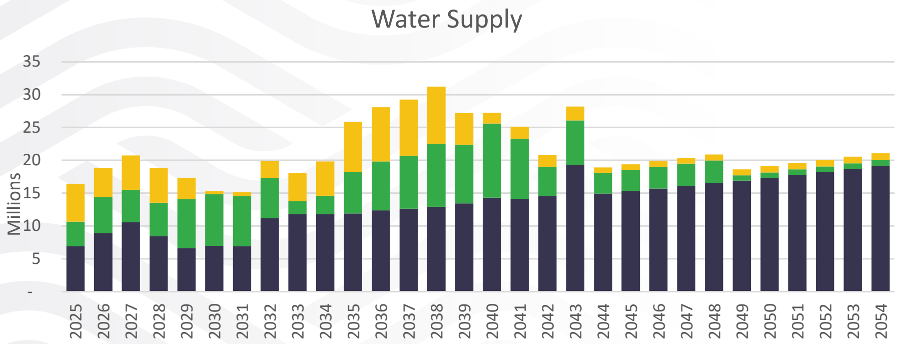
Total capital expenditure by asset group

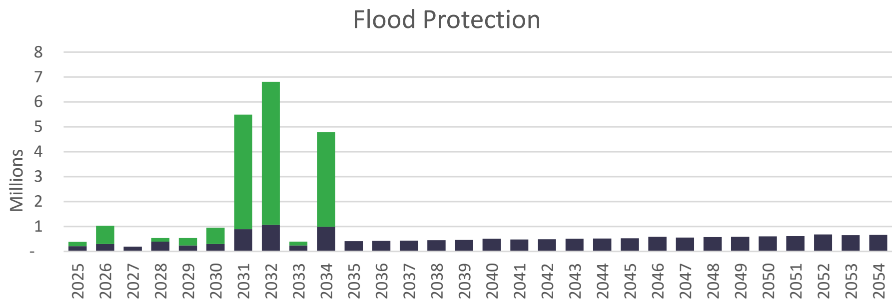


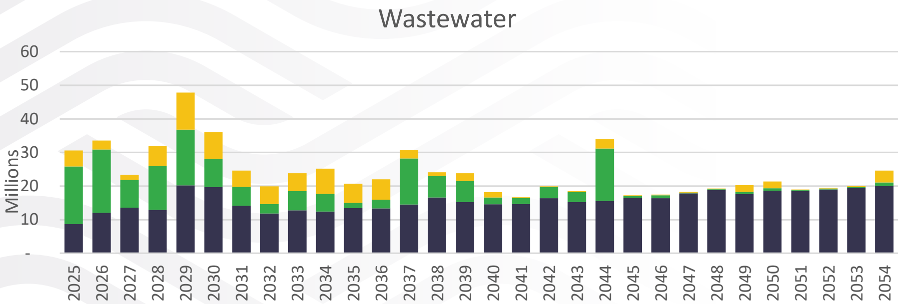
- Water Supply
- Wastewater
- Stormwater
- Flood Protection
- Transportation
- Waste Management and Minimisation
- Parks and Open Spaces
- Venues and Events
- Puke Ariki and Community Libraries
- Other

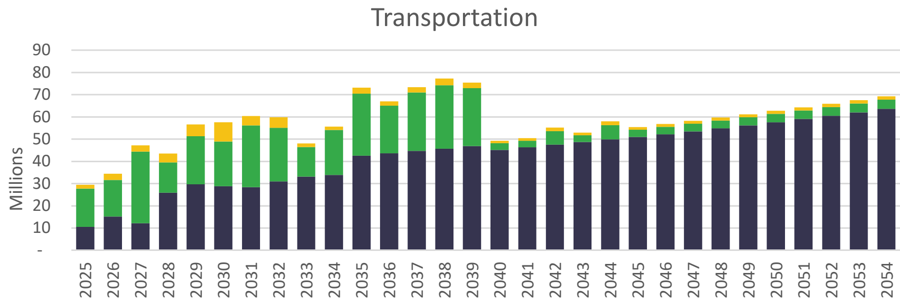
Total operating expenditure by asset group

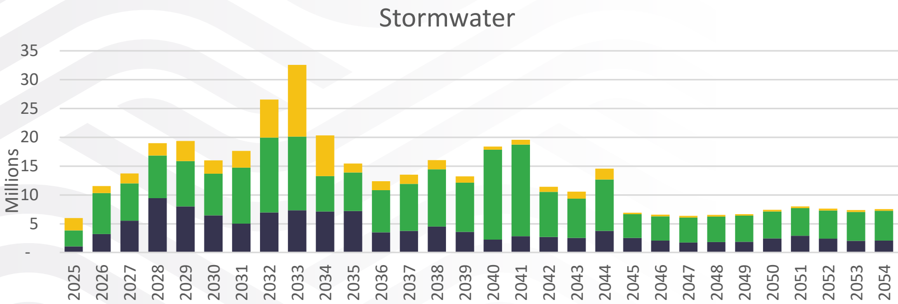


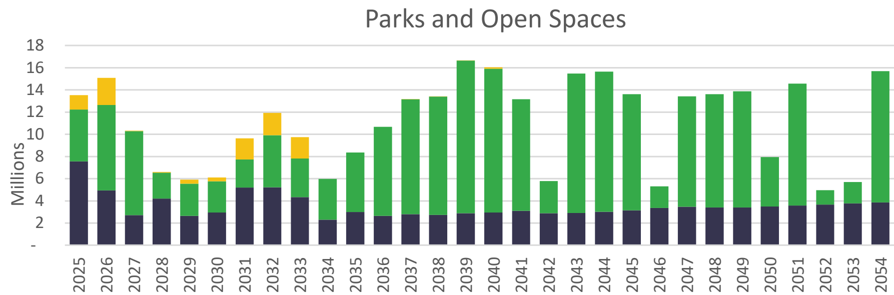




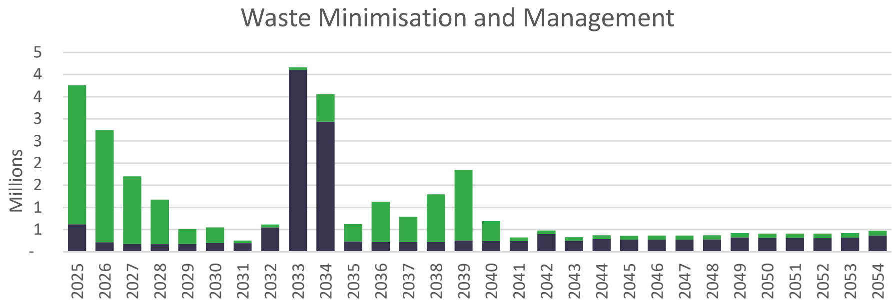


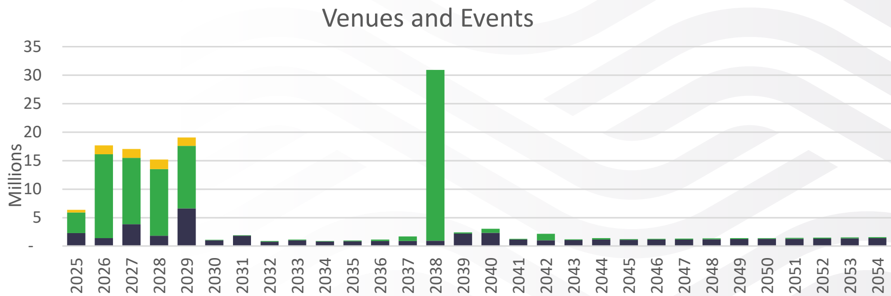


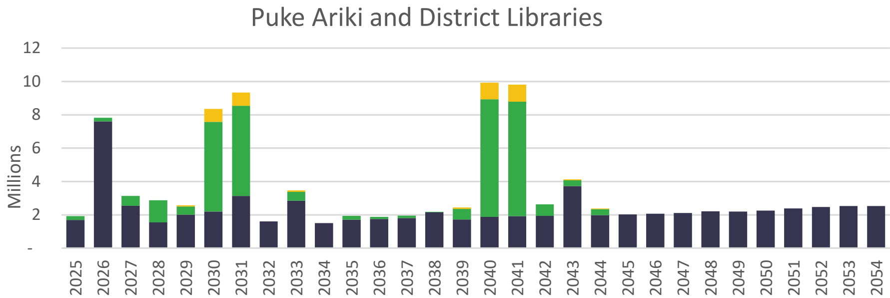




Renewals Levels of Service Growth







Renewals Levels of Service Growth

Assumptions

Life cycle of assets	Uncertainty/risk
This Infrastructure Strategy is based on the following assumptions about the life cycle of significant infrastructure assets. Further information on the lifecycle management is availabe in the NPDC Asset Management Strategy.	

Three Waters - Water Supply, Wastewater and Stormwater

- **Water and wastewater treatment plants –** these assets (excepting some mechanical equipment and pumping stations – see below) have a long life cycle (80 years) and all of the current assets are within the first half of this life cycle. It is therefore, not expected that any replacement will be required within the 30 year timeframe of this strategy
- **Mechanical equipment** – these assets are subject to more wear and tear and therefore have a shorter design life. Renewal programmes will be based on more sophisticated assessment of condition and run times of equipment rather than just age.
- **Wastewater pump stations** – the design lifecycle of these pumps will extend through the 30 year timeframe, however, with new expectations of performance it is likely that many of the existing pump stations will no longer be fit for purpose and require upgrade before the end of their lives.
- **Reticulation networks** - due to several years of underinvestment in renewals, the average age (from a condition perspective) of the network is getting older and the condition deteriorating. Increased investment is proposed to address this

There is a high degree of certainty on all of these assets, except wastewater pump stations which are considered medium-high certainty.

The associated risk is an increased cost of reactive maintenance from unanticipated failure of the assets, as well as not meeting the community expectations of levels of service.

Flood protection

These assets are earthworks based and have a long lifecycle. Some upgrades are likely required to adapt the assets to current standards that include climate change and other considerations.

There is higher level of certainty on the life of these assets; performance assessments are required to demonstrate compliance with current regulation and mitigate risk associated with non-compliances. Additional budget for upgrades will be required.

Life cycle of assets	Uncertainty/risk
This Infrastructure Strategy is based on the following assumptions about the life cycle of significant infrastructure assets. Further information on the lifecycle management is availabe in the NPDC Asset Management Strategy.	
Transportation	
• **Bridges** – most of the road bridges in the network were built around the same time. Consequently about 40 bridges will come to the end of their design life in the next 10 years and about half of our bridge stock will have reached the end of their design lives within 20 years. In the last LTP, the Council implemented a programme of large component replacement to extend the life of some of these bridges rather than demolish and rebuild, but this is not viable for all bridges. • **Roading network** – local roads are largely in fair to good condition and the renewal programme will be reduced to a more appropriate level, releasing capacity to increase renewals of arterial roads with our regional and arterial roads being the exception – these high-volume roads are deteriorating quickly and are performing below the national average for Smooth Travel Exposure (STE). • **Rural roads** – short term, high use activity on specific rural roads (e.g. logging of a particular area for a short period) will be monitored and renewals carried out at the conclusion of such activity.	There is a high level of certainty on the overall roading network, but moderate on the condition of the bridges. The risk associated with bridge renewals is that renewals keep getting deferred, creating a bow wave of costs in the future. Note: The rural road renewal programme is based on the current forestry harvest programme – any change in that programme will require changes to the renewal expenditure profile.
Waste management and minimisation	
The Bonny Glen landfill has a 30 year agreement in place to take the landfill waste of the district. Land has been secured for a further landfill should this required.	The level of certainty is high and the risk would be needing to find an alternate approach earlier.
Other asset groups	
There are no significant issues related to other assets for lifecycle planning. Routine renewals or upgrades for growth and level of service changes will be considered as necessary.	

Demand for services	Uncertainty/risk
Demand for services is driven by a range of factors – population change, economic activity, rate and location of residential and commercial development. The assumptions for these factors are covered below.	
Population change	
Over the 30 year period of the strategy, population is expected to grow by 22 per cent. The rate of growth is expected to be slightly higher in the first 10 years and decline slightly in the remaining years. The population will continue to age with 25 per cent aged over 65 by the end of the period versus 20 per cent currently. Overall, the population is expected to continue to predominately be European and Māori. The Māori community is expected to increase the most from around 20 per cent to 24 per cent over the next 10 years.	There is a low level of uncertainty for ethnicity and age changes, but overall population growth has a medium level of uncertainty as it is driven by net migration as well as natural population growth (births and deaths). The key risk is with provision of infrastructure for residential development- see below.
Economic activity	
NPDC anticipates that New Plymouth District's economy will grow at similar levels to the national average. Using information from BERL, NPDC anticipates that national gross domestic product (GDP) will remain steady over the life of the LTP. Economic activity is estimated to increase to around 1.5 per cent in the short term and remain stable over the ten years out to 2034.	There is a medium level of uncertainty. Uncertainty arises as local economics growth and activity is driven by national and global economies and politics. The predominant risks are: a) Improved infrastructure provision for increased activity (e.g. roading) – this can be managed through monitoring changes in activity. b) New infrastructure for development areas.
Rate and location of residential and commercial development	
Residential development is driven by both population growth and change in household size. A decline in average household size in New Plymouth is expected, driven by an ageing population, growing life expectancy and societal trends. The average household size in New Plymouth is projected to decline from an estimated 2.5 individuals per household in 2024 to 2.4 individuals in 2054. Commercial development will be driven by the level of economic activity. The District Plan identifies areas of new growth for both residential and commercial development and has new growth areas as well as some inward growth to deal with the expected growth over the period of the strategy.	There is a medium level of uncertainty with the speed of growth - as reflected in the population growth and economic activity assumptions. Infrastructure provision for new growth areas will only happen in sequence with growth.

Levels of service	Uncertainty/risk
This strategy is assumed to deliver existing or improving levels of service across our infrastructure assets. Reductions in levels of service are not planned for. The key focus of investment varies in each asset category depending on the current condition and challenges faced.	
Water Supply	
Investment focused on renewals and resilience will ensure water quality and consistency of supply service levels can be maintained. Capacity for growth will primarily be created through demand management but further supply options for the eastern area of the district are also being investigated.	There is a medium level of uncertainty for the levels of service assumptions. They rely on the levels of expenditure being maintained over the long term and this is subject to review every three years.
Wastewater	
Investment focused on renewals and resilience will ensure continuity of service levels can be maintained. The impact of wastewater on the environment will be improved through investment in projects to reduce wastewater overflows.	There is a medium level of uncertainty for the levels of service assumptions. They rely on the levels of expenditure being maintained over the long term and this is subject to review every three years.
Stormwater and Flood Protection	
Investment in stormwater is focused on improving levels of service through renewals and resilience projects and addressing those areas most vulnerable to flooding	There is a medium level of uncertainty for the levels of service assumptions. They rely on the levels of expenditure being maintained over the long term and this is subject to review every three years.
Transportation	
Service levels for transportation will be improved in the areas of safety (particularly at intersections), resilience (though the second crossing of the Waiwhakaiho River) and demand management (through increased provision of walking and cycling infrastructure). Other service levels will be maintained at existing levels.	There is a medium level of uncertainty for the levels of service assumptions. They rely on the levels of expenditure being maintained over the long term and this is subject to review every three years.
Other infrastructure assets	
All other asset categories are expected to maintain or improve service levels over the long term. Improvements are planned through projects such as: • Upgrading the Brooklands Zoo. • Increasing biodiversity and plantings in parks. • Continuing to strive toward the zero waste target. • Implementing the library strategy. • Upgrade of the Todd Energy Aquatic Centre. • Support of the Tūparikino Active Community Hub.	There is a medium level of uncertainty for the levels of service assumptions. They rely on the levels of expenditure being maintained over the long term and this is subject to review every three years.

Climate change	Uncertainty/risk
Scientific evidence is clear that the climate is changing and New Plymouth district will, over time, experience more impacts from climate change, climate hazards and climate extremes. The assumptions that have underpinned the development of this infrastructure strategy are covered below.	

NIWA forecasts for the Taranaki region

- An increase in hot days and decrease in frost days, with annual average temperatures expected to increase by 0.5-1.5°C by 2040 and 1.0-3.5°C by 2090. (Medium greenhouse gas concentration path RCP4.5).
- Rainfall is projected to increase for most of the region, with increasing seasonal variation. Extreme rainfall events are projected to become more severe, while drought potential is expected to increase across Taranaki. For some parts, winter increases of 8 to 22 per cent and spring decreases of up to 6% are projected. (High greenhouse gas concentration pathway RCP8.5).
- Annual average discharge from the region's rivers is projected to remain stable or slightly increase, while mean annual low flow (MALF) magnitudes are expected to decrease, with a potential 50 per cent reduction in MALF by the end of this century.
- Global mean sea level has risen over the past century at a rate of about 1.7mm/year and has very likely accelerated to 3.2mm/year since 1993. Rising sea level is already observed in Taranaki, with an average increase of 4.0mm/year, just slightly below the national average of 4.4mm/year. By 2090, sea level rise of 0.5m (RCP4.5) or 0.7m (RCP8.5) is projected.

Impacts for New Plymouth District

- **Coastal hazards**. Within the next 10 years there could be increased risk to coastal properties, roads and infrastructure from coastal erosion and storm inundation. While the entire coast is at risk from coastal erosion, the risks from coastal inundation are localised to areas of developed low-lying coastal land around river mouths, such as Waitara, Puke Ariki landing and Ōākura.
- **Flooding**. With increasing rainfall intensity it is likely that increased flooding will occur in some areas.
- **Drought**. With increasing water demand and the increasing likelihood of extended dry periods during summer months, the district is at risk of not meeting water supply levels of service at certain times of year.

There is significant uncertainty in the short term and long term implications of climate change. However, it is unlikely that any of the investment undertaken will be an over-investment in the long term. There is risk that climate hazards occur earlier than current forecasts meaning that asset capacity/resilience has not been increased early enough. This will result in infrastructure failure (whether temporary or permanent), requiring additional resource and financing.

Council Services

Ngā Ratonga ā te Kaunihera

This section is an overview of the activities and budgets for NPDC's 16 groups of services. It also lists some of the more significant projects NPDC will undertake as part of the Long-Term Plan 2024-2034.

How to read this section

Hei Awhi i te Pānui o Tēnei Wāhi

This section is an overview of the activities and budget for NPDC's 16 groups of services. For each service, we've outlined the following:

What we do. A summary of what the service delivers to our community.

Why we do it. A description of the rationale for delivery of the service, including how the service benefits the community and how it supports NPDC's strategic vision and goals (our community outcomes) to promote social, economic, environmental and cultural well-being. Legislative requirements are also outlined in this section.

How we pay for it. A description of how the service is funded.

Challenges and changes. A description of the challenges and changes considered that may impact on the delivery of the service over the life of this plan.

Significant effects on community well-being. A summary of any negative effects that the service may have on the social, economic, environmental and cultural well-being of the community. It also describes how we intend to mitigate or minimise the negative effects.

Our commitment to you. A description of the key levels of service we will deliver, including performance measures and our targets.

Our performance measurement framework is a mix of in-house surveys and an external survey conducted by an independent research company. We also measure against national and industry standards, contract performance indicators and statistics. In addition to our future performance targets (the first three years in detail and an outline for the following seven years), we also give the actual achievement for 2022/23, where available, for comparison.

The latest results from Annual Report 2022/23 showed that we did not achieve our intended performance targets on 31 measures although 10 were substantially achieved, i.e. within two per cent of the target. In considering our budgets and resourcing for this LTP, we are confident we can work towards achieving those performance targets that were not achieved previously.

We monitor the measurement framework regularly during the year and report the results in our annual report at the end of each financial year.

Projects. A summary of the more significant capital projects that we will undertake over the life of this plan.

Funding Impact Statement. This statement is an overview of the expected costs and funding of each service. The first year of each financial plan includes the current 2023/24 year. Further budget figures are for the forecasted financial plan.

How our services contribute to our goals

Hei Tāpae i Ngā Moemoeā

The table below shows the contribution each Council Service makes towards the goals of NPDC's strategic framework (our community outcomes). A medium rating indicates that the activity **contributes** to the outcome. A high rating indicates the activity makes a **strong contribution** to the outcome.

	Trusted E whakaponotia ana	**Thriving Communities and Culture** Ngā Hapori me te Ahurea Tōnui	**Environmental Excellence** Te Kounga ā-Taiao	**Prosperity** Tōnuitanga
Community Partnerships	**High**	**High**	Medium	Medium
Customer and Regulatory Solutions	**High**	**High**	**High**	**High**
Economic Development	Medium	Medium	Medium	**High**
Emergency Management and Business Continuance	**High**	**High**	Medium	Medium
Flood Protection and Control Works	Medium	Medium	Medium	**High**
Governance	**High**	**High**		
Govett-Brewster Art Gallery/Len Lye Centre	**High**	**High**	Medium	Medium
Management of Investments and Funding	Medium	Medium	Medium	Medium
Parks and Open Spaces	Medium	**High**	**High**	Medium
Puke Ariki and Community Libraries	**High**	**High**		**High**
Stormwater Management	Medium	**High**	**High**	Medium
Transportation	Medium	**High**	Medium	**High**
Venues and Events	Medium	**High**	Medium	**High**
Waste Management and Minimisation	**High**	Medium	**High**	Medium
Wastewater Treatment	Medium	Medium	**High**	**High**
Water Supply	**High**	**High**	Medium	**High**

Community Partnerships

Ngā rangapū ā-hapori

What we do

We offer advice, support and partnerships to encourage a strong and connected community sector. We also work to make the central city area more vibrant, work on collective solutions to help solve the housing crisis and food insecurity, and provide a Housing for the Elderly service.

The Community Partnerships Team supports community organisations, educational institutions, iwi, business and central government agencies to plan for, and respond to, the changing needs of our community. We are a conduit between the Council and the community, keeping aware of the evolving needs of the community, and communicating those needs to elected members and staff.

To do this, our team manages and distributes NPDC's community grants funding scheme. This includes annual contestable funding for projects and initiatives that meet set criteria with aligned organisations and groups. These include Māori specific aspirations in the form of Marae Development and Whanake grants. We also work collaboratively with our funding partners, such as Toi Foundation, Taranaki Foundation, central government, and other local philanthropic trusts. We directly fund New Plymouth Partners to help them attract external funding to support projects such as Destination Play Kawaroa.

The Central City Facilitation champions and activates a vibrant central city. This service not only encourages people into the city centre to help revitalise the area and support local business as guided by the Ngāmotu New Plymouth City Centre Strategy.

Our Housing for the Elderly scheme provides affordable housing for eligible elderly people in the district with regular visits to support and monitor their well-being. We also continue to provide free and independent advice on home sustainability. This is available to the general public and enables them to make wise choices to improve the health and energy efficiency of their home.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

Community Partnerships actively contributes to each of these goals by supporting and connecting community organisations to make a significant contribution to the social, economic, environmental and cultural well-being of the district.

Our service is about building and supporting a strong and connected community sector. This means a community sector with a strong sense of identity that is sustainable and innovative; an empowered community that uses the strengths and abilities of its people to overcome challenges; a strong community that has the resources it needs to prosper. Our support of community initiatives promotes a safe, creative, active and connected community, while embracing Te Ao Māori.

District areas of activity also represent their specific reasons for why we do it. These areas include:

- Our strategic housing work which aims to make quality homes more available and affordable.
- Housing for the Elderly scheme contributes to the social and economic well-being of our elderly communities;
- The Eco Design service improves the quality of homes resulting in a healthier community where whānau are well enough to attend work or school and supports environmental excellence through reduced energy use and emissions.
- Our support of a vibrant central city area contributes to business success, employment and culture, therefore promoting social, economic, and cultural well-being in the district.

How we pay for it

This service is funded through general rates. The exception is the Housing for the Elderly scheme, which is mostly self-funded. All general maintenance, upkeep and other services related to this scheme are currently funded from rental income. Additional budget has been provided within this Long-Term Plan (LTP) to provide seed capital to help finance building improvements and increased development of Housing for the Elderly housing stock.

We also receive a small amount of funding from Creative New Zealand to distribute to our arts community through Creative Communities funding.

Challenges and changes

The service is evolving to meet community expectations for the activity. The community is requesting more focused support to help enable the community to create systematic change in the issues the community are facing. Changes being considered include:

- supporting the community to work collaboratively at a systems-level in focused areas;
- facilitating more sector networking; and
- additional support for capacity building.

Other changes include strategically funding the Taranaki Arts Festival Trust (TAFT) for the life of this plan, rather than through the current multi-year contestable funding arrangement. We also create a TAFT Arts and Events Reserve to help drive economic development and provide a cashflow facility. We have increased funding to Surf Life Saving New Zealand, the Bell Block Pool and Marae Development and Whanake grants. We are also funding the New Plymouth Mountain Bike Club for the life of this plan to help maintain the bike tracks at Lake Mangamahoe.

The region's growing population is likely to increase demand for community services and initiatives in the district. An increasingly ageing population and a higher proportion of disconnected young people in the district may increase demand for social and community services in these sectors. We will respond to these demographic changes by continuing our work on age-friendly initiatives as well as improving our work with youth development providers to ensure young people's views and opinions are represented in Council decision-making and the community sector at large.

We will continue working with other councils, government agencies, and community stakeholder groups to support community outcome focused initiatives and decision-making. This includes advice and financial support for groups and organisations, funding capacity building services, and managing service agreement contracts that reflect NPDC's decisions, commitments and strategic vision for the district. As part of community grants funding, we will continue to allocate a start-up fund to support new, innovative and collaborative community initiatives.

The district's ageing population and reduced home ownership levels means we can expect further increased demand for our Housing for the Elderly service. Additional resources and leadership to help address the housing crisis in Taranaki means we will continue to work on improving and growing the service and identify strategic opportunities to provide the best outcomes for the community. The need for more and improved quality homes is vast, and this won't be solved in the short-term, therefore this work will be a collaboration with central government and Non-Governmental Organisations. We will look to investigate the most appropriate governance and funding structure for NPDC's role in housing in the future.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. There are no significant negative effects from this service.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Build strategic relationships that support collaboration, capability and capacity in the community sector.	The percentage of partners satisfied with NPDC's advice and involvement in community initiatives.	100%	95%	95%	95%	95%
	The percentage of residents satisfied with NPDC's advice and support to community groups (satisfaction survey*).	89%	90%	90%	90%	90%
Provide a 'start-up' fund to support creativity and collaboration in new community initiatives.	The number of initiatives receiving 'start-up' financial support.	3	3	3	3	3
Provide effective funding support for community organisations and initiatives.	The percentage of key performance indicators achieved by recipients of NPDC's grants (as set out in funding contracts).	91%	95%	95%	95%	95%
Effectively coordinate and administer the Housing for the Elderly service.	The percentage of tenants satisfied with the service.	100%	90%	90%	90%	90%

* All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Housing for the Elderly - redevelopment at Clifton Drive	4,610,082	-	-	-	-	-	-	-	335,580	4,274,502	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Community Partnerships

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	5.54	6.35	7.28	7.65	7.74	8.04	8.37	8.67	9.08	9.43	9.70
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06	0.06
Fees and charges	1.41	1.38	1.41	1.45	1.88	1.92	1.96	2.00	1.94	1.97	2.13
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	0.37	0.49	0.62	0.74	0.87	1.00	1.12	1.12	1.12	1.12
Total operating funding (A)	**7.27**	**8.16**	**9.24**	**9.77**	**10.42**	**10.89**	**11.39**	**11.85**	**12.20**	**12.59**	**13.01**
Applications of operating funding											
Payments to staff and suppliers	5.13	6.49	7.25	7.72	8.17	8.58	9.05	9.52	9.85	10.18	10.56
Finance costs	-	0.15	0.35	0.55	0.66	0.66	0.66	0.66	0.73	0.78	0.77
Internal charges and overheads applied	1.42	1.48	1.74	1.71	1.81	1.86	1.87	1.85	1.85	1.86	1.88
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**6.55**	**8.12**	**9.34**	**9.98**	**10.64**	**11.10**	**11.58**	**12.03**	**12.43**	**12.82**	**13.21**
Surplus/(deficit) of operating funding (A-B)	**0.72**	**0.04**	**(0.10)**	**(0.21)**	**(0.22)**	**(0.21)**	**(0.19)**	**(0.18)**	**(0.23)**	**(0.23)**	**(0.20)**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	0.12	4.10	4.10	4.11	(0.31)	(0.31)	(0.33)	(0.34)	(0.19)	1.73	(0.43)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**0.12**	**4.10**	**4.10**	**4.11**	**(0.31)**	**(0.31)**	**(0.33)**	**(0.34)**	**(0.19)**	**1.73**	**(0.43)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	0.14	4.12	4.21	4.31	-	-	-	-	0.17	2.14	-
- to replace existing assets	0.10	0.24	0.27	0.54	0.61	0.73	0.58	0.62	0.83	2.77	0.65
Increase (decrease) in reserves	0.60	(0.22)	(0.48)	(0.95)	(1.14)	(1.25)	(1.10)	(1.14)	(1.42)	(3.41)	(1.28)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**0.84**	**4.14**	**4.00**	**3.90**	**(0.53)**	**(0.52)**	**(0.52)**	**(0.52)**	**(0.44)**	**1.50**	**(0.63)**
Surplus/(deficit) of capital funding (C-D)	**(0.72)**	**(0.04)**	**0.10**	**0.21**	**0.22**	**0.21**	**0.19**	**0.18**	**0.23**	**0.23**	**0.20**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	0.32	0.42	0.55	0.62	0.62	0.67	0.65	0.65	0.71	0.71	0.71
less deferred/unfunded	(0.16)	0.01	(0.12)	(0.19)	(0.17)	(0.17)	(0.11)	(0.07)	(0.20)	(0.16)	-
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.16**	**0.43**	**0.43**	**0.43**	**0.45**	**0.50**	**0.54**	**0.58**	**0.51**	**0.55**	**0.71**

Customer and Regulatory Solutions

Ngā Whakatika i ngā Kiritaki me ngā Waeture

What we do

We develop, implement and enforce national and local rules that protect the natural and built environment, and public and environmental health.

As the first point of contact for the public, the Customer Services Team assists people by telephone, email, or in person. Interactions cover the breadth of Council business. We manage the research, collation and production of Land Information Memoranda (LIM) reports and make public bookings for three community halls. We provide a case management service for customers wishing to open a business, or projects that involve multiple NPDC teams. The administration and assignment of requests for information under the Local Government Official Information and Meetings Act (LGOIMA) throughout the organisation is administered by this team.

We process food, alcohol, health and encroachment licences, and issue dog licences. We monitor and enforce legislation and bylaws, including parking, freedom camping and noise nuisances. The Animal Control Team respond to complaints about dogs and stock and maintain a service for the impounding and care of stray or seized dogs and stock. We provide a range of parking services and facilities, including paid-parking spaces, time-restricted spaces, and leaseholder carparks, throughout the district with a particular focus on the New Plymouth central business district area. Regulatory Services process building, land use and subdivision consents. We work with other teams to develop the District Plan and other policies that guide the development of the district, providing strategic planning and environmental advice to enable sustainable, resilient and productive communities.

In our role as a Building Consent Authority, our dedicated team manages the entire spectrum of building consents, from processing applications to conducting thorough inspections, all the way to achieving the coveted code of compliance status. Operating as a Territorial Authority (TA), we take charge of inspecting structures deemed dangerous or unsanitary. Our responsibilities extend further to handling complaints, resolving disputes related to buildings, ensuring swimming pool barrier compliance, building warrants of fitness and overseeing specific processes related to earthquake-prone structures, all undertaken in accordance with the Building Act 2004. Our commitment to excellence is underlined by our biennial International Accreditation New Zealand (IANZ) audits, which serve to reaffirm that our daily operations consistently uphold the highest quality standard.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future. The Customer and Regulatory Solutions service contributes to all these well-beings.

The Customer Services Team supports our community by ensuring our customers have access to the information and services they need. We provide education and reassurance and build trust and credibility with the community by assisting with all manner of queries. LIM reports for property owners or prospective buyers and the case management service contribute to prosperity within the district and a thriving community. The Contact Centre Team provides emergency management services in extreme weather events, furthering trust within the community.

Enforcing environmental health legislation means businesses selling food and alcohol meet their public health obligations and people in the community can enjoy a lifestyle free of nuisance or risk. Animal control activities, including regulating dog ownership and owner education, protects people and wildlife from nuisance or injury caused by dogs and other animals. Enforcing parking and freedom camping regulations ensures fair, safe and easy access within the district. All these activities contribute to the social and environmental well-being of our community, and align with building trust and credibility with community, business, fellow councils and Government. This promotes connected, engaged and safe communities, and mitigates further environmental impacts.

Great building control has a multitude of positive effects. We create healthier, more resilient communities, drive sustainable growth, and preserve our natural and cultural heritage for future generations. Socially, our team ensures safe and comfortable living environments and fosters community well-being and cohesion. Economically, we stimulate job creation, attract investment, and boost local economies through sustainable construction practices. Environmentally, we reduce carbon emissions, conserve energy and water resources, and promote sustainable building materials and techniques. Culturally, our team works to preserve and enhance architectural heritage, promote innovative design, and contribute to the aesthetic appeal of the district.

Enforcing resource consents, building controls and other regulations contributes to the goal of environmental excellence by helping mitigate the potential negative effects of growth and development. Our district planning, regulatory monitoring and enforcement activities support sustainable management of the district's economic and environmental resources. We ensure there is adequate land in the right places for residential, commercial, industrial and agricultural use. Our work ensures buildings in the New Plymouth district are safe, healthy and durable and that our people can use and escape buildings without endangering their safety or health. We also ensure that building design, construction and use supports and promotes sustainable development.

How we pay for it

This service is funded through general rates, fees and charges, and enforcement revenue.

Where Government funding is available, applications are made to the provider (e.g. from the Ministry of Business, Innovation and Employment for freedom camping management initiatives).

Challenges and changes

Our district is growing and we are planning ahead. One of the challenges of an increasing population is the increased demand for resource and building consents and their associated inspection and compliance processes. In keeping up with demand, our service will continue to meet the expectations of our customers, ensuring our responses are timely and integrated. Catering for future development, population growth and changing demographics will require effective resourcing. Increased demand for consents also increases demand on the input of iwi groups during the Resource Management Act process. Providing resourcing to iwi will help strengthen NPDC's iwi-based partnerships.

The district's increasing population puts greater demand on the service for public advice and associated services. In meeting this demand, we will make education a priority. In areas such as animal control, our officers will continue to work with schools, businesses and community groups to provide education around dog safety.

We will look at ways to encourage responsible dog ownership and reduce the number of unregistered and menacing dogs in the community. An increasing population will also impact parking demand. We will continue to monitor inner city and suburban parking trends to ensure our parking system is fair, affordable, accessible and fit for the district, whilst considering sustainability and environmental impacts.

We will also look to technology to improve the accessibility and efficiency of our service, making more services accessible online, including through social media. This includes online and digital services for all our regulatory functions, with a continued focus on lodging and processing consents, and managing inspections. Our goal is to provide our communities with fast, efficient service whether it be online, in person or by phone.

Completing the review of our District Plan, and supporting the development community with increased collaboration and transparency, will be important areas of focus over this period. The final appeals process stage of the District Plan review is underway and mediations are progressing well. The Proposed District Plan (PDP) and recently adopted Future Development Strategy (FDS) set direction and provide choice as to how and where the New Plymouth District will grow. We will focus on implementing the new PDP and FDS. Plan changes are imminent to fine tune the PDP and rezone urban land to support growth and the creation of well-functioning urban environments.

Recognising uncertainty around Resource Management Act Reforms and related legislation, the Council will continue to respond to central government and work with other Taranaki councils, tangata whenua and stakeholders for improved strategic and spatial planning.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
Legislative reform and processes for communication.	√	√	√	√	Involving, informing and educating the community on the purpose of any existing and proposed policy and regulation.
Legislative requirements and NPDC regulatory provisions may affect or constrain the ability of individuals or groups to undertake desired activities.	√	√		√	Involving, informing and educating the community on the purpose of any existing and proposed policy and regulation. Having a fair and transparent consent and enforcement process.
The public benefit provided by planning can sometimes impact the interests of individuals.	√	√			Having robust policy development or policy and customer focused delivery of policy.
The costs associated with providing services to the community amid the increased cost of living.		√			Ensuring funding sources are appropriate to the activity, having effective and efficient processes to address exacerbators, periodic review of fees and charges for appropriate alteration considerations.
Customer expectations, if not managed well can add cost and delay to development aspirations, particularly when not aligned with Council's vision.		√			Directive District Plan that ensures up front planning advice can be provided.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Animal control processes contribute to a safe and healthy community.	The percentage of dog attacks responded to within two hours.	100%	100%	100%	100%	100%
	The percentage of known dogs registered.	93%	95%	95%	95%	95%
	The percentage of residents satisfied with animal control activities (satisfaction survey*).	86%	90%	90%	90%	90%

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Respond to logged complaints in a timely manner.	The percentage of formal complaints that receive an interim reply or are resolved within five working days.	88%	90%	90%	90%	90%
Process requests for official information within timeframes set under Local Government Official Information and Meetings Act (1987).	The percentage of requests for official information completed within statutory timeframes.	97%	100%	100%	100%	100%
Conduct alcohol licensing inspections in accordance with statutory requirements.	All businesses applying for licenses under the Sale and Supply of Alcohol Act 2012 will be inspected in accordance with statutory requirements.	100%	100%	100%	100%	100%
Process consent applications within statutory timeframes.	The percentage of building applications processed within statutory timeframes (consents and code compliance certificates).	83%	100%	100%	100%	100%
	The percentage of non-notified resource management consents processed within statutory timeframes.	78%	100%	100%	100%	100%
	The percentage of non-notified resource management consents where decisions to extend timeframes meet the requirements of the Resource Management Act 1991 requirements.	New measure	100%	100%	100%	100%

* All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Downtown Carpark earthquake strengthening	3,414,108	3,414,108	-	-	-	-	-	-	-	-	-
Parking meter renewals	3,898,260	-	842,160	1,293,600	-	-	-	1,762,500	-	-	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Customer and Regulatory Solutions

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	3.16	3.91	4.69	4.52	4.52	4.51	4.57	4.27	4.29	4.32	4.39
Targeted rates	0.05	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	11.15	11.11	11.32	11.57	11.79	12.01	12.25	12.46	12.68	12.88	13.09
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	0.80	0.80	0.80	0.81	0.81	0.81	0.81	0.81	0.81	0.81	0.81
Total operating funding (A)	**15.16**	**15.82**	**16.81**	**16.89**	**17.12**	**17.33**	**17.63**	**17.54**	**17.77**	**18.01**	**18.29**
Applications of operating funding											
Payments to staff and suppliers	10.87	11.10	10.40	10.45	10.61	10.90	11.06	11.29	11.49	11.67	11.87
Finance costs	-	0.16	0.25	0.23	0.21	0.20	0.19	0.18	0.18	0.17	0.17
Internal charges and overheads applied	4.67	4.97	5.47	5.53	5.61	5.74	5.87	5.75	5.78	5.83	5.91
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	15.54	16.23	16.12	16.21	16.43	16.84	17.12	17.22	17.45	17.67	17.95
Surplus/(deficit) of operating funding (A-B)	**(0.38)**	**(0.41)**	**0.69**	**0.68**	**0.69**	**0.49**	**0.51**	**0.32**	**0.32**	**0.34**	**0.34**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	(0.03)	4.14	(0.55)	(0.57)	(0.60)	(0.40)	(0.42)	(0.24)	(0.24)	(0.25)	(0.25)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**(0.03)**	**4.14**	**(0.55)**	**(0.57)**	**(0.60)**	**(0.40)**	**(0.42)**	**(0.24)**	**(0.24)**	**(0.25)**	**(0.25)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	3.56	-	-	-	-	-	-	-	-	-
- to replace existing assets	1.23	0.17	0.88	1.33	0.04	0.09	0.04	1.80	0.06	0.10	0.07
Increase (decrease) in reserves	(1.64)	-	(0.74)	(1.22)	0.05	-	0.05	(1.72)	0.02	(0.01)	0.02
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	(0.41)	3.73	0.14	0.11	0.09	0.09	0.09	0.08	0.08	0.09	0.09
Surplus/(deficit) of capital funding (C-D)	**0.38**	**0.41**	**(0.69)**	**(0.68)**	**(0.69)**	**(0.49)**	**(0.51)**	**(0.32)**	**(0.32)**	**(0.34)**	**(0.34)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	0.33	0.40	0.43	0.43	0.43	0.46	0.46	0.46	0.50	0.49	0.49
less deferred/unfunded	(0.22)	(0.24)	(0.31)	(0.34)	(0.36)	(0.39)	(0.39)	(0.39)	(0.43)	(0.42)	(0.42)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.11**	**0.16**	**0.12**	**0.09**	**0.07**	**0.07**	**0.07**	**0.07**	**0.07**	**0.07**	**0.07**

Economic Development

Whakawhanake Ohaoha

What we do

We work collaboratively to identify and embrace opportunities for economic growth and diversification in the district while also contributing to social, environmental and cultural well-being.

NPDC works with the other Taranaki councils, central government, and a number of agencies in the region to develop and improve the local economy. This includes directly funding and overseeing Te Puna Umanga Venture Taranaki Trust, a Council Controlled Organisation responsible for promoting regional development and tourism in the district. Our priorities for economic development are set out in *Tapuae Roa: Make Way for Taranaki* – the Regional Economic Development Strategy and Action Plan adopted in February 2018. This work is complemented by the initiatives and outcomes identified in the *Taranaki 2050 Roadmap* and their associated pathway action plans, the Taranaki Iwi Recovery Plan and the Taranaki Housing Strategy.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental, and cultural well-being of the New Plymouth District both now and into the future.

A thriving economy is critical to this vision and goals as without it Taranaki is not "a place of opportunity where people want to live, learn, work, play and invest". A strong economy provides people with choice, lifestyle and income. Economic development contributes to all four goals, but particularly Prosperity through helping provide an economy that is diversified, high-performing, equitable, wealth-creating and contributes to environmental sustainability rather than diminishes it.

How we pay for it

This service is funded through general rates, although Te Puna Umanga Venture Taranaki receives funding from other sources such as central government, other Taranaki Councils, philanthropic organisations and charges (such as lease arrangements).

Challenges and changes

A decrease in central government funding, as well as inflationary pressures, means that Te Puna Umanga Venture Taranaki requires a funding boost of approximately $400,000 from year one and inflated thereafter in the LTP to maintain current activities.

Given the dairy and energy sectors dominate the Taranaki economy, there are challenges due to the susceptibility of these industries to global factors and changes in government policy that are beyond our control. The current cost of living crisis is also likely to negatively affect retail and other sectors as people reduce their spending on discretionary products and activities. In response to these ongoing economic challenges an additional $500,000 of funding is provided in each of years 1 and 2 for an economic development reserve to refresh our strategy, increase our impact and drive the next phase of regional economic growth. Options will be presented back to Council to inform the next LTP for ongoing investment to facilitate and implement economic transition plans.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. This service has no significant negative effects, however the effect of the visitor industry on carbon emissions is included for completeness in the following table and describes how we intend to mitigate or minimise the effect.

	Well-being				
Negative effects	Social	Economic	Environmental	Cultural	Mitigation
Visitor promotion and major events funding focuses on encouraging people to travel to Taranaki which increases carbon emissions and other environmental impacts.			√		More sustainable methods of transport are encouraged such as electric vehicles.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Promote the New Plymouth District and the Taranaki region as a vibrant and desirable place to work, live, learn, play and invest.	The number of major events attracted or retained.	20	6	6	6	6
Facilitate, promote, and support sustainable business growth, innovation, investment and employment opportunities in Taranaki.	The annual additional funding secured for the provision of regional development programmes, projects and services into Taranaki in line with regional strategy such as Tapuae Roa, subject to central Government policy and funding.	New measure	20% of total funding	20% of total funding	20% of total funding	20% of total funding
	Client satisfaction across all business support services, events, programmes and initiatives.	New measure	Net Promoter Score (NPS) 40+	NPS 40+	NPS 40+	NPS 40+
	Number of events, programmes or initiatives to drive change and support regional strategy objectives such as in Tapuae Roa and Taranaki 2050.	New measure	10	10	10	10
	Performance measures and reporting requirements of external contracts (such as with central government) are achieved.	New measure	90%	90%	90%	90%

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Economic Development

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	5.29	5.62	5.93	5.98	6.18	5.91	6.01	6.08	6.18	6.28	6.39
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**5.29**	**5.62**	**5.93**	**5.98**	**6.18**	**5.91**	**6.01**	**6.08**	**6.18**	**6.28**	**6.39**
Applications of operating funding											
Payments to staff and suppliers	4.09	5.02	5.13	4.71	4.82	4.50	4.60	4.69	4.79	4.88	4.97
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	1.02	1.03	1.26	1.23	1.32	1.37	1.37	1.35	1.35	1.36	1.38
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	5.11	6.05	6.39	5.94	6.14	5.87	5.97	6.04	6.14	6.24	6.35
Surplus/(deficit) of operating funding (A-B)	**0.18**	**(0.43)**	**(0.46)**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	(0.02)	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**(0.02)**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	-	-	-	-	-	-	-	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	0.16	(0.43)	(0.46)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	0.16	(0.43)	(0.46)	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
Surplus/(deficit) of capital funding (C-D)	**(0.18)**	**0.43**	**0.46**	**(0.04)**	**(0.04)**	**(0.04)**	**(0.04)**	**(0.04)**	**(0.04)**	**(0.04)**	**(0.04)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-
less deferred/unfunded	0.04	0.07	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04	0.04
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.04**	**0.07**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**	**0.04**

Emergency Management and Business Continuance

Whakahaere Wā Mōrearea me te Tōnuitanga Pakihi

What we do

We identify and understand local hazards and risks, building capability and capacity to respond to and recover from emergencies.

As a member of the Taranaki Civil Defence Emergency Management Group (CDEM Group), NPDC works with the three Taranaki councils, the community, and other agencies to plan for and manage responses to emergency events. We also educate our communities about potential hazards and about how to prepare and recover from emergencies associated with these hazards.

We make sure the information we have about hazards and risks in the district is up to date, and review a range of Council plans in accordance with that information.

We also manage NPDC's internal emergency management response outside of civil defence activation, including business continuance. Our systems and processes ensure NPDC can continue to operate as well as possible during an emergency, major or minor.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future. Our Emergency Management and Business Continuance service contributes to all of these goals.

