



Notice is hereby given that a meeting of the Finance and Assurance Committee will be held on:

Date: **Wednesday, 19 February 2025**
Time: **9.30am**
Meeting room: **Council Chamber**
Venue: **Level 2**
20 Don Street
Invercargill

Finance and Assurance Committee Agenda

OPEN

MEMBERSHIP

Chairperson

Bruce Robertson

Rob Scott

Councillors

Jaspreet Boparai

Don Byars

Derek Chamberlain

Paul Duffy

Darren Frazer

Sarah Greaney

Julie Keast

Christine Menzies

Tom O'Brien

Margie Ruddenklau

Jon Spraggon

Matt Wilson

IN ATTENDANCE

Group manager finance and assurance

Anne Robson

Committee advisor

Rachael Poole

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Online: [Southland District Council YouTube](#)

Full agendas are available on Council's website

www.southlanddc.govt.nz

Health and safety

Toilets – The toilets are located outside of the chamber, directly down the hall on the right.

Evacuation – Should there be an evacuation for any reason please exit down the stairwell to the assembly point, which is the entrance to the carpark on Spey Street. Please do not use the lift.

Earthquake – Drop, cover and hold applies in this situation and, if necessary, once the shaking has stopped we will evacuate down the stairwell without using the lift, meeting again in the carpark on Spey Street.

Phones – Please turn your mobile devices to silent mode.

Recording - These proceedings are being recorded for the purpose of live video, both live streaming and downloading. By remaining in this meeting, you are consenting to being filmed for viewing by the public.

Terms of Reference – Finance and Assurance Committee

TYPE OF COMMITTEE	Council standing committee
RESPONSIBLE TO	Council
SUBCOMMITTEES	None
LEGISLATIVE BASIS	Committee constituted by Council as per schedule 7, clause 30 (1)(a), LGA 2002. Committee delegated powers by Council as per schedule 7, clause 32, LGA 2002.
MEMBERSHIP	The mayor, all councillors and one external appointee.
FREQUENCY OF MEETINGS	Quarterly or as required
QUORUM	Seven members
SCOPE OF ACTIVITIES	<p>The Finance and Assurance committee is responsible for:</p> <ul style="list-style-type: none"> • ensuring that Council has appropriate financial, risk management and internal control systems in place that provide: <ul style="list-style-type: none"> - an overview of the financial and non-financial performance of the organisation - effective management of potential opportunities and adverse effects - reasonable assurance as to the integrity and reliability of Council’s financial and non-financial reporting. • exercising active oversight of information technology systems • exercising active oversight of Council’s health and safety policies, processes, compliance, results and frameworks • relationships with external, internal auditors, banking institutions and insurance brokers. <p>The Finance and Assurance committee will monitor and assess the following:</p> <ul style="list-style-type: none"> • the financial and non-financial performance of Council against budgeted and forecasted outcomes • consideration of forecasted changes to financial outcomes • Council’s compliance with legislative requirements • Council’s risk management framework • Council’s control framework • Council’s compliance with its treasury responsibilities • Council’s compliance with its Fraud Policy.
DELEGATIONS	<p>The Finance and Assurance committee shall have the following delegated powers and be accountable to Council for the exercising of these powers.</p> <p>In exercising the delegated powers, the Finance and Assurance committee will operate within:</p> <ul style="list-style-type: none"> • policies, plans, standards or guidelines that have been established and approved by Council

- the overall priorities of Council
- the needs of the local communities
- the approved budgets for the activity.

The Finance and Assurance committee will have responsibility and delegated authority in the following areas:

Financial and performance monitoring

- a) monitoring financial performance to budgets
- b) monitoring service level performance to key performance indicators.

Internal control framework

- a) reviewing whether Council's approach to maintaining an effective internal control framework is sound and effective
- b) reviewing whether Council has taken steps to embed a culture that is committed to probity and ethical behaviour
- c) reviewing whether there are appropriate systems, processes and controls in place to prevent, detect and effectively investigate fraud.

Internal reporting

- a) to consider the processes for ensuring the completeness and quality of financial and operational information being provided to Council
- b) to seek advice periodically from internal and external auditors regarding the completeness and quality of financial and operational information that is provided to the Council.