Our partnership with government agencies and community stakeholders ensures a strong regional response to civil defence emergencies. All of our work supports community resilience helping our people prepare for, respond to, and recover from natural disasters. Ensuring NPDC services are maintained or restored as quickly as possible following an emergency event, reduces the effect emergency events have on our residents' quality of life. This supports the social, economic and cultural well-being of our communities.

CDEM Group activities are also driven by legislation including the Civil Defence Emergency Management Act 2002. This Act requires councils to take responsibility for the reduction of, readiness for, response to, and recovery from risks and events associated with emergency management.

How we pay for it

This service is funded through general rates. We also receive grants from the other local authorities in Taranaki to fund the Taranaki Emergency Management Office.

Challenges and changes

Recent events across New Zealand have shown us that our communities are willing to engage and support each other in times of crisis during events, and our role is to assist in preparing and building resilience. There are no changes planned to the Emergency Management service, however, a major challenge we face is the increasing uptake in engagement with our communities who want to be involved and informed. Whilst there will be no changes to the existing level of service that result in changes to the cost of service delivered by the Emergency Management Team, there will be challenges in the increased uptake of engagement with our communities.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. This service has no significant negative effects, however when a response is implemented the public may perceive a negative impact to their well-being and this has been included for completeness in the following table and describes how we intend to mitigate or minimise the effect.

	Well-being				
Negative effects	Social	Economic	Environmental	Cultural	Mitigation
Public perception of impacts to well-being when responses are implemented.	√	√	√	√	Prioritising the well-being of our community by providing clear and thorough communication, ensuring they have access to, and are provided details of, well-being support during and post events.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Ensure NPDC is ready for, can respond to, and can recover from emergencies.	Emergency plans and processes are reviewed and updated annually as per review schedule.	Not achieved	Achieved	Achieved	Achieved	Achieved
	Recruit, train, and maintain a database of at least 150 staff and volunteers capable of responding to an emergency.	162	Achieved	Achieved	Achieved	Achieved
	Ensure the NPDC Emergency Operations Centre (EOC) is fit for purpose.	Achieved	Complete monthly system checks and an annual EOC capability audit	Complete monthly system checks and an annual EOC capability audit	Complete monthly system checks and an annual EOC capability audit	NPDC EOC is a highly functioning operations centre for NPDC to coordinate any emergency from
	Develop and implement an NPDC emergency exercise programme.	Achieved	Undertake two emergency exercises	Undertake two emergency exercises	Undertake two emergency exercises	All NPDC emergency plans are tested with exercises as part of an emergency exercise programme
Assist the New Plymouth community in becoming ready for, responding to, and recovering from emergencies.	Emergency centres are identified, assessed and formalised with Memorandum(s) of Understanding.	7	8	8	8	8

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Emergency Management and Business Continuance

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	1.21	1.00	1.37	1.38	1.45	1.45	1.49	1.51	1.56	1.60	1.74
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	1.61	1.91	1.62	1.63	1.63	1.73	1.76	1.79	1.79	1.79	1.79
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**2.82**	**2.91**	**2.99**	**3.01**	**3.08**	**3.18**	**3.25**	**3.30**	**3.35**	**3.39**	**3.53**
Applications of operating funding											
Payments to staff and suppliers	2.07	2.28	2.33	2.37	2.42	2.49	2.55	2.60	2.64	2.68	2.82
Finance costs	0.04	0.08	0.08	0.08	0.08	0.09	0.09	0.10	0.10	0.10	0.09
Internal charges and overheads applied	0.42	0.46	0.51	0.50	0.52	0.53	0.53	0.53	0.53	0.53	0.53
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	2.53	2.82	2.92	2.95	3.02	3.11	3.17	3.23	3.27	3.31	3.44
Surplus/(deficit) of operating funding (A-B)	**0.29**	**0.09**	**0.07**	**0.06**	**0.06**	**0.07**	**0.08**	**0.07**	**0.08**	**0.08**	**0.09**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	(0.17)	0.03	(0.05)	-	0.03	0.19	0.02	0.02	(0.07)	(0.07)	(0.08)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**(0.17)**	**0.03**	**(0.05)**	**-**	**0.03**	**0.19**	**0.02**	**0.02**	**(0.07)**	**(0.07)**	**(0.08)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	0.07	0.08	0.01	0.05	0.08	0.24	0.08	0.08	-	-	-
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	0.05	0.04	0.01	0.01	0.01	0.02	0.02	0.01	0.01	0.01	0.01
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	0.12	0.12	0.02	0.06	0.09	0.26	0.10	0.09	0.01	0.01	0.01
Surplus/(deficit) of capital funding (C-D)	**(0.29)**	**(0.09)**	**(0.07)**	**(0.06)**	**(0.06)**	**(0.07)**	**(0.08)**	**(0.07)**	**(0.08)**	**(0.08)**	**(0.09)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	0.09	0.07	0.08	0.08	0.08	0.09	0.09	0.09	0.10	0.10	0.10
less deferred/unfunded	(0.07)	(0.05)	(0.07)	(0.07)	(0.07)	(0.08)	(0.08)	(0.08)	(0.09)	(0.09)	(0.09)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.02**	**0.02**	**0.01**	**0.01**	**0.01**	**0.01**	**0.01**	**0.01**	**0.01**	**0.01**	**0.01**

Flood Protection and Control Works

Tiakina Waipuke me ngā Mahinga Whakahaere

What we do

We provide protection to people and property of the New Plymouth District by managing, maintaining and monitoring flood protection dams and diversion tunnels. These safeguard the people and property of the New Plymouth District against the impact of flooding damage.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

Reducing flood risk contributes to the goals by protecting people and property from the effects of flooding from streams in severe storm events. This enables residents to continue with their daily lives after a significant rainfall event, supporting Thriving Communities and protects businesses and industry in town supporting Prosperity. Our work to reduce flood risk helps build resilience, protecting businesses and industry through measures such as the Huatoki Dam, which reduces flood impacts on the Central Business District.

How we pay for it

This service is funded through general rates. Capital improvements are loan funded, while the costs of renewing and replacing assets are covered by renewal reserves. The replacement value of flood protection assets is $25.2m.

Challenges and changes

We recognise that climate change predictions of increased frequency and intensity of storm events will place increasing pressures on our flood protection and control works. We will continue to maintain the flood protection assets in the district and monitor the predicted impacts of climate change.

The Ministry of Business, Innovation and Employment has introduced new Dam Safety Regulations which come into effect in 2024. Based on the updated standards, several dam safety issues have been identified which will require additional resources within the coming years to be addressed.

The District Plan deters property development in identified flood hazard areas in the district to minimise the impact of flooding on people and property.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
Flood protection and control infrastructure is not adequate to deal with severe storms and could fail and harm people and buildings.	√	√	√		Taking into account the probability of severe storms when designing the capacity of protection systems. Identifying flood risk areas and managing development in these areas. Preparing contingency plans for severe storm events.
The flood protection assets are built in water courses thereby modifying the natural environment.				√	Ensure the structures impact is minimised e.g. ensuring fish passage is provided.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Major flood protection scheme assets and systems are maintained in accordance with asset management plans and annual works programme.	Assets to be maintained to full service potential in accordance with the Dam Safety Management System and Asset Management System (T1) scheduled maintenance.	New measure	Achieved	Achieved	Achieved	Achieved
	Dam Safety Management System is updated in accordance with Dam Safety Regulation.	New measure	Achieved	Achieved	Achieved	Achieved
Major flood protection scheme assets and systems are repaired in accordance with asset management plans and annual works programme.	Following an event, damage is identified and programmed for repair.	New measure	Achieved	Achieved	Achieved	Achieved

Note. Renewal works are not included in Council's asset management plans/annual programme due to the current remaining lives of the assets.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Dam safety regulations compliance	18,722,305	206,000	842,160	-	165,420	338,130	748,020	5,287,500	6,591,750	183,375	4,359,950

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Flood Protection and Control Works

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	0.40	0.63	0.68	1.73	1.86	1.54	1.57	1.73	2.13	2.55	3.53
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**0.40**	**0.63**	**0.68**	**1.73**	**1.86**	**1.54**	**1.57**	**1.73**	**2.13**	**2.55**	**3.53**
Applications of operating funding											
Payments to staff and suppliers	0.18	0.36	0.36	0.38	0.50	0.16	0.16	0.17	0.19	0.32	0.18
Finance costs	-	0.01	0.03	0.05	0.05	0.06	0.09	0.23	0.52	0.68	0.79
Internal charges and overheads applied	0.24	0.23	0.25	0.24	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	0.42	0.60	0.64	0.67	0.80	0.47	0.50	0.65	0.96	1.25	1.22
Surplus/(deficit) of operating funding (A-B)	**(0.02)**	**0.03**	**0.04**	**1.06**	**1.06**	**1.07**	**1.07**	**1.08**	**1.17**	**1.30**	**2.31**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	(0.01)	0.18	0.73	(0.02)	0.12	0.27	0.62	4.55	5.60	(0.10)	3.52
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**(0.01)**	**0.18**	**0.73**	**(0.02)**	**0.12**	**0.27**	**0.62**	**4.55**	**5.60**	**(0.10)**	**3.52**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	-	0.18	0.73	-	0.14	0.29	0.65	4.60	5.73	0.16	3.79
- to replace existing assets	0.04	0.21	0.30	0.19	0.40	0.25	0.30	0.90	1.07	0.24	1.00
Increase (decrease) in reserves	(0.07)	(0.18)	(0.26)	0.85	0.64	0.80	0.74	0.13	(0.03)	0.80	1.04
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	(0.03)	0.21	0.77	1.04	1.18	1.34	1.69	5.63	6.77	1.20	5.83
Surplus/(deficit) of capital funding (C-D)	**0.02**	**(0.03)**	**(0.04)**	**(1.06)**	**(1.06)**	**(1.07)**	**(1.07)**	**(1.08)**	**(1.17)**	**(1.30)**	**(2.31)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	0.22	0.22	0.25	0.25	0.26	0.28	0.29	0.37	0.52	0.50	0.56
less deferred/unfunded	(0.18)	(0.19)	(0.22)	0.78	0.78	0.75	0.74	0.66	0.52	0.54	1.47
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.04**	**0.03**	**0.04**	**1.04**	**1.04**	**1.04**	**1.04**	**1.04**	**1.04**	**1.04**	**2.04**

Governance

Kāwanatanga

What we do

We support the Mayor, councillors and community board members to be effective, representative and accountable decision makers. We also make sure people have easy access to the information they need to be involved in Council decision-making.

We support, facilitate and administer Council, committee and community board meetings and coordinate a range of civic functions. We provide administrative services and oversight for Te Tai Pari Trust, a statutory organisation established by the New Plymouth District Council (Waitara Lands) Act 2018, which allocates funding from the Waitara Perpetual Community Fund. Every three years, we are responsible for managing local authority elections.

We support the community boards in their decision-making in relation to the Community Boards Discretionary Fund.

We are also involved in the processing of requests for official information under the Local Government Official Information and Meetings Act 1987 and provide official information guidance to the organisation.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. By ensuring robust decision-making processes, our work promotes all of these goals These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

Management and coordination of elections, representation reviews and consultation processes provide opportunities for everyone in our community to participate in decision-making. This fulfils their democratic rights and contributes to the social well-being of our communities.

This service supports the Council as they make open, transparent and accountable high-quality decisions in accordance with statutory requirements. We are guided primarily by the Local Government Act 2002, the Local Electoral Act 2001 and the Local Government Official Information and Meetings Act 1987.

How we pay for it

This service is funded through general rates.

Challenges and changes

Central government reviews of local government legislation are ongoing. Over the next 10 years there will likely be central government directives on the design and function of local government. This may include legislative changes that directly affect the role and functions of NPDC.

We will actively monitor and respond to any changes in legislation that affect how NPDC works and the services we provide.

Increasing interest in the Council's decision-making process means we will also be looking at new ways for our communities to participate in Council decision-making including facilitation of hearings and holding meetings at alternative venues across the district, such as marae and community halls. We are also investing in audio visual equipment to facilitate the streaming and recording of Council meetings in the Council Chamber.

As manager of the elections process we are engaged with other Council teams to foster an interest in elections and increase voter turn out.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

	Well-being				
Negative effects	Social	Economic	Environmental	Cultural	Mitigation
Governance processes, including elections are formal, legislative and complex. Participation is challenging.	√	√		√	Continuing to provide for deputations and a public forum at governance meetings. Supporting members of the public wishing to participate in decision-making. Continuing to take opportunities and networking to raise awareness and participation.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Effectively manage local elections in accordance with statutory requirements.	Elections and polls comply with the provisions of the Local Electoral Act 2001 and are without successful petitions for inquiry into the conduct of elections.	Achieved	Full compliance	Full compliance	Full compliance	Full compliance
Ensure NPDC processes comply with statutory requirements.	The Long-Term Plan, Annual Plan and Annual Report are each adopted within statutory timeframes.	Not achieved	Full compliance	Full compliance	Full compliance	Full compliance
	Meeting agendas are available at least two working days before every meeting.	Achieved	Full compliance	Full compliance	Full compliance	Full compliance

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Council Chamber audio visual upgrade	436,160	206,000	-	-	-	-	230,160	-	-	-	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Governance

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	4.89	6.37	6.83	6.74	7.05	7.48	7.35	7.56	8.17	7.83	7.83
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	0.01	0.01	0.09	0.01	0.01	0.11	0.01	0.01	0.01	0.01	0.01
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**4.90**	**6.38**	**6.92**	**6.75**	**7.06**	**7.59**	**7.36**	**7.56**	**8.18**	**7.83**	**7.84**
Applications of operating funding											
Payments to staff and suppliers	2.31	2.40	2.73	2.45	2.57	2.94	2.56	2.64	3.11	2.72	2.68
Finance costs	-	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads applied	2.28	2.98	3.21	3.32	3.51	3.67	3.82	3.94	4.09	4.13	4.18
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	4.59	5.38	5.94	5.77	6.08	6.61	6.38	6.58	7.20	6.85	6.86
Surplus/(deficit) of operating funding (A-B)	**0.31**	**1.00**	**0.98**	**0.98**	**0.98**	**0.98**	**0.98**	**0.98**	**0.98**	**0.98**	**0.98**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	0.02	-	-	-	-	-	-	-	-	-	-
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**0.02**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	0.40	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38	0.38
- to replace existing assets	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in reserves	(0.07)	0.62	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60	0.60
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	0.33	1.00	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98
Surplus/(deficit) of capital funding (C-D)	**(0.31)**	**(1.00)**	**(0.98)**	**(0.98)**	**(0.98)**	**(0.98)**	**(0.98)**	**(0.98)**	**(0.98)**	**(0.98)**	**(0.98)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	-	-	-	-	-	-	-	-	-	-	-
less deferred/unfunded	0.03	0.05	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.03**	**0.05**	**0.03**	**0.03**	**0.03**	**0.03**	**0.03**	**0.03**	**0.03**	**0.03**	**0.03**

Govett-Brewster Art Gallery/Len Lye Centre

Te Whare Toi ā Govett-Brewster me Len Lye

What we do

We provide the community access to innovative and insightful art exhibitions and events, created by national and international contemporary artists.

The Govett-Brewster Art Gallery offers a dynamic range of exhibitions spanning current art ideas and issues, and the art of Len Lye. These are shaped by the Govett-Brewster collection of contemporary art, and the Len Lye collection and archive, which the Gallery maintains on behalf of the Len Lye Foundation.

Extending our exhibitions are a comprehensive range of public engagement programmes, events, workshops, education tours and programmes, and publishing. Our retail store, art-house cinema, guided tours and private venue hire operations enable further interaction while supporting revenue generation.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

The Gallery primarily works to the goal of Thriving Communities and Culture, with its mahi also delivering on the goals of Trusted and Prosperity.

The Gallery actively contributes to building a connected and engaged community through the delivery of contemporary exhibition and event programmes which address and reflect our communities and contemporary issues. We provide opportunities for connection and participation in the arts for a diverse range of audiences and visitor groups. We work to ensure that we offer a safe, active, accessible and creative space.

We work to share and strengthen Te Ao Māori across all our programmes. Through professional and progressive development and delivery of globally significant exhibitions and programmes, we demonstrate leadership in the sector, resulting in an internationally active gallery brand and a high level of trust and credibility within the cultural sector.

The Gallery contributes to the prosperity of our district by providing a cornerstone to the creative economy and providing a tourism anchor for our region. A place of creative ideas and thinking - recognised contributors to innovation - the Gallery and its programmes present a distinct drawcard attracting skills, talent and people to the district and contributing to the economic well-being of our communities.

How we pay for it

This service is primarily funded through general rates and fees and charges, including an entry charge for out-of-district visitors. We receive rental income and profit share from the onsite café, Monica's Eatery, and generate commercial revenue through activities such as venue hire, cinema ticketing, exhibition tours, publishing sales, retail sales and guided tours. We fund further operations through fundraising, partnerships, donations, grants and sponsorship.

We use funding from the Govett-Brewster Foundation and from endowment funds to enable art acquisitions, support special projects and extend some aspects of Gallery programming. Every three years we apply for contestable Ministry of Education funding to support education visits, and Creative New Zealand funding to support our national and international artist residencies and other programmes.

Challenges and changes

We will continue to develop exhibition, event and engagement programmes that reflect current creative practices, and provide opportunities for the community to engage with leading contemporary art, ideas and conversations, in a safe and creative social space.

Our programming will continue to be responsive to the changing demographics of our community, with regular and one-off events responding to and reflecting community needs. We will also continue to host broader conversation events that help foster creativity, innovation, and inclusivity in the district.

We are committed to growing our visitor base, with a particular focus on out-of-district visitors and delivering greater value to our local visitors.

We rely on external funding for acquisitions to the Gallery's permanent collection, and to cover some operational and programme related costs, and will continue to seek funding and partnerships that support our activities and enable us to extend our audiences. We are also developing strategies to maximise revenue from our commercial activities, which include the cinema, exhibition tours, retail shop sales and venue hire.

Core funding relationships with Creative New Zealand and the Ministry of Education have been successfully extended, but we anticipate the general funding landscape will tighten over the next decade.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. There are no significant negative effects from this service.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide access to an engaging range of contemporary art from New Zealand and around the world.	The annual number of exhibitions on offer.	12	7	7	8	9
	The annual number of visitor entries.	84,500 (target 65,000)	72,000	74,000	76,000	85,000
	The annual number of audience engagement events.*	84 (target 55)	65	65	70	75
	The percentage of residents satisfied with the service (satisfaction survey).**	72%	65%	65%	65%	65%
	The percentage of customers satisfied with their overall experience at the Govett-Brewster Art Gallery/Len Lye Centre (in-house surveys).	89%	82%	82%	82%	85%

* These include formal ticketed events such as the Monica Brewster evenings, free and paid gallery and exhibition tours, targeted free events such as Sense Art tours, Gallery Babes and Gallery Seniors, education programmes including Young Visionaries, family art and workshops, and other public talks, lectures, tours and workshops.

** All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Govett-Brewster Art Gallery/Len Lye collection storage	515,000	515,000	-	-	-	-	-	-	-	-	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Govett-Brewster Art Gallery/Len Lye Centre

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	4.90	5.00	5.39	5.49	5.64	5.77	5.87	5.96	6.08	6.21	6.34
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	0.26	0.27	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29
Fees and charges	0.64	0.69	0.71	0.74	0.76	0.78	0.80	0.82	0.83	0.84	0.85
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**5.80**	**5.96**	**6.39**	**6.52**	**6.69**	**6.84**	**6.96**	**7.07**	**7.20**	**7.34**	**7.48**
Applications of operating funding											
Payments to staff and suppliers	3.89	3.91	4.11	4.19	4.26	4.33	4.40	4.47	4.54	4.61	4.68
Finance costs	-	0.09	0.10	0.10	0.11	0.11	0.11	0.12	0.12	0.12	0.12
Internal charges and overheads applied	1.52	1.60	1.83	1.87	1.96	2.04	2.08	2.11	2.16	2.22	2.29
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	5.41	5.60	6.04	6.16	6.33	6.48	6.59	6.70	6.82	6.95	7.09
Surplus/(deficit) of operating funding (A-B)	**0.39**	**0.36**	**0.35**	**0.36**	**0.36**	**0.36**	**0.37**	**0.37**	**0.38**	**0.39**	**0.39**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	0.08	0.54	0.01	0.01	-	-	-	(0.01)	(0.01)	(0.02)	(0.02)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**0.08**	**0.54**	**0.01**	**0.01**	**-**	**-**	**-**	**(0.01)**	**(0.01)**	**(0.02)**	**(0.02)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	0.10	0.60	0.08	0.09	0.09	0.09	0.09	0.09	0.10	0.10	0.10
- to replace existing assets	0.12	0.10	0.18	1.04	0.12	0.55	0.12	0.12	0.12	0.12	0.12
Increase (decrease) in reserves	0.25	0.20	0.10	(0.76)	0.15	(0.28)	0.16	0.15	0.15	0.15	0.15
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	0.47	0.90	0.36	0.37	0.36	0.36	0.37	0.36	0.37	0.37	0.37
Surplus/(deficit) of capital funding (C-D)	**(0.39)**	**(0.36)**	**(0.35)**	**(0.36)**	**(0.36)**	**(0.36)**	**(0.37)**	**(0.37)**	**(0.38)**	**(0.39)**	**(0.39)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	0.66	0.62	0.68	0.68	0.68	0.74	0.75	0.75	0.75	0.75	0.75
less deferred/unfunded	(0.39)	(0.32)	(0.40)	(0.40)	(0.40)	(0.46)	(0.47)	(0.47)	(0.47)	(0.47)	(0.47)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.27**	**0.30**	**0.28**	**0.28**	**0.28**	**0.28**	**0.28**	**0.28**	**0.28**	**0.28**	**0.28**

Management of Investments and Funding

Whakahaere o ngā Haumitanga me ngā Pūtea Mōni

What we do

We develop, manage and protect key NPDC funding sources.

This service manages all NPDC owned investments. We also manage income not assigned to other Council activities and all of Council's borrowing. This includes:

- NPDC's Perpetual Investment Fund (PIF) managed by the New Plymouth PIF Guardians Ltd.
- One hundred per cent ownership of Papa Rererangi i Puketapu Limited, the Council Controlled Trading Organisation that runs the New Plymouth Airport.
- Administration of 1,500 property leases and agreements.
- Production forestry on NPDC owned land and two joint venture forestry investments.
- Minor equity investments in Civic Assurance Limited and the Local Government Funding Agency.
- Administering Waitara leasehold property leases and freeholding and administering the funds derived according to the New Plymouth District Council (Waitara Lands) Act 2018.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future. Managing NPDC investments and borrowing responsibly contributes directly to this strategic framework.

Developing and protecting NPDC's income from rates and other funding contributes to the Council's financial capacity to develop the district and promote the social, economic, environmental and cultural well-being of our community.

How we pay for it

This service is funded by returns from NPDC's investments, which are used to offset general rates. The contribution from the PIF is printed on each individual rates invoice. We also receive lease revenue and freehold sale proceeds from the Waitara endowment land.

Challenges and changes

NPDC's Treasury Management Policy dictates how we manage our borrowings. A portion of Council borrowing is at fixed interest rates to give some certainty to future debt servicing costs. Currently, the average term is approximately six years, which ensures the interest rate remains around five per cent for the first six years of the LTP 2024-2034. NPDC's external borrowings are forecast to close at $302m on 30 June 2024. Based on future planned infrastructure investments, borrowing will increase over the life of the plan. Our level of borrowing is moderate for a council the size of NPDC and our borrowing limits are conservative.

During the term of the last LTP, Council lent substantial funds to Papa Rererangi i Puketapu Limited, as well as undertaking a debt to equity swap as a result of the economic impact of Covid-19 on the airport financial position. Going forward, we anticipate landing charges and other commercial revenue will be sufficient to service the loan debt and this has been built into the plan.

Our intention is that returns from the PIF will be maintained at 3.3 per cent over the life of this plan (plus Consumer Price Index inflation and management fees and costs over a rolling five year period). We are moving the PIF release away from general rates across the life of this plan at a rate of $350,000 per annum split between a disaster reserve ($100,000) and a sustainable lifestyle capital reserve ($250,000).

The Joint Venture forestry partnerships at Herekawe Drive and Colson Road are due to be harvested in the first years of the LTP. NPDC will exit the joint ventures following the harvest.

NPDC still holds lease land available for Waitara leaseholders to freehold. Whilst the number of leaseholders requesting the freeholding of land has diminished substantially during the 2024 financial year, a small number of sales have been forecast into the plan. Over the life of this plan NPDC will distribute revenue in accordance with the New Plymouth District Council (Waitara Lands) Act 2018.

Significant effects on community well-being

This service ensures responsible management of NPDC investments and borrowings. New Plymouth PIF Guardians Ltd ensures responsible investment of ratepayer funds that manages environmental, social, governance and cultural factors for better long-term outcomes. The Waitara leasehold proceeds are distributed to various funds that benefit the well-being of the Waitara community. There are no significant negative effects identified from this service.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Manage the Perpetual Investment Fund (PIF) to provide sustainable NPDC revenue.	The annual return from the PIF received by NPDC.	6.9%	3.3% + CPI + managements fees and costs	3.3% + CPI + managements fees and costs	3.3% + CPI + managements fees and costs	3.3% + CPI + managements fees and costs
Manage NPDC's borrowing programme in accordance with the Liability Management Policy.*	Debt levels comply with limits set by policy.	All measures met	All measures met	All measures met	All measures met	All measures met

* The Liability Management Policy is incorporated within the Treasury Management Policy which was updated and approved by the Council on 18 June 2024..

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Metroplaza building demolition	3,949,750	-	-	269,500	1,102,800	563,550	2,013,900	-	-	-	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Management of Investments and Funding

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties*	(10.94)	(9.10)	(13.31)	(19.20)	(21.94)	(18.79)	(15.87)	(5.36)	1.40	3.22	1.34
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	1.72	2.03	2.06	2.21	2.30	2.37	2.45	2.54	2.63	2.73	2.85
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	15.85	17.01	17.30	17.58	17.87	18.18	18.51	18.84	19.12	19.18	19.24
Total operating funding (A)	**6.63**	9.94	6.05	0.59	(1.77)	1.76	5.09	16.02	23.15	25.13	23.43
Applications of operating funding											
Payments to staff and suppliers	9.66	7.35	6.21	4.77	4.74	5.70	4.89	4.89	4.97	5.06	5.18
Finance costs	1.58	2.63	2.29	1.95	1.72	1.71	1.85	2.14	2.85	3.38	3.90
Internal charges and overheads applied	0.82	1.63	1.95	1.95	1.94	2.01	2.01	1.96	1.95	1.96	1.99
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	12.06	11.61	10.45	8.67	8.40	9.42	8.75	8.99	9.77	10.40	11.07
Surplus/(deficit) of operating funding (A-B)	**(5.43)**	**(1.67)**	**(4.40)**	**(8.08)**	**(10.17)**	**(7.66)**	**(3.66)**	**7.03**	**13.38**	**14.73**	**12.36**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	(3.75)	(2.60)	0.79	5.85	7.62	5.05	6.47	(5.59)	(11.60)	(14.62)	(11.94)
Gross proceeds from sale of assets	7.95	4.69	3.80	0.93	0.97	2.86	1.07	0.84	0.89	0.93	0.98
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**4.20**	**2.09**	**4.59**	**6.78**	**8.59**	**7.90**	**7.54**	**(4.75)**	**(10.71)**	**(13.69)**	**(10.96)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	0.04	0.14	0.07	0.26	-	-	-	-
- to improve the level of service	-	-	-	0.23	0.96	0.49	1.75	-	-	-	-
- to replace existing assets	-	-	0.07	0.01	-	-	-	-	-	-	-
Increase (decrease) in reserves	(1.23)	0.42	0.12	(1.57)	(2.68)	(0.32)	1.87	2.28	2.67	1.04	1.40
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	(1.23)	0.42	0.19	(1.30)	(1.58)	0.24	3.88	2.28	2.67	1.04	1.40
Surplus/(deficit) of capital funding (C-D)	**5.43**	**1.67**	**4.40**	**8.08**	**10.17**	**7.66**	**3.66**	**(7.03)**	**(13.38)**	**(14.73)**	**(12.36)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

* Rates requirement is negative up to year seven (2030/31) due to sources of funding exceeding expenditure and rates are required from year eight (2031/32) onwards.

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	0.06	-	-	0.01	0.03	0.04	0.08	0.08	0.09	0.08	0.08
less deferred/unfunded	(3.54)	(1.00)	(2.00)	(3.01)	(3.03)	(1.04)	(0.08)	0.92	0.91	(1.08)	(1.08)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**(3.48)**	**(1.00)**	**(2.00)**	**(3.00)**	**(3.00)**	**(1.00)**	**-**	**1.00**	**1.00**	**(1.00)**	**(1.00)**

Parks and Open Spaces

Ngā Papa Rēhia me ngā Wāhi Tuwhera

What we do

We manage a diverse range of parks, public spaces and public assets and services in the district for use by residents and visitors.

We provide, develop and maintain NPDC's recreational facilities and open spaces under the Local Government Act 2002, the Reserves Management Act 1977 and the Resource Management Act 1991. Our assets and services include:

- Pukekura Park.
- Brooklands Zoo.
- Approximately 1,600 hectares of local, historic, coastal, esplanade and recreation reserves.
- 49 playgrounds, nine skateparks, 21 sports grounds and two first class surfaces.
- 82 kilometres of walkways, including 12.7 kilometres of Coastal Walkway.
- Campgrounds.
- Public art and monuments.
- 52 public toilets.
- Street trees and urban streetscapes and pocket parks.
- A crematorium and 14 operational cemeteries.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental, and cultural well-being of the New Plymouth District both now and for the future. The Parks and Open Spaces service contributes to all of these goals.

Our role in looking after parks and open spaces enhances community identity and pride, contributing to the lifestyle opportunities that attract people to the district to live, learn, work, play and invest.

We strive for Environmental Excellence through managing and protecting our natural landscape, including untouched native bush, coastal areas and regenerating bushland. Our parks and reserves achieve the community's sustainability goals and include features of outstanding biodiversity in the urban environments.

We promote Thriving Communities and Culture through providing opportunities for people to be active, whether it be along our walkways, at our sports parks, skateparks, playgrounds or other areas. We support community activities, including through the provision of volunteering activities (such as restorative planting) and places for community events which encourage and improve social interaction and cohesion. The crematorium and cemeteries provide appropriate and sensitive memorial spaces for families.

We provide for Prosperity through our campgrounds and leisure and sports parks, along with facilities for outdoor events such as WOMAD at the Bowl of Brooklands. We provide for tourism opportunities and bolster an economy supported by a diverse range of industry in the district. We also provide new parks and reserves to support housing and other developments associated with population growth.

How we pay for it

This service is funded through general rates and fees and charges. Capital improvements are loan funded and the renewal and replacement of assets is funded from the Council's renewal reserves.

Challenges and changes

Increases in both our resident population and visitor numbers will create greater demand for parks and open spaces and increase the number of people accessing these facilities.

Providing adequate delivery of services and meeting the expectations and demands of a growing population will bring a number of challenges and opportunities which the organisation will need to plan for, fund, operate and maintain to provide the appropriate levels of service over the planning period.

Two additional dominant influences will impact the delivery of Council services:

- addressing the ongoing challenges resulting from the economic pressures; and
- the large volume of impending changes being initiated by central government – the Affordable Waters Reform, Resource Management Act (RMA) Reform and the Review of the Future for Local Government.

A major challenge is increasing costs and civil industry skills shortages. We are utilising the Talent Pipeline with WITT and the local civil industry. This works to lower costs of our pedestrian bridge renewals while also fostering the local civil industry and addressing labour shortages. This initiative may be extended to other parks civil assets. There has been a transfer of the walkway network assets to Transportation to provide the opportunity to obtain NZ Transport Agency Waka Kotahi funding. Parks will continue to help maintain the assets.

We will continue the Planting our Place programme to improve sequestration (removal of carbon dioxide from the environment) and biodiversity across the district with a goal to achieve a single 10 hectare planting block that will allow Council purchase of carbon credits. The programme aims to increase the level of indigenous cover in the district from the current eight per cent, to the ten per cent we need, which will require planting of a further 34 hectares over a 20 year period. Investment in biodiversity will continue over the life of this plan through our collaboration with Taranaki Regional Council in an ongoing comprehensive programme of plant and animal pest control.

The impacts of climate change such as variable weather patterns, an increased number of severe weather events and rising sea levels could result in increased coastal erosion, more plant growth and a potential increase in plant pests and diseases. Changes to legislation and compliance requirements may also impact delivery of this service, including costs. Managing these factors is part of our long-term planning for parks and open spaces.

We are required to upgrade Brooklands Zoo to meet regulatory standards in order to continue to provide this service. Planning will continue with a strategic review of the zoo with a focus on enhancement of the zoo's contribution to conservation advocacy, animal welfare and education.

The Bellringer Pavilion at Pukekura Park is no longer fit for purpose for community or first-class sporting use. Council is looking to repair the existing pavilion or explore other alternatives to cater for local community use.

We also have incremental increases planned for the cleaning of public toilet facilities, which is a response to increased demand related to projected tourism increases and longer summers associated with climate change.

The community have increasing expectations around the management and development of open spaces. We are responding to these expectations through ongoing reviews of the Reserve Management Plans to meet statutory requirements and to reflect the community's expectations. There is also opportunity for co-management of some reserves with mana whenua.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
The Reserves Act limits what commercial activities can occur on parks administered reserve land restricting applicants who apply for certain commercial activities.	√	√			Concessionaires are managed through parks and reserves policies, so appropriate commercial activities occur on parks administered reserves.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Maintain quality district parks, reserves and open spaces.	The percentage of residents satisfied with the quality of the district's parks and reserves, including the Coastal Walkway and Pukekura Park (satisfaction survey*).	96%	95%	95%	95%	95%
	The percentage of residents satisfied with the quality of the district's urban landscapes and streets (satisfaction survey*).	89%	90%	90%	90%	90%
	The percentage of residents satisfied with the quality of the district's sports grounds (satisfaction survey*).	94% (target 85%)	90%	90%	90%	90%
	The percentage of residents satisfied with the quality of the district's playgrounds (satisfaction survey*).	94%	95%	95%	95%	95%
	The percentage of compliant playgrounds with NZ Safety Standards.	New measure	90%	90%	90%	90%
	The percentage of Brooklands Zoo visitors satisfied with the zoo (in-house survey).	96%	90%	90%	90%	90%
Maintain access to the district's parks, reserves and open spaces.	The percentage of households in the district that are within 500 metres of a park, reserve or neighbourhood open space.	84%	80%	80%	80%	80%

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide quality public toilets across the district.	The percentage of the community satisfied with the quality of the district's public toilets (satisfaction survey*).	83%	80%	80%	80%	80%

* All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Kawaroa Destination Play	4,120,000	4,120,000	-	-	-	-	-	-	-	-	-
Marine Park	1,030,000	1,030,000	-	-	-	-	-	-	-	-	-
Land purchase - Area Q (Puketapu growth area)	3,031,589	995,667	2,035,922	-	-	-	-	-	-	-	-
Ngāmotu New Plymouth City Centre Strategy - programme implementation	13,888,395	721,000	2,947,560	1,778,700	771,960	1,972,425	575,400	329,000	1,378,275	611,250	2,802,825
Racecourse water supply	505,671	505,671	-	-	-	-	-	-	-	-	-
Land purchase - Patterson growth area	650,634	312,504	-	-	-	338,130	-	-	-	-	-
Brooklands Zoo Phase 1 (entry and otters)	1,837,685	206,000	1,631,685	-	-	-	-	-	-	-	-
Pukekura Park main lake dam renewal	3,873,500	206,000	-	-	-	-	-	-	-	3,667,500	-
Kawaroa to Belt Road cliff erosion and seawall	6,507,129	154,500	1,996,196	4,356,433	-	-	-	-	-	-	-
Sun shade sails - Ōkato and Hickford Park playgrounds	149,350	149,350	-	-	-	-	-	-	-	-	-
Beach Street steps	1,400,000	60,000	1,340,000	-	-	-	-	-	-	-	-
Land purchase - Upper Carrington growth area	260,517	-	260,517	-	-	-	-	-	-	-	-
Brooklands Zoo Phase 2 (aviary and staff facilities)	3,299,720	-	-	377,300	2,922,420	-	-	-	-	-	-
Rogan Street playground renewal	238,988	-	-	238,988	-	-	-	-	-	-	-
Dog park	153,313	-	-	153,313	-	-	-	-	-	-	-

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Matakai Park Ōakura boardwalk decking renewal	296,516	-	-	53,900	242,616	-	-	-	-	-	-
Bell Block public toilets	850,644	-	-	-	-	45,084	805,560	-	-	-	-
Brooklands Zoo Phase 3 (primates and agouti)	3,804,400	-	-	-	-	-	575,400	587,500	2,397,000	244,500	-
Land purchase - Junction growth area	237,329	-	-	-	-	-	237,329	-	-	-	-
Onaero bridge	1,875,160	-	-	-	-	-	230,160	1,645,000	-	-	-
Lepperton public toilets	447,651	-	-	-	-	-	23,591	424,060	-	-	-
Pukekura Park Bellringer Pavilion replacement	3,572,000	-	-	-	-	-	-	1,175,000	2,397,000	-	-
Park development - Area Q growth area	5,993,335	-	-	-	-	-	-	1,958,334	1,997,500	2,037,500	-
Urenui cemetery extension	1,020,417	-	-	-	-	-	-	35,250	985,167	-	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Parks and Open Spaces

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	19.95	20.54	22.60	23.56	24.79	26.22	27.50	28.00	29.17	30.45	31.59
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Fees and charges	2.34	2.45	2.49	2.51	2.43	2.45	2.48	2.52	2.54	2.56	2.58
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**22.30**	**23.00**	**25.10**	**26.08**	**27.24**	**28.69**	**29.99**	**30.53**	**31.72**	**33.02**	**34.18**
Applications of operating funding											
Payments to staff and suppliers	13.18	13.86	14.38	14.66	14.90	15.23	15.55	15.90	16.25	16.67	16.96
Finance costs	0.81	1.60	1.79	2.10	2.31	2.42	2.53	2.62	2.81	2.99	3.13
Internal charges and overheads applied	3.62	3.74	4.41	4.32	4.59	4.75	4.76	4.71	4.74	4.77	4.83
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	17.61	19.20	20.58	21.08	21.80	22.40	22.84	23.23	23.80	24.43	24.92
Surplus/(deficit) of operating funding (A-B)	**4.69**	**3.80**	**4.52**	**5.00**	**5.44**	**6.28**	**7.15**	**7.30**	**7.92**	**8.59**	**9.26**
Sources of capital funding											
Subsidies and grants for capital expenditure	2.00	6.25	-	-	-	-	-	-	-	-	-
Development and financial contributions	0.59	0.87	1.42	1.75	1.93	1.74	1.80	1.85	1.90	1.56	1.93
Increase/(decrease) in debt	1.32	2.73	7.22	4.13	(1.49)	(0.54)	(0.84)	0.73	2.84	1.71	(0.56)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**3.91**	**9.85**	**8.64**	**5.88**	**0.45**	**1.20**	**0.96**	**2.58**	**4.74**	**3.27**	**1.37**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	0.82	1.31	2.44	0.05	0.06	0.37	0.35	1.91	2.03	1.94	-
- to improve the level of service	2.20	4.66	7.71	7.57	2.35	2.90	2.81	2.53	4.69	3.48	3.67
- to replace existing assets	7.27	7.57	4.93	2.71	4.20	2.66	2.96	5.20	5.23	4.34	2.31
Increase (decrease) in reserves	(1.69)	0.11	(1.92)	0.55	(0.72)	1.55	1.99	0.24	0.71	2.10	4.66
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	8.60	13.65	13.16	10.88	5.89	7.48	8.11	9.88	12.66	11.86	10.63
Surplus/(deficit) of capital funding (C-D)	**(4.69)**	**(3.80)**	**(4.52)**	**(5.00)**	**(5.44)**	**(6.28)**	**(7.15)**	**(7.30)**	**(7.92)**	**(8.59)**	**(9.26)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	3.80	3.60	4.14	4.26	4.30	4.76	4.77	4.85	5.41	5.43	5.50
less deferred/unfunded	(0.29)	(1.13)	(0.90)	(0.78)	(0.60)	(0.31)	0.18	0.60	0.54	1.02	1.45
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**3.51**	**2.47**	**3.24**	**3.48**	**3.70**	**4.45**	**4.95**	**5.45**	**5.95**	**6.45**	**6.95**

Puke Ariki and Community Libraries

Puke Ariki me ngā Whare Pukapuka ā-hapori

What we do

We are an integrated knowledge hub comprising a museum, a central library, five community libraries, a mobile library, a digital library, and a visitor information centre.

Puke Ariki and the community libraries provide access to a wealth of quality physical and digital resources to both residents and visitors to the district. We offer a range of knowledge, exhibitions, experiences and information to meet the ever-changing needs of our people.

Our programming is based on literacy and digital needs, and on learning experiences that meet and reflect the needs of our people. We offer a safe and neutral space for people to study and connect. Our dynamic people-orientated facilities, protect and promote access to the heritage of the district and to the national heritage of Aotearoa New Zealand. We play a significant role in place-making, community well-being, lifelong learning, literacy, and contribute to the cultural and economic life of the city.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

Our exhibitions, heritage collections, research facilities and public education programmes foster connection and a collective sense of identity in the community. We promote a strong sense of Taranaki culture and identity, offering experiences that nurture a greater understanding of Te Ao Māori, which contributes to social and cultural well-being in our community.

Our central and community library services build knowledge, skills and literacy within the community by providing learning opportunities to maximise the potential and connection of our communities. This also contributes to prosperity and economic well-being.

The isite Visitor Information Centre and store provides valuable local knowledge that directs visitors to local attractions and encourages them to spend time in the district. We also support and promote a range of local businesses who contribute to a diverse economy and support economic well-being.

How we pay for it

This service receives its funding from general rates, fees and charges, retail and reservations activities, sponsorship and grants.

Challenges and changes

Highly regarded by local, national and international visitors, the museum at Puke Ariki will continue to offer services that contribute to the district as a premier destination. We will continue to incorporate new developments in visitor engagement to maximise exhibition experiences. Our long-term gallery refreshment programme is ongoing, which includes regularly changing our heritage collection items, renewing appropriate exhibition furniture and integrating new technology.

In a changing digital and technological world, our library services and spaces are constantly evolving to meet our customers' expectations. An estimated 53 per cent of Puke Ariki's heritage collection is currently available digitally and we are seeing an increasing demand for these resources. We will meet this demand by providing selected digital products and experiences that enhance our existing programme as well as expanding the database. Part of this programme is the continual integration of new technology across all our library sites to ensure we are meeting community needs.

Public libraries across the country are seen as community hubs and anchors in the community, therefore, there is increasing demand on our library services, including from local and central government mandates and the requirement for libraries to move toward becoming community hubs.

A consideration of the future needs for the Bell Block and Waitara libraries will be determined through spatial planning. The increasing population in Ōākura is also creating a need for a new library facility in this area in future planning.

Our isite is part of the nationwide visitor information brand and has just been through a rebranding and refocusing of its future network strategies. New Plymouth isite remains part of the isite network and continues to adapt to the changes of tourism and travel behaviours and build relationships with hospitality and tourism operators within the district.

An opportunity ahead is the development of the Taranaki Cruise Ship Strategy 2023-2028, led by Venture Taranaki and Port Taranaki. Puke Ariki's role will be the manaakitanga on the ground, welcoming visitors to our facilities, as well as implementing initiatives to promote local attractions and businesses that highlight New Plymouth and drive an intention to consider Taranaki in their future travels.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. There are no significant negative effects from this service.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide an accessible and informative point of contact and booking service for visitors to New Plymouth District.	The percentage of customers satisfied with the isite Visitor Information Centre (in-house survey).	100%	98%	98%	98%	98%
Ensure library collections, including digital resources, are available to meet the needs of the community.	The number of items per capita is maintained.	3.2 items	3 to 3.5 items	3 to 3.5 items	3 to 3.5 items	3 to 3.5 items
Ensure our libraries are accessible across the district.	The average number of customers per day across Puke Ariki and community libraries.*	New measure	1,000 per day	1,000 per day	1,000 per day	1,000 per day
Provide access to online information using public computing devices.	Free WiFi available and access to online information using public computers and customer devices is available.	Achieved	Free access at all libraries	Free access at all libraries	Free access at all libraries	Free access at all libraries

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Offer widely accessible and engaging education programmes and public and community programmes.	The annual number of programmed learning opportunities on offer.	2,322	1,200	1,200	1,200	1,200
	The number of participants attending.	43,705	29,000	29,000	29,000	29,000
	The percentage of participants satisfied with programmes (in-house).	97%	95%	95%	95%	95%
Provide new, dynamic exhibitions regularly to ensure visitor engagement and repeat visits.	Refresh of permanent galleries.	1	1	1	1	1
	Temporary exhibitions annually.	2	2	2	2	2
	Additional exhibitions per year in other Gallery spaces.	4	4	4	4	4
Provide online access to the heritage collection through a variety of platforms.	Addition of digital product/experiences and other digital platform exhibitions per year.	6	4	4	4	4

* Physical visits to Bell Block, Waitara, Inglewood, Urenui, Ōākura community libraries and the mobile library.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Long Term Galleries refreshment	2,229,800	103,000	210,540	592,900	1,323,360	-	-	-	-	-	-
Bell Block Library - new build	12,603,842	-	-	-	-	563,550	5,957,506	6,082,786	-	-	-
Waitara Library redevelopment	611,250	-	-	-	-	-	-	-	-	611,250	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Puke Ariki and Community Libraries

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	12.66	13.38	13.82	15.42	15.80	16.35	16.49	17.08	17.60	17.89	18.21
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	0.22	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14	0.14
Fees and charges	0.45	0.45	0.51	0.44	0.51	0.47	0.48	0.49	0.49	0.50	0.51
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**13.33**	**13.97**	**14.47**	**16.00**	**16.45**	**16.96**	**17.11**	**17.71**	**18.23**	**18.53**	**18.86**
Applications of operating funding											
Payments to staff and suppliers	7.36	7.71	7.95	8.13	8.18	8.49	8.35	8.48	8.61	8.74	8.87
Finance costs	-	0.12	0.22	0.35	0.37	0.39	0.54	0.82	0.98	0.99	0.99
Internal charges and overheads applied	3.80	4.33	4.45	4.51	4.77	4.94	5.05	5.12	5.24	5.38	5.55
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	11.16	12.16	12.62	12.99	13.32	13.82	13.94	14.42	14.83	15.11	15.41
Surplus/(deficit) of operating funding (A-B)	**2.17**	**1.81**	**1.85**	**3.01**	**3.13**	**3.14**	**3.17**	**3.29**	**3.40**	**3.42**	**3.45**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	0.04	0.04	0.05	0.06	0.08	0.09	0.10	0.10	0.10	0.09
Increase/(decrease) in debt	(0.16)	0.10	4.01	0.86	(0.26)	0.27	5.84	5.76	(0.56)	0.03	(0.61)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**(0.16)**	**0.14**	**4.05**	**0.90**	**(0.20)**	**0.35**	**5.93**	**5.86**	**(0.46)**	**0.13**	**(0.52)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	0.01	-	-	-	-	0.07	0.77	0.79	-	0.08	-
- to improve the level of service	0.08	0.13	-	-	-	0.49	5.38	5.41	-	0.53	-
- to replace existing assets	1.91	1.80	7.82	3.13	2.88	1.57	1.51	1.96	1.60	2.85	1.50
Increase (decrease) in reserves	0.01	0.02	(1.92)	0.78	0.05	1.36	1.44	0.99	1.34	0.09	1.43
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	2.01	1.95	5.90	3.91	2.93	3.49	9.10	9.15	2.94	3.55	2.93
Surplus/(deficit) of capital funding (C-D)	**(2.17)**	**(1.81)**	**(1.85)**	**(3.01)**	**(3.13)**	**(3.14)**	**(3.17)**	**(3.29)**	**(3.40)**	**(3.42)**	**(3.45)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	2.34	2.45	2.67	2.67	2.67	2.92	3.04	3.16	3.45	3.44	3.44
less deferred/unfunded	(0.59)	(0.62)	(0.79)	0.29	0.26	0.01	(0.11)	(0.24)	(0.52)	(0.51)	(0.51)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**1.75**	**1.83**	**1.88**	**2.96**	**2.93**	**2.93**	**2.93**	**2.92**	**2.93**	**2.93**	**2.93**

Stormwater Management

Whakahaere Wai Marangai

What we do

We provide for the collection and disposal of stormwater runoff from throughout the district's built environment including New Plymouth, Bell Block, Waitara, Inglewood, Urenui, Onaero, Lepperton, Egmont Village, Ōākura and Ōkato.

This required us to manage and maintain a stormwater network consisting of over 300 kilometres of stormwater pipes, a number of detention areas and engineered wetlands and stormwater treatment devices.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

An inadequate stormwater system can lead to ponding of water. This can damage property, pose risks to people's safety and create inflow into wastewater pipes, leading to wastewater overflows to the environment. Our service manages urban stormwater runoff by ensuring there is a consistent standard of design and protection to reduce these risks. This service also protects people and property from the effects of stormwater runoff and localised flooding after a significant rainfall event.

Effective stormwater management also protects our natural waterways from the negative impacts of pollution. This includes planning for future challenges, such as an increased rainfall and climate change, minimises potential risks to property and industry. We accommodate development associated with population growth through providing new stormwater systems.

This work supports Environmental Excellence, Thriving Communities and Culture, Trusted and Prosperity.

How we pay for it

This service is funded through general rates. Capital improvements are loan funded while renewal and replacement of assets comes from NPDC's renewal reserves. The replacement value of stormwater assets is $498m.

Challenges and changes

We currently have a lot of gaps in our understanding of our stormwater systems' performance, the flood hazard risk and stream health across the district. Population growth means urban areas are expanding, resulting in greater amounts of paved areas such as roads. Increased areas of paved land and reduced areas of free draining grass or pasture leads to increased stormwater runoff. This runoff has the potential to overwhelm existing stormwater systems, increasing the risk of flooding. Taranaki is predicted to experience an increase in rainfall and high intensity storms related to climate change, which will also put increased pressure on our existing stormwater systems.

Since the LTP 2021-2031, we have nearly completed the development of a Stormwater Vision and Roadmap in conjunction with key stakeholders. This document provides our aspirations for stormwater management across the district, prioritises the 13 main catchments and outlines a method of measurement whereby we can track our progress towards achieving the Vision. The Stormwater Vision and Roadmap has identified two key tasks required to deliver the Vision which are stormwater modelling and catchment management planning. The stormwater modelling programme for the 13 priority catchments commenced in 2023 and the catchment management plan update programme will follow on from 2024 building on the modelling outputs.

Waitara is the first stormwater catchment with a draft updated Catchment Management Plan prepared. Projects are underway including the Tangaroa Stream restoration project and the Waiare Stream flood diversion pipe at Princess Street.

The Ministry of Business, Innovation and Employment has introduced new Dam Safety Regulations which come into effect in 2024. Based on the updated standards the Highlands Park Dam has been identified as a dangerous dam and this issue must be addressed in the short term.

Funding for renewals of the stormwater network are included over the life of this plan. This continues the direction set in the LTP 2021-2031 to address the current backlog of renewals.

The Water Services Acts Repeal Act was passed under urgency on 13 February 2024 returning the three waters services (Stormwater, Wastewater Treatment and Water Supply) back to Council with transitional provisions related to LTP 2024-2034. We have therefore included three waters in the full 10 years of this plan. However it was also indicated that future legislation will provide for the establishment of a new class of local government owned, but financially separate, Council Controlled Organisations as an option that councils may choose to pursue. The Local Government (Water Services Preliminary Arrangements) Bill, which will give effect to the new "Local Water Done Well" programme, and was introduced into the House on May 31 2024.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
Stormwater systems are insufficient to deal with current climate severe storms.	√	√	√	√	Ensuring a consistent level of protection and improving systems where needed.
Climate change is expected to bring more frequent higher intensity storms. Some of the capacity in our stormwater reticulation will be undersized for these larger rain events leading to potential flooding issues.	√	√	√		Ensuring climate change is included when improving systems.
Stormwater drainage system compromised, such as when people block overland flow paths with fences and put grass clippings into open drains causing blockages.	√	√	√		Providing flooding and drainage maps. Provide public education.
Stormwater system discharges affecting water quality.			√	√	Requiring onsite disposal of stormwater and/or treatment facilities like wetlands where possible.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide a stormwater management system that protects people and property.	The number of flooding events in the district per financial year.	0	0	0	0	0
	The number of habitable floors affected in each flooding event (per 1,000 properties connected to NPDC's stormwater system).	0	1 or less	1 or less	1 or less	1 or less
Comply with all resource consents for discharges from our stormwater system.	The number of abatement notices received.	0	0	0	0	0
	The number of infringement notices received.	0	0	0	0	0
	The number of enforcement orders received.	0	0	0	0	0
	The number of convictions received.	0	0	0	0	0

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Respond to service requests in a timely manner.	The median response time to a flooding event (from the time that NPDC receives notification to the time service personnel reach the site*).	0.55 hours	1 hour or less	1 hour or less	1 hour or less	1 hour or less
Ensure customers are satisfied with the performance of our stormwater system.	The number of complaints received about the performance of NPDC's stormwater system (per 1,000 properties connected).	3.73	8 or less	8 or less	8 or less	8 or less
Provide a good quality and safe stormwater system.	The percentage of residents satisfied with the quality and safety of the district's stormwater supply (satisfaction survey**).	New measure	70	70	70	70

* The times shown for 'attendance' and 'resolution' are reported by NPDC's operation and maintenance contractor as part of their contracted responsibilities. This includes travel time. The accuracy of these times has been verified by NPDC.

** All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Waitara stormwater upgrades	11,519,039	1,507,317	4,508,995	4,004,085	1,498,641	-	-	-	-	-	-
Stormwater network modelling project	4,604,355	1,270,141	1,085,488	1,111,576	1,137,149	-	-	-	-	-	-
Patterson Road culvert replacement	927,000	927,000	-	-	-	-	-	-	-	-	-
Patterson Road stormwater catchment	2,723,400	618,000	2,105,400	-	-	-	-	-	-	-	-
Puketapu Area stormwater - phase 1	30,991,810	309,000	315,810	1,994,300	2,812,140	4,508,400	3,682,560	8,225,000	7,310,850	1,833,750	-
Augmentation of stormwater network in Estate Grove	6,027,950	-	-	2,156,000	3,308,400	563,550	-	-	-	-	-
Inglewood stormwater remedial programme	33,078,600	-	-	1,078,000	3,308,400	3,381,300	3,452,400	3,525,000	5,992,500	6,112,500	6,228,500
Stormwater Catchment Management Plan	4,507,600	-	-	-	1,470,400	1,502,800	1,534,400	-	-	-	-
Mangaone flood management	1,127,100	-	-	-	-	1,127,100	-	-	-	-	-
Puketapu Area stormwater - phase 2	12,545,055	-	-	-	-	-	-	-	3,271,905	3,667,500	5,605,650
Mangaotuku Diversion Tunnel optimisation	5,369,400	-	-	-	-	-	-	-	479,400	4,890,000	-
Mangaone flood management planning	6,112,500	-	-	-	-	-	-	-	-	6,112,500	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Stormwater Management

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	4.41	3.21	4.26	4.98	6.21	8.07	8.90	8.84	9.59	10.93	11.34
Targeted rates	-	3.21	4.26	4.98	6.21	8.07	8.90	8.84	9.59	10.93	11.34
Subsidies and grants for operating purposes	-	0.32	-	-	-	-	-	-	-	-	-
Fees and charges	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01	0.01
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**4.42**	**6.75**	**8.54**	**9.97**	**12.44**	**16.15**	**17.81**	**17.69**	**19.20**	**21.86**	**22.69**
Applications of operating funding											
Payments to staff and suppliers	1.62	2.02	2.53	2.56	3.87	4.07	3.94	3.58	3.60	4.74	4.12
Finance costs	0.55	0.75	0.96	1.27	1.61	2.02	2.43	2.88	3.54	4.25	4.77
Internal charges and overheads applied	0.99	1.38	1.55	1.52	1.60	1.64	1.68	1.68	1.70	1.72	1.76
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	3.16	4.15	5.04	5.35	7.08	7.73	8.05	8.14	8.84	10.71	10.65
Surplus/(deficit) of operating funding (A-B)	**1.26**	**2.60**	**3.50**	**4.62**	**5.36**	**8.42**	**9.76**	**9.55**	**10.36**	**11.15**	**12.04**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	0.35	1.22	2.24	3.25	2.28	1.78	1.50	1.47	1.50	1.53	1.53
Increase/(decrease) in debt	3.11	3.37	5.66	4.34	6.52	8.62	6.87	9.80	16.53	21.79	9.43
Gross proceeds from sale of assets	0.40	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**3.86**	**4.59**	**7.90**	**7.59**	**8.80**	**10.40**	**8.37**	**11.27**	**18.03**	**23.31**	**10.96**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	1.51	2.15	1.25	1.69	2.17	3.49	2.30	2.93	6.60	12.44	7.04
- to improve the level of service	2.23	2.80	7.08	6.50	7.40	7.86	7.22	9.69	13.02	12.79	6.17
- to replace existing assets	0.70	1.05	3.23	5.52	9.43	8.01	6.48	5.04	6.95	7.34	7.12
Increase (decrease) in reserves	0.68	1.19	(0.16)	(1.50)	(4.84)	(0.54)	2.13	3.16	1.82	1.89	2.67
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	5.12	7.19	11.40	12.21	14.16	18.82	18.13	20.82	28.39	34.46	23.00
Surplus/(deficit) of capital funding (C-D)	**(1.26)**	**(2.60)**	**(3.50)**	**(4.62)**	**(5.36)**	**(8.42)**	**(9.76)**	**(9.55)**	**(10.36)**	**(11.15)**	**(12.04)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	5.23	5.36	6.03	6.16	6.34	7.14	7.24	7.48	8.55	8.89	9.13
less deferred/unfunded	(4.24)	(3.10)	(2.96)	(2.14)	(1.74)	0.33	1.37	0.74	0.21	0.34	0.66
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.99**	**2.26**	**3.07**	**4.02**	**4.60**	**7.47**	**8.61**	**8.22**	**8.76**	**9.23**	**9.79**

Transportation

Ngā waka kawenga

What we do

We are responsible for managing, renewing and developing the district's transport network requirements for all roads (except state highways), footpaths, cycleways, bridges, culverts and tunnels. We are also responsible for the district's streetlights, traffic lights, bus shelters and traffic signs.

The transportation network is a key facilitator of journeys. We enable the movement of people and goods (via freight) to make national, regional, and local road journeys effectively, efficiently and safely, which in turn helps support a thriving New Zealand. At a national level we connect New Plymouth to other cities, producers and markets, air and seaports and support New Zealand's global competitiveness. Locally, we connect businesses, communities, families and friends with customers, services, work, play and each other. The transport network currently includes:

- 1,313 kilometres of roads.
- 255 bridges, tunnels and large diameter culverts (>3.4m2).
- 326 retaining walls.
- 537 kilometres of footpaths.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals - Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future. Providing a transport network that enables access for people, goods and services, both across the district and in and out of the region, contributes to all of these goals.

Our service enables safe travel for vehicles while providing and promoting alternative transportation for cyclists and pedestrians, actively contributing to social, environmental, and economic well-being in the district. Well designed and maintained roads and footpaths offer safe public places, promoting community cohesion and a sense of place. Our ongoing planning and development of walking and cycling networks, and our support of public transport contributes to environmental well-being by encouraging a reduction in private vehicle use and the associated carbon emissions. Providing and maintaining quality roads and footpaths also supports industry and development, contributing to economic well-being.

Our network planning requires partnerships with tangata whenua and other transport network owners such as the Taranaki Regional Council and our funding partner, NZ Transport Agency Waka Kotahi. This work is about future proofing, safety and preparing for growth, all of which contributes to community well-being now and in the future.

How we pay for it

This service is funded through general rates, a targeted rate, and road user revenue collected and distributed by NZ Transport Agency Waka Kotahi. Capital improvements are loan funded, while asset renewals and replacements are funded from renewal reserves and financial assistance, such as subsidies. The replacement value of roading assets is $1.2b.

Challenges and changes

The most significant challenge to delivering transportation services is the cost of delivery increase due to inflation. We need to spend approximately a third more to deliver the same services from the LTP 2021-2031. This has led to Council needing to identify areas where the level of service can be reduced. Three areas have been identified.

Roads associated with forestry movements have not received any investment, resulting in a rapid deterioration of these roads. The Council will be working with communities affected by these forestry movements to produce a plan to address this deterioration that will work for both the Council and communities. The Council will also be investigating levels of service for low volume roads and their economic impact.

There has been an underinvestment in footpath renewals which has increased the percentage of footpaths classified as being in poor condition from one per cent to three per cent. A large investment would be required to bring us back down to one per cent.

Our network has seen an increase in truck numbers and an underinvestment in pavement renewals. This has led to more defects in the roads, resulting in a poorer quality ride for users. A significant investment would be required to smooth our roads to an acceptable level.

Additional challenges include NZ Transport Agency Waka Kotahi funding not keeping up with Council needs, limited talent pools and competing markets, and the community's misconception that the state highways are owned by the Council, resulting in lower satisfaction levels with our service.

NPDC's focus to mitigate these challenges is to take a 'back to basics' approach and to look after what we have got. There will be a strong focus on drainage maintenance and resurfacing to reduce long-term pavement maintenance, resulting in assets that last longer and therefore have an improved life cycle cost.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

	Well-being				
Negative effects	Social	Economic	Environmental	Cultural	Mitigation
Risk of limited transport options.	√	√	√	√	Better planning and integration of alternative transport modes such as pedestrian paths, cycle lanes, and public transport will enhance connectivity within the community, reducing severance, and providing accessible options for various modes of transportation.
Increased maintenance costs.	√	√	√		Ensuring adequate preventative maintenance to extend asset life and decrease the whole of life costs of assets.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
Severance of the community.	√	√	√		Properly designed and maintained structures can improve infrastructure resilience during major events like floods or earthquakes. Well engineered bridges, culverts, and retaining walls can withstand natural forces, minimising damage and ensuring continued access to critical areas during emergencies.
Vulnerability during major events.	√	√	√		Properly managing and maintaining the transportation network can improve resilience during major events such as heavy rainfall or flooding. Implementing effective drainage solutions and erosion control measures helps reduce the risk of damage, ensuring the continued access to critical areas during emergencies.
Missed economic opportunities.		√			Ensuring appropriate investment is targeted to facilitate the movement of goods and people, supports economic activities and growth in the region.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide a local roading network that is safe for all road users.	The change from the previous financial year in the number of fatality and serious injury crashes on the district's local roading network.	+4	Reducing	Reducing	Reducing	40% reduction from 2019/20 baseline
Provide good quality district roads.	The average quality of ride on the district's sealed local road network, as measured by smooth travel exposure.	85% (target 89%)	85%	85%	85%	85%
	The percentage of residents satisfied with the overall quality of the district's roads (satisfaction survey*).	51%	60%	60%	60%	66%
Appropriately maintain the district's sealed roads.	The minimum percentage of the sealed local road network that is resurfaced.	4.7% (target 4%)	5%	5%	5%	5%

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide a high quality and safe footpath network.	The percentage of footpaths that meet the levels of service and service standards in current condition surveys, as set out in the Transportation Asset Management Plan.	94%	More than 90% of footpath length surveyed in good or excellent condition	More than 90% of footpath length surveyed in good or excellent condition	More than 90% of footpath length surveyed in good or excellent condition	More than 90% of footpath length surveyed in good or excellent condition
	Footpath length recorded as failed.	3% (target less than 1% of footpath length recorded as failed)	3% or less	3% or less	3% or less	3% or less
Respond to service requests in a timely manner.	The percentage of roading and footpath related customer service requests responded to within target timeframes.**	98%	95%	95%	95%	95%
Provide a quality and safe cycle network.	The percentage of residents satisfied with the quality and safety of the district's cycle network (satisfaction survey*).	71%	85%	85%	85%	85%

* All satisfaction survey targets are excluding 'don't know' responses.

** Service request timeframes:

- one day for an electrical fault with traffic signals, flooding, diesel spills, chemical spills or a slip to be cleared.
- three days for street lighting faults and potholes.
- five days for traffic counts, bus shelter repairs, road marking enquiries, culvert maintenance, rubbish bins, reinstatement of footpaths and debris in the roadside channel.
- ten days for road surface faults, kerb and channel repairs, new kerb and channel, missing road signs and vegetation clearing.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Walkway Extension to Waitara (NZ Transport Agency Waka Kotahi contribution)	28,823,881	4,939,017	8,625,301	15,259,563	-	-	-	-	-	-	-
Walkway Extension to Waitara (no NZ Transport Agency Waka Kotahi contribution)	13,557,590	515,000	947,430	12,095,160	-	-	-	-	-	-	-
Windsor Walkway safety improvements	1,030,000	1,030,000	-	-	-	-	-	-	-	-	-
Airport Drive/Parklands Avenue roundabout - Parklands extension	1,294,670	502,640	736,890	-	55,140	-	-	-	-	-	-
Belair Avenue (SH45 South Road/Omata Road)	946,477	450,217	-	-	496,260	-	-	-	-	-	-
Urenui network arch bridge replacement	6,708,830	355,354	4,674,506	1,678,970	-	-	-	-	-	-	-
SH3 Coronation Avenue/Rogan Street - traffic signals	1,972,000	247,200	-	1,724,800	-	-	-	-	-	-	-
Parklands Avenue extension (Waitaha Stream Bridge - Airport Drive)	12,667,214	154,500	157,905	662,970	2,260,740	2,316,191	5,909,358	1,205,550	-	-	-
North Egmont carpark	2,051,630	51,500	2,000,130	-	-	-	-	-	-	-	-
Wills Road widening	1,335,838	46,350	-	-	-	28,178	86,310	1,175,000	-	-	-
Raleigh Street and Tate Road intersection	366,890	36,050	-	-	330,840	-	-	-	-	-	-
Queen Street Cenotaph pedestrianisation	2,288,235	-	315,810	-	-	1,972,425	-	-	-	-	-
Waitaha Stream bridge	2,407,634	-	263,175	-	11,028	61,991	2,071,440	-	-	-	-
Henwood Road bridge traffic signalisation	716,820	-	-	-	716,820	-	-	-	-	-	-
Pohutukawa Place walking and drainage improvements	551,400	-	-	-	551,400	-	-	-	-	-	-
Breakwater Road/Ngamotu Road/Centennial Drive intersection	441,120	-	-	-	441,120	-	-	-	-	-	-
Henwood Road widening	1,380,840	-	-	-	441,120	-	460,320	-	479,400	-	-
Colson Road extension (Smart Road/Egmont Road)	12,266,540	-	-	-	330,840	1,127,100	2,301,600	6,110,000	2,397,000	-	-
Tukapa Street corridor	4,441,175	-	-	-	275,700	281,775	287,700	1,175,000	1,198,500	1,222,500	-
Egmont Road widening	1,561,689	-	-	-	198,504	845,325	517,860	-	-	-	-
Waiwhakaiho pedestrian bridge to The Valley	2,149,695	-	-	-	165,420	1,408,875	575,400	-	-	-	-
Upper Carrington Road widening	1,304,370	-	-	-	165,420	563,550	575,400	-	-	-	-
Brooklands Road/Hori Street/Upjohn Street roundabout	2,162,730	-	-	-	165,420	788,970	1,208,340	-	-	-	-
Nugent Street/Pohutukawa Place/Bell Block Court intersection	1,101,399	-	-	-	143,364	958,035	-	-	-	-	-

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Devon St East/Mangorei Road intersection signalisation	673,830	-	-	-	110,280	563,550	-	-	-	-	-
Morley Street/Vivian Street - traffic signals	764,241	-	-	-	99,252	664,989	-	-	-	-	-
Inglewood CBD placemaking (SH3 Rata Street/SH3 Matai Street intersection)	2,330,165	-	-	-	82,710	225,420	230,160	1,791,875	-	-	-
Smart Road widening	1,523,615	-	-	-	55,140	281,775	287,700	293,750	299,625	305,625	-
Tukapa Street/Clawton Street intersection	400,380	-	-	-	55,140	-	345,240	-	-	-	-
Waitaha Stream shared pathway	1,355,955	-	-	-	44,112	146,523	460,320	705,000	-	-	-
SH3 Coronation Avenue/Cumberland Street - traffic signals	856,596	-	-	-	-	856,596	-	-	-	-	-
Pukekura Green Link and Gover Street	22,489,340	-	-	-	-	338,130	690,480	4,347,500	3,715,350	2,934,000	10,463,880
Ngāmotu New Plymouth City Centre Strategy - Pukaka Green Link	3,641,810	-	-	-	-	338,130	690,480	1,175,000	1,438,200	-	-
Sisson Terrace widening (Lepperton)	247,962	-	-	-	-	247,962	-	-	-	-	-
Tukapa Street/Saunders Avenue intersection - traffic signals	859,545	-	-	-	-	169,065	690,480	-	-	-	-
Raiomiti Street improvements	659,933	-	-	-	-	84,533	575,400	-	-	-	-
Rifle Range Road shared pathway (Constance Street/ Vickers Road)	525,740	-	-	-	-	33,813	74,802	417,125	-	-	-
Waitaha Stream SH3 underpass	2,338,185	-	-	-	-	11,271	92,064	317,250	1,917,600	-	-
Cameron Street intersection	287,700	-	-	-	-	-	287,700	-	-	-	-
SH3 Pohutukawa Place off-ramp	1,992,660	-	-	-	-	-	230,160	1,762,500	-	-	-
Parklands Avenue/Nugent Street intersection	1,071,132	-	-	-	-	-	189,882	881,250	-	-	-
Parklands Avenue/Nugent Street corridor	643,830	-	-	-	-	-	115,080	528,750	-	-	-
Gover Street - traffic calming	1,186,750	-	-	-	-	-	-	587,500	599,250	-	-
Clemow Road cycleway (Rotomanu/Devon St East)	2,368,800	-	-	-	-	-	-	211,500	2,157,300	-	-
Record Street shared pathway (Clemow Road/Coastal Walkway	2,304,175	-	-	-	-	-	-	146,875	2,157,300	-	-
Tukapa Street/Maratahu Street intersection	866,680	-	-	-	-	-	-	111,625	755,055	-	-
Coronation Avenue/Upjohn Street/Tarahua Road intersection	716,850	-	-	-	-	-	-	94,000	-	-	622,850
Carrington Road (peri-urban) widening	615,700	-	-	-	-	-	-	76,375	539,325	-	-
Waiwhakaiho River second viaduct bridge	619,370	-	-	-	-	-	-	-	-	183,375	435,995

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Transportation

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	19.37	17.54	17.73	22.91	26.68	30.15	32.96	36.44	39.29	41.15	42.12
Targeted rates	4.99	4.39	4.43	5.73	6.67	7.54	8.24	9.11	9.82	10.29	10.53
Subsidies and grants for operating purposes	5.02	7.45	8.15	8.66	10.92	11.24	11.24	11.40	11.56	11.72	11.97
Fees and charges	0.93	1.15	1.19	1.24	1.70	1.79	1.86	1.94	2.01	2.09	2.16
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	0.58	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53	0.53
Total operating funding (A)	**30.89**	**31.06**	**32.03**	**39.07**	**46.50**	**51.25**	**54.84**	**59.42**	**63.21**	**65.77**	**67.31**
Applications of operating funding											
Payments to staff and suppliers	13.25	15.95	17.37	18.53	23.52	24.37	24.57	24.95	25.33	25.82	26.41
Finance costs	2.87	2.52	2.91	3.53	4.14	4.64	5.23	5.86	6.64	7.10	7.52
Internal charges and overheads applied	4.59	4.48	5.38	5.09	5.36	5.50	5.63	5.52	5.52	5.54	5.69
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	20.71	22.95	25.66	27.15	33.02	34.51	35.43	36.33	37.49	38.46	39.62
Surplus/(deficit) of operating funding (A-B)	**10.18**	**8.11**	**6.37**	**11.92**	**13.48**	**16.74**	**19.41**	**23.09**	**25.72**	**27.31**	**27.69**
Sources of capital funding											
Subsidies and grants for capital expenditure	29.85	12.41	15.47	17.38	21.39	28.22	27.45	29.41	29.20	23.38	27.26
Development and financial contributions	0.10	0.54	1.07	1.51	1.17	0.88	0.76	0.74	0.76	0.77	0.88
Increase/(decrease) in debt	8.69	10.11	8.94	16.72	5.93	10.48	12.37	12.79	10.89	3.65	6.60
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**38.64**	**23.06**	**25.48**	**35.61**	**28.50**	**39.58**	**40.59**	**42.94**	**40.84**	**27.80**	**34.74**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	4.70	1.74	2.67	2.83	3.96	5.36	8.65	4.21	4.82	1.60	1.51
- to improve the level of service	29.01	17.17	16.42	32.21	13.62	21.62	20.17	27.76	24.06	13.33	20.28
- to replace existing assets	16.06	10.52	15.21	12.20	25.91	29.65	28.80	28.39	31.03	33.10	33.89
Increase (decrease) in reserves	(0.95)	1.74	(2.45)	0.29	(1.51)	(0.31)	2.38	5.67	6.65	7.08	6.75
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	48.82	31.17	31.85	47.53	41.98	56.32	60.00	66.03	66.56	55.11	62.43
Surplus/(deficit) of capital funding (C-D)	**(10.18)**	**(8.11)**	**(6.37)**	**(11.92)**	**(13.48)**	**(16.74)**	**(19.41)**	**(23.09)**	**(25.72)**	**(27.31)**	**(27.69)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	12.56	14.36	15.89	16.25	16.42	18.16	18.35	18.65	20.63	20.58	20.78
less deferred/unfunded	(5.10)	(7.44)	(11.02)	(9.98)	(5.25)	(3.96)	(1.81)	1.20	1.46	2.68	2.53
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**7.46**	**6.92**	**4.87**	**6.27**	**11.17**	**14.20**	**16.54**	**19.85**	**22.09**	**23.26**	**23.31**

Venues and Events

Ngā hinonga me Ngā Whakaaturanga

What we do

We attract and manage a diverse range of events in the district, manage Council-owned venues and operate and manage the district pools.

The Events Team plans and delivers the annual TSB Festival of Lights, the newly introduced CBD Winter Festival of Lights over the Matariki long weekend, and several civic and community events, including local Waitangi Day celebrations. We also facilitate a number of local events in other parts of the district.

We secure and manage a diverse programme of events at the Bowl of Brooklands, TSB Showplace, TSB Stadium and Yarrow Stadium. All of our events work is aligned with, and supportive of, the Venture Taranaki Trust's 2020-2030 Taranaki Regional Events Strategy. This service is also responsible for the Todd Energy Aquatic Centre and other community pools. The Aquatic Centre provides for a range of ages and activities, including learn to swim and fitness classes. The district's four community pools are seasonal, operating over the summer months. NPDC also provides financial support through the Community Partnerships fund for the Bell Block Community Pool.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental, and cultural well-being of the New Plymouth District. The Venues and Events service provides events, venues, and aquatic services that the private sector does not supply. In doing so, the service plays an important part in achieving NPDC's strategic vision, ensuring that the New Plymouth District, and in turn the Taranaki Region, is a place of opportunity where people want to live, learn, work, play and invest both now and for the future.

The Venues and Events service supports an innovative and resilient district. Our strong operational excellence and infrastructure means we provide a viable, sustainable, and accessible service, contributing to the goals of thriving communities and prosperity. Our diverse programme of high quality and affordable events and activities offers opportunities for our community to participate or spectate, to be creative, active, and connected in a safe and inclusive environment, all of which supports social and cultural well-being.

Presenting major concerts, and sports and other events attracts visitors to the district, supporting diversification in the tourism market and a prosperous local economy. Venues and events engage a considerable number of local suppliers and casual staff, all of which contributes to economic growth and prosperity in the district.

How we pay for it

This service is funded through a mix of general rates, user fees and charges, grants and donations, and sponsorship. Approximately 70 per cent is general rates and 30 per cent sponsorship, grants, donations and user fees and charges. The Festival of Lights is also approximately 70 per cent funded by rates and 30 per cent through external funding.

Along with other organisations, the Venues and Events service is an applicant to the NPDC Major Events Fund administered by Venture Taranaki Trust, which is the main form of financial support provided by Council to attract major events to the New Plymouth District. The funding criterion is based on ***Venture Taranaki Trust's Taranaki Regional Events Strategy.***

We also build and nurture strong partnerships with our sponsors and naming rights partners, funding bodies, relevant central government agencies, related industry bodies, tangata whenua and private enterprise. Taking advantage of funding, cost reduction or programme opportunities ensures our facilities and activities offer high quality experiences for our community.

Challenges and changes

The Venues and Events service will require significant investment in both assets and service development to meet growing and changing demands over the next 10 years. We will be challenged by several factors during the life of this plan, including an increasing population, an ageing population, an increased number of visitors to the district as a tourist destination and ageing infrastructure. Other challenges relate to customer expectations, user satisfaction, rising costs, meeting safety standards and providing for growing accessibility needs.

Community use of the Todd Energy Aquatic Centre is very high and congested during peak times, particularly throughout the winter months when the outdoor pool is closed. Meeting customer expectations is not always possible, especially in relation to the indoor pool. Our ageing population is creating more accessibility and pool heating demands for all of our pools. Meeting these demands requires a strong programme of capital renewal and operational maintenance. Challenges in recruitment of experienced senior lifeguards may also mean we are unable to staff and open the pools for the current hours of operation.

The redevelopment of our airport has created better access to the region, and resulted in increased visitor numbers, which may provide opportunities to secure more events. There is increased competition from other regions in attracting major events. This means we need to ensure we have the operational capability and staff to manage and deliver new business and meet changes in industry standards and the financial capability to secure large profitable events for the region.

Some of our venues are operating at full capacity. Currently the TSB Stadium is operating at full capacity with several community users often missing out and the TSB Showplace is operating at close to full capacity. Yarrow Stadium is expected to return to full operations in early 2025. The reintroduction of Yarrow Stadium to full operational capability will have a positive impact on the events calendar. There is a shortfall in the district's sporting facilities, particularly for indoor court space, movement facilities (such as gym sports) and specialist turf facilities.

The proposed Tūparikino Active Community Hub is proposed to proceed to help address the shortage of the district's sporting facilities.

Previous feedback from the community included requests for a wider seasonal spread of events, more free family focused events, and expansion of the Festival of the Lights to include the Central Business District. The events service has now introduced the Winter Festival of Lights as a reoccurring event on the calendar, expanded its family friendly offerings at the summer Festival of Lights, including the New Year's Eve event and worked with iwi and hapū to relocate Waitangi Day celebrations to Ngāmotu Beach. Enabling requests from the district's smaller centres to expand event activities to include their towns needs further consideration regarding resourcing and fiscal challenges.

Our heavy reliance on sponsorship to support our service is a challenge in a fiscally constrained environment. The events activity is committed to growing a highly successful community events programme that meets community expectations and attracts sponsorship, proactive donations and other funding in a competitive market.

To support event attraction an Events Reserve is being established, funded at up to $200,000 per annum from event revenue surplus. The Events Reserve will grow if not fully utilised and is proposed to have a cap of $2m.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
There is a risk of inappropriate behaviour associated with patrons of events such as vandalism or other incidents.	√	√			NPDC works closely with the Police and contracted security providers to ensure risk assessments and planning for major events includes appropriate security and public safety arrangements.
There is a risk of culturally insensitive behaviour or content from some event acts or hirers.	√			√	The risk matrix is used to investigate major acts prior to contracting.
Large scale venue presented events can be costly and risky.		√			All major events are measured against a risk matrix.
Heavy reliance on sponsorship to support our service is a challenge in a fiscally constrained environment.		√			We are committed to growing a highly successful community events programme and relationships that meet community expectations and attract sponsorship and other funding in a competitive market.
Events can generate additional waste.			√		This is mitigated by a zero waste event policy for all events. Recycling receptacles are provided at all NPDC event venues to minimise the residual waste. Food waste and packaging are captured and sent to an organics facility for on selling as compost. This avoids methane emissions from organic breakdown in landfill, which contributes to climate change. Waste separation at events so that recyclable products are sent to recycling facilities for processing, avoids landfilling. Where possible, we endeavour to reduce the use of plastics and other hard-to-recycle materials.
Staging events can create noise, traffic congestion, and the inconvenience of road closures.			√		All events are managed within existing resource consent conditions. All major event planning includes traffic management plans, and all road closures are approved by NPDC after the community has been notified and consulted.

Negative effects	Well-being: Social	Well-being: Economic	Well-being: Environmental	Well-being: Cultural	Mitigation
There are risks associated with water safety and hygiene at our district pools.			√		We maintain water safety and hygiene at the district pools by ensuring staff are appropriately trained and that we consistently meet Poolsafe accreditation and Taranaki Regional Council consent standards.
Use of diesel generators.			√		This is minimised by using electricity when accessible. Electric power has lower greenhouse gas emissions compared to diesel generators.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide high quality pools that encourage community participation in aquatic activities.	The percentage of residents satisfied with NPDC's swimming facilities (satisfaction survey*).	92% (target 94%)	85%	85%	85%	85%
	The number of pool patrons per year.	362,837	390,000	390,000	375,000	390,000
Provide a range of appealing events at high quality venues.	The percentage of residents satisfied with NPDC's events (satisfaction survey*).	94%	95%	95%	95%	96%
	The percentage of residents satisfied with NPDC's events venues (satisfaction survey*).	96% (target 93%)	96%	96%	96%	96%
Provide a network of high quality venues that create opportunities for the community to attend arts, cultural, sporting and recreation activities.	The number of attendees and events/bookings across all venues.	301,816 attendees 949 events	280,000 attendees 1,000 events	280,000 attendees 1,000 events	300,000 attendees 1,200 events	300,000 attendees 1,200 events
Provide an accessible and attractive Festival of Lights event.	The number of attendees at Festival of Lights.	New measure	140,000 attendees	145,000 attendees	150,000 attendees	172,500 attendees

* All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Tūparikino Active Community Hub	51,710,906	3,476,250	11,904,410	11,886,107	13,173,140	11,271,000	-	-	-	-	-
TSB Showplace - seismic strengthening and foyer update	3,941,950	257,500	3,684,450	-	-	-	-	-	-	-	-
Festival of Lights - new installations	968,269	87,614	89,545	91,697	93,806	95,873	97,889	99,948	101,947	103,988	105,962
Waitara Pool accessibility change room	209,405	51,500	157,905	-	-	-	-	-	-	-	-
TSB Stadium fire/water supply issues	2,143,350	-	526,350	1,617,000	-	-	-	-	-	-	-
Inglewood Pool shading	75,984	-	75,984	-	-	-	-	-	-	-	-
Inglewood Pool accessibility change room	501,111	-	73,689	355,740	71,682	-	-	-	-	-	-
Ōkato Pool accessibility	52,635	-	52,635	-	-	-	-	-	-	-	-
Aquatic Centre hydro slide replacement	5,265,058	-	-	107,800	220,560	4,936,698	-	-	-	-	-
TSB Showplace - TSB Theatre seats replacement	813,545	-	-	-	-	813,545	-	-	-	-	-

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Venues and Events

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	12.01	12.85	14.71	16.85	19.18	21.46	22.47	23.42	24.54	24.84	25.37
Targeted rates	-	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	0.79	1.15	1.49	1.04	1.24	1.04	1.04	1.24	1.24	1.24	1.24
Fees and charges	4.05	4.85	5.00	4.73	5.16	4.87	4.97	5.42	5.49	5.57	5.64
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**16.85**	**18.85**	**21.20**	**22.62**	**25.58**	**27.36**	**28.48**	**30.08**	**31.27**	**31.65**	**32.24**
Applications of operating funding											
Payments to staff and suppliers	11.28	13.24	13.58	13.97	15.16	15.63	16.35	17.81	18.77	19.18	19.67
Finance costs	-	0.47	0.90	1.53	2.10	2.71	3.01	2.99	3.02	2.98	2.95
Internal charges and overheads applied	3.33	3.96	4.55	4.55	5.00	4.94	5.11	4.88	5.03	4.96	5.02
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	14.61	17.67	19.03	20.05	22.26	23.28	24.47	25.68	26.82	27.12	27.64
Surplus/(deficit) of operating funding (A-B)	**2.24**	**1.18**	**2.17**	**2.57**	**3.32**	**4.08**	**4.01**	**4.40**	**4.45**	**4.53**	**4.60**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	0.03	0.14	0.14	0.17	0.21	0.29	0.33	0.35	0.36	0.37	0.33
Increase/(decrease) in debt	3.28	3.76	15.89	12.42	12.31	11.02	(1.63)	(1.71)	(1.77)	(1.85)	(1.88)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**3.31**	**3.90**	**16.03**	**12.60**	**12.52**	**11.31**	**(1.30)**	**(1.36)**	**(1.41)**	**(1.48)**	**(1.55)**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	0.14	0.45	1.55	1.55	1.71	1.47	-	-	-	-	-
- to improve the level of service	3.33	3.63	14.75	11.65	11.68	10.98	0.10	0.10	0.10	0.10	0.11
- to replace existing assets	1.66	2.28	1.39	3.84	1.83	6.63	1.03	1.83	0.79	1.05	0.81
Increase (decrease) in reserves	0.42	(1.28)	0.51	(1.87)	0.62	(3.69)	1.58	1.11	2.15	1.90	2.13
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	5.55	5.08	18.20	15.17	15.84	15.39	2.71	3.04	3.04	3.05	3.05
Surplus/(deficit) of capital funding (C-D)	**(2.24)**	**(1.18)**	**(2.17)**	**(2.57)**	**(3.32)**	**(4.08)**	**(4.01)**	**(4.40)**	**(4.45)**	**(4.53)**	**(4.60)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	2.02	2.17	2.72	2.93	3.20	3.76	3.66	3.66	3.99	3.89	3.89
less deferred/unfunded	(0.21)	(0.77)	(0.82)	(0.97)	(0.76)	(0.82)	(0.71)	(0.71)	(1.05)	(0.94)	(0.94)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**1.81**	**1.40**	**1.90**	**1.96**	**2.44**	**2.94**	**2.95**	**2.95**	**2.94**	**2.95**	**2.95**

Waste Management and Minimisation

Whakahaere Para me tāna Whakaitinga

What we do

We encourage waste minimisation in the district through behaviour change and education programmes to work towards our vision of Zero Waste 2040 and shift towards a circular economy. We also deliver kerbside collection and resource recovery services to the community through four rural transfer stations and the New Plymouth Resource Recovery Facility.

Our kerbside contractors collect around 5,100 tonnes of recyclable materials, 1,400 tonnes of food scraps and 7,700 tonnes of landfill waste from more than 30,500 residential premises (and schools) in defined areas of the district each year. The Resource Recovery Facility, The Sorting Depot and four rural transfer stations recover around 1,000 tonnes of green waste and 3,400 tonnes of recyclable materials, and 18,500 tonnes of non-hazardous solid waste is sent to landfill waste per year.

The Resource Recovery Facility includes the Junction Zero Waste Hub, the material recovery facility which also accepts 2,500 tonnes of recycling from the Stratford and South Taranaki districts for processing and sending to the final recycling destination, and a transfer station run by a private operator. The Junction Zero Waste Hub diverts more than 100 tonnes of reusable or upcycled items and provides over 52 education tours and workshops per year. Landfill waste is consolidated at the transfer station and transported to a Class 1 landfill outside the Taranaki Region. The newly opened Sorting Depot accepts mixed waste from skip bins. This skip bin waste is sorted, and materials are recovered for use and recycled from the commercial sector.

The district also has six historic closed landfills and the recently closed Colson Road landfill that require ongoing management and monitoring to ensure the environment is protected from the legacy of disposed waste.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future. Our service actively contributes to all these goals. Our Waste Management and Minimisation Plan sets out the drivers for waste minimisation and how we are going to deliver on the Council's strategic vision through this service.

The delivery of the plan aims to grow the community's trust, particularly through embedding the Te Ao Māori aligned guiding principles across the waste services, being a leader in the sector and being transparent in what we do for the community.

To contribute to a thriving community, we work in partnership with community organisations to deliver contracts at The Junction Zero Waste Hub and empower the community to take responsibility for their waste through Zero Waste grants, and delivering programmes that help the community reduce waste and transition to a circular economy approach.

Encouraging waste minimisation and more circular waste practices supports environmental excellence, protecting the environment for current and future generations. Our kerbside collection services enable people to divert waste easily and conveniently from landfill. We also deliver services to recover valuable resources from waste disposed to landfill, for reuse or recycling without significant impact on the environment and public health, all of which contributes to the social and environmental well-being of our community. This includes the 2020 closure of the Colson Road Landfill, which is currently being capped to an environmentally acceptable standard and managed alongside other closed landfills in the district.

We also offer opportunities for businesses through educational programmes and encouraging the establishment of local waste services where waste diversion is prioritised. For example, The Sorting Depot has been set up to support additional recovery and incentivise local recycling business, contributing to the prosperity of the district.

How we pay for it

This service is funded through general rates, a targeted rate (kerbside collection), waste levies, revenue from the sale of recyclable commodities and from user charges at our transfer stations, the Resource Recovery Facility and The Sorting Depot. Capital improvements are funded from development reserves, while the renewal and replacement of assets is funded from NPDC's renewal reserves.

Challenges and changes

The community has expressed a strong desire for NPDC to continue to lead waste reduction and sustainable use of resources in the district. As a result, we have adopted ***Zero Waste 2040 – Empowering Taranaki to Achieve a Circular Economy***, an aspirational goal to have no waste going to landfill by 2040 and contribute to the national strategy to become a low-emissions, low-waste society built upon a circular economy.

Nationally, the waste sector is going through significant change and in conjunction with addressing climate change, we need to ensure our region is well set up for success – our action plan needs to anticipate, resource and implement this change within our local context. Performance measures in this plan have been modified to closely align with the ***NPDC Waste Management and Minimisation Plan*** and support a circular economy approach.

Achieving a circular economy cannot be done by Council alone and progress will rely on everyone taking responsibility, looking at how we can enable our community and collaborating on sustainable local and national initiatives. Partnering with iwi and hapū to identify and deliver outcomes will work towards a Tiriti approach and allow mana whenua to implement kaitiakitanga as a core focus in this plan.