External reporting and accountability

- a) agreeing the appropriateness of Council's existing accounting policies and principles and any proposed change
- b) enquiring of internal and external auditors for any information that affects the quality and clarity of Council's financial statements and statements of service performance, and assess whether appropriate action has been taken by management in response to the above
- c) satisfying itself that the financial statements and statements of service performance are supported by appropriate management signoff on the statements and on the adequacy of the systems of internal control (ie letters of representation), and recommend signing of the financial statements by the chief executive/mayor and adoption of the Annual Report, Annual Plans, Long Term Plans

Risk management

- a) reviewing whether Council has in place a current, comprehensive and effective risk management framework and associated procedures for effective identification and management of the Council's significant risks
- b) considering whether appropriate action is being taken to mitigate Council's significant risks.

Health and safety

- a) review, monitor and make recommendations to Council on the organisations health and safety risk management framework and policies to ensure that the organisation has clearly set out its commitments to manage health and safety matters effectively.
- b) review and make recommendations for Council approval on strategies for achieving health and safety objectives
- c) review and recommend for Council approval targets for health and safety performance and assess performance against those targets
- d) monitor the organisation's compliance with health and safety policies and relevant applicable law
- e) ensure that the systems used to identify and manage health and safety risks are fit for purpose, being effectively implemented, regularly reviewed and continuously improved. This includes ensuring that Council is properly and regularly informed and updated on matters relating to health and safety risks
- f) seek assurance that the organisation is effectively structured to manage health and safety risks, including having competent workers, adequate communication procedures and proper documentation
- g) review health and safety related incidents and consider appropriate actions to minimise the risk of recurrence
- h) make recommendations to Council regarding the appropriateness of resources available for operating the health and safety management systems and programmes
- i) any other duties and responsibilities which have been assigned to it from time to time by Council.

Internal audit

- a) approve appointment of the internal auditor, internal audit engagement letter and letter of understanding
- b) reviewing and approving the internal audit coverage and annual work plans, ensuring these plans are based on Council's risk profile
- c) reviewing the adequacy of management's implementation of internal audit recommendations
- d) reviewing the internal audit charter to ensure appropriate organisational structures, authority, access, independence, resourcing and reporting arrangements are in place.

External audit

- a) confirming the terms of the engagement, including the nature and scope of the audit, timetable and fees, with the external auditor at the start of each audit

- b) receiving the external audit report(s) and review action(s) to be taken by management on significant issues and audit recommendations raised within
- c) enquiring of management and the independent auditor about significant business, political, financial and control risks or exposure to such risks.

Compliance with legislation, standards and best practice guidelines

- a) reviewing the effectiveness of the system for monitoring Council's compliance with laws (including governance legislation, regulations and associated government policies), with Council's own standards, and best practice guidelines as applicable
- b) conducting and monitoring special investigations, in accordance with Council policy, and reporting the findings to Council
- c) monitoring the performance of Council organisations, in accordance with the Local Government Act.

Business case review

- a) review of the business case of work, services, supplies, where the value of these or the project exceeds \$2 million (GST exclusive) or the value over the term of the contract exceeds \$2 million (GST exclusive).

Insurance

- a) consider Council's insurance requirements, considering its risk profile
- b) approving the annual insurance renewal requirements

Treasury

- a) oversee the treasury function of Council ensuring compliance with the relevant Council policies and plans
- b) ensuring compliance with the requirements of Council's trust deeds are met
- c) recommend to Council treasury policies at least every three years.
- d) approve debt, interest rate and external investment management strategy.

Fraud Policy

- a) receive and consider reports relating to the investigation of suspected fraud
- b) monitor the implementation of the Fraud Policy.

Power to recommend

The Finance and Assurance committee is responsible for considering and making recommendations to Council regarding:

- a) policies relating to risk management, rating, loans, funding and purchasing

	<p>b) accounting treatments, changes in generally accepted accounting practice, and new accounting and reporting requirements</p> <p>c) the approval of financial and non-financial performance statements including adoption of the Annual Report, Annual Plans and Long Term Plans.</p> <p>The Finance and Assurance committee is responsible for considering and making recommendations to Council on business cases completed under the 'Power to act' section above.</p>
<p>FINANCIAL DELEGATIONS</p>	<p>Council authorises the following delegated authority of financial powers to Council committees in regard to matters within each committee's jurisdiction.</p> <p>Contract acceptance:</p> <ul style="list-style-type: none"> • accept or decline any contract for the purchase of goods, services, capital works or other assets where the total value of the lump sum contract does not exceed the sum allocated in the Long Term Plan/Annual Plan and the contract relates to an activity that is within the scope of activities relating to the work of the Finance and Assurance committee • accept or decline any contract for the disposal of goods, plant or other assets other than property or land that is provided for in the Long Term Plan <p>Budget reallocation.</p> <p>The committee is authorised to reallocate funds from one existing budget item to another. Reallocation of this kind must not impact on current or future levels of service and must be:</p> <ul style="list-style-type: none"> • funded by way of savings on existing budget items • within the jurisdiction of the committee • consistent with the Revenue and Financing Policy.
<p>LIMITS TO DELEGATIONS</p>	<p>Matters that must be processed by way of recommendation to Council include:</p> <ul style="list-style-type: none"> • amendment to fees and charges relating to all activities • powers that cannot be delegated to committees as per the Local Government Act 2002 and sections 2.4 and 2.5 of this manual. <p>Delegated authority is within the financial limits in section 9 of this manual.</p>
<p>RELATIONSHIPS WITH OTHER PARTIES</p>	<p>The committee shall maintain relationships with each of the nine community boards.</p> <p>Professional advisors to the committee shall be invited to attend all meetings of the committee including:</p> <ul style="list-style-type: none"> • external auditor • internal auditor/risk advisor (if appointed) • chief financial officer. <p>At each meeting, the chairperson will provide the external auditor and the internal auditor/risk advisor (if appointed) with an opportunity to discuss any matters with the committee without management being present. The chairperson shall request the chief</p>

	<p>executive and staff in attendance to leave the meeting for the duration of the discussion. The chairperson will provide minutes for that part of the meeting.</p> <p>The chief executive and the chief financial officer shall be responsible for drawing to the committee's immediate attention any material matter that relates to the financial condition of Council, material breakdown in internal controls and any material event of fraud.</p> <p>The committee shall provide guidance and feedback to Council on financial performance, risk and compliance issues.</p> <p>The committee will report to Council as it deems appropriate but no less than twice a year.</p>
CONTACT WITH MEDIA	<p>The committee chairperson is the authorised spokesperson for the committee in all matters where the committee has authority or a particular interest.</p> <p>Committee members, including the chairperson, do not have delegated authority to speak to the media and/or outside agencies on behalf of Council on matters outside of the committee's delegations.</p> <p>The chief financial officer will manage the formal communications between the committee and its constituents and for the committee in the exercise of its business. Correspondence with central government, other local government agencies or other official agencies will only take place through Council staff and will be undertaken under the name of Southland District Council.</p>

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1 Apologies

At the close of the agenda no apologies had been received.

2 Leave of absence

At the close of the agenda no requests for leave of absence had been received.

3 Conflict of interest

Committee members are reminded of the need to be vigilant to stand aside from decision-making when a conflict arises between their role as a member and any private or other external interest they might have.

4 Extraordinary/urgent items

To consider, and if thought fit, to pass a resolution to permit the committee to consider any further items which do not appear on the agenda of this meeting and/or the meeting to be held with the public excluded.

Such resolution is required to be made pursuant to Section 46A(7) of the Local Government Official Information and Meetings Act 1987, and the chairperson must advise:

- (i) the reason why the item was not on the agenda, and
- (ii) the reason why the discussion of this item cannot be delayed until a subsequent meeting.

Section 46A(7A) of the Local Government Official Information and Meetings Act 1987 (as amended) states:

“Where an item is not on the agenda for a meeting,-

- (a) that item may be discussed at that meeting if-
 - (i) that item is a minor matter relating to the general business of the local authority; and
 - (ii) the presiding member explains at the beginning of the meeting, at a time when it is open to the public, that the item will be discussed at the meeting; but
- (b) no resolution, decision or recommendation may be made in respect of that item except to refer that item to a subsequent meeting of the local authority for further discussion.”

5 Confirmation of minutes

5.1 Meeting minutes of Finance and Assurance Committee, 04 December 2024

6 Public participation

Notification to speak is required by 12noon at least one clear day before the meeting. Further information is available at www.southlanddc.govt.nz or by phoning 0800 732 732.