Taranaki has a good foundation of infrastructure and services in place to support a circular economy (The Sorting Depot and The Junction). Over the life of this plan our focus is on:

- Enabling our communities to better use our existing services to reduce waste and capture more material for reuse and recycling through better behaviour change programmes and expanding our resource recovery network.
- Connecting our people, community groups and commercial organisations with each other and the environment.
- Focusing our efforts on changing behaviours that embrace the circular approach.
- Ensuring services and education are equally accessible to everyone including the rural, minority and lower socio-economic communities, including offering more local options for commercial and rural sectors and organic processing.
- Addressing the impacts of climate change on our infrastructure, including at risk closed landfills.
- Obtaining reliable data on waste and material management activity across the region will be key to informing our future planning and measuring our transition to a circular economy.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
The increased cost of waste disposal may result in inappropriate disposal of waste through illegal dumping and reduced accessibility for some parts of society.	√	√			Delivering our community behaviour change programmes and providing increased accessibility of waste minimisation services including cost-effective reuse and recycling alternatives to landfill disposal.
The disposal of solid waste in landfills has the potential to release substances including greenhouse gases and leachate, causing harm to the environment and community.			√	√	Adopting a circular economy approach will reduce waste and divert materials from landfill, thereby reducing our demand for raw materials and reducing emissions. When waste is landfilled we minimise such negative effects by using a landfill with best management practice to minimise impacts on the environment.
The disposal of waste to landfill has the potential to impact on cultural values through the environmental impacts of landfill waste and the use of out of region disposal options.			√	√	Within our Waste Management and Minimisation Plan there is better alignment with Te Ao Māori though our guiding principles as well as an increased focus on partnerships. Prioritising local options for material recovery will also reduce the need for disposal of waste outside our rohe.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Deliver waste services and education programmes to actively encourage our communities to continually minimise waste levels throughout the district.	The reduction in total waste to landfill per capita in the district (measured as a year on year percentage).	3%	5%	5%	5%	15%
	The reduction in waste to landfill per household (measured as a year on year percentage).	1%	5%	5%	5%	15%
Enhance the environment through low waste and low emissions solutions.	The number of abatement notices received.	0	0	0	0	0
	The number of infringement notices received.	0	0	0	0	0
	The number of enforcement orders received.	0	0	0	0	0
	The number of convictions received.	0	0	0	0	0
Deliver waste management and minimisation services that customers are satisfied with.	The number of complaints about the Council's waste management and minimisation service received (per 1,000 customers).	2.72	2 or less	2 or less	2 or less	2 or less
	The percentage of the community satisfied with the kerbside rubbish and recycling collection service (satisfaction survey*).	New measure	>80%	>80%	>80%	>80%

* All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Organic waste processing facility	2,999,440	894,040	2,105,400	-	-	-	-	-	-	-	-
Historic Landfill erosion protection	515,000	515,000	-	-	-	-	-	-	-	-	-
Colson Road Landfill closure works	360,500	360,500	-	-	-	-	-	-	-	-	-
Transfer stations upgrade programme	1,829,648	51,500	368,445	388,080	452,148	281,775	287,700	-	-	-	-
Resource Recovery Facility Armco culvert renewal	6,892,240	-	-	-	-	-	-	-	239,700	3,912,000	2,740,540

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Waste Management and Minimisation

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	4.94	4.76	5.02	4.75	5.02	5.20	5.53	5.51	6.60	6.89	6.45
Targeted rates	6.31	7.36	8.25	8.39	8.70	8.46	8.66	8.84	9.05	9.27	9.51
Subsidies and grants for operating purposes	-	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Fees and charges	8.01	8.54	9.36	10.07	10.27	10.46	10.44	10.65	10.68	10.79	10.99
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**19.26**	**20.69**	**22.66**	**23.24**	**24.02**	**24.15**	**24.66**	**25.03**	**26.35**	**26.98**	**26.98**
Applications of operating funding											
Payments to staff and suppliers	15.85	16.90	17.49	17.98	18.41	18.70	19.08	19.36	20.57	21.06	20.87
Finance costs	-	0.34	0.46	0.55	0.61	0.64	0.66	0.66	0.66	0.65	0.65
Internal charges and overheads applied	3.15	3.36	4.07	3.98	4.23	4.38	4.40	4.31	4.31	4.34	4.39
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	19.00	20.60	22.02	22.51	23.25	23.72	24.14	24.33	25.54	26.05	25.91
Surplus/(deficit) of operating funding (A-B)	**0.26**	**0.09**	**0.64**	**0.73**	**0.77**	**0.43**	**0.52**	**0.70**	**0.81**	**0.93**	**1.07**
Sources of capital funding											
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-	-
Increase/(decrease) in debt	1.88	3.04	2.30	1.23	0.67	(0.03)	(0.04)	(0.35)	(0.37)	(0.39)	0.15
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**1.88**	**3.04**	**2.30**	**1.23**	**0.67**	**(0.03)**	**(0.04)**	**(0.35)**	**(0.37)**	**(0.39)**	**0.15**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	-	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	2.64	3.14	2.53	1.52	1.01	0.34	0.35	0.06	0.06	0.06	0.62
- to replace existing assets	0.77	0.62	0.22	0.18	0.17	0.17	0.20	0.19	0.55	4.10	2.93
Increase (decrease) in reserves	(1.27)	(0.63)	0.19	0.26	0.26	(0.11)	(0.07)	0.10	(0.17)	(3.62)	(2.33)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	2.14	3.13	2.94	1.96	1.44	0.40	0.48	0.35	0.44	0.54	1.20
Surplus/(deficit) of capital funding (C-D)	**(0.26)**	**(0.09)**	**(0.64)**	**(0.73)**	**(0.77)**	**(0.43)**	**(0.52)**	**(0.70)**	**(0.81)**	**(0.93)**	**(1.07)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	1.00	1.00	1.15	1.17	1.19	1.30	1.29	1.29	1.41	1.40	1.41
less deferred/unfunded	(0.81)	(0.78)	(0.99)	(1.01)	(1.03)	(1.04)	(0.93)	(0.84)	(0.85)	(0.74)	(0.65)
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**0.19**	**0.22**	**0.14**	**0.16**	**0.16**	**0.26**	**0.36**	**0.45**	**0.56**	**0.66**	**0.76**

Wastewater Treatment

Rāwekeweke Waipara

What we do

We are responsible for operating and maintaining the wastewater network that collects and treats sewage from more than 27,000 properties each day across the urban areas of New Plymouth, Bell Block, Waitara, Inglewood and Ōākura.

Through our network of 692 kilometres of sewer pipes, 34 pump stations and a centralised water treatment plant, we treat 25 million litres of wastewater every day, as well as monitoring the flow of trade waste into the network. We also convert treated sludge into a commercially sold biosolid fertiliser BioBoost©, a certified product that recycles biosolids and nutrients. We are the only Council in the country to do this.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities and Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

The collection and treatment of wastewater in a safe and efficient manner actively supports these goals. Our activities protect the health of our people and reduce potentially significant harmful environmental and cultural issues caused by sewage. This supports a liveable environment for our community, contributing to social and environmental well-being.

Providing wastewater treatment infrastructure for industry and to accommodate population growth and development in the district is also critical to the district's economic well-being and prosperity.

How we pay for it

This service is funded through a combination of general rate (five per cent) and targeted rate (95 per cent) paid by ratepayers connected to the wastewater system. We also charge industrial and commercial users for trade waste discharges. Capital improvements are funded by loans, while the renewal and replacement of wastewater assets is funded from renewal reserves. The replacement value of the wastewater assets is $904m.

Challenges and changes

Since the LTP 2021-2031, the level of understanding of how the district's wastewater network operates has increased greatly through the creation of wastewater network models, a significant investment that was started in 2020. These models enable us to better understand the implications of population growth, the current network constraints and how to relieve them, and the benefits that operational improvements to the wastewater system will provide.

Predicted growth in the district's population will increase the demand for wastewater services as housing in existing urban areas becomes more intensified, and there is an increase in new subdivisions. Increasing rainfall intensity as a result of climate change places additional pressure on the wastewater network and treatment facilities. Using the model we can undertake advance planning to understand where and when network upgrades will be required because of this growth without causing overflows from the system that can cause contamination of our rivers and coastal waters.

The performance of the existing network can be assessed using the models, under a range of rainfall conditions. We know that the communities of Inglewood and Waitara are experiencing unacceptable wastewater overflows to the environment during certain wet weather events. The model allows us to plan upgrades to the network to reduce these overflows and stress test them with simulated rainfall to ensure they will deliver the required improvements. Programmes of upgrades for both these communities are included over the life of this plan.

Funding for renewals of the wastewater network is also included over the life of this plan.

At the Wastewater Treatment Plant, construction work to replace the ageing Thermal Drying Facility (which turns biosolids into fertiliser) has begun. The new facility is expected to be operational in 2026 and will be able to run on both natural gas and hydrogen. Replacement of the main control building and laboratory is planned as the current facility has a low level of seismic resilience, poor staff working conditions and the laboratory lacks capacity for expected workloads. The Treatment Plant Master Plan requires updating as the hydraulic capacity of the plant is now being reached during heavy rain. The operational interventions that currently manage this will not be possible in the future, so a long-term solution is needed to manage the increased flows.

The sewer network from Inglewood through Bell Block and Glen Avon has issues including current capacity constraints in the Inglewood oxidation pond pumping system, future capacity constraints in the trunk main from Bell Block to the treatment plant and the large demand that will come from the Smart Road growth area. Work to address these constraints is required to identify and plan the right future upgrades for this area.

The Urenui and Onaero wastewater project is underway to address public health, compliance, cultural and resilience issues with the existing septic tanks in Urenui township and wastewater disposal schemes in the Urenui and Onaero campgrounds. A rural property was purchased in 2023 as a possible site for the treatment and disposal to land of treated water. Planning and optioneering for the pipe collection network and treatment plant is in progress.

The Water Services Acts Repeal Act was passed under urgency on 13 February 2024 returning the three waters services (Stormwater, Wastewater Treatment and Water Supply) back to Council with transitional provisions related to LTP 2024-2034. We have therefore included three waters in the full 10 years of this plan. However it was also indicated that future legislation will provide for the establishment of a new class of local government owned, but financially separate, Council Controlled Organisations as an option that councils may choose to pursue.

The Local Government (Water Services Preliminary Arrangements) Bill, which will give effect to the new "Local Water Done Well" programme, and was introduced into the House on May 31 2024.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
Failures in the wastewater network cause overflows, which lead to environmental damage, public health risks and cultural offense.	√	√	√	√	Regular inspection of critical lines. Ongoing monitoring of network performance and proactive maintenance and renewal work.
Service failure impacts on local industries and trade customers who rely on the network for their operations.		√			Ensuring resilience networks are in place.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide an effective wastewater treatment and disposal system.	The number of dry weather sewerage overflows per 1,000 connections to the wastewater system.	0.16	1.5	1.5	1.5	1.5
Comply with all resource consents for wastewater discharge from our system.	The number of abatement notices received.	1	0	0	0	0
	The number of infringement notices received.	0	0	0	0	0
	The number of enforcement orders received.	0	0	0	0	0
	The number of convictions received.	0	0	0	0	0
Respond to customer and maintenance requests in a timely manner.	The median response time to sewerage overflow callouts (from the time NPDC receives notification to the time that service personnel reach the site*).	0.64	1 hour or less	1 hour or less	1 hour or less	1 hour or less
	The median resolution time for sewerage overflow callouts (from the time NPDC receives notification to the time that service personnel confirm resolution of the fault or interruption).	2.02 No callouts	4 hours or less for sewers <250 dia 8 hours for less for sewers ≥250 dia	4 hours or less for sewers <250 dia 8 hours for less for sewers ≥250 dia	4 hours or less for sewers <250 dia 8 hours for less for sewers ≥250 dia	4 hours or less for sewers <250 dia 8 hours for less for sewers ≥250 dia

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Ensure customers are satisfied with the wastewater treatment and disposal service.	The total number of complaints received about sewerage odour; system faults or blockages; or NPDC's response to issues with the sewerage system (per 1,000 connected properties).	5.38	13 or less	13 or less	13 or less	13 or less
Provide a good quality and safe wastewater treatment system.	The percentage of residents satisfied with the quality and safety of the district's wastewater treatment system (satisfaction survey**).	New measure	80	80	80	80

* The times shown for 'attendance' and 'resolution' are reported by NPDC's operation and maintenance contractor as part of their contracted responsibilities. This includes travel time. The accuracy of these times has been verified by NPDC.

** All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Thermal Drying Facility	27,029,700	15,450,000	11,579,700	-	-	-	-	-	-	-	-
Sutherland/Patterson Road Growth Area sewer main	2,348,400	2,348,400	-	-	-	-	-	-	-	-	-
Urenui and Onaero sewer system	37,283,540	1,740,700	2,894,925	2,964,500	11,028,000	11,271,000	3,653,790	3,730,625	-	-	-
Mangati Pump Station emergency storage	6,318,150	772,500	4,737,150	808,500	-	-	-	-	-	-	-
Inglewood wastewater overflows programme	13,095,925	515,000	1,579,050	3,234,000	3,308,400	2,254,200	690,480	352,500	359,550	366,750	435,995
Parklands Avenue Extension Puketapu sewer main	2,781,165	103,000	526,350	-	1,654,200	497,615	-	-	-	-	-
Waitara wastewater overflows programme	9,613,940	103,000	210,540	1,078,000	1,102,800	1,127,100	1,150,800	1,175,000	1,198,500	1,222,500	1,245,700
Inglewood dump station	57,641	57,641	-	-	-	-	-	-	-	-	-
Wastewater model build and update	5,421,368	25,750	26,318	26,950	27,570	1,352,520	1,380,960	29,375	29,963	30,563	2,491,400
West Quay pump station	2,903,780	-	2,526,480	377,300	-	-	-	-	-	-	-

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Waimea Valley sewer extension	4,891,000	-	-	431,200	2,205,600	2,254,200	-	-	-	-	-
Upgrading of Huatoki Valley sewer main	1,331,660	-	-	118,580	1,213,080	-	-	-	-	-	-
New Plymouth Wastewater Treatment Plant (NPWWTP) Master Plan and buffer storage programme	11,389,500	-	-	-	-	5,635,500	5,754,000	-	-	-	-
Bell Block trunk sewer - capacity upgrade	7,015,932	-	-	-	-	3,471,468	3,544,464	-	-	-	-
Eastern sewer network realignment	10,822,350	-	-	-	-	563,550	575,400	2,350,000	2,397,000	2,445,000	2,491,400
Junction Street Growth Area downstream sewer capacity upgrade	645,040	-	-	-	-	-	57,540	587,500	-	-	-
Junction Street Growth Area sewer pump station	1,175,000	-	-	-	-	-	-	1,175,000	-	-	-
Junction Street Growth Area	587,500	-	-	-	-	-	-	587,500	-	-	-
Inglewood oxidation ponds and pump station upgrade project	10,126,440	-	-	-	-	-	-	411,250	838,950	4,890,000	3,986,240
NPWWTP septage reception	1,316,000	-	-	-	-	-	-	117,500	1,198,500	-	-
Smart Road Growth sewer	7,333,400	-	-	-	-	-	-	-	2,397,000	2,445,000	2,491,400

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Wastewater Treatment

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	-	1.13	1.25	1.31	1.52	1.75	2.03	2.28	2.48	2.58	2.74
Targeted rates	19.42	21.61	23.81	24.82	28.80	33.19	38.61	43.10	46.33	48.32	51.37
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	2.64	2.77	2.83	2.89	2.96	3.03	3.09	3.15	3.21	3.28	3.34
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**22.06**	**25.51**	27.89	29.02	33.28	37.97	43.73	48.53	52.02	54.17	57.45
Applications of operating funding											
Payments to staff and suppliers	7.07	7.32	8.34	9.59	9.91	8.53	9.02	9.30	9.58	9.85	10.14
Finance costs	2.86	2.98	3.37	3.77	4.16	5.13	6.10	6.61	6.92	7.05	7.25
Internal charges and overheads applied	6.30	5.96	6.52	6.41	6.64	6.80	6.90	6.89	6.98	7.03	7.15
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	**16.23**	**16.26**	18.23	19.77	20.71	20.46	22.02	22.80	23.48	23.93	24.54
Surplus/(deficit) of operating funding (A-B)	**5.83**	**9.25**	9.66	9.25	12.57	17.51	21.71	25.73	28.54	30.24	32.91
Sources of capital funding											
Subsidies and grants for capital expenditure	22.61	14.24	3.00	2.65	-	-	-	-	-	-	-
Development and financial contributions	1.63	2.45	3.60	4.38	4.99	4.86	5.16	5.47	5.64	5.51	6.00
Increase/(decrease) in debt	4.64	4.50	13.89	(1.12)	13.20	26.78	14.53	3.65	(0.72)	2.15	3.06
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**28.88**	**21.19**	20.50	5.91	18.18	31.64	19.69	9.12	4.92	7.66	9.06
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	4.95	4.75	2.64	1.54	6.02	11.05	7.97	4.87	5.26	5.36	7.44
- to improve the level of service	24.56	17.22	18.85	5.63	12.99	16.61	8.40	5.58	2.80	5.67	5.30
- to replace existing assets	8.07	8.66	12.07	13.60	12.98	20.22	19.74	14.20	11.85	12.80	12.43
Increase (decrease) in reserves	(2.87)	(0.19)	(3.40)	(5.61)	(1.24)	1.27	5.29	10.20	13.55	14.07	16.80
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	**34.71**	**30.44**	30.16	15.16	30.75	49.15	41.40	34.85	33.46	37.90	41.97
Surplus/(deficit) of capital funding (C-D)	**(5.83)**	**(9.25)**	(9.66)	(9.25)	(12.57)	(17.51)	(21.71)	(25.73)	(28.54)	(30.24)	(32.91)
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	-	-	-	-	-	-	-	-	-

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	11.90	12.72	14.26	14.28	14.64	16.54	16.72	16.92	18.61	18.63	18.87
less deferred/unfunded	(8.25)	(3.87)	(5.21)	(6.09)	(3.28)	(0.59)	2.88	6.30	7.15	8.59	10.71
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**3.65**	**8.85**	**9.05**	**8.19**	**11.36**	**15.95**	**19.60**	**23.22**	**25.76**	**27.22**	**29.58**

Water Supply
Whakaputunga Wai

What we do

We are involved in operating, maintaining and developing water collection, treatment and distribution facilities. The water distribution system is designed to meet the day-to-day requirements of residential, commercial and industrial customers and firefighting requirements in urban areas.

We are responsible for providing a reliable and sustainable supply of drinkable water to over 30,000 households and businesses throughout the district.

The four separate water supply facilities of New Plymouth (including Omata, Bell Block, Waitara and Urenui), Inglewood, Ōākura and Ōkato supply over 30 million litres of drinkable water every day.

We plan, develop, operate and maintain the infrastructure network for these water supply systems, which include treatment plants, pump stations, reticulation pipe networks and critical water storage facilities such as reservoirs.

We are responsible for ensuring that all water supplied is compliant with New Zealand Drinking Water Standards, while also managing water sustainably, particularly in times of high demand, and ensuring that water is available for emergency use, such as firefighting in urban areas.

Why we do it

NPDC's strategic vision for a Sustainable Lifestyle Capital is supported by four goals – Trusted, Thriving Communities & Culture, Environmental Excellence and Prosperity. These goals (our community outcomes) promote the social, economic, environmental and cultural well-being of the New Plymouth District both now and for the future.

Provision of clean, safe drinking water is one of the most critical services that Council is responsible for delivering to the district. In addition to drinking water and water for sanitation, the water supply also provides water for firefighting and enabling commercial activities and industry.

Water occupies an integrated and holistic role with mana whenua. It is considered vital in providing physical and spiritual sustenance through its mauri, as well as maintaining the quality of health and well-being of people and the integrity of their social and natural environments. By integrating Te Ao Māori principles into how Council manages its water services, we are continuing to ensure connections between our infrastructure and environment remains strong, continues to develop and strengthen our Te Tiriti partnerships with iwi and hapū within the district, and ensures that we are fulfilling our obligations as kaitiaki of this taonga.

The adverse weather events such as those experienced by the East Coast and Auckland communities in January and February 2023, highlighted the negative impacts on communities when they do not have access to clean water. Council needs to build sufficient resilience throughout water infrastructure networks to avoid the impacts of adverse weather events and the expected impacts of climate change.

Taking into account the linked nature of potable water infrastructure alongside other key services such as roading, stormwater and wastewater, Council needs to ensure a wider, collective approach to planning water infrastructural works, meeting the requirements of forecast growth and communities' changing future level of service expectations.

How we pay for it

This service is funded through a combination of general rate (five per cent) and targeted rate (95 per cent) paid by ratepayers connected to the water network. We also charge industrial, commercial and extra ordinary users (such as those with swimming pools) based upon volume by meter. The introduction of universal water meters will allow Council to consider whether in the future all customers are charged based upon the amount of water they use. Most rural customers would continue to be charged using restricted flow tariffs.

Capital improvements are funded by loans, while the renewal and replacement of assets is funded from renewal reserves. The replacement value of water supply assets is $470m.

Challenges and changes

We are pursuing an integrated approach to planning for the four potable water supplies. We are working on the Water Supply Planning Project and seeking to better understand the opportunities and priorities for future improvement and investment in water supply infrastructure so that the district's communities have safe, reliable, and efficient water supplies with an appropriate level of resilience.

In the district we are not using water efficiently and residents consume more water on average than other comparable parts of the country. In 2021 NPDC committed to a number of initiatives with the aim of achieving a 25 per cent reduction in gross per capita consumption by 2030. This goal requires greater community awareness of water consumption and support for households to make changes to their daily water use habits. The actions to achieve this goal are captured in the Water Conservation Plan. Since 2021, good progress has been made on educational aspects, leak detection and with the universal water metering, however we still need to complete this project and progress other actions related to the programme.

We have focused on understanding the operation and limitations of our water network. The water network model has enabled us to better understand the implications of growth and the benefits particular system improvements and investment may have. We know we need to invest in water infrastructure to allow development in new areas of our district. We also know some of our older asbestos cement pipes are reaching the end of their useful life and that some of our existing infrastructure needs upgrading to make sure that it can keep up with demand and firefighting requirements. We have analysed water use and identified the need for a supplementary water source for the New Plymouth water supply to meet expected future water demand in the eastern part of the supply.

The integrated and holistic view is allowing us to apply more cost effective solutions leading to reduced costs for an equivalent outcome. An example of this is the need for a new supplementary water source for the New Plymouth water supply. It has also been identified that in the future we will need to increase the capacity of the main pipes supplying eastern areas to enable growth which is a significant cost. We have also identified that the eastern areas of the supply are more vulnerable to loss of service due to natural events. The implementation of the new water source located in the eastern part of the district will help to solve these major issues with a single outcome at a lower overall cost.

The New Plymouth Water Treatment Plant requires major upgrades due to poor seismic resilience and the administration building is earthquake prone. Also, the plant has some capacity constraints, staff welfare issues and needs some upgrades to fully comply with legislative requirements. Our reticulation network has had some operational challenges during the year but has been very well managed by our operational crews, attending to approximately 600 calls.

The Water Services Acts Repeal Act was passed under urgency on 13 February 2024 returning the three waters services (Stormwater, Wastewater Treatment and Water Supply) back to Council with transitional provisions related to LTP 2024-2034. We have therefore included three waters in the full 10 years of this plan. However it was also indicated that future legislation will provide for the establishment of a new class of local government owned, but financially separate, Council Controlled Organisations as an option that councils may choose to pursue. The Local Government (Water Services Preliminary Arrangements) Bill, which will give effect to the new "Local Water Done Well" programme, and was introduced into the House on May 31 2024.

Significant effects on community well-being

Many of the positive effects our service has on the social, economic, environmental and cultural well-being of our community are outlined in the 'Why we do it' section. The following table identifies any potential negative effects and describes how we intend to mitigate or minimise them.

Negative effects	Well-being				Mitigation
	Social	Economic	Environmental	Cultural	
High levels of extraction from surface water and groundwater sources can lead to degradation of the river health downstream and affect recreational and traditional cultural uses of the rivers.	√		√	√	Water conservation programme to reduce our water usage across the district, including universal water metering and proactive maintenance programmes to reduce leakage from the network. Also mitigated by operating demand management measures such as water restrictions during dry periods, by reducing pressure to minimise leakage and consumption, by promoting efficient water use, and by regular inspection and maintenance of pipework.
Without access to a safe water supply we put the health of our community at risk.	√				Operating our water supply to meet the New Zealand Drinking-water Standards.
Without a reliable water supply local industry would not be able to provide services and jobs.		√			Providing resilience in our networks such as new water storage tanks at Henwood and Mountain roads.

Our commitment to you

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Provide water that is safe to drink.	Compliance with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and DWQAR 2022.	Substantially achieved	Full compliance	Full compliance	Full compliance	Full compliance
Maintain the reticulated water network in good condition.	The percentage of real water loss from NPDC's networked reticulation system.*	19%	20% or less	20% or less	20% or less	20% or less
Respond to faults and unplanned interruptions to the water supply network in a timely manner.	The median response time to urgent callouts (from the time that NPDC receives notification to the time that service personnel reach the site**).	0.58	1 hour or less	1 hour or less	1 hour or less	1 hour or less
	The median resolution time for urgent callouts (from the time NPDC receives notification, to the time that service personnel confirm resolution of the fault or interruption).	1.51 No callouts	4 hours or less for mains <250 dia 8 hours or less for mains ≥250 dia	4 hours or less for mains <250 dia 8 hours or less for mains ≥250 dia	4 hours or less for mains <250 dia 8 hours or less for mains ≥250 dia	4 hours or less for mains <250 dia 8 hours or less for mains ≥250 dia
	The median response time to non-urgent callouts (from the time NPDC receives notification to the time that service personnel reach the site).	42.76	70 hours or less	70 hours or less	70 hours or less	70 hours or less
	The median resolution time for non-urgent callouts (from the time NPDC receives notification to the time that service personnel confirm resolution of the fault or interruption).	64.88	116 hours or less	116 hours or less	116 hours or less	116 hours or less

What we will do	How we will keep track	Latest Result 2022/23	Target 2024/25	Target 2025/26	Target 2026/27	By 2033/34
Ensure customers are satisfied with our water supply service.	The total number of complaints (per 1,000 connections) received about any of the following: • drinking water clarity, taste or odour; • drinking water pressure or flow; • continuity of supply; and • NPDC's response to any of these issues.	16.91	16 or less	16 or less	16 or less	16 or less
Provide a good quality and safe water supply.	The percentage of residents satisfied with the quality and safety of the district's water supply (satisfaction survey***)	New measure	80	80	80	80
Manage demand to minimise the impact of water supply activities on the environment.	The average consumption of drinking water per day, per resident, within New Plymouth District.	315 litres per day	300 litres per day	300 litres per day	300 litres per day	300 litres per day
	The number of abatement notices received.	0	0	0	0	0
	The number of infringement notices received.	0	0	0	0	0
	The number of enforcement orders received.	0	0	0	0	0
	The number of convictions received.	0	0	0	0	0

* Water loss calculation: We calculate the percentage of water loss by dividing the annual volume of water loss by the total amount of treated water supplied for the year (obtained from water meter records from the Water Treatment Plant). To calculate the annual volume of water loss, we determine the minimum night flow (the average flow between 2am and 4am for the lowest 20 days of the year divided by the number of connections) and subtract the legitimate night usage per property (assumed to be six litres per property per hour). The difference is the estimated volume of water loss per property.

To get the annual volume of water loss, we multiply the estimated volume of water loss per property by the number of connections, and then multiply that figure by 365.

** The times shown for 'attendance' and 'resolution' are reported by NPDC's operation and maintenance contractor as part of their contracted responsibilities. This includes travel time. The accuracy of these times has been verified by NPDC.

*** All satisfaction survey targets are excluding 'don't know' responses.

Projects

The table below is a summary of the more significant capital projects that will be undertaken over the life of this plan.

	Total ($)	Year 1 2024/25 ($)	Year 2 2025/26 ($)	Year 3 2026/27 ($)	Year 4 2027/28 ($)	Year 5 2028/29 ($)	Year 6 2029/30 ($)	Year 7 2030/31 ($)	Year 8 2031/32 ($)	Year 9 2032/33 ($)	Year 10 2033/34 ($)
Universal water metering	9,120,184	6,488,434	2,631,750	-	-	-	-		-	-	-
New Plymouth Water Treatment Plant (NPWTP) intake fish screen	1,577,352	686,601	890,751	-	-	-	-	-	-	-	-
Inglewood Water Treatment Plant sludge management	1,779,563	181,538	789,525	808,500	-	-	-	-	-	-	-
Patterson Road Growth Area water main	721,000	721,000	-	-	-	-	-	-	-	-	-
Carrington Zone water supply improvements	5,625,450	298,700	2,631,750	2,695,000	-	-	-	-	-	-	-
NPWTP river intake fish screen and upgrade	2,204,314	288,400	1,915,914	-	-	-	-	-	-	-	-
Puketapu Development Area - water supply upgrades	2,450,374	154,500	-	500,515	1,795,358	-	-	-	-	-	-
NPWTP major upgrades	30,243,944	103,000	526,350	1,131,900	2,205,600	5,550,968	7,618,296	7,379,000	5,728,830	-	-
Central and eastern feeder renewal	10,331,981	-	-	-	-	-	80,556	458,250	2,265,165	3,728,625	3,799,385
Supplementary water source	8,739,020	-	-	2,479,400	2,536,440	-	-	-	-	733,500	2,989,680
Smart Road reservoir - land acquisition	1,078,000	-	-	1,078,000	-	-	-	-	-	-	-
Ōākura water supply new trunk main	6,602,850	-	-	582,120	2,977,560	3,043,170	-	-	-	-	-
Inglewood contingency intake fish exclusion	1,292,520	-	-	-	165,420	1,127,100	-	-	-	-	-
Barrett Road trunk main completion	1,888,635	-	-	-	-	-	-	-	311,610	1,577,025	-
Smart Road reservoir and water supply trunk main	847,076	-	-	-	-	-	-	-	-	-	847,076

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 for Water Supply

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	-	0.76	0.91	0.97	1.05	0.99	1.02	1.02	1.05	1.11	1.15
Targeted rates	16.23	20.50	25.10	29.41	31.82	30.49	31.53	32.08	33.15	35.04	36.41
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-	-
Fees and charges	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23	0.23
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-	-	-	-	-	-	-	-	-
Total operating funding (A)	**16.46**	**21.49**	**26.23**	**30.61**	**33.10**	**31.70**	**32.78**	**33.33**	**34.43**	**36.38**	**37.79**
Applications of operating funding											
Payments to staff and suppliers	5.07	6.72	8.32	9.40	10.59	8.60	8.81	9.14	9.25	9.84	10.26
Finance costs	2.61	3.60	3.69	3.88	4.11	4.46	4.84	5.20	5.59	5.72	5.75
Internal charges and overheads applied	5.04	4.96	5.43	5.33	5.51	5.62	5.71	5.70	5.75	5.79	5.89
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	12.72	15.28	17.44	18.61	20.21	18.68	19.36	20.04	20.59	21.35	21.90
Surplus/(deficit) of operating funding (A-B)	**3.74**	**6.21**	**8.79**	**12.00**	**12.89**	**13.02**	**13.42**	**13.29**	**13.84**	**15.03**	**15.89**
Sources of capital funding											
Subsidies and grants for capital expenditure	0.07	0.14	-	-	-	-	-	-	-	-	-
Development and financial contributions	0.50	1.37	1.81	2.20	2.58	3.47	3.88	4.17	4.25	4.21	4.24
Increase/(decrease) in debt	6.12	6.76	7.50	6.28	5.93	4.77	1.72	1.10	1.20	(1.41)	0.12
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-	-
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	**6.69**	**8.27**	**9.30**	**8.48**	**8.51**	**8.24**	**5.60**	**5.27**	**5.46**	**2.80**	**4.36**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	5.17	5.76	4.45	5.20	5.27	3.24	0.46	0.64	2.51	4.33	5.23
- to improve the level of service	2.14	3.76	5.46	4.92	5.12	7.44	7.83	7.59	6.16	1.96	2.82
- to replace existing assets	5.64	6.91	8.93	10.61	8.43	6.65	7.00	6.94	11.20	11.81	11.80
Increase (decrease) in reserves	(2.52)	(1.95)	(0.75)	(0.25)	2.58	3.93	3.73	3.39	(0.57)	(0.27)	0.40
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	10.43	14.48	18.09	20.48	21.40	21.26	19.02	18.56	19.30	17.83	20.25
Surplus/(deficit) of capital funding (C-D)	**(3.74)**	**(6.21)**	**(8.79)**	**(12.00)**	**(12.89)**	**(13.02)**	**(13.42)**	**(13.29)**	**(13.84)**	**(15.03)**	**(15.89)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	6.50	7.08	7.95	8.13	8.34	9.32	9.39	9.56	10.61	10.59	10.75
less deferred/unfunded	(3.71)	(2.11)	0.23	2.21	2.66	1.26	1.33	0.78	0.02	0.96	1.45
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**2.79**	**4.97**	**8.18**	**10.34**	**11.00**	**10.58**	**10.72**	**10.34**	**10.63**	**11.55**	**12.20**

Financials

Pūrongo Pūtea

Rating Funding Impact Statement

Tauākī Pānga mō te Pūtea Reiti

Rating policies, system and indicative rates

This section complies with the requirements under Schedule 10 clauses 15(3)-(5) and 15A of the Local Government Act 2002. It should be read in conjunction with New Plymouth District Council's (NPDC) Revenue and Financing Policy. Figures quoted are exclusive of GST unless otherwise stated.

Definition of Separately Used or Inhabited Part of a Rating Unit (SUIP)

A SUIP is defined as a separately used or inhabited part of a rating unit and includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use. Separately used or inhabited parts include:

- A residential, small holding, or farmland property that contains two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate inhabitation, i.e. has independent kitchen facilities.
- A commercial premise that contains separate shops, kiosks, other retail or wholesale outlets, or offices, each of which is operated as a separate business or is capable of operation as a separate business.

1. **General rates**

   NPDC will set a general rate based on the land value of rateable land in the district together with a uniform annual general charge (UAGC) applied to all SUIPs of a rating unit.

   Differential land value categories

   NPDC differentiates the general rate based on land use (Schedule 2, Clause 1, Local Government (Rating) Act 2002). The differential categories and percentages of total general rate requirement that apply to each group are:

	Differential factor	Revenue sought 2024/25
Group 1: Commercial/Industrial All rating units that are used primarily for any commercial or industrial purpose.	4.00	$26,676,908
Group 2: Residential All rating units with a land area of one hectare or less, not being rating units in Group 1, used for residential and related purposes.	1.00	$51,375,690
Group 3: Small Holdings All rating units, not being rating units included in Groups 1 or 2, having a land area of more than one hectare but no greater than four hectares.	0.80	$3,633,515
Group 4: Farmland All rating units, not being rating units included in Groups 1, 2 or 3, having a land area in excess of four hectares.	0.75	$12,355,995
TOTAL		**$94,042,108**

Particular rules for differential categories

Commercial/Industrial differential category
Rating units are considered to be used primarily for a commercial or industrial purpose if the Rating Information Database records their primary level code as being 6 Utility, 7 Industrial or 8 Commercial in accordance with the Rating Valuations Rules 2008 (or any rules that supersede those rules).

Vacant land as a result of subdivision
Upon subdivision, vacant land of less than four hectares that is in a commercial or industrial zone in the Operative District Plan will be in the commercial/industrial differential group. Properties that are not in a commercial or industrial zone will be in the residential or small holdings differential group based on the land size.

Upon subdivision, vacant land of greater than four hectares will remain in the farmlands differential until it is used for a commercial/industrial purpose, or is further subdivided.

Application of differential calculation

The Council has made a decision to transition to the differentials over a two year period as shown in the table below. It is noted that this decision is inconsistent with the Revenue and Financing Policy for year one of the LTP.

The differential percentages are applied to the total general rate required. The UAGC component is then deducted and the balance is allocated based on individual land values within each category. Refer to the table below.

	Group 1 Commercial/ Industrial	Group 2 Residential	Group 3 Small Holdings	Group 4 Farmland
Group differential requirement	26,676,908	51,375,690	3,633,515	12,355,995
Total UAGC from Group collected	328,043	4,191,261	240,261	409,174
Group requirement from land value calculation	26,348,865	47,184,429	3,393,254	11,946,821

The differentials per dollar value are set in the table below.

	Differential category	Differential factor		
	Rate cents/$ 2024/25	2024/25	2025/26	2026/27
Commercial/Industrial	1.4100	4.00	3.00	3.00
Residential	0.3525	1.00	1.00	1.00
Small Holdings	0.2820	0.80	0.80	0.80
Farmland	0.2644	0.75	0.75	0.75

2. Uniform annual general charge

NPDC will set a UAGC which is a fixed amount assessed on every SUIP. The amount per SUIP (excluding GST) is set in the table below.

	2024/25	2025/26	2026/27
UAGC (excluding GST)	130.43	88.06	94.87

Both the general rate and the UAGC will be used to fund, or assist with funding, all Council activities other than those funded by way of targeted rates for roading, water supply, stormwater, sewage treatment and disposal, refuse collection and kerbside recycling, swimming pool compliance and voluntary targeted rate for Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme.

3. Targeted roading rate

NPDC will set a targeted rate - the Uniform Annual Roading Charge (UARC) to partially fund the transportation activity on all rateable land in the district of a fixed amount per SUIP. The amount per SUIP (excluding GST) is set in the table below.

	2024/25
UARC (excluding GST)	110.67

4. Targeted stormwater rate

NPDC will set a targeted rate - the Annual Urban Stormwater Charge (AUSC) to partially fund the stormwater Management activity based on all rateable capital values in the urban area of the district. A map identifying the urban area for the purpose of the AUSC is included on page 194.

	2024/25
AUSC (excluding GST)	0.01206

5. Refuse collection and disposal including kerbside recycling

NPDC will set a targeted rate for refuse collection and disposal (including kerbside recycling) as a fixed amount per SUIP to which the Council provides the service for which the charge is assessed. The amount per SUIP is $239.13 for 2024/25.

6. Swimming pool compliance (registration and audit inspection pursuant to the Building Act 2004

NPDC will set a targeted rate for swimming pool compliance as a fixed amount per SUIP which have a swimming pool/spa pool on the rating unit. The amount per SUIP is $73.91 for 2024/25.

7. **Targeted service charge rates**

NPDC will charge the following targeted rates:

- Water supply.
- Sewage treatment and disposal.
- Refuse collection and disposal.
- Swimming pool compliance.
- Voluntary targeted rate - Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme.

Unless otherwise noted, only those properties that actually receive the service are liable for these charges, irrespective of differential category.

8. **Water supply**

Uniform annual water charge

A fixed charge is a targeted rate being a fixed amount per SUIP which is connected to a water supply by an annual water charge or on demand supply of water by meter. The amount per SUIP is $475.65 for 2024/25.

On demand supplies of water by meter

a) A fixed charge of $48.00 per SUIP of a rating unit.

b) A consumption charge per cubic metre of water supplied to each connection which is metered and connected to an urban or rural water supply. A scale of charges is applied as follows:

i) Standard rate for consumption up to or equal to 50,000m^3 per annum $1.894 (per cubic metre) for 2024/25.

ii) Rate for consumption in excess of 50,000m^3 per annum $1.914 (per cubic metre) for 2024/25.

iii) Waitara industrial - untreated supply $1.140 (per cubic metre) for 2024/25.

Restricted flow targeted rate is a fixed charge rate determined by the (user nominated) volume of water able to be supplied within a fixed time period to a SUIP for properties that are not metered and are connected to a rural water supply (in accordance with NPDC's Bylaw Part 14 - Water, Wastewater and Stormwater Services). The amount per cubic metre is $297.39 for 2024/25.

Water half charge is a targeted rate being a fixed amount per SUIP applied to all properties that are within 100 metres of a serviceable pipeline and are not included in assessments above and are not connected to a Council supply, are assessed at $237.83 per SUIP for 2024/25.

Note. For properties that are not connected to a water supply and are further than 100 metres from a water pipe, a targeted rate is not assessed.

9. **Sewage treatment and disposal**

Annual sewer charge for residential is a targeted rate being a fixed amount per SUIP (other than commercial/industrial rating units and schools) connected either directly or indirectly through a private drain to a public sewerage drain. The amount per SUIP is $646.09 for 2024/25.

Annual sewer charge for commercial/industrial (Group 1) and schools is a targeted rate charged per water closet or urinal to each SUIP connected either directly or through a private drain to a public sewerage drain. A scale of charges is applied for 2024/25 as follows.

Number of water closets or urinals	($)
One to two	646.09
Three	548.70
Four	484.35
Five	420.00
Six to 10	387.83
11 to 15	355.65
16 to 20	342.61
21 or more	323.04

Expansion of sewerage scheme charges (Ōākura) is a targeted rate being a fixed amount per SUIP for rating units in the area to which the sewerage scheme was expanded and is now available (Ōākura), where an agreement to connect was obtained but the rating unit has not yet connected. The amount per SUIP for 2024/25 is $323.04 (which is half the annual sewer charge for residential). Once connected the full amount will apply in the next financial year.

Sewer half charge is a targeted rate being a fixed amount per SUIP applied to all properties that are within 100 metres of a serviceable pipeline and are not included in assessments above and are not connected to a Council supply, are assessed at $323.04 per SUIP for 2024/25.

Note. All rating units in the district which are further than 100 metres from a sewerage pipe, or are not serviceable are not liable for these rates.

10. **Voluntary targeted rate - Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme**

The Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme rate is a targeted rate set on properties that have benefited from funding by NPDC in respect of the property for a range of household sustainability initiatives. The rate is calculated at either 11.1 per cent (for those who opted for a nine year repayment period) or 20 per cent (for those who opted for a five year repayment period) of the service amount (the cost of the borrowed amount) until the service amount and the costs of servicing the service amount are recovered and is charged on a rating unit basis. For the avoidance of doubt, this rate includes ratepayers who used NPDC's Voluntary Targeted Rate for Home Energy Scheme prior to its expansion as Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme.

Lump sum contributions

The Council may accept lump sum contributions in respect of any targeted rate.

Due dates and penalties

NPDC's rates (excluding metered water rates) for the 2024/25 year (1 July 2024 to 30 June 2025) will become due and payable by four equal instalments on the following dates:

Instalment 1:	28 August 2024
Instalment 2:	27 November 2024
Instalment 3:	26 February 2025
Instalment 4:	28 May 2025

NPDC will charge a penalty of 10 per cent on any part of each respective instalment (for rates excluding metered water rates) that remains unpaid after the instalment due dates listed above.

In addition, NPDC will charge a penalty of 10 per cent on any portion of rates (for rates excluding metered water rates) that were assessed or levied in any previous financial years prior to 1 July 2024 and which remain unpaid on 1 July 2024. The penalty will be applied on 30 September 2024 and a further additional penalty of 10 per cent on any portion of rates that were assessed or levied in any previous financial years and which remain unpaid on 31 March 2025.

Metered water rates for the 2024/25 year (1 July 2024 to 30 June 2025) will generally be invoiced on a quarterly basis. However, rating units may be invoiced monthly if the unit has previously been invoiced monthly or NPDC has been notified before 30 June 2024 to be invoiced monthly.

Invoices for metered water invoiced quarterly will become due and payable on the following dates:

Instalment 1:	27 November 2024
Instalment 2:	26 February 2025
Instalment 3:	28 May 2025
Instalment 4:	27 August 2025

Invoices for metered water invoiced on a monthly basis will become due and payable on the following dates:

Instalment 1:	20 August 2024
Instalment 2:	20 September 2024
Instalment 3:	20 October 2024
Instalment 4:	22 November 2024
Instalment 5:	20 December 2024
Instalment 6:	20 January 2025
Instalment 7:	21 February 2025
Instalment 8:	21 March 2025
Instalment 9:	20 April 2025
Instalment 10:	20 May 2025
Instalment 11:	20 June 2025
Instalment 12:	20 July 2025

NPDC will charge a penalty of 10 per cent on any part of each respective instalment (for metered water rates) that remains unpaid after the instalment due dates listed above.

Total rates

	A/Plan 2023/24 ($)	LTP 2024/25 ($)
Uniform annual general charge (UAGC)	16,566,544	5,168,739
General rate	71,462,669	88,873,369
Sub total (general rates)	**88,209,213**	**94,042,108**
Uniform annual roading charge (UARC)	4,989,910	4,385,404
Uniform annual sewage charge (UADC)	19,417,304	21,608,097
Annual urban stormwater charge (AUSC)	-	3,213,247
Uniform annual water charge (UAWC)	10,809,079	14,684,783
Water by meter charges	5,418,779	5,819,937
Uniform annual refuse charge (UARC)	6,308,033	7,357,032
Swimming pool compliance charge (UAPC)	42,163	73,470
Sub total (targeted rates/charges)	**46,985,268**	**57,141,970**
TOTAL	**135,014,481**	**151,184,078**

The figures above do not include GST. GST will be added at applicable rates.

Percentage of rates that are fixed charges

Under the Local Government Rating Act (LGRA), a maximum of 30 per cent of total rates income can come from fixed rates, such as targeted rates or fixed charges. The following table shows the fixed rates set for 2024/25 and the percentage of the total rates that these represent.

	LTP 2024/25 ($)
Uniform annual general charge (UAGC)	5,168,739
Uniform annual roading charge (UARC)	4,385,404
Uniform annual refuse charge (UARC)	7,357,032
Swimming pool compliance charge (UAPC)	73,470
TOTAL	**16,984,645**
TOTAL RATES (excluding GST)	**151,184,078**
Uniform rates as a percentage of total rates	**11.2%**

Rating base information

	A/Plan 2023/24	Budget 2024/25	Budget 2025/26	Budget 2026/27	Budget 2027/28	Budget 2028/29	Budget 2029/30	Budget 2030/31	Budget 2031/32	Budget 2032/33	Budget 2033/34
Projected number of rating units	37,118	37,338	37,566	37,809	38,074	38,369	38,715	39,089	39,478	39,873	40,263
Projected total capital value of rating units ($m)	24,325	34,193	34,317	34,487	34,673	34,879	35,122	35,383	35,656	35,932	36,205
Projected total land value of rating units ($m)	20,906	20,977	21,061	21,177	21,303	21,443	21,607	21,785	21,970	22,157	22,343

Rates and Charges	A/Plan 2023/24 ($)	LTP 2024/25 ($)
General rates		
Uniform annual general charge	423.08	130.43
Differential rates (cents per dollar of rateable land value):		
- Group 1 (Commercial/Industrial)	1.2168c	1.4100 c
- Group 2 (Residential)	0.2578c	0.3525c
- Group 3 (Small Holdings)	0.1985c	0.2820c
- Group 4 (Farmland)	0.2674c	0.2644 c
Targeted rates/charges		
Uniform annual roading charge	128.05	110.67
Annual urban stormwater charge (cents per dollar of rateable capital value):	-	0.01206c
Uniform annual refuse charge per serviced household	206.10	239.13
Swimming pool compliance charge	44.06	73.91
Water charges		
Uniform annual water charge:	388.83	475.65
On demand supplies by water by meter (WBM):		
- Supply charge (for all metered customers)	37.60	48.00
- Standard rate for consumption up to 50,000m^3 (per cubic metre)	1.42	1.894
- Industrial rate for consumption in excess of 50,000m^3 per annum (per cubic metre)	1.44	1.914
Waitara industrial - untreated supply (per cubic metre)	0.96	1.140
Restricted flow connections (per water unit as defined by Water Supply Bylaw (Part 15))	227.63	297.39
Water half charge	-	237.83

Note: large users are charged the standard WBM rate to 50,000m^3 and the industrial rate for amounts in excess of 50,000m^3

Rates and Charges	A/Plan 2023/24 ($)	LTP 2024/25 ($)
Sewage charges		
Uniform annual sewage charge - all rating units other than commercial/industrial	596.41	646.09
Uniform annual sewage charge - commercial/industrial (including schools) (scale of charges per water closet or urinal):		
- One to two	596.41	646.09
- Three	506.95	548.70
- Four	447.31	484.35
- Five	387.67	420.00
- Six to 10	357.85	387.83
- 11 to 15	328.03	355.65
- 16 to 20	313.12	342.61
- 21 or more	298.21	323.04
Ōākura part charge	298.21	323.04
Sewer half charge	-	323.04

Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme - funding assistance depending on each funding arrangement

The figures above do not include GST. GST will be added at applicable rates at the time the rates are assessed.

Properties that straddle the urban border will have the AUSC applied where the property is greater than 50 per cent urban, or has direct access off a residential road.

Examples of the impact of the rating proposals (GST inclusive)

The following examples show the impact of the rating proposals on a range of properties for each differential for 2024/25 and approximate increase for each group based on average land value and pans for commercial/industrial. The examples exclude the swimming pool compliance targeted rate and the voluntary Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme targeted rate. More information about these rates can be found on page 5.

Residential land value (LV)

	$235,000 LV	$320,000 LV	$390,000 LV	$490,000 LV	$790,000 LV
General rate	952.62	1,297.18	1,589.04	1,986.30	3,202.41
Uniform annual general charge	150.00	150.00	150.00	150.00	150.00
Targeted rates					
Uniform annual roading charge	127.27	127.27	127.27	127.27	127.27
Uniform annual sewage charge	743.00	743.00	743.00	743.00	743.00
Uniform annual urban stormwater charge	59.63	73.49	92.91	109.55	146.99
Uniform annual water charge:	547.00	547.00	547.00	547.00	547.00
Uniform annual refuse charge	275.00	275.00	275.00	275.00	275.00
TOTAL	**2,854.52**	**3,212.95**	**3,524.22**	**3,938.13**	**5,191.67**
Increase $ over 2023/24	**153.84**	**260.27**	**364.02**	**481.45**	**845.59**

Commercial/Industrial land value (LV)

	$138,000 LV	$340,000 LV	$580,000 LV	$1,020,000 LV	$2,700,000 LV
General rate	2,237.63	5,513.01	9,404.55	16,539.03	43,779.78
Uniform annual general charge	150.00	150.00	150.00	150.00	150.00
Targeted rates					
Uniform annual roading charge	127.27	127.27	127.27	127.27	127.27
Uniform annual sewage charge	743.00	743.00	2,415.00	2,415.00	4,460.00
Uniform annual urban stormwater charge	19.14	85.98	187.20	214.94	873.62
Uniform annual water charge:	547.00	547.00	547.00	547.00	547.00
TOTAL	**3,824.04**	**7,166.26**	**12,831.02**	**19,993.24**	**49,937.67**
Increase $ over 2023/24	**126.03**	**641.61**	**1,404.01**	**2,409.22**	**6,955.08**

Small Holdings land value (LV)

	$340,000 LV	$550,000 LV	$610,000 LV	$700,000 LV	$1,100,000 LV
General rate	1,102.60	1,783.62	1,978.20	2,270.06	3,567.24
Uniform annual general charge	150.00	150.00	150.00	150.00	150.00
Targeted rates					
Uniform annual roading charge	127.27	127.27	127.27	127.27	127.27
TOTAL	**1,379.87**	**2,060.89**	**2,255.47**	**2,547.33**	**3,844.51**
Increase/(decrease) $ over 2023/24	**(30.06)**	**171.58**	**229.19**	**315.61**	**699.69**

Farmland land value (LV)

	$320,000 LV	$670,000 LV	$850,000 LV	$1,580,000 LV	$4,950,000 LV
General rate	972.88	2,036.98	2,584.22	4,803.61	15,049.30
Uniform annual general charge	150.00	150.00	150.00	150.00	150.00
Targeted rates					
Uniform annual roading charge	127.27	127.27	127.27	127.27	127.27
TOTAL	**1,250.16**	**2,314.25**	**2,861.49**	**5,080.89**	**15,326.57**
Decrease $ from 2023/24	**(367.68)**	**(379.87)**	**(386.14)**	**(411.57)**	**(528.97)**

Statement of Accounting Policies

Tauākī Kaupapa Here Kaute

1. Reporting Entity

New Plymouth District Council (the Council) is a territorial authority established under the Local Government Act 2002 (LGA) and is domiciled and operates in New Zealand. The relevant legislation governing the Council's operations includes the LGA and the Local Government (Rating) Act 2002 (LG(R)A).
The Group consists of the ultimate parent, New Plymouth District Council and its Council Controlled Entities (CCOs) and Joint Ventures:

- Papa Rererangi i Puketapu Limited (100% owned).
- New Plymouth PIF Guardians Limited (100% owned).
- Venture Taranaki Trust (100% owned).
- McKay Family Joint Venture (56.5% owned).
- Duthie Joint Venture (54.82% owned).

The Prospective Financial Statements of the Council are for the 10 years commencing 1 July 2024 and ending 30 June 2034 and where authorised for issue by Council on the date the Plan was adopted.

The main purpose of these statements is to provide users with information about the core services that the Council intends to provide to ratepayers, the expected cost of those services and the consequent requirement for rate funding.

The level of rate funding required is not affected by subsidiaries, except to the extent that the Council obtains distributions from, borrows money on behalf of, or further invests in those subsidiaries, in which case such effects are included in these parent prospective financial statements. Therefore, the Council is not presenting group prospective financial statements.

2. Basis of preparation

a) Statement of Compliance

The Prospective Financial Statements (financial statements) of the Council have been prepared in accordance with the requirements of the LGA and the Local Government (Financial Reporting and Prudence) Regulations 2014, which include the requirement to comply with New Zealand Generally Accepted Accounting Practice (NZ GAAP).

The Council's primary objective is to provide goods or services and benefit for the community, rather than making a financial return. Accordingly, the Council designates itself and the Group as public benefit entities (PBEs) and applies tier 1 PBE Accounting Standards. These standards are based on International Public Sector Accounting Standards (IPSAS), with amendments for the New Zealand Environment.

The prospective financial information comply with PBE FRS 42 Prospective Financial Statements. The information in these Prospective Financial Statements have been prepared using the best information available at the time they were prepared.

Events and circumstances may not occur as expected or may not have been predicted or Council may subsequently take actions that differ from the proposed courses of action on which the Prospective Financial Statements are based. Therefore, whilst there is no current intent to update these Prospective Financial Statements, the Council reserves the right to update this plan in the future. The information contained within these Prospective Financial Statements may not be suitable for use in another capacity.

The accounting policies set out below have been applied consistently to all periods presented in the Prospective Financial Statements.

b) Measurement base

The Prospective `Financial Statements have been prepared on a historical cost basis, modified by the revaluation of certain assets.

The Prospective Financial Statements are presented in New Zealand dollars (functional and reporting currency) and all values are rounded to the nearest thousand dollars ($000), unless otherwise stated.

c) Foreign currency transactions

Foreign currency transactions are translated into NZD (the functional currency) using the spot exchange rate at the dates of the transactions.

Foreign exchanges gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the surplus or deficit.

d) Goods and services tax (GST)

All items in the financial statements are stated exclusive of GST, except billed receivables and payables, which include GST. Where GST is not recoverable as input tax then it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the Inland Revenue Department (IRD) is included as part of receivables or payables.

The net GST paid to, or received from the IRD, including the GST relating to investing and financing activities, is classified as an operating cash flow in the Statement of Cash Flows. Commitments and contingencies are disclosed exclusive of GST.

e) Cost allocation

The costs of providing support services for the Council are accumulated and are allocated to each Council activity using direct or indirect costs:

Direct costs are those costs directly attributable and charged to a significant activity.

Indirect costs are those costs that cannot be identified in an economically feasible manner with a specific significant activity. Indirect costs are charged to the significant activities using appropriate cost drivers such as actual usage, staff numbers, and floor area.

f) Annual Plan figure

The comparative 2023/24 figures are for those approved by the Council on its Annual Plan 2023/24. The plan figures have been prepared in accordance with NZ GAAP, using accounting policies that are, or will be, consistent with those adopted by the Council for the preparation of the financial statements.

g) Critical accounting estimates and assumptions

Financial statement preparation requires judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, revenue and expenses.

Estimates are continually evaluated and are based on historical experience and other factors including expectations or future events that are considered under the circumstances.

The significant estimates and assumptions that have the greatest risk of causing a material adjustment to the reported amounts are:

- Estimating the fair value of infrastructural assets.
- Estimating the fair value of buildings.
- Estimating the fair value of forestry assets.
- Estimating the landfill afercare provision.

The actual results achieved are likely to vary for the information presented and the variations may be material.

h) Changes in accounting policies

At the time of preparation of this Plan there were no expected significant changes in the accounting policies to these applied in the preparation of these Prospective Financial Statements.

3. Significant accounting policies

a) Revenue

Most of the Council's revenue is from non-exchange transactions accounted for under PBE IPSAS 23 (i.e. rates, subsidies and grants, provision of services partial cost recovery/subsidised, vested assets and financial/development contributions). Exchange transactions are recognised under PBE IPSAS 9 (i.e. targeted rates for water supply, provision of services full cost recovery, sale of goods, interest and dividends).

Professional judgement is exercised to determine whether the substance of a transaction is non-exchange or exchange. For non-exchange revenue there is recognition of a liability to the extent of unfulfilled conditions.

Revenue is measured at fair value which is usually the cash value of a transaction. For non-exchange revenue there is a recognition of a liability to the extent of unfulfilled conditions.

Revenue from non-exchange transactions

Rates

General rates and uniform annual general charges (UAC) are recognised at the amounts due at the start of the financial year to which the Council rates resolution relates. They are set annually, and all rate payers are invoiced within the financial year for which the rates have been set.

The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.

Revenue is measured at the fair value of consideration received or receivable. Rates revenue is recognised by Council as being revenue when the Council has set the rates and provided the rates assessment.

Revenue from late payment penalties is recognised when rates become overdue.

Rates remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

Rates collected on behalf of the Taranaki Regional Council (TRC) are not recognised in the financial statements as the Council is acting as an agent for TRC.

Subsidies and grants

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

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

Development and environmental contributions

Development and environmental contributions are recognised as exchange revenue when received. If the service for which the contribution is charged is not undertaken in the same year it's received, the contribution is allocated to the appropriate reserve until such time that the Council provides, or is able to provide, the service.

Vested assets

Assets vested in Council, with or without conditions, are recognised as non-exchange revenue, at fair value, when control over the assets is obtained.

The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

Fines and levies

Fines and levies, which mostly relate to traffic and parking infringements, are recognised when the infringement notice is issued.

Revenue from exchange transactions

Water billing revenue

Revenue from water by meter rates is recognised on an accrual basis. Revenue is based on the actual usage as a result of meter reading. Unbilled usage as a result of unread meters at year end is accrued on an average usage basis.

Other revenue

User fees and charges are recognised on the basis of actual services provided. Any fees and charges received in advance are recognised as unearned income in advance.

Fees for disposing of waste at the Council's landfill are recognised as waste is disposed by users.

Interest and dividend revenue

Interest revenue is recognised using the effective interest method.

Dividends are recognised when the right to receive payment has been established.

b) Other expenses

Grant expenditure

The Council's grants awarded have no substantive conditions attached.

Non-discretionary grants are those grants that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has provided an invoice.

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. Lease incentives received are recognised in the surplus or deficit as a reduction of rental expense over the lease term.

Interest rate swaps

Interest rate swaps are measured at fair value with gains or losses on remeasurement recognised in the surplus or deficit in the year of remeasurement.

Defined contribution schemes

Employer contributions to KiwiSaver, the Government Superannuation Fund and the State Sector Retirement Savings Scheme which are defined contribution superannuation schemes, are expensed as incurred.

c) Property, plant and equipment

Asset classes

The Council has the following classes of property, plant and equipment:

Operational assets: These are land, buildings (including any improvements), vehicles, furniture, fittings and equipment and library books. Land is measured at fair value and buildings and the Puke Ariki book collection are measured at fair value less accumulated depreciation. Vehicles and furniture, fittings and equipment are measured at cost less accumulated depreciation and impairment losses.

Restricted assets: These are land and buildings that are subject to restrictions on use, disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977) or other restrictions (such as bequest land or buildings or donation that restricts the purpose for which the assets can be used). These assets are measured at fair value.

Infrastructural assets: These are the fixed utility systems owned by the Council. They usually display some or all of the following characteristics: part of a system or network, specialised in nature and usually do not have alternative uses, immovable and may be subject to constraints on disposal. Examples are road networks, sewer systems and water systems. These assets are measured at fair value less accumulated depreciation.

Additions

The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant and equipment is recognised at cost. Where an asset is acquired at no cost, or a nominal cost (e.g. vested asset), it is recognised at fair value at the date of acquisition.

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

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

Disposals

Gains and losses on disposal are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposal are reported net in the surplus or deficit. When revalued assets are sold, any amounts included in asset revaluation reserves are transferred to accumulated funds.

Revaluation

All property, plant and equipment except for operational motor vehicles, furniture, fittings and equipment and work-in-progress are revalued with sufficient regularity to ensure that their carrying amount does not differ materially from fair value, at least every three years.

Fair value is determined by reference to the depreciated replacement cost or market value on an asset class basis.

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

Revaluation movements are accounted for on a class-of-asset basis.

The net revaluation results are credited or debited to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset.

Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but is recognised in the surplus or deficit. Any subsequent increase on revaluation that reverses a previous decrease in value recognised in the surplus or deficit will be recognised first in the surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and restricted assets, at rates which will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. Depreciation of these assets commences when the assets are ready for their intended use. Depreciation rates and useful lives are reviewed annually. Depreciation on assets is charged to the surplus and deficit.

The useful lives and associated depreciation rates of major classes of assets have been estimated based on the Annual Report 2022/23 rates and are as follows:

	Years	Depreciation
Infrastructural assets		
Roading - infrastructure/formation	7 to 150	0.7% to 14.3%
Roading - land under roads		Not depreciated
Laboratory	5 to 50	2% to 20%
Waste management and minimisation - plant and machinery/landfill	5 to 60	1.7% to 20%
Waste management and minimisation - earthmoving/site works		Not depreciated
Stormwater	3 to 160	0.6% to 33.3%
Flood protection	25 to 200	0.5% to 4%
Water	3 to 170	0.6% to 33.3%
Wastewater	3 to 120	0.8% to 33.3%
New Plymouth Airport runway/services	1 to 70	1.4% to 100%
Work in progress		Not depreciated
Operational assets		
Land		Not depreciated
Buildings/improvements	2 to 200	0.5% to 50%
Vehicles	2 to 20	5% to 50%
Furniture, fittings and equipment	1 to 99	1% to 100%
Puke Ariki book collection (general in-use)	7 to 25	4% to 14.3%
Work in progress		Not depreciated
Restricted assets		
Parks and open spaces		Not depreciated
Waitara Lands Act land		Not depreciated
Puke Ariki museum collection		Not depreciated
Govett-Brewster Art Gallery/Len Lye Centre collection		Not depreciated

Impairment of assets

Property, plant, and equipment that have a finite useful life are reviewed for impairment at each balance date and whenever events or changes in circumstances indicate that the carrying amount may not be recoverable.

An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and its value in use.

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

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

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

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

Value in use for non-cash-generating assets

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

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

Value in use cash-generating assets

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

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

d) Intangible assets

An intangible assets are defined as identifiable non-monetary asset without physical substance. Amortisation is the systematic allocation of the depreciable amount of an intangible asset over its useful life.

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 that are directly associated to the development of software for internal use are recognised as an intangible asset. Direct costs include the software development employee costs and an appropriate portion of relevant overheads.

Staff training costs, maintenance and web related costs are recognised in the surplus or deficit when incurred.

Software as a Service (SaaS)

SaaS arrangements are service contracts providing the customer with the right to access the SaaS provider's application software over the contract period. Costs incurred to configure or customise software in a cloud computing arrangement can be recognised as intangible assets only if the activities create an intangible asset that the entity controls and the intangible asset meets the recognition criteria.

Some of these costs incurred are for the development of software code that enhances or modifies, or creates additional capability to, existing on-premises systems and meets the definition of and recognition criteria for an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight-line basis. The useful lives are reviewed at the end of each financial year, and any change accounted for prospectively as a change in accounting estimate.

Costs that do not result in intangible assets are expensed as incurred unless they represent payment for future services to be received. In which case a prepayment is initially recognised and then expensed as those subsequent services are received over the expected term of the cloud computing arrangement.

Carbon credits

Purchased carbon credits are recognised at cost on acquisition. Free carbon credits received from the Crown are recognised at fair value on receipt. They are not amortised, but are instead tested for impairment annually. They are derecognised when they are used to satisfy carbon emission obligations.

Amortisation

The carrying value of an intangible asset with a finite life is amortised on a straight-line basis over its useful life. Amortisation begins when the asset is available for use and ceases at the date that the asset is derecognised. The amortisation charge for each financial year is recognised in the surplus or deficit.

The useful lives and associated amortisation rates of computer software, the major class of intangible assets, is five to 12 years (8 per cent to 21per cent) based on the Annual Report 2022/23 rates.

e) Forestry assets

Standing forestry assets are independently revalued annually at fair value less estimated costs to sell for one growth cycle.

Gains or losses arising on initial recognition of forestry assets at fair value less costs to sell and from a change in fair value less costs to sell are recognised in the surplus or deficit.

Forestry maintenance costs are recognised in the surplus or deficit when incurred.

f) Investment property

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

Investment property is measured initially at its cost, including transaction costs. After initial recognition, all investment property is measured at fair value at each reporting date.

Gains or losses arising from a change in the fair value of investment property are recognised in the surplus or deficit.

g) Equity accounted investments (joint ventures)

A joint arrangement is a binding arrangement that confers enforceable rights and obligations on the parties to the arrangement that is subject to joint control. Joint control is the agreed sharing of control where decisions about the relevant activities require the unanimous consent of the parties sharing control.

Investments in joint ventures are accounted for in the Council's financial statements using the equity method of accounting. The investment is initially recognised at cost. The carrying amount is increased or decreased to recognise the Council's share of the change in the net assets of the entity after the date of acquisition. The Council's share of the surplus or deficit is recognised in the Council's surplus or deficit.

If the share of deficits of the joint venture equals or exceeds the interest in the joint venture, the Council discontinues recognising its share of further deficits. After the Council's interest is reduced to zero, additional deficits are provided as a liability to the extent that the Council has incurred legal or constructive obligations or made payments on behalf of the joint venture. If the joint venture subsequently reports surpluses, the Council will resume recognising its share of those surpluses after its share of the surpluses equals the share of deficits not recognised.

h) Investment in CCO's and other entities

The Council's investments in its subsidiaries (Papa Rererangi i Puketapu Limited, New Plymouth PIF Guardians Limited and Venture Taranaki Trust) are carried at cost in the Council's financial statements and are consolidated at Group level

i) Other financial assets

Other financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); and
- fair value through surplus and deficit (FVTSD).

The classification of a financial asset depends on its cash flow characteristics and the Council and Group's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council and Group may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Subsequent measurement of financial assets at amortised cost

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance. Instruments in this category include debtors and other receivables, LGFA borrower notes, term deposits, community loans, and loans to subsidiaries and associates.

Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses which are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value, with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council and Group designate into this category all equity investments that are not held for trading as they are strategic investments that are intended to be held for the medium to long-term. Instruments in this category are bonds and shareholding in NZ Local Government Funding Agency (NZ LGFA) and shareholdings in Civic Financial Services Limited.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.

Interest revenue and dividends recognised from these financial assets are separately presented within revenue. Instruments in this category include derivatives and Council's investment in Tasmanian Land Company Limited and the Perpetual Investment Fund.

Expected credit loss (ECL) allowance

The Council and Group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council and Group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council and Group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council and Group's historical experience and informed credit assessment and including forward-looking information.

j) Cash and cash equivalents

Cash and cash equivalents are made up of cash on hand, on-demand deposits and other short-term highly liquid investments, net of bank overdrafts classified under current liabilities. The carrying value of cash at bank and short-term deposits with original maturities less than three months approximates their fair value.

k) Debtors and other receivables

Short-term receivables are recorded at the amount due, less an allowance for ECL.

The Council and Group apply the simplified ECL model of recognising lifetime ECL for short-term receivables.

In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are 'written-off':

- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the debtor being in liquidation or the receivable being more than one year overdue.

l) Borrowings

All loans and borrowings are initially recognised at fair value of the consideration received plus transaction costs.

All borrowing costs are recognised as an expense in the period in which they are incurred and are calculated using effective interest method.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance date.

m) Derivative financial instruments

Derivative financial instruments are initially recognised at fair value on the date the contract is entered into. They are subsequently re-measured to fair value each month with the associated gains or losses recognised in the surplus or deficit.

Derivative financial instruments are carried as assets when their fair value is positive and as liabilities when their fair value is negative.

Derivative financial instruments that are settled within 12 months are treated as current. The Council does not designate any derivatives as hedging instruments.

n) Provisions

A provision is recognised for future expenditure of uncertain amount or timing when:

- there is a present obligation (either legal or constructive) as a result of a past event;
- it is probable that an outflow of future economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the amount of the obligation.

Provisions are measured at management's best estimate of the expenditure required to settle the obligation at balance date and are discounted to present value where the effect is material.

o) Employee entitlements

Provision is made in respect of the Council's liability for retiring gratuity allowances, annual and long service leave and sick leave.

The retirement gratuity liability and long service leave liability is assessed on an actuarial basis using current rates of pay taking into account years of service, years to entitlement and the likelihood staff will reach the point of entitlement.

Liabilities for accumulating short-term compensated absences (e.g. annual and sick leave) are measured as the additional amount of unused entitlement accumulated at the balance sheet date.

Sick leave, annual leave, vested long service leave and non-vested long service leave and retirement gratuities that are expected to be settled within 12 months of balance date are classified as current.

p) Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated funds.
- Ordinary reserves.
- Restricted reserves.
- Asset revaluation reserves.

Accumulated funds

Accumulated funds are the capital fund made up of accumulated surpluses and deficits. A surplus in any year is added to the fund and a deficit in any year is deducted from the fund.

Ordinary reserves

Ordinary reserves are reserves created by Council decision. The Council may alter the purpose of a reserve without reference to a third party or the Courts. Transfers to and from these reserves is at the discretion of the Council.

Restricted reserves

Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfer from these reserves can be made for certain specified purposes or when certain specified conditions are met.

Asset revaluation reserves

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

q) Creditors and other payables

Creditors and other payables are non-interest bearing and are normally settled on 30 day terms. Therefore, the carrying value of creditors and other payables approximates their fair value. All amounts in creditors and other payables are assessed as exchange as these balances arose from transactions carried out on normal business terms.

r) Income tax

Income tax expense includes components relating to current tax and deferred tax.

Current tax is the amount of income tax payable based on the taxable surplus for the current year, plus any adjustments to income tax payable in respect of prior years. Current tax and deferred tax are calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

s) Deferred tax

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 statement of financial position and the corresponding tax bases 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 surpluses 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 or liability in a transaction that affects neither accounting profit nor taxable profit.

Current and deferred tax is recognised against the surplus or deficit for the period, except to the extent that it relates to a business combination, or to transactions recognised in other comprehensive income or directly in equity.

Prospective Financial Statements

Ngā Tauākī Pūtea

Prospective Statement of Comprehensive Revenue and Expense

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Operating revenue											
Revenue from exchange transactions											
Interest revenue	1.60	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Investment revenue	23.77	24.43	24.99	25.53	26.07	26.60	27.16	27.74	28.01	28.08	28.14
Water - targeted metered rates	5.97	6.54	7.86	9.19	9.94	9.54	9.84	9.97	10.23	10.74	11.10
Other revenue	40.57	40.59	41.29	39.31	41.25	43.59	42.28	43.51	44.05	44.77	45.73
Revenue from non-exchange transactions											
Rates (excluding water targeted metered rates)	126.36	141.27	154.44	168.73	183.13	202.80	222.13	245.53	264.18	277.29	284.67
Subsidies and grants	61.92	43.74	29.64	31.26	35.08	42.09	41.34	43.68	43.63	37.97	42.10
Development and financial contributions	3.19	6.63	10.33	13.31	13.23	13.10	13.53	14.13	14.51	14.04	14.99
Fines and levies	1.45	1.46	1.47	1.47	1.47	1.47	1.50	1.50	1.50	1.50	1.50
Vested assets	5.25	5.09	5.21	5.33	5.45	5.58	5.70	5.81	5.93	6.04	6.16
Total operating revenue	**270.08**	**272.10**	**277.58**	**296.48**	**317.97**	**347.12**	**365.83**	**394.22**	**414.39**	**422.78**	**436.74**
Operating expenditure											
Personnel costs	58.75	61.18	63.00	63.76	64.98	66.22	67.41	68.62	69.84	70.97	72.15
Other expenses	95.91	109.03	114.99	114.33	125.76	126.49	129.98	126.91	130.69	134.33	136.04
Depreciation and amortisation expenses	49.53	53.47	60.11	61.23	62.51	69.87	70.45	71.67	79.41	79.54	80.54
Interest expense	11.32	16.44	18.36	20.84	23.06	25.99	29.03	31.60	35.15	37.37	39.18
Total operating expenditure	**215.51**	**240.12**	**256.46**	**260.16**	**276.31**	**288.57**	**296.87**	**298.80**	**315.09**	**322.21**	**327.91**
Surplus/(deficit) before taxation	**54.57**	**31.98**	**21.12**	**36.32**	**41.66**	**58.55**	**68.96**	**95.42**	**99.30**	**100.57**	**108.83**
Taxation refund/(expense)	-	-	-	-	-	-	-	-	-	-	-
Surplus/(deficit) after taxation	**54.57**	**31.98**	**21.12**	**36.32**	**41.66**	**58.55**	**68.96**	**95.42**	**99.30**	**100.57**	**108.83**
Other comprehensive revenue and expense											
Gain/(loss) on property, plant and equipment and equipment revaluations	-	252.12	-	-	265.91	-	-	309.86	-	-	338.59
Total other comprehensive revenue and expense	**-**	**252.12**	**-**	**-**	**265.91**	**-**	**-**	**309.86**	**-**	**-**	**338.59**
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	**54.57**	**284.10**	**21.12**	**36.32**	**307.57**	**58.55**	**68.96**	**405.28**	**99.30**	**100.57**	**447.42**

Prospective Statement of Changes in Equity

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Equity at the beginning of the year	**3,640.26**	**3,607.46**	**3,891.56**	**3,912.68**	**3,949.00**	**4,256.57**	**4,315.12**	**4,384.08**	**4,789.36**	**4,888.66**	**4,989.23**
Total comprehensive revenue and expense	54.57	31.98	21.12	36.32	41.66	58.55	68.96	95.42	99.30	100.57	108.83
Other comprehensive revenue and expense	-	252.12	-	-	265.91	-	-	309.86	-	-	338.59
EQUITY AT THE END OF THE YEAR	**3,694.83**	**3,891.56**	**3,912.68**	**3,949.00**	**4,256.57**	**4,315.12**	**4,384.08**	**4,789.36**	**4,888.66**	**4,989.23**	**5,436.65**

Prospective Statement of Financial Position

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Non-current assets											
Property, plant and equipment	3,517.19	3,841.52	3,940.38	4,032.67	4,385.29	4,495.78	4,579.93	4,977.81	5,061.28	5,138.50	5,543.56
Intangible assets	10.01	1.05	0.90	0.75	0.60	0.45	0.30	0.15	-	-	-
Forestry assets	5.98	3.80	3.61	3.72	3.84	3.96	3.30	3.40	3.50	3.60	3.71
Investments in CCOs and similar entities	56.69	64.30	63.55	62.80	60.55	58.30	56.05	53.80	51.55	49.30	47.05
Other financial assets	83.01	80.91	78.81	78.81	78.81	78.81	78.81	78.81	78.81	78.81	78.81
Derivative financial assets	0.76	7.25	7.25	7.25	7.25	7.25	7.25	7.25	7.25	7.25	7.25
Total non-current assets	**3,673.64**	**3,998.84**	**4,094.50**	**4,186.00**	**4,536.34**	**4,644.55**	**4,725.64**	**5,121.22**	**5,202.39**	**5,277.46**	**5,680.38**
Current assets											
Cash and cash equivalents	6.26	4.42	7.00	(1.10)	0.92	(0.37)	(2.40)	38.51	97.11	153.16	216.99
Debtors and other receivables	19.00	19.45	19.51	19.34	19.51	19.70	19.59	19.69	19.74	19.80	19.88
Investments in CCOs and similar entities	4.15	-	-	-	-	-	-	-	-	-	-
Other financial assets	370.27	311.56	322.13	332.83	343.66	354.60	365.66	376.60	387.57	398.57	409.62
Intangible assets	-	-	-	-	-	-	-	-	-	-	-
Inventory	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15	0.15
Non-current assets held for sale	0.45	0.48	0.55	0.57	0.28	0.49	0.60	0.68	0.52	0.29	(0.00)
Total current assets	**400.28**	**336.06**	**349.35**	**351.79**	**364.51**	**374.56**	**383.60**	**435.64**	**505.09**	**571.97**	**646.64**
TOTAL ASSETS	**4,073.92**	**4,334.90**	**4,443.85**	**4,537.79**	**4,900.86**	**5,019.11**	**5,109.24**	**5,556.86**	**5,707.47**	**5,849.43**	**6,327.02**
Non-current liabilities											
Borrowings	249.14	310.88	390.88	440.88	497.88	542.88	591.88	646.88	687.88	728.88	768.88
Derivative financial liabilities	21.63	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03	0.03
Provisions	2.69	2.46	2.22	2.01	1.78	1.59	1.37	1.19	1.02	0.84	0.67
Employee entitlements	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.52
Total non-current liabilities	**273.98**	**313.90**	**393.65**	**443.45**	**500.22**	**545.02**	**593.80**	**648.63**	**689.45**	**730.28**	**770.10**
Current liabilities											
Creditors and other payables	**54.97**	60.12	74.06	76.83	77.45	80.26	81.56	79.98	81.37	81.85	81.10
Borrowings	**53.05**	63.05	57.05	62.05	60.05	72.05	43.05	32.05	41.05	41.05	32.05
Provisions	**1.02**	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02	1.02
Employee entitlements	**4.77**	4.95	5.09	5.15	5.25	5.34	5.43	5.53	5.62	5.71	5.80
Derivative financiai liabilities	**0.30**	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Total current liabilities	**114.11**	**129.45**	**137.52**	**145.35**	**144.07**	**158.98**	**131.36**	**118.88**	**129.37**	**129.93**	**120.27**
TOTAL LIABILITIES	**388.09**	**443.34**	**531.17**	**588.80**	**644.29**	**703.99**	**725.16**	**767.50**	**818.82**	**860.20**	**890.37**
NET ASSETS	**3,685.83**	**3,891.56**	**3,912.68**	**3,949.00**	**4,256.57**	**4,315.12**	**4,384.08**	**4,789.36**	**4,888.66**	**4,989.23**	**5,436.65**

Prospective Statement of Financial Position

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Public equity											
Accumulated funds	1,751.00	1,692.47	1,719.77	1,755.97	1,792.24	1,837.01	1,878.15	1,937.46	2,002.66	2,071.47	2,136.86
Ordinary and restricted reserves	34.53	46.66	40.48	40.60	45.99	59.77	87.59	123.70	157.80	189.56	233.01
Asset revaluation reserves	1,900.30	2,152.42	2,152.42	2,152.42	2,418.34	2,418.34	2,418.34	2,728.19	2,728.19	2,728.19	3,066.78
TOTAL EQUITY	**3,685.83**	**3,891.56**	**3,912.68**	**3,949.00**	**4,256.57**	**4,315.12**	**4,384.08**	**4,789.36**	**4,888.66**	**4,989.23**	**5,436.65**

Prospective Cash Flow Statement

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Cash flows from operating activities											
Receipts from rates revenue	132.34	147.81	162.30	177.91	193.06	212.34	231.97	255.50	274.41	288.03	295.77
Interest received	1.60	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35	2.35
Other revenue received	103.52	94.06	84.76	85.51	90.86	100.05	98.75	102.72	103.64	98.21	104.24
Payments to suppliers and employees	(143.84)	(162.42)	(163.39)	(174.94)	(189.81)	(189.57)	(194.99)	(196.72)	(198.74)	(204.44)	(208.55)
Waitara Lands Act disbursements	(2.54)	(0.51)	(0.57)	(0.64)	(0.55)	(0.56)	(0.56)	(0.57)	(0.57)	(0.58)	(0.58)
Interest paid	(11.32)	(16.44)	(18.36)	(20.84)	(23.06)	(25.99)	(29.03)	(31.60)	(35.15)	(37.37)	(39.18)
Net cash flows from operating activities	**79.76**	**64.84**	**67.08**	**69.35**	**72.85**	**98.62**	**108.47**	**131.68**	**145.92**	**146.20**	**154.05**
Cash flows from investing activities											
Receipts from sale of property, plant and equipment	8.24	1.32	1.36	1.48	1.54	1.30	1.56	1.45	1.57	1.45	1.27
Investment release to Council	14.51	15.04	15.44	15.85	16.27	16.71	17.16	17.62	17.89	17.96	18.02
Receipts from sale of other financial assets	0.75	0.75	0.75	0.75	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Purchase of property, plant and equipment	(135.02)	(121.75)	(155.03)	(149.52)	(144.87)	(176.12)	(150.41)	(155.26)	(158.19)	(151.93)	(141.83)
Purchase of other financial assets	(5.87)	(1.04)	(1.01)	(1.02)	(1.03)	(1.05)	(1.07)	(0.81)	(0.85)	(0.89)	(0.93)
Net cash flows from investing activities	**(117.39)**	**(105.68)**	**(138.50)**	**(132.46)**	**(125.83)**	**(156.91)**	**(130.51)**	**(134.76)**	**(137.33)**	**(131.16)**	**(121.22)**
Cash flows from financing activities											
Proceeds from borrowings	61.56	60.00	105.00	80.00	85.00	85.00	60.00	55.00	50.00	50.00	40.00
Repayment of borrowings	(35.00)	(21.00)	(31.00)	(25.00)	(30.00)	(28.00)	(40.00)	(11.00)	-	(9.00)	(9.00)
Net cash flows from financing activities	**26.56**	**39.00**	**74.00**	**55.00**	**55.00**	**57.00**	**20.00**	**44.00**	**50.00**	**41.00**	**31.00**
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	**(11.07)**	**(1.84)**	**2.58**	**(8.10)**	**2.02**	**(1.29)**	**(2.03)**	**40.92**	**58.59**	**56.04**	**63.83**
Cash and cash equivalents at the beginning of the year	17.34	6.26	4.42	7.00	(1.10)	0.92	(0.37)	(2.40)	38.51	97.11	153.16
CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR	**6.27**	**4.42**	**7.00**	**(1.10)**	**0.92**	**(0.37)**	**(2.40)**	**38.51**	**97.11**	**153.16**	**216.99**

Notes to the Financial Statements

Ngā tuhituhi ki ngā Tauāki Pūtea

Group of activities combined depreciation and amortisation expense

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Community Partnerships	0.3	0.4	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.7	0.7
Customer and Regulatory Solutions	0.3	0.4	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5
Economic Development	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Emergency Management and Business Continuance	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Flood Protection and Control Works	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.4	0.5	0.5	0.6
Governance	-	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Govett-Brewster Art Gallery/Len Lye Centre	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.8	0.8
Management of Investments and Funding	0.1	0.0	0.0	0.0	0.0	0.0	0.1	0.1	0.1	0.1	0.1
Parks and Open Spaces	3.8	3.6	4.1	4.3	4.3	4.8	4.8	4.9	5.4	5.4	5.5
Puke Ariki and Community Libraries	2.3	2.4	2.7	2.7	2.7	2.9	3.0	3.2	3.4	3.4	3.4
Stormwater Management	5.2	5.4	6.0	6.2	6.3	7.1	7.2	7.5	8.6	8.9	9.1
Transportation	12.6	14.4	15.9	16.2	16.4	18.2	18.3	18.7	20.6	20.6	20.8
Venues and Events	2.0	2.2	2.7	2.9	3.2	3.8	3.7	3.7	4.0	3.9	3.9
Waste Management and Minimisation	1.0	1.0	1.1	1.2	1.2	1.3	1.3	1.3	1.4	1.4	1.4
Wastewater Treatment	11.9	12.7	14.3	14.3	14.6	16.5	16.7	16.9	18.6	18.6	18.9
Water Supply	6.5	7.1	8.0	8.1	8.3	9.3	9.4	9.6	10.6	10.6	10.7
Other	2.5	3.0	3.3	3.3	3.3	3.7	3.7	3.7	4.0	4.0	4.0
TOTAL DEPRECIATION AND AMORTISATION EXPENSE	**49.5**	**53.5**	**60.1**	**61.2**	**62.5**	**69.9**	**70.4**	**71.7**	**79.4**	**79.5**	**80.5**

Statement of Reserve Funds

Ngā Tauaki Pūtea Penapena

NPDC maintains reserve funds as a part of its equity – refer to statement of accounting policies contained in 'other supporting information' section. Schedule 10 Clause 16 requires certain information to be included pertaining to these reserve funds. The following presents a summary of reserve funds over the period of this plan and is followed by a breakdown into the various reserve fund types giving a brief explanation of the types of funds under each category and a table giving the opening balances, movements and closing balances.

Summary of Reserve Funds

The following is a summary of the Council's expected reserve funds over the life of this plan.

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Opening balances	54.95	45.06	47.25	41.07	41.19	46.58	60.36	88.18	124.29	158.39	190.15
Deposits to reserves	23.63	42.49	53.27	61.32	70.35	84.50	95.57	106.63	109.51	111.95	118.50
Withdrawals from reserves	(41.57)	(40.30)	(59.45)	(61.20)	(64.96)	(70.72)	(67.75)	(70.52)	(75.41)	(80.19)	(75.05)
CLOSING BALANCES	**37.01**	**47.25**	**41.07**	**41.19**	**46.58**	**60.36**	**88.18**	**124.29**	**158.39**	**190.15**	**233.60**

Note. Opening balances for Budget 2024/25 have been adjusted to reflect the actual opening position at 1 July 2023 and impacts of forecast for 2023/24.

1. **Operating reserve funds.** These are set aside to fund short-term operational matters, such as some loan repayments, or to hold short-term surpluses arising from operations.

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Opening balances	0.38	4.48	4.36	1.55	(0.51)	(2.23)	(2.42)	(0.59)	1.49	3.57	3.65
Deposits to reserves	0.20	1.34	1.28	(0.14)	(0.54)	0.96	2.76	2.96	2.96	0.96	0.96
Withdrawals from reserves	(0.93)	(1.46)	(4.09)	(1.92)	(1.18)	(1.15)	(0.93)	(0.88)	(0.88)	(0.88)	(0.88)
Closing balances	**(0.35)**	**4.36**	**1.55**	**(0.51)**	**(2.23)**	**(2.42)**	**(0.59)**	**1.49**	**3.57**	**3.65**	**3.73**

2. **Restricted reserves, trust and bequest funds.** These are funds subject to specific conditions accepted as binding by NPDC, such as bequests or operations in trust under specific Acts, and which may not be revised by the Council without reference to the Courts or third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. These include the Waitara Perpetual Community Fund (held by NPDC for Te Tai Pari Trust), heritage funds, proceeds from sale of Junction Road leases, Solid Waste Development Fund, Urenui and Onaero Sewer Development Fund, Central Landfill Development Fund, Ngamotu Masonic Lodge Bursary Fund and certain bequest funds: Monica Brewster, Molly Morpeth Canaday, J T Gibson. These funds are applied to infrastructural asset activities, Puke Ariki and Govett-Brewster Art Gallery.

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Opening balances	31.79	33.42	35.76	38.22	40.11	42.03	44.03	46.25	48.70	51.40	54.27
Deposits to reserves	3.07	3.04	2.93	2.47	2.63	2.83	3.17	3.52	3.77	3.94	4.05
Withdrawals from reserves	(0.33)	(0.70)	(0.47)	(0.58)	(0.71)	(0.83)	(0.95)	(1.07)	(1.07)	(1.07)	(1.07)
Closing balances	**34.53**	**35.76**	**38.22**	**40.11**	**42.03**	**44.03**	**46.25**	**48.70**	**51.40**	**54.27**	**57.25**

3. **Development funds.** These include development and financial contributions levied by NPDC for capital works and are intended to contribute to the growth related capital expenditure in the infrastructural asset activities of Roads, Flood Protection and Control Works, Parks, Venues and Events, Puke Ariki and Govett-Brewster Art Gallery and for 2024/25 and 2025/26 only for Water Supply, Wastewater Treatment, Stormwater Management.

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Opening balances	0.59	1.17	6.69	15.00	25.41	34.78	42.62	49.39	55.60	60.94	64.19
Deposits to reserves	-	6.63	10.33	13.31	13.23	13.10	13.53	14.13	14.51	14.04	14.99
Withdrawals from reserves	-	(1.11)	(2.02)	(2.90)	(3.86)	(5.26)	(6.76)	(7.92)	(9.17)	(10.79)	(12.61)
Closing balances	**0.59**	**6.69**	**15.00**	**25.41**	**34.78**	**42.62**	**49.39**	**55.60**	**60.94**	**64.19**	**66.57**

4. **Renewal and disaster funds.** NPDC sets aside funding to meet the renewal of its infrastructural and operating assets to ensure the continued ability of the Council to provide services. In addition NPDC maintains a disaster fund as a part of its insurance strategies. The renewal funds are applied to all activities throughout NPDC.

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Opening balances	22.19	5.98	0.44	(13.70)	(23.82)	(28.02)	(23.90)	(6.90)	18.46	42.42	67.97
Deposits to reserves	20.36	31.49	38.74	45.68	55.02	67.60	76.11	86.01	88.26	93.01	98.49
Withdrawals from reserves	(40.31)	(37.03)	(52.88)	(55.80)	(59.22)	(63.48)	(59.11)	(60.65)	(64.30)	(67.46)	(60.49)
Closing balances	**2.24**	**0.44**	**(13.70)**	**(23.82)**	**(28.02)**	**(23.90)**	**(6.90)**	**18.46**	**42.42**	**67.97**	**105.97**

Disclosure Statement for the period commencing 1 July 2024

Tauāki Whawhāki

What is the purpose of this statement?

The purpose of this statement is to disclose NPDC'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.

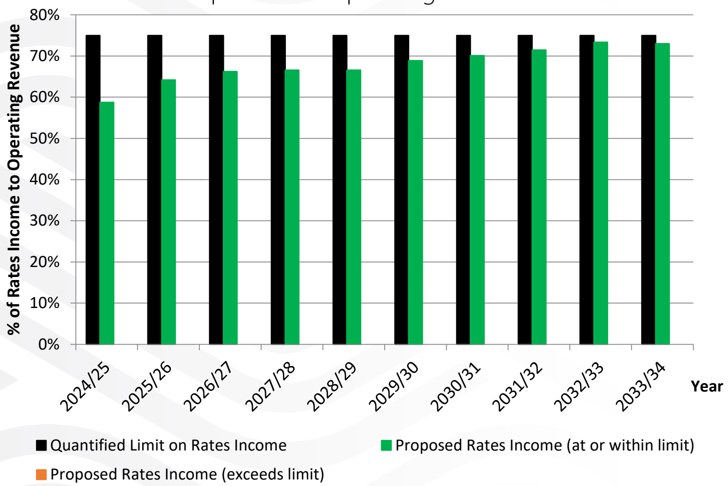
NPDC is required to include this statement in its LTP in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations). Refer to the Regulations for more information, including definitions of some of the terms used in this statement.

Rates affordability benchmark

NPDC meets the rates affordability benchmark if its planned rates increases equal or are less than each quantified limit on rates increases.

Rates (income) affordability

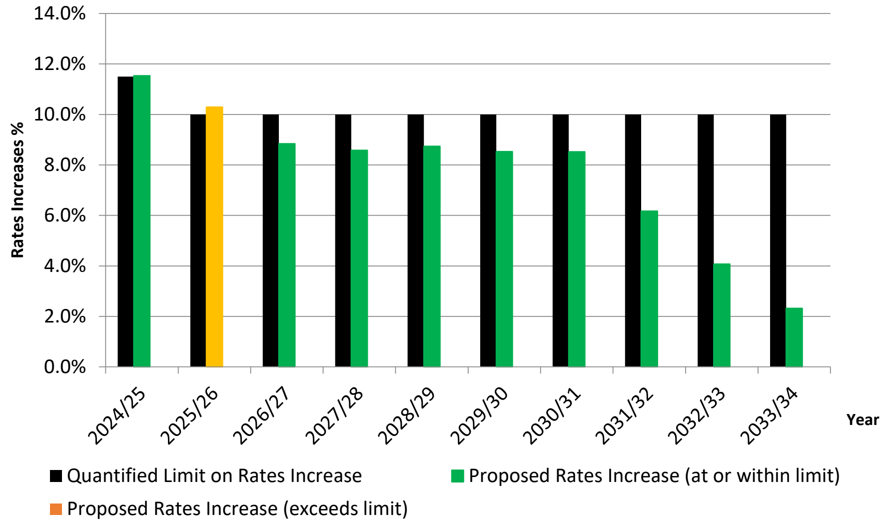
The following graph compares NPDC's planned rates with a quantified limit on rates contained in the Financial Strategy included in this LTP. The quantified limit is that rates will not exceed 75 per cent of operating revenue.



Rates (increases) affordability

The following graph compares NPDC's planned rates increases with a quantified limit on rates increases contained in the Financial Strategy included in this LTP. The quantified limit is that the average residential rate increase will not exceed 10 per cent, except in year one where the limit is 11.5 per cent.

The 2025/26 proposed rates increase exceeds the 10 per cent limit by 0.3 per cent. NPDC will review and revise the average residential rates increases planned for 2025/26 during the annual plan process.



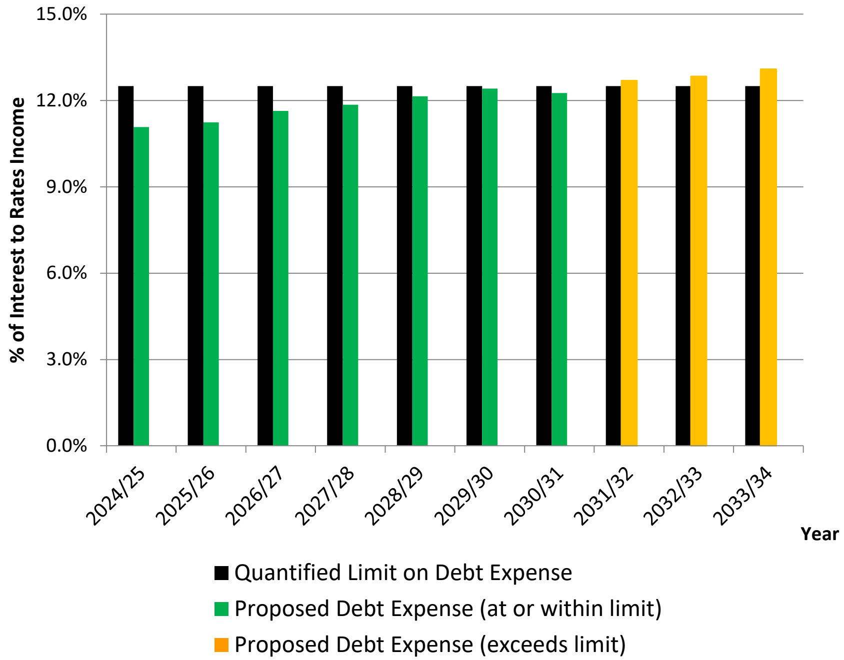
Note. The proposed rates percentage increase for years two to 10 is the percentage increase with the base being the prior year proposed rates. In 2024/25 (year one), the proposed rates increase is the percentage increase with the base being the actual rates set in 2023/24.

Debt affordability benchmark

Debt (expense) affordability

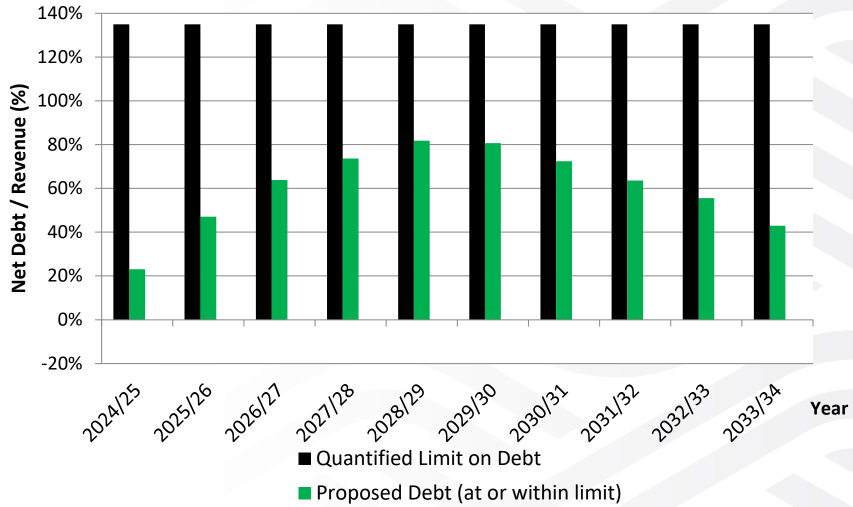
The following graph compares NPDC's planned debt with a quantified limit on borrowing contained in the Financial Strategy included in this LTP. The quantified limit per the Financial Strategy is for interest expense on external borrowings to be no more than 12.5 per cent of rates income.

The proposed debt expense exceeds the limit of 12.5 per cent of rates by 0.2 per cent in 2031/32, 0.3 per cent in 2032/33 and 0.6 per cent in 2033/34. NPDC will review and revise the total borrowings and interest rates annually during each annual plan process.



Debt affordability

The following graph compares NPDC's planned debt with a quantified limit on borrowing contained in the Financial Strategy included in this LTP. The quantified limit per the Financial Strategy is for net external borrowings to be no more than 135 per cent of total revenue.

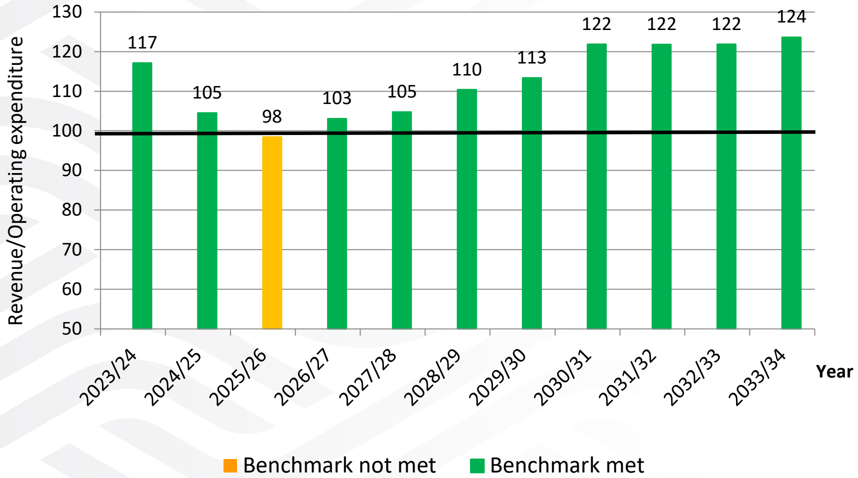


Balanced budget benchmark

The following graph displays NPDC's planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments and revaluations of property, plant or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment).

NPDC meets the balanced budget benchmark if its planned revenue equals or is greater than its planned operating expenses.

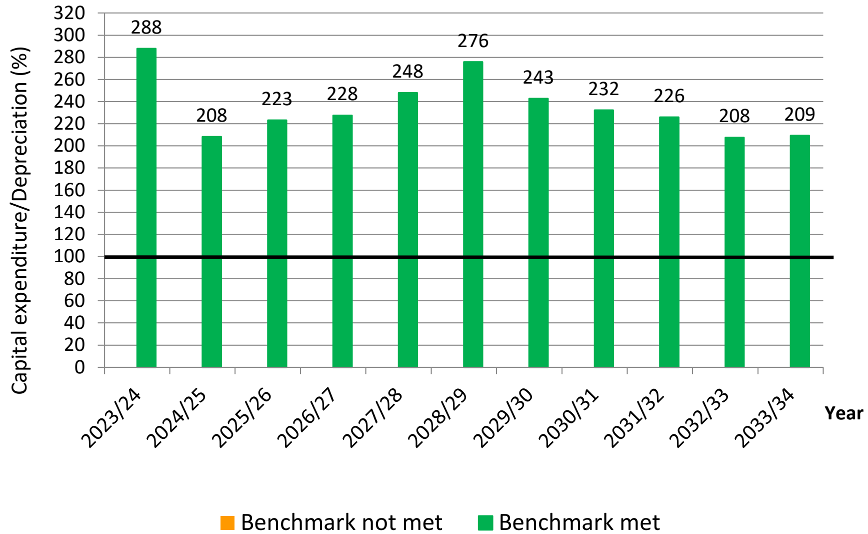
The proposed 2025/26 budget does not meet the balanced budget limit of 100 per cent of rates. NPDC will review and revise the budget planned for 2025/26 during the annual plan process.



Essential services benchmark

The following graph displays NPDC's planned capital expenditure on network services as a proportion of expected depreciation on network services.

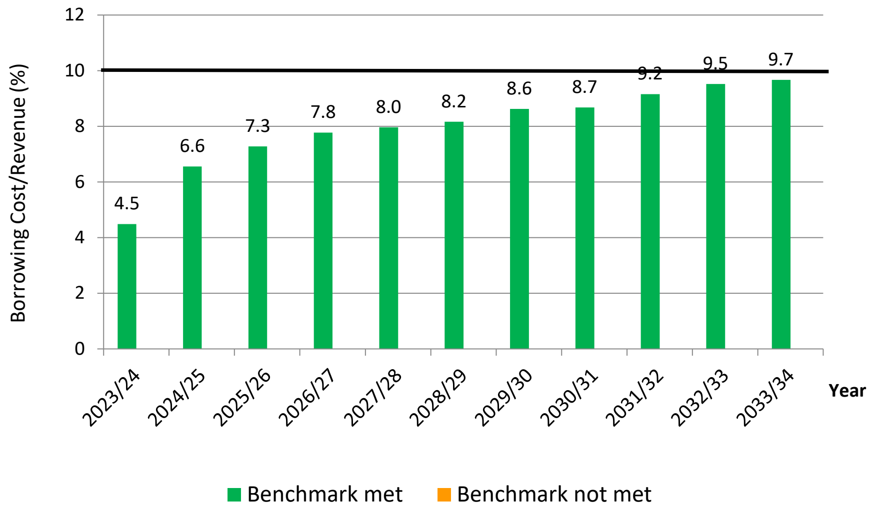
NPDC meets the essential services benchmark if its planned capital expenditure on network services equals or is greater than expected depreciation on network services.



Debt servicing benchmark

The following graph displays NPDC'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 or equipment).

Because Statistics New Zealand projects NPDC's population will grow more slowly than the national population is projected to grow, it meets the debt servicing benchmark if its planned borrowing costs equal, or are less than, 10 per cent of its planned revenue.



Funding Impact Statement

Ngā tuhituhi ki ngā Tauāki Pūtea

New Plymouth District Council: Funding Impact Statement for 1 July 2024 to 30 June 2034 (Whole of Council)	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
General rates, uniform annual charges, rates penalties	**87.16**	91.04	96.77	104.94	111.25	125.01	136.48	154.02	167.00	174.76	177.23
Targeted rates	**45.18**	56.77	65.53	72.98	81.82	87.33	95.49	101.49	107.40	113.27	118.54
Subsidies and grants for operating purposes	**7.40**	10.69	11.17	11.23	13.69	13.87	13.89	14.27	14.43	14.59	14.84
Fees and charges	**35.23**	36.87	38.50	39.44	41.38	41.88	42.44	43.67	44.21	44.93	45.89
Interest and dividends from investments	**16.11**	17.38	17.79	18.19	18.62	19.06	19.51	19.96	20.24	20.30	20.37
Local authorities fuel tax, fines, infringement fees and other receipts	**1.38**	1.33	1.33	1.34	1.34	1.34	1.34	1.34	1.34	1.34	1.34
Total operating funding (A)	192.46	**214.08**	**231.09**	**248.12**	**268.10**	**288.49**	**309.15**	**334.75**	**354.62**	**369.19**	**378.21**
Applications of operating funding											
Payments to staff and suppliers	**161.80**	168.03	177.79	178.19	190.84	192.83	196.72	195.62	200.62	205.39	208.28
Finance costs	**11.32**	16.44	18.36	20.84	23.06	25.99	29.03	31.60	35.15	37.37	39.18
Internal charges and overheads applied	**(7.01)**	–	–	–	–	–	–	–	–	–	–
Other operating funding applications	-	-	-	-	-	-	-	-	-	-	-
Total applications of operating funding (B)	166.11	184.47	196.15	199.03	213.90	218.82	225.75	227.22	235.77	242.76	247.46
Surplus/(deficit) of operating funding (A-B)	**26.35**	**29.61**	**34.94**	**49.09**	**54.20**	**69.67**	**83.40**	**107.53**	**118.85**	**126.43**	**130.75**
Sources of capital funding											
Subsidies and grants for capital expenditure	**54.52**	33.05	18.47	20.03	21.39	28.22	27.45	29.41	29.20	23.38	27.26
Development and financial contributions	**3.19**	6.63	10.33	13.31	13.23	13.10	13.53	14.13	14.51	14.04	14.99
Increase/(decrease) in debt	**26.57**	39.00	74.00	54.99	55.01	56.99	20.02	43.99	50.01	41.01	31.00
Gross proceeds from sale of assets	**8.63**	5.17	4.28	1.48	1.54	3.14	1.56	1.45	1.57	1.45	1.27
Lump sum contributions	-	-	-	-	-	-	-	-	-	-	-
Other dedicated capital funding	-	-	-	-	-	-	-	-	-	-	-
Total sources of capital funding (C)	92.91	**83.85**	**107.08**	**89.81**	**91.17**	**101.45**	**62.56**	**88.98**	**95.29**	**79.88**	**74.52**
Applications of capital funding											
Capital expenditure:											
- to meet additional demand	**17.30**	16.15	15.00	12.90	19.34	25.13	20.77	15.35	21.21	25.74	21.23
- to improve the level of service	**68.59**	62.50	78.22	75.07	55.83	70.07	55.22	63.88	57.27	40.72	43.24
- to replace existing assets	**49.13**	43.10	61.82	61.55	69.70	80.93	74.41	76.03	79.71	85.47	77.36
Increase (decrease) in reserves	**(15.85)**	(8.29)	(13.02)	(10.62)	0.50	(5.01)	(4.44)	41.25	55.95	54.38	63.44
Increase (decrease) of investments	**0.09**	-	-	-	-	-	-	-	-	-	-
Total applications of capital funding (D)	119.26	113.46	142.02	138.90	145.37	171.12	145.96	196.51	214.14	206.31	205.27
Surplus/(deficit) of capital funding (C-D)	**(26.35)**	**(29.61)**	**(34.94)**	**(49.09)**	**(54.20)**	**(69.67)**	**(83.40)**	**(107.53)**	**(118.85)**	**(126.43)**	**(130.75)**
FUNDING BALANCE (A-B) + (C-D)	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

Other information to be provided
Clause 5(4) Local Government (Financial Reporting and Prudence) Regulations 2014

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Depreciation and amortisation expense											
Depreciation expense	49.53	53.47	60.11	61.23	62.51	69.87	70.45	71.67	79.41	79.54	80.54
less deferred/unfunded	(29.37)	(22.56)	(23.05)	(18.34)	(10.37)	(3.25)	5.58	15.17	9.58	12.10	16.48
NET FUNDING TRANSFERRED TO RENEWALS RESERVES	**20.16**	**30.91**	**37.06**	**42.89**	**52.14**	**66.62**	**76.03**	**86.84**	**88.99**	**91.64**	**97.02**

Reconciliation Summary

He Whakarāpopoto o ngā pono

Reconciliation of prospective financial plan, summary funding impact statement and prospective financial statements

PBE FRS 42: Prospective Financial Statements (specifically paragraph 40) requires reconciliation or narrative explaining differences in presentation of prospective financial information. Earlier in this section, NPDC presented its Prospective Financial Plan, Prospective Financial Statements and Summary Funding Impact Statement. The following reconciliation explains the differences in accounting treatment of the operating sections of each of the prospective financial statements.

	A/Plan 2023/24 ($m)	Budget 2024/25 ($m)	Budget 2025/26 ($m)	Budget 2026/27 ($m)	Budget 2027/28 ($m)	Budget 2028/29 ($m)	Budget 2029/30 ($m)	Budget 2030/31 ($m)	Budget 2031/32 ($m)	Budget 2032/33 ($m)	Budget 2033/34 ($m)
Sources of operating funding											
Total operating funding (A)	192.45	214.08	231.08	248.11	268.08	288.49	309.14	334.75	354.62	369.18	378.19
add sources of capital funding:											
- Subsidies and grants for capital expenditure	54.52	33.05	18.47	20.03	21.39	28.22	27.45	29.41	29.20	23.38	27.26
- Development and financial contributions	3.19	6.63	10.33	13.31	13.23	13.10	13.53	14.13	14.51	14.04	14.99
add statement of comprehensive revenue and expense:											
- Unrealised gain/(loss) on investment funds	9.26	9.40	9.57	9.70	9.82	9.89	10.01	10.12	10.13	10.14	10.14
- Disposals gain/(loss) from sale of assets	5.42	3.85	2.92	-	-	1.84	-	-	-	-	-
- Vested assets	5.25	5.09	5.21	5.33	5.45	5.58	5.70	5.81	5.93	6.04	6.16
TOTAL OPERATING REVENUE AS PER STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE	270.09	**272.10**	**277.58**	**296.48**	**317.97**	**347.12**	**365.83**	**394.22**	**414.39**	**422.78**	**436.74**
Applications of operating funding											
Total applications of operating funding (B)	166.11	184.47	196.14	199.03	213.90	218.82	225.75	227.22	235.77	242.76	247.46
add statement of comprehensive revenue and expense:											
- Depreciation and amortisation expenses	49.53	53.47	60.11	61.23	62.51	69.87	70.45	71.67	79.41	79.54	80.54
- Revaluation (gain)/loss on forestry	(0.13)	2.18	0.21	(0.10)	(0.10)	(0.12)	0.67	(0.09)	(0.09)	(0.09)	(0.09)
TOTAL OPERATING EXPENSE AS PER STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE	215.51	240.12	256.46	260.16	276.31	288.57	296.87	298.80	315.09	322.21	327.91

Supporting Information

Pārongo tautoko

This section sets out our significant forecasting assumptions along with statements of our Council Controlled Organisations, a summary of our Significance and Engagement Policy and our Revenue and Financing Policy.

Significant forecasting assumptions

Matapae Matua

New Plymouth District Council (NPDC) has adopted a range of forecasting assumptions. These assumptions represent a likely future scenario. However, as with any forecasting, how the future turns out is uncertain. Therefore, variations from these forecasting assumptions are likely. This, in turn, means that the prospective financial statements are likely to vary from the information presented and these variations may be material.

Our people

Population

The district's population will grow from 89,000 in 2024 to 98,800 in 2034 and to 110,400 by 2054. NPDC forecasts that the district's population will grow over the next 30 years as follows.

	2024	2029	2034	2039	2044	2049	2054
Population	89,000	93,500	98,800	102,400	106,400	108,500	110,400

NPDC obtained the projection from Infometrics population projection model from the online tool. The infometrics population projection model is economically driven, using regional employment forecasts to inform the net migration projection. The approach builds upon the established cohort component approach, meaning it considers how births, deaths, migration, household formation and labour force participation affect the population at each stage of life. This means the projection reflects both demographic processes and the economic prospects of New Plymouth.

Growth assumptions underpin NPDC's asset and activity management planning and planned capital expenditure budgets in the Long-Term Plan (LTP). Any increase in population is likely to result in a proportionate increase in demand on Council services. This is through additional growth infrastructure, as well as services to people where an increase in population is likely to lead to more use. If population growth exceeds these projections, NPDC may need to invest in additional urban growth infrastructure and this will impact capital budgets and revenue. There is also a risk that forecast population growth does not occur, or occurs at a slower rate. NPDC carries some risk of over investment in growth infrastructure. As the cost of growth assets are generally recovered through development contributions, NPDC would bear the debt for capital expenditure until those growth areas were utilised.

There is a medium level of uncertainty. Uncertainty arises from changes to births, deaths, inward migration and outward migration levels. If these factors change from the projection then the assumption will not be borne out.

Impact. Discussion on the impact of this uncertainty is discussed in association with the rate of residential dwelling growth.

Estimated population

89,000 *in 2024*

Increasing by

9,800 people

between *2024 and 2034*

Ethnicity

Overall, the population is expected to continue to predominately be European and Māori. The Māori community is expected to increase the most from around 20 to 24 per cent over the next 10 years.

	European and other	Māori	Asian	Pacific
2024	86%	20%	7%	3%
2034	85%	24%	9%	4%

There is a low level of uncertainty. Uncertainty arises from changes to births, deaths, inward migration and outward migration levels. If these factors change from the projection then the assumption will not be borne out. NPDC needs to consider the ethnic makeup of the district to ensure its services are accessible across the population, including different cultural views on certain services.

Impact. This will also have an impact on how NPDC engages effectively with the community.

Ethnic makeup

20% of people *in 2024* in New Plymouth said they identified as **Māori** growing to **24%** *in 2034*

Age

Overall, the population is expected to continue to age, with most growth occurring in the over 65 age groups. By 2034, over 65 year olds will be approximately 23 per cent of the total population, up from 20 per cent in 2024. There will be modest growth in other age brackets, but they will decline as a proportion of the total population.

	2024	2034	2054
0-14 years	19%	16%	15%
15-39 years	29%	31%	30%
40-64 years	31%	29%	30%
65+ years	20%	23%	25%

There is a low level of uncertainty. Uncertainty arises from changes to births, deaths, inward migration and outward migration levels. If these factors change from the projection then the assumption will not be borne out.

Impact. An ageing population may impact a range of Council services. These include accessibility issues (see the assumption on accessibility issues for more information), demand for back door kerbside collection services, changes to libraries, and housing for the elderly. There will also be an increase in the proportion of ratepayers on fixed incomes, which may increase rates affordability issues. A more rapidly ageing population will result in many of these issues needing to be considered earlier, either resulting in increased investment to make the district more aged friendly or increased dissatisfaction with services (which may impact on performance of level of service). A slower ageing population will provide more time to invest in making the district aged friendly and may mean some planned investment is earlier than necessary to maintain levels of service.

Ageing population

By 2034 it's estimated that around **23%** of our population will be over **65** *years*

Accessibility

New Plymouth District's current accessibility limitations will increase as a proportion of the district as the older generation increases. The table below shows the estimated 2024 data for those reporting one or more activity limitations, by age, for people in New Plymouth District and New Zealand.

	Under 15 years	15-29 years	30-64 years	65+ years
New Plymouth	3.1%	4.3%	5.0%	19.9%
New Zealand	2.8%	3.4%	4.7%	20.5%

If the proportion of people per age group with an activity limitation continues in line with the 2018 Census proportions, then the overall percentage of the population with an accessibility issue in New Plymouth District will increase from 7.5 per cent in 2024 to 8.5 per cent in 2034 and 9.2 per cent in 2054.

There is a low level of uncertainty. Uncertainty arises from the potential changes to the district's population and changes to the age profile. If these factors change from the projection then the assumption will not be borne outs.

Impact. Alongside an ageing population, this will impact accessibility limitations on a range of Council services. These include accessibility issues in urban design, parks and the transport network (e.g. footpaths), back door kerbside collection services, changes to libraries and housing for the elderly. NPDC aims to ensure all people can use services and facilities and to be able to get around our city easily. There may also need to be changes in housing typology and design to cater for accessibility needs, as well as changes to retail stores and commercial premises.

Accessibility

The proportion of people with accessibility issues will increase from

7.5% to

8.5% *by 2034*

Our dwellings

Residential dwellings

Using the population projection, dwelling projections are calculated using a cohort component approach, involving the analysis of living arrangements for each age and gender cohort, and converting these figures into household numbers. The National Policy Statement on Urban Development 2020 (NPS-UD) then requires NPDC to provide the necessary infrastructure for this level of demand plus an additional over-capacity buffer (termed as a competitiveness margin in clause 3.22 of the NPS-UD).

	2024-2029	2029-2034	2034-2039	2039-2044	2044-2049	2049-2054
Houses required annually	275	383	341	318	319	252
NPS-UD capacity required	330	460	392	365	367	290
Difference	55	77	51	48	48	38
Average household size	2.50	2.52	2.51	2.50	2.47	2.43

A decline in average household size in New Plymouth is expected, driven by an ageing population, growing life expectancy, and societal trends. The average household size in New Plymouth is projected to decline from an estimated 2.5 individuals per household in 2024 to 2.43 individuals in 2054. This will also lead to a likely diversification of housing needs and therefore the types of houses being built.

There is a medium level of uncertainty. Uncertainty arises from whether population growth rates meet forecast levels (see assumption), the subdivision and house building markets, as well as from household formation and housing trends. If these factors change from the projection then the assumption will not be borne out.

Impact. The rate of new dwellings is a significant factor in ensuring the district has enough housing and sufficient housing options to meet demand. Residential development increases pressure on the capacity of NPDC's infrastructure (roads, sewers, stormwater, water and open space) and service delivery and can result in the need to upgrade existing and/or develop new infrastructure and services.

Overall growth is expected to focus in and around New Plymouth City (including Bell Block). Some growth is also expected to occur in small townships. The following table outlines the forecast growth in additional dwellings.

The location of growth affects the provision of infrastructure and services within the district. An area that develops slower or more quickly than expected will influence what new or upgraded infrastructure NPDC (and other infrastructure providers) have to deliver. NPDC plans for growth infrastructure relating to particular developments at a given time, and may have to either bring that infrastructure forward, or delay, it depending on actual development timeframes. The LTP forecasts that Kāinga Ora – Homes and Communities (Kāinga Ora) will not use its statutory powers for urban development and regeneration within the district to a scale that impacts on NPDC's revenue or expenditure. In particular, the LTP does not include any financial impacts of Kāinga Ora undertaking developments, such as reduced development contribution revenue for NPDC. Further, the LTP forecasts that a special purpose vehicle (SPV) under the Infrastructure Funding and Financing Act 2020 will not be established to deliver infrastructure in the district.

Estimated dwellings

Increase by 2034

3,953

395 houses annually

New Plymouth + 2,000
Bell Block + 830
Ōākura + 190
Inglewood + 140
Waitara + 310
Rural + 500

Household size

Average household size is expected to drop from

2.50 to 2.43

by 2054

Our economy

Gross Domestic Product (GDP)

NPDC anticipates that New Plymouth District's economy will grow at similar levels to the national average. Using the latest information from BERL, NPDC anticipates that national GDP is projected to increase in the short term and peak at three per cent in 2028. It will slowly decrease for the remainder of the plan at an average of 2.4 per cent out to 2034.

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Forecast % growth	1.1%	1.6%	2.5%	2.8%	3.0%	2.8%	2.8%	2.5%	2.4%	2.4%

There is a medium level of uncertainty. Uncertainty arises as local economic growth and activity is driven by national and global economies and politics. Change and fluctuations in these larger economies and the political landscape have high likelihood of impacting our local economy.

Impact. Existing and planned NPDC infrastructure and services will be sufficient to meet growth in demand generated by the anticipated recovery growth in economic activity. If economic growth and activity were to increase significantly beyond the predictions of this assumption, there may be an increase in demand on NPDC infrastructure and services. If a lower rate of economic growth occurs then this will have implications for population growth and therefore the rate of residential development, these risks are outlined in the relevant forecasting assumptions.

Gross Domestic Product

Estimated to grow slowly over the next five years and peak at

3% *in 2028/29*

Employment and the labour force

The unemployment rate for the district, as measured by the percentage of working age population, was 3.5 per cent in New Plymouth similar to New Zealand at 3.4 per cent in 2022. This data is sourced from Statistics New Zealand's Household Labour Force Survey. BERL does not anticipate a further decrease in the unemployment rate, which is already at historically low level. Eventually unemployment will begin to rise. NPDC forecasts that the district's unemployment rate will track close to the national forecast unemployment rate. NPDC expect unemployment to rise over the life of the plan to 5.5 per cent in 2034. This will be a result of an increase in the supply of labour, as a result of migration, combined with lower demand from organisations due to declining activity.

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
Forecast % growth	5.0%	5.2%	5.2%	5.1%	5.0%	5.0%	5.2%	5.4%	5.5%	5.5%

There is a medium level of uncertainty. Uncertainty arises as local economic growth and activity is driven by national and global economies and politics. If these factors change from the projection then the assumption will not be borne out.

An increase in employment is likely to positively benefit the district's population and the local economy. High employment rates result in higher household income and an increase in discretionary income. If lower employment rates eventuated then they are likely to result in a number of **impacts** on Council services. There may be rates affordability issues, which may impact on levels of service if NPDC determines to lower its rates requirement as a result. There may also be increased use in some Council services, such as libraries and community facilities, and other services may have decreased use (or, at least, not forecast increases in use), such as in the commercial use of services.

Unemployment

3.4% *in 2022*

Estimated to increase to

5.5% *by 2034*

Our place

Tourism

NPDC assumes that tourism spend in New Plymouth will recover to pre Covid-19 forecast levels by 2024/25 similar to that of 2019/20 total tourism spend. NPDC has used historical growth tourism spend from between 2009-2019 (excluding border closures years due to covid) at a rate of around 3.7 per cent per annum. This is lower than previous forecasts estimating slower growth coming out of the pandemic. The following table provides the forecast tourism spend in New Plymouth across the LTP (rounded to the nearest million).

	2024/25 ($m)	2025/26 ($m)	2026/27 ($m)	2027/28 ($m)	2028/29 ($m)	2029/30 ($m)	2030/31 ($m)	2031/32 ($m)	2032/33 ($m)	2033/34 ($m)
New Plymouth	340	352	365	379	393	407	422	438	454	471

There is a medium level of uncertainty. Uncertainty arises from national and global economies and approaches to border controls following the Covid-19 pandemic. The tourism pattern seems to be encouraging going into the LTP with increasing international tourism numbers arriving into New Zealand estimated to be around 75 per cent of pre-pandemic in early 2023.

Tourism spend is in current prices and provides an idea of the total dollar amount of spending by domestic and international visitors to New Plymouth District, relative to the rest of the country. Data is sourced from the Ministry of Business, Innovation and Employment's regional tourism estimates.

Impact. Any changes to tourism within the district is likely to have some impact on NPDC and the community. Changes in tourism patterns will lead to changes in the use of some Council facilities such as Puke Ariki, Govett-Brewster Art Gallery/Len Lye Centre, Aquatic Centre, the Coastal Walkway, parks, public toilets and certain roads (particularly coastal roads and around Taranaki Maunga). This could mean some investment is underutilised (such as in public toilets), although the impact is likely to be less than at a rate exceeding the assumption. The effect of this uncertainty is not considered to be substantial across NPDC and depends on the nature of the divergence.

Tourism spending

$340m *in 2024/25*

Total spending in tourism in New Plymouth will grow closer to

$471m *in 2033/34*

Climate change

Climate change is widely recognised as one of the most significant and complex global issues we face. In coming years, the effects of a changing climate will continue to impact our environment. The LTP (and particularly the Infrastructure Strategy) and the Proposed District Plan lay the foundations to prepare for potential increased climate change impacts in the future.

The climate of Taranaki is changing, and these changes will continue for the foreseeable future. The rate of future climate change depends on how fast atmospheric greenhouse gas concentrations continue to increase. Taranaki Regional Council commissioned NIWA to undertake a review of climate change projections and impacts for the Taranaki region. The following bullet points outline some key findings of this report with all increases relative to a 1986-2005 baseline:

- The global climate system is warming and many of the recently observed climate changes are unprecedented. Climate change is already affecting New Zealand and the Taranaki region. In coming decades, climate change is highly likely to pose challenges to our way of life.
- In Taranaki, we can expect to see an increase in hot days and decrease in frost days, with annual average temperatures expected to increase by 0.5-1.5°C by 2040 and 1.0-3.5°C by 2090. (Medium greenhouse gas concentration path RCP4.5)
- Rainfall is projected to increase for most of the region, with increasing seasonal variation. Extreme rainfall events are projected to become more severe, while drought potential is expected to increase across Taranaki. For some parts, winter increases of 8-22% and spring decreases of up to 6% are projected. (High greenhouse gas concentration pathway RCP8.5)
- Annual average discharge from the region's rivers is projected to remain stable or slightly increase, while mean annual low flow (MALF) magnitudes are expected to decrease, with a potential 50 per cent reduction in MALF by the end of this century.
- Global mean sea level has risen over the past century at a rate of about 1.7mm/year and has very likely accelerated to 3.2 mm/year since 1993. Rising sea level is already observed in Taranaki, with an average increase of 4.0mm/year, just slightly below the national average of 4.4mm/year. By 2090, sea level rise of 0.5m (RCP4.5) or 0.7m (RCP8.5) is projected.

There is a medium level of uncertainty. Uncertainty increases over time and arises as overall climate change does not directly correlate to year-to-year climate conditions or particular weather events. If these factors change from the projection then the assumption will not be borne out.

While there is uncertainty in the short-term implications, there is significant uncertainty in the long-term implications of climate change. Investment within the LTP needs to carefully consider the life of the proposed asset or investment in relation to the current risk of the natural hazard(s) and the exacerbation(s) predicted within the climate change scenarios to weigh up and balance the risk and cost of early failure with the potential for over investment.

NIWA reports a range of ongoing and potential future impacts of a changing climate on different sectors and environments in Taranaki including:

- A warmer atmosphere in the future is expected to result in increases to rainfall intensity. Increased rainfall intensity can cause soil saturation issues for the agricultural sector. It also increases the risk of flooding events which have associated adverse impacts such as damage to infrastructure.

Average temperature
is forecast to be
0.5°C to 1.5°C
by 2040
warmer than in average

Rainfall
Winter increases of
8.22% ↑
and spring decreases of
6% ↓
are projected
by 2040

- Increased risk of land degradation resulting from landslides and soil erosion.
- Warmer winter and spring periods will allow increased seasonal pasture growth rates.
- Increased concentrations of atmospheric carbon dioxide should increase forest, pasture, crop, and horticulture productivity, if not limited by water availability.
- Climate change-induced hazards are likely to expose the people of Taranaki to a range of direct and indirect health impacts. Examples include an increasing prevalence of hot conditions and heatwaves, and through the impacts of flooding, fires and infrastructure damage. Direct impacts could include injury, impacts on mental health and wellbeing, disruption to healthcare and critical services, and damage to people's homes. Indirect impacts could include secondary health issues, microbial contamination of drinking water supply, food security, air quality and the introduction of new diseases.
- Ongoing sea-level rise is likely to increase exposure of infrastructure to extreme coastal flooding, as well as cause habitat loss at the coastal margins where ecosystems are not able to move further inland (coastal squeeze). Exposure is likely to increase over time in response to higher sea levels.

Implications for the community and NPDC

Climate change could impact on the social, economic, environmental and cultural well-being of the community.

- **Coastal hazards.** Most of the New Plymouth District has an erosion formed coastline. There is a mix of both Council (public) and private coastal erosion protection in the form of boulder rip rap seawalls. Recently the Onaero and Rohutu Block (Waitara East Beach) communities have been involved in discussions with Council regarding their vulnerability to coastal erosion. In 2023 Council completed the transfer of a coastal permit for a seawall adjacent to Motukari Place to the Onaero Foreshore Protection Society Incorporated allowing residents the ability to complete a private seawall. The LTP includes funding for adaptation planning and specifically an adaptive management plan for Urenui and Onaero to determine the best future approach to dealing with both the existing coastal hazard risk and the forecasts of climate change. NPDC will continue discussions with the Rohutu Block trustees regarding their vulnerability to coastal erosion. Most other urban communities with high erosion risk are already protected by seawalls. Adaptation planning may highlight other areas requiring specific planning.
- **Flooding**. The Proposed District Plan also outlines areas vulnerable to flooding taking into account forecasts of climate change. Flooding risk may increase from both upstream and local rainfall. Urban areas have a variety of flood control works and stormwater systems to manage these risks.
- **Drought**. If there are increasing droughts in the future then the farming community within the District may need to consider land use changes, and there could be issues with the viability of some farms. The Tapuae Roa Action Plan (part of our regional economic development strategy) outlines the need to consider new land uses to address climate change impacts for farms. The increased risk of droughts would also impact the Council's water supply service.

Rivers

50%

reduction in Mean Annual Low Flow by the end of this century

Sea level rising

0.5m to 0.7m

by 2090

compared to 1995

The impacts of climate change will impact on Council services to varying degrees.

- **Coastal hazards**. Coastal hazard risks impact on a number of Council services. NPDC has assets within potential coastal erosion and/or hazard areas, including coastal parks and open spaces (the Coastal Walkway, Todd Energy Aquatic Centre, New Plymouth Airport, stormwater pipes and outfalls, wastewater pipes and pump stations, and roads). The Council policy is to only consider coastal protection mechanisms for significant public assets. Some of these services and infrastructure may need to relocate in the future taking into account the forecasts of climate change.
- **Flooding**. A series of stormwater catchment management plans are being developed to analyse the district's stormwater catchments, taking into consideration the most up to date climate change data. NPDC's stormwater system and flood protection schemes would require upgrades in order to maintain effective service levels (as measured against AEP calculations) under the predictions of climate change. NPDC has infrastructure that may be impacted by increased flooding, including parks, wastewater pipes and pump stations, roads (including bridges over rivers and streams) and stormwater outfalls.
- **Drought**. With increasing water demand and the potential increasing likelihood of extended dry periods during summer months, the district is at risk of not meeting water supply levels of service at certain times of year. The planning of the Council's water supply services take into account the predicted implications of climate change. The Council is taking proactive steps to reduce the district's water use with a conservation strategy, education and water metering. Droughts also have impacts on the Council's parks and reserves, and could potentially require changed approaches to managing these during summer months.

NPDC adopted a Climate Action Framework in December 2019 to guide NPDC's climate change work programme. NPDC adopted a District-wide draft Emissions Reduction Plan in September 2023. Actions and projects from that Plan have been considered and prioritised within this LTP. This LTP includes operating expenditure to develop a Climate Adaptation Plan. The Climate Adaptation Plan may need to consider new legal obligations and considerations depending on whether the Government progresses with planned legislation around climate adaptation and managed retreat. NPDC has also committed to investigating a governance framework for assessing and reporting on climate risks and opportunities, such as Task Force on Climate-Related Financial Disclosures reporting (through the Aotearoa New Zealand Climate Standards).

Natural disasters

NPDC acknowledges that natural disasters do occur and that New Plymouth District is vulnerable to various types of natural disasters. Taranaki is susceptible to volcanic eruptions, earthquakes, tsunamis, floods, storms, tornadoes, drought, pandemics and other disasters. The LTP does not include any forecasting of a natural disaster occurring during the life of the LTP in its financial information and plans. However, NPDC acknowledges that there is a small likelihood of a substantial natural disaster occurring during the LTP. NPDC has civil defence responsibilities, including being a member of the Taranaki Emergency Management Group, to respond to any natural disaster. The Council has insurance arrangements for its assets and also has a Natural Disaster Recovery Fund to assist with both response and recovery and the LTP includes additional annual funding to increase that fund over time.

There is a medium level of uncertainty. Uncertainty arises through the natural events and disasters. If these factors change from the projection then the assumption will not be borne out.

Natural disasters

No natural disasters are forecast to occur over the life of this plan

Existing and future resource consents

NPDC is legislatively required to obtain resource consents for various activities that it undertakes in the district.

The following major consents require renewal that may impact on the LTP:

- Colson Road Landfill – discharges to land and air consents expire 2025/2026.
- Crematorium – discharge to air consent expires 2032, discharge to land consent expires 2046.
- Boat ramps (Tongaporutu River estuary, Urenui River estuary, Waitara River) – consents expiring 2027.
- Waitara River left bank wharf – Usage consent expires 2033.

NPDC holds a large number of smaller resource consents across the district relating to its infrastructure. Some new projects will also require resource consents. These are assessed as part of the planning and delivery of each project.

There is a low level of uncertainty. Uncertainty arises from the potential for changes to NPDC's District Plan, changes to Taranaki Regional Council's regional plans, changes to national policy directions issued under the Resource Management Act 1991 and changes to the Resource Management Act 1991. If these factors change from the projection then the assumption will not be borne out. NPDC's services, including current and future developments, would be affected by not obtaining any relevant resource consents. This could ultimately lead to discontinuance in service delivery until consent is obtained. NPDC will continue to work closely with the Taranaki Regional Council to ensure all existing and future resource consents are renewed or obtained without any effect on the delivery of NPDC's services. NPDC proactively assesses the requirements for a resource consent in determining projects for the LTP, including the likelihood of obtaining resource consents.

Resource consents

All resource consents required for the operations of Council services will be obtained or renewed when required

Legislation and Government Reforms

NPDC is subject to Government regulation and legislation. Parliament and the Government can change these laws throughout the life of the LTP.

- **Water Services Acts Repeal Act.** The Water Services Acts Repeal Act was passed under urgency on 13 February 2024 returning the three water services (Stormwater, Wastewater and Water Supply activities) back to NPDC with transitional provisions provided in relation to the LTP. The LTP therefore contains the three water services for all 10 years. However it was also indicated that future legislation will provide for the establishment of a new class of local government owned but financially separate Council Controlled Organisations as an option that councils may choose to pursue. The Local Government (Water Services Preliminary Arrangements) Bill, which will give effect to the new "Local Water Done Well" programme, and was introduced into the House on May 31 2024.
- **Resource Management Act Reform.** The Natural and Built Environment Act and the Spatial Planning Act that were to replace the Resource Management Act 1991 (along with a proposed Climate Adaptation Act), were repealed on 23 December 2023. The Government signalled that they would pursue a different form of replacement of the Resource Management Act with a greater focus on private property rights.
- **Future For Local Government Review.** This review has recommended a significant reform of the local government sector. There has been no Government response yet or legislation introduced to Parliament to implement these recommendations. The LTP assumes that the status quo arrangements continue in place. Any reform in response to the review is likely to be considered in a future LTP process.
- **Climate Change Reform.** Government's Emissions Reduction Plan and National Adaptation Plan identify a range of actions for local government to implement to varying degrees. Parliament's Environment Committee is inquiring into potential climate adaptation legislation to provide powers for relocating communities faced with significant climate change risks. This LTP includes resourcing towards developing a Climate Change Adaptation Plan that will need to factor in any legislation progressed.

NPDC has also assessed other recent legislation changes and proposed changes that impact on parts of Council. This includes the Emergency Management Bill, Local Government Electoral Legislation Bill, Land Transport Management (Regulation of Public Transport) Amendment Bill, Sale and Supply of Alcohol (Community Participation) Amendment Bill and the Local Government Official Information and Meetings Amendment Bill. These have been factored into the relevant budgets as necessary and relevant.

The LTP does not assume any further legislative changes.

There is a medium level of uncertainty for the Resource Management Act Reform. While a scoping study aimed at gauging Taranaki's ability to implement the now repealed RMA reform legislative requirements (including a Regional Spatial Plan) had been commissioned by the Ministry for the Environment and was due for completion April 2024, given the uncertainty of these reforms no additional budget has been proposed within the LTP.

There is a medium level of uncertainty related to the Water Services Acts Repeal Act.

The LTP assumes that NPDC will continue to own and directly operate the three waters networks (Stormwater, Wastewater Treatment and Water Supply).

Legislation

NPDC has factored in new and proposed legislation that will change our services and budgets

There is a medium level of uncertainty. Uncertainty arises from Water Services Acts Repeal Act was passed under urgency on 13 February 2024 along with a signal that legislation will provide for the establishment of a new class of local government owned but financially separate Council Controlled Organisations (CCO) as an option that councils may choose to pursue. Some councils may be required to establish a CCO if they cannot demonstrate a financially viable approach to managing these services whilst meeting new regulatory requirements. Further, NPDC has signalled that it will look at investigating a three waters CCO. The Local Government (Water Services Preliminary Arrangements) Bill, which will give effect to the new "Local Water Done Well" programme, and was introduced into the House on May 31 2024.

Should NPDC determine to create a three waters CCO (subject to legislative requirements) then the financial management of the water services including capital expenditure, operating expenditure, revenue (including rates), debt and reserves relating to the three waters (as contained in the water, wastewater, stormwater management activities) would be undertaken by the new CCO. This could mean the entire activity no longer exists within NPDC's activities. This will have a corresponding impact on the overall position of NPDC as a whole. However, this may depend on the exact nature of the changes proposed by the Government and are uncertain at this time.

The table below outlines the total 10-year budget for each activity.

Activity	Overheads ($m)	10 year operating budget ($m)	10 year capital budget ($m)
Water Supply	55.69	229.5	180.43
Wastewater Treatment	67.28	307.1	294.50
Stormwater	16.23	131.85	182.76

From a community perspective, water services will continue to be provided. There may be a change in how the services are charged, i.e. instead of paying for the service by rates, customers may be charged by a utility bill method.

Any change may have widespread implications across the rest of NPDC's operations. For instance, overhead allocations from these services fund parts of back office services, but there may only be a small reduction in these services if these services are no longer part of NPDC. This would increase the overhead allocation for other parts of NPDC, and therefore increase the remaining Council activities service delivery costs. NPDC allocates overheads using a number of different methods, including internal service agreements, timesheeting, internal charging and proportional to operating costs. Any change may also require NPDC to alter its approach to rating to ensure it continues to comply with the Local Government (Rating) Act 2002, particularly the requirement in section 21 for uniform rates not to exceed 30 per cent of overall rates

There is a medium level of uncertainty for the remaining matters. Uncertainty arises from the potential for Government's to introduce legislation. New requirements from legislation may require additional funding for either operating or capital expenditure. Legislation can also alter Council's functions, including removing or transferring functions, which will require changed funding requirements as well.

The Future for Local Government Review includes significant reform of the local government sector, including proposing new models for how local authorities are distributed across New Zealand, and could result in fundamental change for local governance of the New Plymouth District. The Review also recommends new funding sources become available for local authorities, including new funding tools as well as Government contributing $1b per annum to local authorities. If additional funding tools or Government transfers become available then NPDC would need to consider how to use those at that time.

Our finances

The effect of inflation on NPDC's services

The Local Government Cost Index (LGCI) measures cost drivers specific to local government (e.g. concrete, reinforcing steel, bitumen, roading chip, building materials, energy and wages etc.) which differs significantly from the inflation pressures affecting households as measured by the CPI. BERL provide local authorities with their view of forecast inflation on key cost drivers. Their measure of inflation is forecast for 2025 at 2.9 per cent and from 2026 onwards at 2.2 per cent to 1.9 per cent. NPDC will need to ensure that the community is well informed about the cost drivers affecting service delivery.

	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	2030/31	2031/32	2032/33	2033/34
LGCI for operating expenditure	2.9	2.2	2.3	2.3	2.2	2.1	2.0	2.0	1.9	1.9
LGCI for capital expenditure	3.0	2.2	2.4	2.3	2.2	2.1	2.1	2.0	2.0	1.9
LGCI - overall	2.9	2.2	2.3	2.3	2.2	2.1	2.0	2.0	1.9	1.9

NPDC has modified the BERL LGCI forecast for 2024/25. This is to recognise that management are undertaking an efficiency review (zero per cent in year one). NPDC has also made specific assumptions about inflation for total staff costs, gas and electricity increases (three per cent per year), the rates payable on NPDC property (between seven per cent and nine per cent per annum) and insurance (20 per cent per annum for the first three years and five per cent per annum for Years 4 to 10).

There is a medium level of uncertainty. Uncertainty arises from external price inflation. If these factors change from the projection then the assumption will not be borne out.

Forecast inflation will impact on the ability of NPDC to deliver on its service levels and impacts future budgets. NPDC will need to ensure that the community is well informed about the cost drivers affecting service delivery. A higher or lower LGCI than forecast is likely to have impacts on NPDC budgets. A higher rate of inflation will require either increased budgets (and therefore rates increases) or adjustments to levels of service. A lower rate of inflation will either reduce budgets (and therefore rates increases) or enable increased levels of service within existing budgets.

Inflation

The annual cost of Council services will continue to increase at an average of

2%

Revaluation of assets

The revaluation of assets will result in book values that rise in line with inflation. NPDC last revalued its land, building and infrastructure assets in 2022, revaluations are expected in 2025, 2028, 2031 and 2034 (every three years). Forestry assets are revalued annually.

NPDC's assets deliver services to the community and hold a 'value in use'. The Council's significant assets are long life assets. Any reassessment of current replacement costs are used to determine the cost of the asset renewal programme as outlined in the respective asset management plans. This in turn means NPDC will need to make an increased budgetary provision through general rates for renewal funding

There is a low level of uncertainty. Uncertainty arises from replacement costs. If these factors change from the projection then the assumption will not be borne out.

There is a risk that assets are revalued at a lower or higher amount than inflation. Any substantive change in asset revaluation may result in an increase or decrease in the cost of the asset renewal programme.

Revaluation of assets

The fair value of assets that are revalued will increase in line with inflation

Useful lives of significant assets

Assets are expected to have a lifespan as set in the depreciation policy in the Statement of Accounting Policies.

Asset class	Roading	Laboratory	Waste Management and Minimisation	Stormwater	Flood Protection	Water	Wastewater
Years	7 to 150	5 to 50	5 to 60	3 to 160	25 to 200	3 to 170	3 to 120

There is a low level of uncertainty. Uncertainty arises from asset condition and whether assets receive more or less use than anticipated. If these factors change from the projection then the assumption will not be borne out.

Where actual asset lives differ (favourably or unfavourably) from the expected live of the asset, there is a corresponding impact on the asset renewals and maintenance programme. Assets that have longer lives than assumed will either result in savings through later replacement or may still be replaced at the time set out (e.g. if it is difficult to determine the state of the asset until replacement, such as for underground assets). Assets that have shorter lives than assumed may either result in reduced levels of service or require replacement earlier than expected, potentially before the asset is fully depreciated. NPDC has, and continues to develop, appropriate asset management plans together with regular inspection, maintenance and management practices to manage these risks.

Significant assets

The actual lives of significant assets are in line with expected useful lives

Vesting of new assets in NPDC

NPDC receives vesting of assets as a result of subdivision activity. NPDC anticipates receiving approximately $5m of vested assets each year (this figure is for year one) and the Council assumes that this value will increase in line with inflation each year. This assumption is based a conservative long run average.

There is a low level of uncertainty. Uncertainty arises from variability in subdivision activity that results in asset vesting. If these factors change from the projection then the assumption will not be borne out.

Assets vested with NPDC increases the need for infrastructure renewal funding and also has additional funding implications for operating costs.

NPDC is aware of likely future levels of vested assets through the resource consent process. The standard of assets proposed to be vested must meet NPDC's requirements for materials, construction techniques and quality. Any assets vested as the result of development have a minimal impact on NPDC's overall asset base per capita as the district's rate base increases with population growth.

Any significant increase in vested assets will increase NPDC's asset base. However, it is unlikely to have any significant impact on NPDC's financial position or levels of service. This is because an increase in vested assets would likely reflect additional development and therefore an increased rate base.

A decrease in vested assets will mean NPDC's asset base will not grow as quickly. This will not be significant in terms of impacting on NPDC's debt to asset ratio so should not impact on the ability to borrow. It is, however, likely to reflect a downturn in development.

Vesting of new assets

Approximately

$5m

of assets will be vested in NPDC per annum

Source of funds for future replacement of significant assets

The Revenue and Financing Policy sets out how assets will be funded for different activities.

Funding for the renewal of short life infrastructural assets is calculated on a Long Range Average Renewals Approach. This is an approach whereby NPDC uses rates to maintain a reserve. The reserve is then used to fund the renewal of assets. The amount of rates added to the reserve each year is based on the 10 year forward horizon for renewal requirements.
Funding for the renewal of long life infrastructural assets is through renewal reserves but can also be met through borrowing, in accordance with the Revenue and Financing Policy.

There is a low level of uncertainty. Uncertainty arises from sources of funding not being available at the time of an assets replacement. If these factors change from the projection then the assumption will not be borne out.

There is a risk that a funding source is not available to fund the replacement of any given asset at the time of its replacement. Section 80 of the Local Government Act 2002 sets out the process for NPDC to make a decision that is significantly inconsistent with a policy. This process could be used at that time.

Replacement of significant assets

NPDC will fund the replacement of significant assets in line with the Revenue and Financing Policy and Financial Strategy

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External funding support

External funders provide operational and capital funding support to enable NPDC to maintain and/or enhance the level of service delivery. NZ Transport Agency Waka Kotahi provides a significant level of subsidy for roading operations and maintenance as well as capital renewals and augmentation (51 per cent to 100 per cent of eligible works). The NZ Transport Agency Waka Kotahi Financial Assistance Rate is currently set at 51 per cent. ***2024-27 National Land Transport Programme's*** indicative allocations for continuous programmes confirms this funding assumption for the first three years of this LTP. In addition, other government funding agencies provide funding support to enable NPDC to deliver on its service levels. These include funding sources such as the Department of Internal Affairs (soldiers' grave sites) and the Ministry for Culture and Heritage (arts grants). Details of this funding is set out in the relevant activity management plans. Further funding is provided by external parties for events, exhibitions and capital projects.

There is a medium level of uncertainty. Uncertainty arises from changes to government and other external funders priorities changing. If these factors change from the projection then the assumption will not be borne out.

Any reduction in funding support will impact on service levels and the long-term custodianship of our roading assets in particular. Less funding from NZ Transport Agency Waka Kotahi will have an impact on the district's roading work programme. Projects will either have to be deferred or NPDC will need to provide extra funding to counter reduced support from NZ Transport Agency Waki Kotahi. An increase in the range and type of subsidies and funding support may require increased funding input from NPDC.

External funding support

NZ Transport Agency Waka Kotahi funding to maintain and renew roads and associated assets **will remain at current levels**

Government funding in other areas and other external funding **will remain at current levels**

Rates remissions

Rates remissions will continue to apply at the current level with an increase of seven per cent per annum and from year two onwards further Significant Natural Area remission.

There is a medium level of uncertainty. Uncertainty arises from potential changes to the remission policies and changes to who qualifies as a result of other changes. If these factors change from the projection then the assumption will not be borne out.

The Proposed District Plan includes further properties to provide regulatory controls for which NPDC currently provides a remission. The outcome of the Proposed District Plan is unknown as there are statutory processes (including public submissions and appeal processes). The remission estimate is based on the Proposed District Plan, and a review of the remission policy may be required when the Proposed District Plan becomes operative.

The Local Government (Rating of Whenua Māori) Amendment Act 2021 provided a significant change to the rating of Māori land, including increasing the non rateability of Māori land and a statutory rates remission scheme. The Council reviewed its policy on the remission and postponement of rates on Māori freehold land in 2022.

Any change in legislation or NPDC's remissions policy will have an impact on the level of rating remissions. A higher level of remission will be met through other ratepayers paying higher rates, or may cause a review of the remission policies. A lower remission level will provide a savings and reduce the rates required.

Rates remissions are estimated at

$1.1m *in Year One*

and increase at

7% *per annum*

Forecast returns on investments

NPDC has significant external investments in NPDC's Perpetual Investment Fund (PIF). The PIF is managed by a Full Outsourced Agent (FOA), Mercer New Zealand Limited. The FOA is reviewed and monitored by the New Plymouth PIF Guardians Limited (NPG). Annual releases from the PIF contribute significantly to reducing the annual rates requirement.

The PIF release is required to fund management fees and costs, with an amount to offset rates based on 3.3 per cent of the value of the fund after inflation and including fees and costs (with a smoothing rule applied). The PIF will release 3.4 to 3.6 per cent per annum gross of management fees and costs. The PIF's rate of return is expected to be 5.7 per cent per annum. This assumption is based on advice from the NPG. It is based on a long-term view of returns so the 10 year return may differ from the average.

There is a medium level of uncertainty. Uncertainty arises from the rate of return in market investments. If these factors change from the projection then the assumption will not be borne out.

If the average annual earnings rate of the PIF is less than forecasted and the value of the PIF decreases, this will reduce the release and may impact on NPDC's current Financial Strategy. This could have an impact on the rates requirement or adjustments to the levels of service provided to the community..

Forecast returns on investments

The PIF will release

3.3%

of its value per annum (after inflation and management fees and costs) with a rate of return of

5.7% *per annum*

Development contributions

Residential development growth is forecast at a 10 year average of 329 new dwellings each year. Non residential growth is forecast to grow at an average rate of 168 household unit equivalent (HUE) per annum. The LTP forecasts the following forecast development contribution revenue.

	2024/25 ($m)	2025/26 ($m)	2026/27 ($m)	2027/28 ($m)	2028/29 ($m)	2029/30 ($m)	2030/31 ($m)	2031/32 ($m)	2032/33 ($m)	2033/34 ($m)
Development contributions revenue	6.63	10.33	13.31	13.23	13.10	13.53	14.13	14.51	14.04	14.99

This is at the rate that development contributions are expected to be collected at. However, the timing of development contribution receipts is outside NPDC's control. Development contribution requirements are assessed according to the number of dwellings and HUE that the relevant capital project(s) cater for, and then applied to each dwelling and HUE as they are developed. NPDC records growth related capital expenditure as being fully funded by borrowings and applies development contributions when received.

There is a medium level of uncertainty. Uncertainty arises from the rate of residential and non residential development. If these factors change from the projection then the assumption will not be borne out.

As development contributions are received they are held in reserves and used to repay growth debt. A slower rate of development will result in a lower level of development contributions being received. This will result in less cash received reducing the transfer to reserves and growth debt taking longer to repay. A faster rate of development will result in a higher level of development contributions being received. This will reduce growth borrowings, which in turn will reduce costs of borrowing and provide greater capacity to borrow in the future.

Development contributions

NPDC will receive development contributions revenue in line with the Development and Environmental Contributions Policy and forecast development rates

Borrowing and interest rates

Interest rates are assumed at the following levels.

Item	Cash investment	Term deposit investment	Airport working capital loan	General borrowing	Voluntary targeted rate scheme
Interest rate	1% to 4%	2% to 5%	4.2% to 6.2%	4% to 6%	0%

Borrowings are repaid over a 20 to 30 year timeframe.

Overall interest rate and funding strategies are managed within the parameters of the Treasury Management Policy. Interest rate swaps are also used as per the policy. The Treasury Management Policy is reviewed as part of the LTP process every three years.

There is a low level of uncertainty. Uncertainty arises from obtaining lending from the market. If these factors change from the projection then the assumption will not be borne out.

NPDC actively seeks to receive more favourable interest rates, which then enables NPDC to lower its borrowing costs, and either pay off debt faster or to reduce debt repayment costs. There is unlikely to be any adverse implications in the plan resulting from funding or interest rate risk. However, if economic conditions result in increases in interest rates that are unable to be hedged, such cost increases may impact on NPDC's overall budget position and ability to maintain service levels without an increase in rates income. NPDC's shareholder and guarantor status for the Local Government Funding Authority minimises the risk of the Council not being able to borrow the funds it requires.

Borrowing and interest rates

Interest rates for cash investments will be around **4%** and borrowing interest rates will be around **5%**

Lenders will continue to meet NPDC''s requirements for loan funding (redemption and new)

New Plymouth District Council (Waitara Lands) Act 2018

The New Plymouth District Council (Waitara Lands) Act 2018 provides the leaseholders of the remaining approximately 300 leasehold properties in Waitara with a right to freehold. These funds are then distributed into three different funding pools – the Hapū Land Fund (held by NPDC for Te Kōwhatu Tū Moana), the Waitara Perpetual Community Fund (held by NPDC for Te Tai Pari Trust), and the Waitara River funds (held by Taranaki Regional Council).

The LTP assumes that Waitara leaseholders will continue to freehold approximately one property per quarter, with around 300 leaseholders remaining by 30 June 2034. The LTP also assumes that the average unimproved land value will be $210,000 in year one and increasing by five per cent per annum. The rents and sales proceeds become the following annual allocations into the three funding pools.

	2024/25 ($m)	2025/26 ($m)	2026/27 ($m)	2027/28 ($m)	2028/29 ($m)	2029/30 ($m)	2030/31 ($m)	2031/32 ($m)	2032/33 ($m)	2033/34 ($m)
Waitara Perpetual Community Fund	0.70	0.73	0.76	0.74	0.75	0.77	0.65	0.66	0.67	0.69
Hapū Land Fund	0.70	0.73	0.76	0.74	0.75	0.77	0.65	0.66	0.67	0.69
Taranaki Regional Council	0.33	0.35	0.38	0.32	0.33	0.33	0.34	0.34	0.35	0.35

Waitara Perpetual Community Fund

The release rule aims towards a long-term release of three per cent of the Waitara Perpetual Community Fund's balance, however the release rule sets an 80 per cent weighting on the previous year's release to provide a smooth mechanism to ensure the release payment is relatively stable.

On that basis, the LTP assumes the following annual release from the Waitara Perpetual Community Fund.

	2024/25 ($'000)	2025/26 ($'000)	2026/27 ($'000)	2027/28 ($'000)	2028/29 ($'000)	2029/30 ($'000)	2030/31 ($'000)	2031/32 ($'000)	2032/33 ($'000)	2033/34 ($'000)
Annual release	374	491	616	744	872	999	1,124	1,124	1,124	1,124

NPDC has no role in managing the Taranaki Regional Council's Waitara River funds, and the Hapū Land Fund balance is subject to the decisions of Te Kōwhatu Tū Moana.

There is a medium level of uncertainty. Uncertainty arises from leaseholders' individual decisions as to whether they will freehold, which in turn is influenced by personal income, land value, lease rental and other factors. Uncertainty also arises in the returns due to house price inflation that may impact on the unimproved land value as assessed in Waitara.

For the purposes of this LTP, NPDC assumes that 50 per cent of the Hapū Land Fund's income is distributed over the life of the LTP. However, NPDC has no direct control of the Hapū Land Fund as Te Kōwhatu Tū Moana makes decisions on the expenditure of the Fund.

The net impact of this uncertainty on NPDC is minimal on the Council and services provided. However, it is acknowledged that there may be a more significant impact on Te Kōwhatu Tū Moana, Te Tai Pari Trust and the Taranaki Regional Council.

NPDC (Waitara Lands) Act 2018

Waitara leaseholders will continue to freehold over the life of the LTP and the Waitara Perpetual Community Fund's annual release will grow to over

$1m *per annum*

by the end of the LTP

Achievement of capital works

The LTP includes $1.5 billion of capital expenditure over the 10 years. Projects are planned for particular years. The LTP budgets are forecast on the basis that projects and works are undertaken in the years specified, and that there are no variations to the capital works programme.

There is a medium level of uncertainty overall for this assumption, however there is a high level of uncertainty for the delivery of capital expenditure to meet additional demand (growth related infrastructure, with $206m in capital expenditure). Uncertainty arises from NPDC's planning processes, project management processes, the construction market, alignment with urban growth and development, and other factors. Capital work programmes may also be varied by annual plans and future LTPs. If these factors change from the projection then the assumption will not be borne out.

NPDC has historically been able to undertake a similar amount of capital works compared to that set in the relevant LTP and/or annual plan. However, there has been a 'bow wave' effect of carry forwards, whereby projects carried forward from one year to the next cause a displacement of planned projects in the next year. This means that, while the quantum of works undertaken has been similar to the relevant plan, the projects undertaken in any year have differed. In order to address this NPDC is implementing a stricter programme to prevent carry forwards from 2023/24 into year one of the LTP, including early reprioritisation of some projects that will not be achieved (in part or in full) in 2023/24 into the LTP capital projects (rather than addressing them as a carry forward later on). This enables better planning of the actual quantum of capital works to be undertaken in 2024/25.

NPDC has an increased capital works programme outlined in the LTP compared to previous plans. Organisational restructure is aimed at a number of other improvements, such as panel contracts to improve procurement efficiency, to further improve capex delivery. The stepping in of the programme over the first five years enables the Council to grow its capacity to undertake this work. Phasing of significant projects in the LTP budgets across multiple years provides time for planning, land acquisition and resource consents before the intended construction timing. NPDC also introduced a new Portfolio, Programme and Projects (P3M) Framework. This is now embedded with software and resource to support delivery of the works programme.

This new management system along with new procurement processes (use of panel contracts), and increased planning and project management resources has been introduced in order to undertake this works programme. Much of this increase is in the works programme for the renewal of existing assets, and therefore less subject to planning, resource consent, land acquisition or other delays.

Any delay in achieving the stated capital works programme may result in a carry forward, whereby some or all projects are delivered the following year. This can result in other projects being delayed as a result. Delays in service level projects may also result in reduced borrowing requirements that, in turn, reduce rates required to repay that borrowing. Delays in renewal projects may reduce the funding taken from the renewal reserve that, in turn, reduces rates required to top up that reserve. There may also be additional costs in deferred projects as result of delays. These additional costs include cost escalation from additional inflation and, for renewals, the existing asset may require additional maintenance before replacement. From a resident viewpoint, it may mean that the Council does not improve service level in the timeframe expected, or increases the risk of asset failure through delayed renewal.

Capital works

NPDC will achieve its stated capital works programme

Growth capital expenditure

Historically projects related to urban growth are subject to the highest degree of delay or underspend when compared to planned expenditure out of the three categories of capital expenditure. This is because some growth-related infrastructure is contingent on developers or other agencies undertaking works, or can be delayed due to shifts in market demands. There has been an underspend in land purchases for new reserves, public access and other NPDC infrastructure mainly due to the complexities in working with multiple landowners/parties over several years and land value and associated timing of development and opportunities for acquisition arising. These timing delays do not result in failure to meet a level of service as outlined in the LTP, and do not increase risk of existing assets failing. The delays of these projects are prudent in light of the situation when compared to undertaking works or land purchases not required at that time.

The Future Development Strategy and Proposed District Plan provide a strategic approach on how the district will develop in a cohesive, compact and structured way to achieve a well-functioning urban environment. These documents ensure that there is integration with LTP decisions relating to funding and infrastructure. . However, areas identified for growth purposes in Future Development Strategy and Proposed District Plan are still subject to change (draft Future Development Strategy and Proposed District Plan appeal processes), which may in turn result in changes to timing from that contained in this LTP.

Council has identified key growth areas that will rely on a fully council-led approach as opposed to developer-led in relation to infrastructure delivery (transport and three waters in particular) in order to facilitate development. Areas such as Puketapu and Patterson Road are current examples. The budgets contained within this LTP are based on these council-led approaches where appropriate depending on whether quality and cohesive development is able to realistically be achieved through a developer-led approach.

The financial forecasts contained within this LTP are based on the Council achieving the stated capital works programme for growth related infrastructure. NPDC is confident that the programme put in place will better enable the Council to do that programme. However, there is a risk that the capital works programme for growth related infrastructure is not met.

The delay of growth-related infrastructure results in delayed borrowing. This will generally not result in a reduced rates requirement because growth related infrastructure is repaid through development contributions reserve rather than rates. However, some growth-related projects do have a component of funding for any renewal or service level impact, and so may have a small impact on rates required to repay that borrowing in the short-term. There may also be an impact on the level of service received by the community, or an increased risk of asset failure.

If the additional work to improve timing and delivery of growth-related infrastructure is partially successful, and NPDC achieves delivery of 75 per cent of the growth-related infrastructure over the life of the LTP, then across the 10 years there will be $48.2m reduction in debt and $15.9m reduction in interest and principal repayments.

However, if NPDC achieved only half of its growth-related infrastructure over the life of the LTP (slightly below the recent average achievement of growth-related infrastructure) then across the 10 years there will be $96.4m reduction in debt and $31.9m reduction in interest and principal repayments.

These calculations are based on projects total growth projects, so does not take into account renewal or service level element. The calculations also do not assume that delayed/underspent projects are undertaken at a later time within the 10 year period.

Section 210 of the Local Government Act 2002 provides that the Council must refund development contributions received for a specified reserve purpose if the money is not applied to that purpose within 10 years of receipt (or other period specified in the Development and Environmental Contributions Policy). Not achieving its growth-related capital works programme creates a potential for liability for NPDC. Development contributions collected for specified reserve purposes are a small proportion of development contributions levied. Specified reserve purposes constitute $84 of the overall charge (varies by area of development – see NPDC's Development and Environmental Contributions Policy for more information (figures are for year one) and inflation adjusted annually). These specified projects are less likely to be subject to considerable delay as they refer to the upgrade of an existing specified reserve rather than being for land purchase or development of future reserves that are not currently owned by NPDC. The maximum potential liability the Council faces to refund these development contributions is $40,000 per annum (year one figure, based on an estimated 474 HUEs, development contributions are inflation adjusted annually) and would start outside of the LTP's 10 year financial forecasting horizon.

Capital costs

The LTP includes a large number of capital projects with estimated costs. The financial information and statements are prepared on the basis of these estimated costs.

There is a medium level of uncertainty. Uncertainty arises from the scope of the business case, as well as the changing costs of materials and labour involved in undertaking capital projects. If these factors change from the projection then the assumption will not be borne out. One project, the Urenui and Onaero sewer system, is considered to have a high level of uncertainty as detailed below.

NPDC has developed a system to classify capital work budgets. Each class indicates a different stage of planning and estimating methodology. Therefore, each class has a different expected accuracy range. The table below summarises these classes and their accuracy.

Class	Estimating methodology	Expected accuracy range
5 Identify	Global rates	±100%
4 Assets	Global/unit rate	±50%
3 Select	Unit rate	±20%
2 Define	Unit rate/first principles	±15%
1 Execute	Unit rate/first principles	±5%

The intention of NPDC is to continually develop and refine the pipeline of capital projects so that cost estimates are continually refined in the lead up to the delivery of a project. Costs may increase or decrease during the development and refinement process as better information about the project is known.

NPDC introduced in September 2023 a cost estimating framework. The purpose of this is to provide a consistent approach within the organisation in producing cost estimates with the intention of more accurate estimates. The introduction of this framework is likely to late to make a significant impact on the LTP but will have a positive contribution to future LTP's.

The prioritisation process for the LTP has placed projects with higher accuracy of budgeting (i.e. Class 1-3) within the first three years of the plan. Projects with a less accurate budget (and higher range) have generally been placed into outer years. However, the prioritisation process is subject to other timing considerations as well.

Capital costs

The actual capital cost of a project is close to the forecast capital cost

Forestry harvest

NPDC manages forests across the district. Where NPDC is in joint venture with the land owner it is assumed NPDC will exit the joint venture. Where NPDC manages forestry on land it owns it is assumed NPDC will replant the forest within four years, i.e. before any Emissions Trading Scheme liability is triggered.

There is a medium level of uncertainty. Uncertainty arises from log prices affecting the timing of the harvest. If log prices are low it is likely the harvest will be delayed.

If the net proceeds from a forest harvest result in a surplus the funds are transferred to the Forestry Reserve to fund future forestry operations.

Forestry harvest

NPDC will harvest and replant with surplus funds added to reserves

Asset sales

NPDC has not proposed any significant asset sales during the LTP. (This assumption excludes the Waitara leasehold properties, which are included in the New Plymouth District Council (Waitara Lands) Act 2018 assumption).

During the LTP there may be some minor surplus assets that are sold.

There is a medium level of uncertainty. Uncertainty arises from political decision-making. If these factors change from the projection then the assumption will not be borne out.

If NPDC determines to sell a significant asset then the net proceeds will be used to either pay for a new capital project or to pay down debt. There may also be a reduction in associated operating expenditure with operating the sold asset.

Asset sales

NPDC will not undertake significant asset sales during the life of the LTP

Significant contingencies and commitments not budgeted for

While there are always unexpected events that may have an impact on NPDC's operations, NPDC mitigates these through its risk mitigation strategies including indepth insurance cover, established bank credit lines, and business continuity plans.

Commitments and contingencies that NPDC is aware of include the following.

Local Government Funding Agency (LGFA)

NPDC is a guarantor of the LGFA. The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Fitch Ratings and Standard and Poor's of AA+.

NPDC is one of 31 local authority shareholders and 52 local authority guarantors of the LGFA. NPDC has a commitment to fund uncalled shareholder capital in the event an imminent default is identified. Together with the other shareholders and guarantors, NPDC is a guarantor of all of LGFA's borrowings. This is based on NPDC's rates as a proportion of the total rates for all guaranteeing local authorities. At 30 June 2023, LGFA had borrowings totalling $16.3b.

Contingencies and commitments

There will not be unforeseen events or circumstances that could impact NPDC's finances and/or levels of service

Financial reporting standards require NPDC to recognise the guarantee liability at fair value. However, NPDC has been unable to determine a sufficiently reliable fair value for the guarantee and therefore has not recognised a liability. NPDC considers the risk of LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- NPDC is not aware of any local authority debt default events in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

Local Authority Protection Programme (LAPP)

NPDC is a member of LAPP, which is designed to assist local authorities to fund the rebuild of mainly underground infrastructure assets after a natural disaster. The fund was depleted by the Christchurch earthquakes and again by the Kaikōura earthquake. Membership has also reduced in recent years to the extent that NPDC is now the largest member by asset value under LAPP. Member contributions are expected to continue increasing due to the increasing value of assets covered and the cost of insurance and reinsurance generally. Under the Affordable Waters reform, responsibility for insuring Waters assets was to transfer to a Water Services Entity, and LAPP was to enter a wind-up process. The Water Services Acts Repeal Act was passed under urgency on 13 February 2024 returning the three water services (Stormwater, Wastewater and Water Supply activities) back to councils along with a signal that legislation will provide for the establishment of a new class of local government owned but financially separate Council Controlled Organisations (CCO) as an option that councils may choose to pursue. The Local Government (Water Services Preliminary Arrangements) Bill, which will give effect to the new "Local Water Done Well" programme, and was introduced into the House on May 31 2024.

RiskPool

The Council was a member of RiskPool until it ceased offering cover. RiskPool provided public liability and professional indemnity insurance for its members. The Trust Deed of RiskPool provides that, if there is a shortfall (when claims exceed member contributions and reinsurance recoveries) in any fund year, then the board may make a call on members for that fund year. The Council has been asked to fund its share of calls in the past as a result of deficits incurred due to the leaky building issue. A call for $100k was made by the board of Civic Liability during the year to 30 June 2019. Another call was made in November 2023 for $207k, with further call(s) to be made before RiskPool is wound up, beyond 1 July 2024.

Other

NPDC is not aware of any other additional contingencies or commitments not already covered by the prospective financial statements and/ or asset management plans.

There is a low level of uncertainty. Uncertainty arises from these being externally driven events. If these factors change from the projection then the assumption will not be borne out.

NPDC has planned appropriately for known potential commitments and has the necessary risk mitigation strategies in place to ensure any impact from unknown events can be managed without any undue impacts.

Statement of Council Controlled Organisations

He Tauākī o ngā Tōpūtanga mā te Kaunihera e Whakahaere

The Local Government Act 2002 requires the Council to include in the LTP information on Council Controlled Organisations, i.e. those organisations over which the Council has a 50 per cent or more shareholding or level of governance control. Information is based on the latest draft 2024/25 Statements of Intent.

This includes information on the:

- Council's policies and objectives that relate to ownership and control of the organisation.
- Nature and scope of the activities to be provided by the Council Controlled Organisations.
- Key performance targets and other measures by which performance may be judged.

The Council is a shareholder or has an ownership interest in the following Council Controlled Organisations:

- Forestry Joint Ventures.
- New Plymouth PIF Guardians Limited.
- Papa Rererangi i Puketapu Limited.
- Venture Taranaki Trust.

Forestry Joint Ventures

Nature and scope of activity

The Council has two joint venture forestry developments that have varying levels of Council ownership (55 to 57 per cent) and are therefore deemed to be Council Controlled Organisations. For convenience they are covered by one combined statement of intent. The woodlots will complement the harvest regime of the Council's own forestry investment activities.

Forest plantations have been established under the following agreements:

- McKay Family Joint Venture (56.5 per cent) – 83.5 hectares.
- Duthie Joint Venture (54.8 per cent) – 22.7 hectares.

Under the joint venture agreements a total of 106.2 hectares are managed. The landowners of each joint venture provide land and property related inputs. The Council provides management and tending programmes for the crop. Both parties share the returns from the forest harvest on an agreed ratio of respective inputs.

The Council's longer-term objective for these investments is to review its involvement after each joint venture is harvested.

Key annual objectives and performance indicators

1. Complete all programmes outlined in the Forest Management Plans and Agreements.
2. Report annually in compliance with agreements.

Significant policies and objectives on ownership and control

These joint ventures were originally set up to augment the harvest rotation for Council owned forestry. The Council will currently retain the joint ventures to harvest and then review its future position. There are no formal board structures.

New Plymouth PIF Guardians Limited

Nature and scope of activity

New Plymouth PIF Guardians Limited (NPG) is a 100 per cent Council owned company with an independent board of directors. NPG was formerly Taranaki Investment Management Limited and changed its name during 2017 when Council resolved to change the organisational architecture for the management of the Perpetual Investment Fund (PIF) by moving to a full outsourced model. Mercer New Zealand Limited (Mercer) manage the PIF.

Key annual objectives and performance indicators

A Governance Deed was entered into between the Council and NPG on 1 March 2017 and sets out the objectives for the management of the PIF:

1. To at least maintain the real capital of the PIF as a sustainable perpetual investment fund in the long term (the Founding Principle) whilst generating a sufficient return to maintain a sustainable release to the Council.
2. To ensure that the following principles underpin the operation of the PIF:
   a) All investments are made on purely commercial terms.
   b) The PIF will be managed on the basis of a prudent, commercial, diversified portfolio investment style and asset allocation, which manages risk to further the Founding Principle.

Significant policies and objectives on ownership and control

The performance of Mercer will be monitored and reviewed by NPG, a Council Controlled Organisation with a board of highly experienced directors.

Papa Rererangi i Puketapu Limited

Nature and scope of activity

In July 2017, the Council established Papa Rererangi i Puketapu Ltd (PRIP) as a separate Council Controlled Trading Organisation (CCTO) to manage the full operations of New Plymouth Airport and to oversee a major redevelopment of the Airport's terminal and surrounding infrastructure. The Council still retains ownership of the Airport company, the Aerodrome Operator Certificate and is the sole Shareholder.

The organisation is classed as a semi-commercial investment within the Council's Investment Policy.

PRIP's prime purpose is to operate the Airport on a sustainable commercial basis, to optimise the use of its assets and generate a reasonable return on investment.

The key to this is to ensure the ongoing safe and successful operation of the Airport, whilst facilitating tourism and trade by working with the airlines to increase passenger numbers and develop other commercial activity.

The Airport provides services to allow the safe and efficient facilitation of travellers and freight and, ancillary to this, it leases terminal space and land at the Airport.

In the management of the Airport operations, PRIP has the autonomy to set the following charges at the Airport:

- All fees and associated charges in respect to vehicle parking.
- All landing and parking charges from regular passenger transport services.
- All landing and parking charges from general aviation aircraft.
- All revenue from tenant's leases and rents, licences, concession based contracts and lessees outgoings.

The Airport is viewed as an essential infrastructure asset for the district and the Taranaki region and has a key role to play in the economic performance, growth and development of the area. PRIP will work collaboratively with the Council, the Venture Taranaki Trust, the Taranaki Chamber of Commerce and other key stakeholders, ensuring a combined approach to achieve the region's desired strategic goals.

Key annual objectives and performance indicators

1. Maintain the Airport facilities to avoid any disruption of scheduled commercial flights other than for weather or airline problems.
2. Meet all the operating, maintenance, capital expenditure and interest costs from Airport revenue.
3. Recover the aeronautical portion of Airport operational costs through landing charges.
4. Manage New Plymouth Airport in full compliance with the approved operating procedures of the Civil Aviation Authority Rule Part 139.

Significant policies and objectives on ownership and control

PRIP operates as a standalone company governed by an independent skills-based Board of directors and employs its own Chief Executive and staff. All Airport operations and assets are managed by the PRIP Chief Executive who has overall responsibility for implementing the company's strategic direction.

Venture Taranaki Trust

Nature and scope of activity

Venture Taranaki Trust (Venture Taranaki) is a Council Controlled Organisation whose Board of Trustees is appointed by the Council. Venture Taranaki is the economic development agency and regional tourism organisation for the Council, responsible for delivering the Council's active economic development and tourism initiatives as set out in its statement of intent. Its vision is "Together, a thriving region for all".

Venture Taranaki's objectives are to:

- Provide leadership and support for the development and implementation of local, regional and national strategies for the creation of a vibrant and prosperous New Plymouth District economy and Taranaki regional economy.
- Facilitate, promote, encourage and support sustainable business growth, investment and employment opportunities in New Plymouth District and the Taranaki region.
- Support and recognise the district's commercial enterprises, large and small, mature or start-up to establish, flourish and prosper.

The nature and scope of Venture Taranaki activities for the present and future members of the community resident in the Taranaki region include:

- Promote the New Plymouth District and the Taranaki region as a vibrant and desirable place to work, live, learn, play and invest.
- Facilitate, promote and support sustainable business growth, innovation, investment and employment opportunities in Taranaki.

Key annual objectives and performance indicators

1. Attract or retain six major events meeting (funded in accordance with the criteria of the major events fund).
2. The annual additional funding of 20 per cent secured for the provision of regional development programmes, projects and services into Taranaki in line with regional strategy such as Tapuae Roa, subject to central Government policy and funding.
3. Client satisfaction across all business support services, events, programmes and initiatives (Net promotor score 40+).
4. Ten events, programmes or initiatives to drive change and support regional strategy objectives such as Tapuae Roa and Taranaki 2050.
5. Performance measures and reporting requirements of external contracts (such as central government) are achieved by 90 per cent.

Significant policies and objectives on ownership and control

The Council appoints trustees to the Venture Taranaki Trust. This is to ensure the necessary independence, public credibility and specialised governance that the trust needs in order to be effective in delivering economic development programmes, while retaining accountability to the district's community.

Summary of Significance and Engagement Policy

Whakarāpopototanga i te Kaupapa Hiranga me te Whakaurunga

The Significance and Engagement Policy sets out for the community and Council the framework that Council uses to make decisions about significance (how important an issue is), and then whether to engage the community in the decision-making process.

Significance

The following criteria are considered in assessing significance:

1. How much does the matter promote Council's community outcomes for the New Plymouth District?
2. Does the matter impact the levels of service for any Council activity (as set out in the Long-Term Plan)?
3. Does the matter align with existing Council strategies, plans and policies and previous Council decisions?
4. How are people impacted by the matter? Are particular groups disproportionately impacted (such as Māori, socio-economic groups, town communities)?
5. How has the matter provided opportunities for the involvement of Māori in decision-making? How has any pre-engagement with iwi and hapū helped determine the significance to Māori and would further engagement provide for a more informed decision?
6. Does the matter mitigate or help the district adapt to climate change?
7. How big are the financial costs for the matter? Are they already budgeted for?
8. Is the matter reversible?
9. Are the public interested in the matter?

Having considered all these criteria, Council will make an overall judgement on the level of significance of the matter in each case.

The outcome of an assessment will be designating one of the following significance categories (which go from low to high significance) to the matter:

1. Some importance or administrative.
2. Moderate importance.
3. Significant.
4. Critical.

Engagement

Council will always engage when required to do so by law.

Council will also engage when it thinks the circumstances of the matter warrant it, based in part on the assessed significance of the matter. The significance and the likelihood of engagement is outlined in the following table.

Some importance or administrative	Moderate importance	Significant	Critical
Council will almost certainly not carry out any engagement.	Council may or may not carry out any engagement. Engagement may be targeted to directly affected individuals or groups, and there is unlikely to be wider community engagement.	Council will engage with directly affected individuals and groups and some form of wider community engagement is likely, unless there are good reasons not to do so (e.g. urgent timeframe, confidentiality obligations, nature of the decision makes it inappropriate).	Council will engage with directly affected individuals and groups and some form of wider community engagement is highly likely, unless there are good reasons not to do so (e.g. urgent timeframe, confidentiality obligations, nature of the decision makes it inappropriate).

Council will also consider other factors when considering whether engagement is worthwhile.

Where Council decides it will engage on a decision, it will then need to determine which form of engagement to use.

Council will use any form of engagement specified in law. Where there is no legislative direction, Council will determine the form of engagement on a case-by-case basis. In making its determination on the form of engagement, Council will consider which level of participation works best for the decision concerned, bearing in mind the significance and nature of the particular decision and the wider circumstances.

Council is committed to maintaining and improving opportunities for Māori to contribute to its decision-making processes. Council will engage with local iwi and hapū before making a significant decision in relation to land or a body of water. Council may also engage with local iwi and hapū on other matters as they arise. Council is more likely to engage where the significance assessment indicates that a decision impacts on the known issues of significance for the iwi and hapū.

Strategic assets

The following are Council's strategic assets:

- Govett-Brewster Art Gallery/Len Lye Centre.
- Housing for the elderly portfolio.
- The equity securities held in Papa Rererangi i Puketapu Limited (New Plymouth Airport).
- Pukekura Park.
- The Coastal Walkway.
- Parks and reserves network.
- Puke Ariki and community libraries (Inglewood, Urenui and Waitara, and leasehold interests in Bell Block and Oākura).
- TSB Stadium, TSB Bowl of Brooklands, TSB Showplace, Yarrow Stadium (the aspects of the Yarrow Stadium's operations under Council's control).

- Todd Energy Aquatic Centre and district summer pools (Waitara, Inglewood, Ōkato and Fitzroy).
- Network of formed roadways and paths for pedestrians and/or vehicles.
- The Resource Recovery Facility (the New Plymouth Transfer Station and the Materials Recovery Facility), Transfer Stations (Inglewood, Ōkato, Tongaporutu and Waitara), The Sorting Depot and The Junction.
- Stormwater network and drainage.
- Flood protection and control works.
- Water supply network and treatment plants.
- Wastewater network and treatment plant.

For network assets, it is the whole network that is the strategic asset.

A copy of the full policy is available on our website npdc.govt.nz

Revenue and Financing Policy

Te Kaupapa Ahumoni

Overview

This Revenue and Financing Policy describes how the New Plymouth District Council (NPDC) will fund its operating and capital expenditure for each Council activity.

This includes describing generally when NPDC will use the funding sources it is allowed to use and the breakdown of funding sources for each of its activities.

This gives NPDC and the community some certainty as to how Council activities will be funded.

How NPDC prepared this policy

There are two steps NPDC must follow in section 101(3) of the Local Government Act 2002 (LGA 02) when deciding the appropriate funding source(s) for each activity. For step 1, NPDC considered:

- the community outcomes to which each activity primarily contributes – these are set out on the following page;
- the distribution of benefits between the community as a whole, any identifiable parts of the community, and individuals - does the activity benefit individuals, particular groups and/or the community as a whole;
- the period of time over which the benefits are expected to occur - does the activity have short-term and/or long-term benefits;
- whether the activity is needed in response to the action(s), or lack of action(s), of a particular person or group – do particular persons cause the need for the activity; and
- the costs and benefits, including consequences for transparency and accountability, of funding the activity separately or with other activities – does the cost/benefit analysis support having distinct revenue sources, such as targeted rates or fees and charges, for the activity.

No one of these factors has a higher weighting in NPDC's considerations than any other.

For step 2, NPDC also considered the overall impact of any allocation of liability for revenue needs on the current and future social, economic, environmental and cultural well-being of the community.

A summary of the Council's decisions is set out in Table 1.

A detailed funding needs assessment is provided in Table 2.

The modifications that the Council specifically made as a result of considering the overall impact are noted in Table 2.

NPDC has also ensured that this policy also supports the principles set out in the Preamble to Te Ture Whenua Māori Act 1993. This is a relatively new requirement to be implemented for the first time in this policy. Further discussion is at page 7.

NPDC's community outcomes

Our community outcomes are:

Trusted **E whakaponotia ana**	• Strengthening Te Tiriti partnerships with hapū and iwi to improve well-being • Building trust and credibility with community, business, fellow councils and government • Demonstrating leadership and striving for operational excellence
Thriving Communities and Culture **Ngā Hapori me te Ahurea Tōnui**	• Connected and engaged communities • Safe and active communities • An equitable and inclusive approach to delivering for all our people and communities • Communities that embrace Te Ao Māori
Environmental Excellence **Te Kounga ā-Taiao**	• Restoring our ecosystems • Mitigating further environmental impacts • Tackling the challenges of climate change • Delivering resilient infrastructure efficiently
Prosperity **Tōnuitanga**	• Developing and supporting initiatives to achieve a diversified high-performing economy • An equitable economy where people have access to quality employment and opportunities to build wealth • Contributing to NZ Inc's environmental sustainability and economic performance

General policies for funding operating and capital expenditure

The sources of funding applied under this policy are limited to those set out in section 103(2) of the LGA 02.

The table below sets out which of those funding sources NPDC uses and its general approach to using them for funding capital and operating expenditure.

Funding source	Funding for operating expenditure	Funding for capital expenditure
General rates	General rates are used to fund activities where: • the activity, or part(s) of activity, benefit the community in general, or the benefit is property based; • the beneficiary cannot readily be identified; • NPDC has an objective to encourage the use of the service or more direct charging mechanisms may disincentivise use; and/or • a funding source that is easy to administer and easily recognised by ratepayers is appropriate.	General rates may be used to purchase assets where NPDC determines that funding the assets from debt is not the preferred option. General rates may be used for capital expenditure when the asset has a short life.
Targeted rates	Targeted rates are used to fund particular activities where: • particular individuals, groups or a geographical area benefit more from an activity; • a higher level of service is provided in particular areas; and/or • individuals, groups or a geographical area contribute more to the need to undertake the activity. Revenue collected from a targeted rate will only be used for the activity for which it is collected.	Targeted rates may be used to purchase assets where NPDC determines that funding the assets from debt is not the preferred option and the assets are to be used for the activity funded by the targeted rate. Targeted rates may be used for capital expenditure when the asset has a short life.
Fees and charges	NPDC will generally apply fees and charges for services where: • the user receives direct benefits, either entirely or in part, from the service; and/or • the use of the service is at the discretion of the user. NPDC may set user charges to recover all or part of the cost of the activity, including a market return on the value of any Council investment, subject to any applicable statutory limitations.	Fees and charges are not generally used for funding capital expenditure.
Interest and dividends from investments	Interest and dividends and other investment income is used to fund operating expenditure and may be transferred to specified reserves. Revenue is appropriated to general funds unless otherwise allocated through a Council resolution.	Investment income is not used for funding capital expenditure. However, funds from the Perpetual Investment Fund release may be transferred to reserves for the use of funding capital expenditure projects as determined by the Council.

Funding source	Funding for operating expenditure	Funding for capital expenditure
Borrowing	NPDC will not borrow to fund operating costs for a service, unless the Council determines to do so if: • the expenditure is on significant maintenance that has a long-term impact that is of a similar nature to renewal capital expenditure; or • there are extraordinary reasons to justify borrowing as a short-term or interim solution (such as in an emergency).	Borrowing is the preferred method of funding new capital expenditure for level of service and growth related projects. Borrowing may be used to fund the renewal of long life assets. All of these aspects have an intergenerational benefit aspect. Borrowing is an appropriate funding mechanism because it spreads the cost to the community over time. Borrowing is generally repaid from funds collected from the general rate and targeted rates.
Proceeds from asset sales	Operating costs are not funded from asset sales.	NPDC will use proceeds from asset sales as an appropriate source for purchasing assets, building a reserve for the future purchase of assets, or retiring debt.
Development contributions	Operating costs cannot be funded from development contributions.	Development contributions will be used to fund the portion of new asset expenditure required as a result of increased demand related to growth.
Financial/environmental contributions	Operating costs are not funded from financial contributions.	Financial/environmental contributions will be used to fund the proportion of new asset expenditure that is required to avoid, remedy or mitigate the adverse environmental effects resulting from subdivision and development.
Grants and subsidies	NPDC's general approach to grants and subsidies is to accept these when offered, provided they are consistent with the intentions of NPDC. NPDC reserves the right to receive and use more grants and subsidies when they are offered. Grants and subsidies will be used for operating or capital expenses when to do so is consistent with the purpose for which they were given.	
Reserves	Reserves may be used for operating expenditure when it is consistent with the purpose and restrictions relating to that reserve.	Reserves may be used for capital expenditure when it is consistent with the purpose and restrictions relating to that reserve. NPDC's main method of funding the renewal of assets is from the renewal reserve.

General rates

General rates are made up of two components – the Uniform Annual General Charge (UAGC) and land value differentiated general rates.

Uniform Annual General Charge

The Council sets and assesses a UAGC on each separately used or inhabited part of a rating unit as defined in the funding impact statement.

Differential groups and general rates

Each rateable rating unit will be charged a general rate assessed on land value. The general rate is set on a differential basis so each rateable rating unit is allocated to a differential category based on land use. The differential factor for the category determines how much of the general rate is paid by that category.

The categories are:

Category	Indicative differential factor for rating year
Group 1: Commercial/Industrial	3.0
Group 2: Residential	1.0
Group 3: Small holdings	0.8
Group 4: Farmland	0.75

The rationale for these differential categories is described in the overall impact modifications described below.

Overall impact adjustments

Step 2 overall impact adjustments that NPDC made are:

Income applied to offset rates requirements

NPDC's Perpetual Investment Fund income is used to offset general rates. This has benefits for the residents of the district because it means NPDC can provide higher levels of service and better facilities than would normally be available in a district of this size, while keeping the impact on ratepayers low. The Council's investments are managed carefully to ensure that these benefits are maintained or improved.

The general rate differential factors

NPDC settled on the indicative differential factors set out on this page for the following reasons.

For commercial/industrial rating units, it considers that this category has a bigger **impact on costs** when:

- businesses place a greater impact on local government services and infrastructure than residential properties. This is particularly so in the transportation activity where a higher level of service is required because of the intensity and impact of heavy vehicle movements leading to higher costs in that activity; and
- there is a greater impact on the need for regulatory services including activities such as liquor licensing, noise control, parking, consent processing (resource and building) and monitoring (after the recovery of fees and charges) than other differential categories generate.

It also considers that businesses **benefit directly** from a number of activities which improve the local economy which generates additional revenue for them, as well as receiving in common with the rest of the community the broader indirect benefits from increased employment and economic growth in the district.

Lastly, businesses often have a higher **ability to pay** rates compared to individual residents. They generate income and profits from their operations, often making them better equipped to absorb the cost of higher rates.

Overall, higher general rates can be seen as a way for businesses to make a fair contribution to the local community's development and well-being.

The basis on which the Council decided to reduce the differential factor for small holdings properties slightly below that for residential properties is:

- Recognising that some Council services are not as available to these properties compared with residential properties because of the extra distance to be travelled to use the services.
- The levels of service for activities like water services, footpaths, streetlights etc. are lower in predominately rural areas.
- The impact of the residential differential factor on these properties meant, because of the relatively high land value of small holdings properties, that small holdings properties would have paid a disproportionate amount of the general rate.

Level at which UAGC is to be set

As all properties either contribute to the need or benefit equally from some activities of Council (e.g. Governance), the Council decided that all properties should contribute an equal amount to the funding of that activity. This is best achieved using the UAGC and accordingly the UAGC will be set through Council resolution as a percentage of the general rates requirement. The percentage determined will balance the amount required from both low and high value properties.

Sustainability of rates funding

NPDC is aware that although rates are a tax based on a property's land value, they do not reflect a ratepayer's ability to pay (such as the ratepayer's income). This can have a negative impact on the social well-being of the community. NPDC is aware of issues about the sustainability of rates funding so it promotes the use of the rates rebate scheme to help mitigate costs for people on low incomes. NPDC also allows rates to be paid in quarterly instalments and the Council promotes the use of regular payments. NPDC also has Rates Remission and Postponement Policies.

Supporting the principles set out in the Preamble to Te Ture Whenua Māori Act

Section 102(3A) of the LGA 02 provides that this policy must also support the principles set out in the Preamble to Te Ture Whenua Maori Act 1993. These principles include that land is taonga tuku iho of special significance to Māori people, and to facilitate the occupation, development and utilisation of that land for the benefit of its owners, their whanau and their hapū.

Council considers that the primary means by which it can support these principles in terms of rates is its rates remission on Māori land policy. The policy provides numerous schemes for rates relief for Māori land, which is broadly defined in the policy. It includes more than just Māori freehold land.

Summary of decisions about use of funding sources

Table 1 outlines at a high-level the proportion of funding each activity or sub-activity will receive from the various sources.

The use of funding sources for operational costs is described in terms of the following indicative bands:

Funding description	Percentage funded
High	66-100%
Medium	More than 33% - less than 66%
Low	0-33%
None	0%, unless there are exceptional circumstances

Funding sources for capital expenditure are described in terms of whether they are used for a particular activity.

Table 1: Summary of decisions about use of funding sources for each activity

Council activity	General rates	Targeted rates	Fees and charges	Grants and subsidies	Borrowing	Reserves	Development contributions	Other sources or comment (where applicable)
Community Partnerships								
Community partnerships	High	None	None	Low	Yes	Yes	No	
Housing for the elderly	Low	None	High	Low	Yes	Yes	No	General rates may repay debt for level of service improvements for new units.
Customer and Regulatory Solutions								
Animal control	None	None	High	None	Yes	Yes	No	
Building consents	Low	None	High	None	Yes	Yes	No	
Building monitoring, enforcement and public enquiries (including swimming pool inspections)	Low	None	High	None	Yes	Yes	No	
District planning	High	None	Low	None	Yes	Yes	No	
Resource consent application processing and monitoring	Low	None	High	None	Yes	Yes	No	
Resource management, monitoring, enforcement and public enquiries	Medium	None	Medium	None	Yes	Yes	No	
Environmental health	Low	None	High	None	Yes	Yes	No	
Parking	None	None	High	None	Yes	Yes	No	Any parking revenue above cost recovery is available to offset general rates.
Economic Development								
Economic Development	High	Low	None	Low	No	Yes	No	
Emergency Management and Business Continuance								
Emergency Management and Business Continuance	High	None	None	Medium	Yes	Yes	No	
Flood Protection and Control Works								
Flood Protection and Control Works	High	None	None	Low	Yes	Yes	Yes	
Governance								
Governance	High	None	Low	Low	Yes	Yes	No	
Community board discretionary funding	High	None	None	Low	None	Yes	No	
Govett-Brewster Art Gallery/Len Lye Centre								
Govett-Brewster Art Gallery/Len Lye Centre	High	None	Low	Low	Yes	Yes	No	

Council activity	General rates	Targeted rates	Fees and charges	Grants and subsidies	Borrowing	Reserves	Development contributions	Other sources or comment (where applicable)
Management of Investments and Funding								
New Plymouth District Council (Waitara Lands) Act 2018	None	None	Yes	None	No	Yes	No	Lease and sale proceeds from Waitara endowment properties. Interest and dividends from derived funds.
Airport - Papa Rererangi i Puketapu Ltd	High	None	None	None	Yes	No	No	The dividend from Papa Rererangi i Puketapu Ltd repays borrowing.
Perpetual Investment Fund	High	None	None	None	No	Yes	No	Interest and dividends. The release from the Perpetual Investment Fund offsets general rates. A portion of the release may be transferred to reserves for specified outcomes.
Forestry (including joint ventures)	High	None	None	None	Yes	Yes	No	Interest and dividends. Funds received from forestry activities are placed into the Forestry Reserve.
Voluntary targeted rates schemes	None	High	Yes	None	Yes	No	No	
Parks and Open Spaces								
Urban design and streetscapes	Low	High	None	Low	Yes	Yes	Yes	
Cemeteries	Low	None	High	Low	Yes	Yes	No	
Crematorium	Low	None	High	Low	Yes	Yes	No	
Public parks and reserves	High	Low	Low	Low	Yes	Yes	Yes	
Sports parks	High	None	Low	Low	Yes	Yes	Yes	
Campgrounds	Low	None	High	None	Yes	Yes	No	
Public halls	Medium	Low	Medium	Low	Yes	Yes	Yes	
Public toilets	High	None	Low	Low	Yes	Yes	No	
Walkways and shared pathways	Low	Low	None	Medium	Yes	Yes	Yes	
Puke Ariki and Community Libraries								
Museum and isite Visitor Information Centre	High	None	Low	Low	Yes	Yes	No	
Libraries	High	None	Low	Low	Yes	Yes	Yes	
Three Waters								
Stormwater Management	Medium	Medium	None	No	Yes	Yes	Yes	
Wastewater Treatment	Low	High	Low	Low	Yes	Yes	Yes	
Water Supply	Low	High	Low	Low	Yes	Yes	Yes	

Council activity	General rates	Targeted rates	Fees and charges	Grants and subsidies	Borrowing	Reserves	Development contributions	Other sources or comment (where applicable)
Transportation								
Transportation	Low	Low	Low	Medium	Yes	Yes	Yes	
Venues and Events								
Aquatic Centre and district pools	Medium	Low	Low	Low	Yes	Yes	Yes	
Community events	High	Low	Low	Low	Yes	Yes	No	
Event venues	Low	None	High	Low	Yes	Yes	No	
Waste Management and Minimisation								
Kerbside collection	Low	High	Low	No	Yes	Yes	No	
Landfills	High	None	None	Low	Yes	Yes	No	
Resource recovery facilities	Medium	None	Medium	No	Yes	Yes	No	
Transfer stations	Low	None	High	Low	Yes	Yes	No	
Waste minimisation	High	None	Low	Low	No	Yes	No	

Table 2: Funding needs assessment

This table sets out NPDC's considerations for how it should fund operating and capital expenditure for each activity. It should be read with Table 1, particularly the description of when borrowing is used to fund capital expenditure, and when grants and subsidies and reserves may be used. The general policies describe the rationale for use of these sources, particularly for capital expenditure.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Community Partnerships							
Community partnerships	This activity includes community grants and funding, and capacity building of community organisations (predominantly via The Wheelhouse regional initiative).	High: Thriving Communities and Culture, Trusted. Medium: Environmental Excellence, Prosperity.	Groups that are funded receive considerable benefits. Significant benefits for the entire community as well.	Predominately short-term benefits, although some long-term benefits from developing capacity and self-sufficiency in community groups.	Community groups seeking support.	High costs, as while recipients are easily identified, it would undermine the purpose of community funding to do so.	General rates 95%. Grants and subsidies 5%. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit from supporting community partnerships. Grants and subsidies recognise the wider source of funding that is available to support the activity.
Housing for the elderly	This activity involves the provision of approximately 140 units for elderly residents to rent as a social housing scheme.	High: Thriving Communities and Culture, Trusted. Medium: Environmental Excellence, Prosperity.	Tenants receive significant benefits. There are some benefits to the whole community (and to elderly as a group) through ensuring vulnerable elderly are looked after.	Tenants receive short-term benefits while resident. Long-term benefits arise from the capital expenditure on units which are spread across multiple tenants.	Tenants.	There are low costs to separate funding through rental agreements.	Fees and charges 90%. General rates 10%. The use of fees and charges in the form of rent, represent the benefit to the individual tenants. The general rate portion represents the wider benefits to the whole community. Capital expenditure is funded either from fees and charges and/or general rates, or from borrowing which is repaid using funds from these sources.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Customer and Regulatory Solutions							
Animal control	This activity is responsible for dog registration, responding to dog and other animal control incidents, and proactive management of animal issues.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Significant benefits to dog and other animal owners. Significant safety benefit to whole community.	Predominately short-term benefits. Some long-term benefits from capital improvements to the Pound.	Dog and other animal owners (particularly of dangerous, menacing or wandering dogs/ animals, and those that do not look after them or keep them under control). Dog owners who do not follow the Dog Control Bylaw, and other animal owners that do not follow the Animals Bylaw.	There would be low costs associated with having separate funding mechanisms, and medium to high benefits including in terms of transparency and accountability, and incentivising responsible animal management.	Fees and charges 100%. User charges recognise that the benefit of registration activities are to dog and other animal owners.
Building consents	This activity issues building consents, undertakes inspections and issues code of compliance certificates.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Significant benefits to property owners, particularly those constructing a building. Some benefits to the whole of the community through safe buildings.	Short-term benefits for property owners undertaking construction. Long-term benefits through safe buildings.	Building consent applicants.	There would be low costs associated with having separate funding mechanisms (due to legal requirements to apply for an application), and medium to high benefits including in terms of transparency and accountability.	Fees and charges 95%. General rates 5%. Users charges recognise the benefits building owners receive having their building certified legally compliant. General rates are the appropriate funding source for the community as they are easy to administer and it recognises the safety benefit to the community.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Building monitoring, enforcement and public enquiries (including swimming pool inspections)	This activity includes regulation of earthquake-prone, dangerous and insanitary buildings. It also includes regular inspections of private swimming pools.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Building owners, including swimming pool owners. City Centre businesses and patrons also benefit. Considerable benefit to the community.	Short-term benefits through inspections, long-term through safe buildings.	Owners of earthquake-prone, dangerous or insanitary buildings, and swimming pools.	High costs and low benefits to charge earthquake-prone, dangerous or insanitary buildings as it may be counter-productive to identifying buildings. Low costs and some benefits from funding swimming pool inspections separately.	Fees and charges 80%. General rates 15%. Targeted rates <5% (swimming pool inspections). Users charges recognise the benefits from building owners having their building certified legally compliant. Targeted rates recognise the benefit by owners having their pool certified legally compliant. General rates are the appropriate funding source for the community as they are easy to administer and it recognises the safety benefit to the community.
District planning	This activity involves developing the District Plan and plan changes under the Resource Management Act 1991. (This activity will also include participation in the Regional Spatial Strategy and Natural and Built Environment Plans under the RMA replacement legislation).	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Individual landowners and rezoned areas benefit from zoning. There are significant benefits to the whole community.	Short and long-term benefits arising from this activity.	Private plan change applicants. Owners of zoned land not utilising that land for the zoned purpose (e.g. not subdividing residentially zoned land).	High costs to separate funding, exception for private plan change applications.	General rates 95%. Fees and charges 5%. The use of the general rate to fund District Planning recognises that the benefits are to the whole community and are property based. The use of the fee and charges recover plan changes that benefit individuals.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Resource consent application processing and monitoring	This activity involves the processing of applications for resource consents and the monitoring of any conditions attached to those consents.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Applicants for resource consents receive significant benefits. There are wider community benefits through managing negative externalities.	Short-term benefits for applicants in enabling development. There are long-term benefits through preventing negative impacts from development.	Applicants for resource consents.	Low costs to distinct funding due to resource consent application process, and high benefits.	Fees and charges 95%. General rates 5%. User charges revenue from those using the services and breaching consent conditions. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit to the community.
Resource management, monitoring, enforcement and public enquiries	This activity involves monitoring the district for breaches of the District Plan, enforcement activity, as well as attending to public enquiries.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Individuals with enquiries. Significant benefit to the whole community through monitoring and enforcing the District Plan.	Short and long-term benefits through ensuring District Plan compliance.	Those not complying with District Plan requirements.	High costs to charging for enquiries as it deters enquiries. Benefits to separate funding as a penalty for breaching the District Plan, but limited by enforcement cost and infringement/ fine quantums.	General rates 50%. Fees and charges 50%. User charges and fines recover costs from those using the services and breeching the District Plan. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit to the community.
Environmental health	This activity includes regulating businesses under the Food, Sale of Alcohol and Health acts, and monitoring and enforcing a range of bylaws.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Individual benefits to regulated businesses and to individuals who use those businesses. There are benefits to the entire community by ensuring safe regulation of food, alcohol and other environmental health issues.	Significant short-term benefits in the provision of these services. Limited long-term benefit.	Businesses undertaking services that are regulated by environmental health provisions. Individuals or businesses causing public nuisance or requiring of regulatory attention.	Low costs of distinct funding with high benefits from doing so, except where fines etc through enforcement of breaches are obtained after Court action (generally on a cost recovery basis). This sometimes means high costs from distinct funding but still high benefits.	Fees and charges 85%. General rates 15%. Individuals can be identified that directly benefit from the services. However, the community as a whole benefits from ensuring compliance with the relevant public health legislative rules and regulations. A split of fees and charges and the general rate is therefore considered the most appropriate and efficient funding sources.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Parking	This activity involves monitoring of parking compliance (both on and off street) across the district, including metered parking.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Individuals who park their car. Businesses, particularly retailers, to ensure appropriate turnover of car parking spaces.	Short-term benefits in achieving appropriate parking turnover to encourage economic activity and transport policy objectives. Long-term benefits arise from investment in parking facilities.	Individuals parking unlawfully. Individuals parking in business areas for long time periods.	Medium costs for separate funding due to need for parking solution (including hardware and software) and compliance officers. Significant benefit is that those who experience greatest benefit from the service bear the cost and pay for their private utilisation of public space.	Fees and charges 100%. Parking assists in attracting residents and visitors to the town centres and contributes to economic development. Both residents and visitors directly benefit from the provision of car parks and as such, it is considered appropriate to recover the costs of the activity through fees and charges.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Economic Development							
Economic Development	This activity includes Council's ownership and funding arrangements with Venture Taranaki, and other activities to promote economic development.	High: Prosperity. Medium: Trusted, Thriving Communities and Culture, Environmental Excellence.	Individuals visiting or moving to region. Businesses receiving support services. Business sectors receiving promotion or other support (visitor sector, farming sector, new energy sector etc). The wider community through enhanced economic development.	Short-term benefits to businesses that access support services. Long-term economic benefits to district.	Businesses requiring support. Industry and cluster groups requiring development assistance and co-ordination.	Charging fees may act as disincentive to uptake and limit benefits of service. This may also jeopardise access to central government funding streams.	General rates 90%. Targeted rates 10%. Council supports and promotes economic development within the district to assist with meeting the social and economic needs of current and future communities. The long-term nature of this type of investment means that the benefits cannot always be directly attributed to individuals. As such this component of economic development is best funded through the general rate. The promotion of the district as a destination is of benefit primarily to the commercial and industrial sector, accommodation providers and retail businesses, as such, a portion of funding should be recovered through targeted rates. *Note that the Council modified the funding through Step 2 for the activity to be funded 100% General Rate.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Emergency Management and Business Continuance							
Emergency Management and Business Continuance	This activity involves civil defence activities for the district. It also includes the funding of the Taranaki Emergency Management Office.	High: Trusted, Thriving Communities and Culture. Medium: Prosperity, Environmental Excellence.	Individuals benefit through safety in response to disasters, businesses receive assistance to prepare for emergencies. Significant benefits to wider community in provision of emergency response.	Short-term benefits in emergency readiness, reduction, immediate emergency response and recovery. Long-term benefits in reduction of risks from hazards and enhancing community resilience.	Individuals living in high risk areas. Individuals and businesses not adequately prepared for emergencies, especially those in low socioeconomic areas, isolated areas or high risk hazard areas.	Users would only be able to be identified after incident has occurred. Charging would discourage uptake of service and there are high social and environmental costs from not engaging with services.	General rates 100%. The planning for emergencies benefits all of the community and therefore general rates is the appropriate funding source.
Flood Protection and Control Works							
Flood Protection and Control Works	This activity involves flood protection schemes, which predominately protects the New Plymouth City Centre from flooding.	High: Prosperity. Medium: Environmental Excellence, Thriving Communities and Culture, Trusted.	Property owners/ tenants in protected areas. Benefits to hapū and iwi where protection preserves areas of cultural or historical significance. Benefits to whole community in reducing damage to the City Centre to protect economic activity and district service provision.	Short-term benefits during heavy rainfall. Significant long-term benefits through protection of areas giving greater security and lower risk for City Centre investment.	Property owners or new developments in protected areas (predominately New Plymouth City Centre). Additional population and growth places pressure to expand services.	Medium costs to distinctly funding these works however lower benefit to distinctly funding the entire operating costs of the activity from immediate beneficiaries given broad community benefits of the protection schemes.	Targeted rates 70%. General rates 30%. ***Note that the Council modified the funding through Step 2 for the activity to be funded 100% General Rate.*** The service is provided primarily for the safety of the public and property. Funding derived from a targeted rate recognises that some parts of the district benefit more widely than others. The general rate portion recognises that there is also an overall community benefit. Capital expenditure is partly funded by development contributions where works are required because of growth.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Governance							
Governance	This activity supports the activities and operations of elected members as well as external appointees on Council committees. The activity includes elections and civic functions.	High: Trusted, Thriving Communities and Culture.	Significant benefit to community as a whole, to the extent that particular benefit by individuals or groups is insignificant.	Short-term benefits facilitating governance of elected members and delivery of civic functions. Long-term benefits of robust electoral and governance processes.	None identified.	High cost and low benefit to distinctly funding this activity as no particular groups or processes available for charging and broad community-wide benefits.	General rates 100%. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefits to the whole community.
Community board discretionary funding	Community board discretionary funding is set for each of the five boards. The boards can use the funding for a wide range of Council-related activities in their areas.	High: Thriving Communities and Culture, Trusted. Medium: Environmental Excellence, Prosperity.	The benefits accrue strongly to community board areas, but there are some wider community benefits. All of the community can use what is funded in those areas.	Some projects funded have short-term benefits and others long-term benefits.	Community boards and their areas, those that use facilities/ attend activities in community board areas.	There would be low costs associated with having a separate targeted rate, and medium benefits including in terms of transparency and accountability.	General rates 100%. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefits to the whole community. Unspent funds may be transferred to reserves and used as a future source of funding to complete activities.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Govett-Brewster Art Gallery/Len Lye Centre							
Govett-Brewster Art Gallery/Len Lye Centre	This activity provides an art museum and home of the Len Lye collection and archive. It provides public exhibitions and programmes, cinema, publishing and collections.	High: Thriving Communities and Culture, Trusted. Medium: Environmental Excellence, Prosperity.	Visitors receive significant benefits. Local businesses benefit from gallery visitors. Academics, researchers and the creative sector benefit from collection and archives. Schools benefit from education programme. Community groups (e.g. LGBTQI+, cultural groups and disability groups) benefit from service delivery. Gallery partnership with Whiringa Toi delivers benefit to Māori community and Māori creatives.	Short-term benefits to visitors and local businesses. Long-term benefit through collection.	Additional population and growth places pressure to expand services.	Low costs to distinct funding as users identifiable. Medium benefits only to distinctly funding activity as wide community benefit.	General rates 75%. Fees and charges 25%. General rates are the appropriate funding source for the community as they are easy to administer and recognise the benefit from promoting and exhibiting the arts. Fees and charges acknowledge the benefit that is realised from users of the facility that live outside the district.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Management of Investments and Funding							
New Plymouth District Council (Waitara Lands) Act 2018	This activity manages the leasing and freeholding of Waitara endowment land, the funds held in Hapū Land Fund and Waitara Perpetual Community Fund and the transfer of funds to Taranaki Regional Council.	Medium: Trusted, Thriving Communities and Culture, Environmental Excellence, Prosperity.	Individual leaseholders, Waitara community, Te Kōwhatu Tū Moana (Manukorihi and Otaraua hapū), Taranaki Regional Council, Waitara River Catchment.	Short-term benefits for leaseholders in continued leasing of their property, and to recipients for community projects funded through Trust funds. Long-term benefits for leaseholders that purchase sections having greater home security and asset ownership. Long-term benefits for hapū as a result of development projects.	Individual leaseholders and freeholders.	Low costs to distinct funding for this activity, with leaseholders identifiable and billable. High benefits to distinct funding as benefits primarily received by leaseholders buying their sections. Medium benefit managing revenue from leasehold sales, with targeted group receiving majority of benefits.	Fees and charges: rental income. Other sources: proceeds of asset sales, interest and dividends. Funding rationale: The New Plymouth District Council (Waitara Lands) Act 2018 sets out the funding arrangements for this activity.
Airport - Papa Rererangi i Puketapu Ltd	Council is the owner and operator of New Plymouth Airport, with Papa Rererangi i Puketapu Limited (PRIP) in charge of management. This activity manages NPDC's funding arrangements with PRIP (borrowing and dividends).	Medium: Trusted, Thriving Communities and Culture, Environmental Excellence, Prosperity.	Individual users of airport, businesses and the whole community.	Short-term benefits for individuals, businesses and the community. Long-term benefits for the community.	Users of the airport (businesses and individuals). Additional population and growth places pressure to expand services.	Distinct funding of Council oversight of PRIP has high costs and low benefits.	General rates 100%. The Airport operates as a Council Controlled Organisation and does not directly receive rate funding.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Perpetual Investment Fund	This activity relates to the management of the Perpetual Investment Fund (PIF), established from the sale of NPDC's shareholding in PowerCo.	High: Prosperity. Other outcomes depending on funding use.	The PIF provides a predictable and stable income stream to NPDC and therefore the whole community benefits, directly and indirectly. Benefit distribution depends on the activity/activities that this funding is then dedicated towards. The PIF Bill provides the PIF must benefit the social, economic, environmental and cultural well-being of current and future communities.	Short-term benefits limit rate increases without reducing level of service provision. Long-term benefit is source of ongoing revenue for district and reduction of financial risk through diversification of revenue sources.	Previous generations that have developed a large financial asset for NPDC.	Low costs and benefits to distinct funding for this activity.	General rates: contribution of 100%. The activity provides a significant revenue source to Council to offset expenditure. Therefore it is appropriate that general rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the wider benefit to the community. The Council may choose to apportion some of the release to reserves to provide for specific outcomes.
Forestry (including joint ventures)	This activity includes Council's harvest forests, and the funding arrangements for the two remaining forestry joint ventures.	Medium: Trusted, Thriving Communities and Culture, Environmental Excellence, Prosperity.	Joint venture partners benefit from co-investor. Community groups and clubs that access forestry areas for recreation. Whole community benefits from revenue.	Short-term benefits from recreational and visual amenity of forestry. Long-term benefit of additional revenue for district and reduction of financial risk through diversification of revenue sources.	Individual accessing forestry land for recreational use.	Low costs of distinct funding as joint venture agreements contain cost and revenue allocations. Higher costs to distinct funding for recreational access to forestry areas.	General rates 100%. Any expenditure required to manage this activity is funded from either the general rate or the forestry reserve. The net revenue from the activity is either used as an offset against general rates and/or transferred to a forestry reserve.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Voluntary targeted rates schemes	This activity includes any voluntary targeted rate scheme supporting households to undertake sustainability improvements to their house and property. (Entry into Ngā Whare Ora Taiao o Ngāmotu (New Plymouth Sustainable Homes) Scheme is currently suspended, however schemes may be established in the future.)	Medium: Trusted, Thriving Communities and Culture, Environmental Excellence, Prosperity.	Individuals/ households that have accessed funding. (Marae and non-rateable landowners cannot access scheme).	Short-term benefits to households accessing scheme. Limited long-term benefits to capital value of houses accessing scheme and the health outcomes associated with drier homes.	Individuals accessing the schemes.	Medium costs to distinct funding, with users readily identifiable however with financial cost associated with billing user. Strong benefits in distinct funding of this activity as benefits are wholly delivered to those accessing schemes.	Targeted rates 100%. The schemes provide funding to identifiable beneficiaries, therefore, it is appropriate to recover the costs by way of a targeted rate directly from these ratepayers.
Parks and Open Spaces							
Urban design and streetscapes	This activity provides for the management of urban streetscapes in the City, Town and Local Centres. This includes implementing the Ngāmotu New Plymouth City Centre Strategy.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Businesses in areas with streetscapes (City, Town and Local Centres). Individuals who use those areas. Wider community benefits through beautification of urban areas and improved shopping experience.	Long-term benefits through capital improvements. Some short-term benefits.	Building owners that do not maintain attractive frontages. Additional population and growth places pressure to expand services.	High costs to charging individuals who use those areas. Low costs to targeted rates on property owners.	Targeted rates 70%. General rates 30%. **Note that the Council modified the funding through Step 2 for the activity to be funded 100% General Rate.* Targeted rate funding acknowledges the benefit derived by properties within or close proximity to the town centres benefiting from the activity's expenditure. General rate funding recognises that there is an overall community benefit to supporting thriving streetscapes and shopping areas. Capital expenditure is partly funded by development contributions where works are required because of growth.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Cemeteries	This activity relates to the management and operations of the district's cemeteries, including both open and closed cemeteries.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Individual families using the cemetery services (noting that Māori landowners may have lower use as they often use their own urupā). Returned Services spaces are provided, with recognising war graves a benefit throughout the district. Benefit to whole community in providing safe burial services.	Short-term benefits for families of deceased. Long-term benefits of activity provide public health benefit of safe burial services and the provision of grave sites.	Those requiring burial services. Individuals who visit cemeteries. Religious groups (with particular requirements) and the Returned Services Association (solider graves). Additional population and growth places pressure to expand services.	Low cost to distinct funding for this activity in the short-term, with users readily identifiable and billable. Benefits to separate funding for cemeteries to incentivise cremation (to reduce long-term costs).	Fees and charges 75%. General rates 25%. Individuals pay user charges for the initial acquisition and use of burial site. General rates recognise the wider community benefit in providing and maintaining safe burial services.
Crematorium	This activity relates to the management and operations of the district's crematorium.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Individual families using crematorium services (noting that Māori landowners may have lower use as they often use their own urupā). Benefit to whole community in providing safe cremation services.	Short-term benefits for families of deceased. Long-term benefits of activity provide public health benefit of safe cremation services.	Those requiring cremation services. Religious groups (with particular requirements). Additional population and growth places pressure to expand services.	Low cost to distinct funding for this activity, with users readily identifiable and billable. Benefits to separate funding cremation vis-à-vis cemeteries (to reduce long-term costs).	Fees and charges 80%. General rates 20%. Individuals pay user charges for the use of the crematorium. General rates recognise the wider community benefit in providing and maintaining safe cremation services.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Public parks and reserves	This activity provides for the management and maintenance of the district's public parks, reserves, sports grounds, gardens, trees, and Brooklands Zoo.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Significant community benefits from natural environments for recreation. Individual users, concessionaires, event organisers, sports clubs using the spaces benefit. Leaseholders and graziers that operate on reserve land benefit. Benefit to iwi in preserving wāhi tapu and taonga sites (but acknowledging loss of ownership/ control).	Short-term benefits of safe high quality green environments and sports parks. Long-term benefits from positive environmental outcomes, enhanced biodiversity and well-being.	Individual users, including concessionaires, business owners, leaseholders and graziers. Sports and community groups that use parks and public spaces. Additional population and growth places pressure to expand services.	High cost to distinct funding as users cannot be identified and excluded. Where individuals/ groups seek exclusive use distinct funding has low cost, such as for sports parks. Separate funding can act as a disincentive to use.	General rates 80%. Targeted rates 15%. Fees and charges 5%. **Note that the Council modified the funding through Step 2 for the activity to be funded 95% General Rate and 5% Fees and Charges.* User charges set at an appropriate level to promote the sustainable use of these facilities. Targeted rates acknowledge the higher level of service for some communities. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit to the community. Capital expenditure is partly funded by development contributions where works are required because of growth.

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Sports parks	This activity involves the management and maintenance of the district's sports parks, which provide venues for recreation and competitive sports.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Individuals , sports clubs, iwi and community groups that use facilities. Entire community benefits from high amenity sports parks. Community also benefits from hosting of major sports events.	Short-term benefits of safe, accessible, high quality sports parks for residents and visitors. Long-term benefit of well-being and economic outcomes provided by high amenity sports parks.	Individuals, sports clubs and community groups users. Additional population and growth places pressure to expand services.	Low cost with some users readily identifiable and billable. Medium benefits from charging users having direct benefit, but separate funding can act as a disincentive to use.	General rates 80%. Fees and charges 20%. User charges set at an appropriate level to promote the sustainable use of these facilities. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit to the community. Capital expenditure is partly funded by development contributions where works are required because of growth.
Campgrounds	This activity relates to lease management and site maintenance of NPDC owned campgrounds, including Belt Road, Onaero, Urenui, Waitara, Fitzroy, and Ōākura campgrounds	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Individual benefits for campground lessors, patrons. Ratepayer benefits from reduced rates (from rental income). Entire community benefits from recreation and visitor attraction.	Predominately short-term benefits for residents and visitors. Long-term benefits from vibrant place to live and visit.	Campground patrons.	Low costs to distinct funding with users readily identifiable and billable. Medium benefits to distinct funding from users having direct benefit.	Fees and charges 90%. General rates 10%. Fees and charges recognise the direct benefit provided to individuals and visitors who use the facilities provided by Council. General rates funding recognises the wider economic community benefit through the provision of these recreational and visitor attractions.

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Public halls	This activity relates to the management and maintenance of public halls.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Individuals using/ attending events. Private enterprise, community groups (including sporting) using halls. Benefits to the entire community from access to free/ low cost public spaces and events.	Short-term benefits to users. Long-term benefits for community well-being and potentially heritage benefits.	Individuals/groups using halls. Civil Defence may use hall in emergency. Additional population and growth places pressure to expand services.	Medium costs to distinct funding as individuals/groups booking halls are readily identifiable for charging. Limited benefits to distinct funding, as there are benefits to wider community and user willingness/ ability to pay is lower than cost recovery level.	General rates 40%. Fees and charges 40%. Targeted rates 20%. **Note that the Council modified the funding through Step 2 for the activity to be funded 60% General Rate and 40% Fees and Charges.* User charges are set at an appropriate level to promote the sustainable use of these facilities. Targeted rates acknowledge the higher level of service for some communities. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit to the community. Capital expenditure is partly funded by development contributions where works are required because of growth.
Public toilets	This activity relates to the management and maintenance of public toilets.	High: Thriving Communities and Culture, Trusted, Environmental Excellence, Prosperity.	Individuals, particularly those with continence issues (elderly). Tourists and other visitors. Considerable community-wide benefits.	Short-term benefits to users. Long-term benefits through the capital works	Tourists (particularly non-self contained freedom campers). Additional population and growth places pressure to expand services.	High costs to distinct funding as it may reduce willingness to use facilities and therefore result in higher environmental impacts.	General rates 80%. Fees and charges 10%. Grants and subsidies 10%. Given the impracticality of charging individuals and the wider community benefit of providing amenities for residents and visitors to the district the general rate is considered the most appropriate source of funding.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Walkways and shared pathways	This activity involves providing walkways and shared pathways for people walking or cycling between destinations, including the Coastal Walkway.	High: Thriving Communities and Culture, Environmental Excellence. Medium: Prosperity, Trusted.	Individual users benefit through a safe active commuting/ travelling route. Car commuters benefit through reduced traffic. Wider community benefits through the connections provided, and retaining accessibility to walkways and pathways.	Short-term benefits to users and car commuters. Long-term benefits through provision of walkways.	Users. Dangerous/careless drivers creating an unattractive cycling environment along roads. Additional population and growth places pressure to expand services.	High costs to separate funding by fees and charges as it would limit uptake.	Grants and subsidies 50%. General rates 30%. Targeted rates 20%. A strong and safe commuting network benefits the community as a whole and is a key component of the district's social and economic development. The general rate is the most effective way of funding this activity. Targeted rates have been identified as a further funding source to recognise specific users who place greater pressure on our transport network. Subsidies from central government are acknowledged as a substantial funding source for the activity. Capital expenditure is partly funded by development contributions where works are required because of growth.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Puke Ariki and Community Libraries							
Museum and isite Visitor Information Centre	This activity involves the management, operations and maintenance of Puke Ariki Museum and the district's isite Visitor Information Centre.	High: Thriving Communities and Culture, Prosperity, Trusted.	Individuals who visit, artists who exhibit and surrounding businesses. Schools and community groups. Iwi and hapū. Wide community benefit.	Short-term benefits for visitors and local businesses from economic activity of visitors. Long-term benefits to whole community by having quality cultural institution that contributes to vibrancy.	Museum patrons. Ministry of Education/school groups. Iwi and hapū. Additional population and growth places pressure to expand services.	Low costs to distinct funding with users readily identifiable. User charges for some private hire could deliver benefit, however generally low benefits to distinctly funding activity given broad community benefits of service.	General rates 90%. Fees and charges 10%. The museum and isite provide social and cultural benefits to the individuals that visit. There is also a wider community benefit which includes an ability to encourage education, a social environment and an important source of supplying public information. These community benefits are recognised in the split between fees and charges and the general rate.
Libraries	This activity involves the management, operations and maintenance of Puke Ariki and community libraries and the Taranaki Research Centre.	High: Thriving Communities and Culture, Prosperity, Trusted.	Individual library users, school and early childhood education using the education programmes, community groups.	Short-term benefits for service users. Long-term benefits for well-being outcomes and community connection. Collation of library collection a long-term benefit.	Library users, including elderly or isolated users of the housebound/ mobile library service. Additional population and growth places pressure to expand services.	High social costs to distinct funding related to inequity and barriers to low income users. Limited benefits to distinct funding due to broad community benefits and willingness/ability to pay of library users.	General rates 95%. Fees and charges 5%. The private good component of the library activity is recovered through user charges and fines. High levels of user charging will in many cases restrict accessibility to those who currently benefit the most from the activity. General rates are the appropriate funding source for households as they are easy to administer and recognise the benefits of the libraries. Capital expenditure is partly funded by development contributions where works are required because of growth.

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Three Waters							
Stormwater Management	The service collects and disposes of stormwater runoff from urban areas and manages and maintains the stormwater network.	High: Thriving Communities and Culture. Environmental Excellence. Medium: Trusted, Prosperity.	Property owners in areas prone to stormwater flooding receive significant benefit from stormwater services. Urban areas receive benefit. All of community benefits as well from safety and environmental benefits.	Long-term benefits from capital expenditure. Short-term benefits accrue from maintenance, particularly before a large weather event.	None identified. Additional population and growth places pressure to expand services.	Low benefits and high costs for distinct funding beyond a targeted rate for the activity.	General rates 70%. Targeted rates 30%. **Note that the Council modified the funding through Step 2 for the activity to be funded 50% General Rate and 50% Targeted Rate.* The service is provided primarily for its environmental benefits to mitigate pollution and erosion effects on waterways. Stormwater services are also provided, to a lesser degree, for public safety (flooding risk from stormwater). The general rate contribution is therefore considered the primary funding source, with targeted rate funding recognising that some communities derive a greater benefit from the activity than others. Capital expenditure is partly funded by development contributions where works are required because of growth.

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Wastewater Treatment	This service collects and treats domestic and industrial wastewater, returning clean water to the environment and converting treated sludge into a commercially sold bio fertiliser.	High: Environmental Excellence, Prosperity. Medium: Trusted, Thriving Communities and Culture, Environmental Excellence.	Connected properties have significant benefits. Reticulated areas also have significant benefits. There are benefits to the whole community.	Long-term benefits arising from investments in capital. Short-term benefits from the safe disposal of sewage.	High users, particularly trade waste users. Additional population and growth places pressure to expand services.	High benefits to distinct funding. Low costs.	Targeted rates 95%. General rates 5%. In most cases, it is not practical to measure the quantity of each individual's contribution to the sewage system. Targeted rates are the appropriate funding source for households and businesses as they access the benefit from the wastewater activity. Capital expenditure is partly funded by development contributions where works are required because of growth.
Water Supply	This service treats and distributes water to the community to provide a reliable and sustainable supply of fresh water to households and businesses.	High: Trusted, Thriving Communities and Culture. Environmental Excellence, Prosperity. Medium: Environmental Excellence.	Significant benefits to connected properties and to reticulated areas. Some community benefits as well.	Long-term benefits arising from investments in capital. Short-term benefits from delivery of safe water.	High water users. Additional population and growth places pressure to expand services.	High benefits to distinct funding. Low costs – easily identifiable areas with connections.	Targeted rates 95%. General rates 5%. It is feasible to identify those users who benefit from the provision of a water supply. Targeted rates are the appropriate funding source for households and businesses as they access the benefit from the water supply activity. Capital expenditure is partly funded by development contributions where works are required because of growth.

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Transportation							
Transportation	This activity involves enabling the safe movement of people and goods within the district and to other regions on the District's local roading network, and includes Let's Go.	High: Thriving Communities and Culture, Prosperity. Medium: Environmental Excellence, Trusted.	Individual road users, participants and schools in the Let's Go programme. High roading impact businesses, such as forestry haulage/ transport industrial companies.	Short-term benefits from safe and reliable transport network. Long-term benefits from transport network planning.	Road and other transport users. In particular, users with high impact on roading infrastructure, e.g. forestry activity, Port Taranaki. Additional population and growth places pressure to expand services.	There are low costs to distinct funding for this activity through the NZ Transport Waka Kotahi funding assistance rates (FAR) (in turn, funded by petrol tax and road user charges (RUC)). Medium benefits to distinct funding as it is one of Council's largest costs.	Grants and subsidies 50%. General rates 30%. Targeted rates 20%. A strong and safe transport network benefits the community as a whole and is a key component of the district's social and economic development. Users of the roads receive a direct benefit through an integrated road network. The general rate is the most effective way of funding this activity. Targeted rates have been identified as a further funding source to recognise specific users who place greater pressure on our roading network. Subsidies from central government are recognised as a substantial funding source for this activity. Note: NZ Transport Agency Waka Kotahi FAR subsidies are from petrol tax and RUC so represent a user pays contribution. Capital expenditure is partly funded by development contributions where works are required because of growth.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Venues and Events							
Aquatic Centre and district pools	This activity involves the management, operation and maintenance of the Todd Energy Aquatic Centre and local community pools.	High: Thriving Communities and Culture, Prosperity. Medium: Trusted, Environmental Excellence.	Individuals, schools, sporting groups and seniors groups using the centres. Benefits to wider community, including having accessible water safety tuition.	Short-term benefits for users of aquatic centres. Long-term benefits to wider community for health and well-being outcomes.	Individual users and school and sporting groups. In particular professional swimming groups that would otherwise lack training facilities. Additional population and growth places pressure to expand services.	Low financial cost of distinct funding as users identifiable and billable. High social costs of solely distinctly funding as it creates a barrier to access.	General rates 50%. Targeted rates 25%. Fees and charges 25%. **Note that the Council modified the funding through Step 2 for the activity to be funded 100% General Rate.* User charges set at an appropriate level to promote the sustainable use of these facilities. Targeted rates acknowledge the higher level of service for some communities. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit to the community. Capital expenditure is partly funded by development contributions where works are required because of growth.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Community events	This activity involves the organisation and delivery of community events, including the TSB Festival of Lights, Winter TSB Festival of Lights and Waitangi Day celebrations.	High: Thriving Communities and Culture, Prosperity. Medium: Trusted. Environmental Excellence.	Individuals attending programmes/ events, talent/ suppliers. Businesses benefit from large events. Accessibility/ seniors groups benefit from targeted programmes. Significant benefit to whole community.	Short-term benefits for attendees and local businesses. Long-term community benefits of cultural depth and vibrancy. Some long-term benefits for businesses in surety that major events take place.	Participants and attendees.	Medium costs to distinctly funding the activity, some programmes/ events have easily identifiable patrons, others difficult to identify. High costs to establishing entry fees for Festival of Lights given Pukekura Park layout. Limited benefit to distinct funding given broad community benefits of service.	General rates 70%. Targeted rates 10%. Fees and charges 10%. Grants and subsidies 10%. ***Note that the Council modified the funding through Step 2 for the activity to be funded 100% General Rate.*** General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit from the organisation and delivery of community events. Opportunities to generate revenue from external users where it is reasonable and practical to charge direct customers.
Event venues	This activity relates to owning and operating TSB Stadium, TSB Showplace and TSB Bowl of Brooklands and the operations and maintenance of Yarrow Stadium (owned by Taranaki Regional Council).	High: Thriving Communities and Culture, Prosperity. Medium: Trusted, Environmental Excellence	Event organisers, individuals attending events, businesses, schools and community groups. Community benefits from quality event venues.	Short-term benefits to visitors and local businesses. Long-term benefits to community with venue infrastructure and creating vibrancy.	Visitors/venue attendees, schools and community groups. Additional population and growth places pressure to expand services.	Low cost for distinct funding as users identifiable. Medium benefits to distinct funding as benefits primarily experienced by users. However wider community benefits justify some general rates funding. May be difficult for some Māori groups to meet venue hire costs	Fees and charges 80%. General rates 20%. User fees and charges set at an appropriate level to promote and provide access to a diverse range of events and cultural experiences for residents. General rates are the appropriate funding source for the community as they are easy to administer and it recognises the benefit from the facilities provided.

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Waste Management and Minimisation							
Kerbside collection	This activity involves the collection and transport of household recycling and rubbish.	High: Trusted, Environmental Excellence. Medium: Prosperity, Thriving Communities and Culture.	Individuals who access the service benefit most. Whole community benefits from safe and convenient rubbish and recycling collection in urban areas.	Short-term benefits of safe and timely rubbish and recycling collection and amenity that provides. Long-term benefits to community in affordable collection reducing illegal dumping.	Households requiring kerbside collection. Individuals not following recycling or rubbish guidelines require additional resources to manage. Central government legislation mandates requirements in this activity.	Low cost to distinctly funding activity, as properties receiving the service are readily identifiable and billable. High environmental costs for funding recycling separately as it would discourage recycling and add more waste to landfill, but there would be environmental benefits for distinct funding rubbish to discourage waste.	Targeted rates 80%. General rates 10%. Fees and charges 10%. User charges and targeted rates recognise the benefits to people disposing of waste. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit of a safer community.
Landfills	This activity relates to the ongoing management of closed landfills across the district and the Central Landfill.	High: Trusted, Environmental Excellence. Medium: Prosperity, Thriving Communities and Culture.	Significant community benefits through minimising environmental impacts of closed landfills. Properties around, and downstream of, closed landfills may receive some additional benefits. Note, benefit being the absence of negative impacts. No current benefits from the Central Landfill.	Short and long-term benefits through minimising negative environmental impacts such as leachate.	Historic communities.	Limited benefits to separate funding.	General rates 100%. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit of a safer community.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Resource recovery facilities	This activity involves the transfer, resource recovery from, and disposal of, waste. This includes the Resource Recovery Facility (New Plymouth Transfer Station and Material Recovery Facility), the Sorting Depot, rural transfer stations and the new regional organics facility.	High: Trusted, Environmental Excellence. Medium: Prosperity, Thriving Communities and Culture.	Individuals/ households/ businesses and schools. Iwi/hapū for protection of awa and mahinga kai. Strong public health and environmental benefits for whole community.	Mainly short-term benefits. Long-term benefit of planning and lasting public health and environmental benefits.	Individuals who do not recycle or do not sort recycling properly. Illegal dumpers. Businesses that generate high volumes of commercial waste. Additional population and growth places pressure to expand services.	Low cost of distinct funding for commercial waste and high benefits of commercial waste as provides disincentives to producing waste. For recycling, distinct funding is a disincentive as recycling benefits whole community, some level of general rates funding is appropriate.	Fees and charges 65%. General rates 35%. User charges recognise the benefits to people disposing of waste. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit of a safer community.
Transfer stations	Bonny Glen Transfer Station	High: Trusted, Environmental Excellence. Medium: Prosperity, Thriving Communities and Culture.	Individuals/ households/ businesses and schools. Iwi/hapū for protection of awa and mahinga kai. Strong public health and environmental benefits for whole community.	Mainly short-term benefits. Long-term benefit of planning and lasting public health and environmental benefits.	Individuals who do not recycle or do not sort recycling properly. Illegal dumpers. Businesses that generate high volumes of commercial waste. Additional population and growth places pressure to expand services.	Low cost of distinct funding for commercial waste and high benefits as it provides disincentive for producing waste. For recycling, distinct funding is a disincentive as recycling benefits whole community, some level of general rates funding is appropriate.	Fees and charges 90%. General rates 10%. User charges recognise the benefits to people disposing of waste. General rates are the appropriate funding source for households and businesses as they are easy to administer and recognise the benefit of a safer community.

Activity	Description of activity	Community outcomes	Distribution of benefits	Period of benefit	Whose acts create a need	Costs and benefits of funding activity distinctly	Overall rationale for funding (percentages are indicative only)
Waste minimisation	This activity relates to the education/behavioural change programmes provided to community and businesses such as education initiatives, The Junction and Zero Waste Grants.	High: Trusted, Environmental Excellence. Medium: Prosperity, Thriving Communities and Culture.	Individuals/ businesses, early childhood education/schools in education programmes. Commercial sector benefits from service provision. Wider community benefits from reduced waste and appropriate waste management.	Short-term benefits to reduction of waste creation and improved waste management. Long-term benefits of long-term sustained improved waste management.	Individuals/ businesses that take part in education programmes. Central government mandates requirements that create need for this activity.	Low financial costs of distinct funding for this activity as participants easily identifiable, however this creates barrier. Limited benefits to distinct funding given barring charging for service would create.	General rates 70%. Grants and subsidies 20%. Fees and charges 10%. The funding split between general rates and fees and charges is in an attempt to encourage and educate the community about waste minimisation for the wider benefit to the community. Grants and subsidies are received from central government to support the delivery of the programme.

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