Finance and Assurance Committee

OPEN MINUTES

(UNCONFIRMED)

Minutes of a meeting of Finance and Assurance Committee held in the Council Chamber, Level 2, 20 Don Street, Invercargill on 04 December 2024 at 9.30am – 2.13pm (PE 12.47pm – 2.13pm)

PRESENT

Chairperson	Bruce Robertson (external member)
Deputy chairperson	Rob Scott
Councillors	Don Byars
	Derek Chamberlain
	Paul Duffy
	Darren Frazer
	Sarah Greaney via video link
	Julie Keast via video link
	Christine Menzies
	Tom O'Brien via video link
	Margie Ruddenklau
	Jon Spraggon
	Matt Wilson via video link

APOLOGIES

Jaspreet Boparai (Council approved leave of absence)

IN ATTENDANCE

Group manager finance and assurance	Anne Robson
Committee advisor	Rachael Poole

1 Apologies

There was an apology from Councillor Boparai who was on an approved leave of absence and Mayor Scott who will be leaving the meeting early.

Moved Chairperson Robertson, seconded Deputy Mayor Menzies and **resolved:**

That the Finance and Assurance Committee accept the apology.

2 Leave of absence

Councillor Ruddenklau requested a leave of absence from 28 January 2025 to 19 February 2025.

Moved Chairperson Robertson, seconded Deputy chairperson Scott and **resolved:**

That Finance and Assurance Committee agrees the leave of absence request.

3 Conflict of interest

There were no conflicts of interest declared.

4 Extraordinary/urgent items

There were no extraordinary/urgent items.

5 Confirmation of minutes

Resolution

Moved Chairperson Robertson, seconded Deputy chairperson Scott **and resolved:**

That the Finance and Assurance Committee confirms the minutes of the meeting held on 16 October 2024 as a true and correct record of that meeting.

6 Public participation

There was no public participation

Reports

7.1 Finance and Assurance Committee work plan for the year ended 30 June 2025

Record No: R/24/11/72801

GM finance and assurance, Anne Robson updated the committee on the changes to the workplan since the last meeting. Two reports have been moved to 2025, the procurement policy review and Edendale/Wyndham wastewater treatment plant re discharge consent, and a new quarterly report from people and culture has been added.

Resolution

Moved Chairperson Robertson, seconded Deputy Mayor Menzies **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled “Finance and Assurance Committee work plan for the year ended 30 June 2025”**
- b) **Notes amendments made to the workplan.**

7.2 2023/2024 Annual report representation letter

Record No: R/24/11/70821

Financial accountant, Teresa Morgan, corporate performance lead, Robyn Laidlaw and Mike Hawken from Deloitte spoke to this report and asked the committee to consider the representations being asked of it and if in agreement request that the Mayor and Chief Executive sign the representation letter to Deloitte for the 2023/24 Annual Report.

Mr Hawken confirmed that the content of the letter remains the same as the previous year.

Resolution

Moved Cr Ruddenklau, seconded Cr Frazer **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled “2023/2024 Annual report representation letter”**
- b) **determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002**
- c) **determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter**

- d) delegates to the mayor and chief executive to sign the representation letter to Deloitte for the 2023/2024 Annual Report on behalf of Council.

7.3 Draft Annual Report 2023/2024 recommending adoption by Council

Record No: R/24/11/70839

Financial accountant, Teresa Morgan, corporate performance lead, Robyn Laidlaw and Mike Hawken from Deloitte presented the draft 2023/2024 Annual Report to the Finance and Assurance Committee (the committee) for their recommendation to Council to adopt at the 11 December Council meeting.

Deloitte have completed all their work and confirmed that they will issue an unmodified opinion, which means there is a clean opinion from an audit perspective and the annual report is in compliance with the relevant accounting standards.

Resolution

Moved Deputy chairperson Scott, seconded Cr Ruddenklau **and resolved:**

That the Finance and Assurance Committee:

- a) receives the report titled “Draft Annual Report 2023/2024 recommending adoption by Council” dated 29 November 2024
- b) determines that this matter or decision be recognised as significant in terms of Section 76 of the Local Government Act 2002
- c) determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the Act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter
- d) recommends to Council the adoption of the 2023/2024 Annual Report as per Attachment A, subject to any final amendments required
- e) endorses the summary 2023/2024 Annual Report as per Attachment B, subject to any final amendments required
- f) delegates authority to the Chief Executive and Chair Finance and Assurance to approve any final amendments to the summary and full 2023/2024 Annual Report before adoption by Council.

7.4 Annual Report - Deloitte Management Report for the year ended 30 June 2024
Record No: R/24/11/71102

Financial accountant, Teresa Morgan, corporate performance lead, Robyn Laidlaw and Mike Hawken from Deloitte presented the management report from Deloitte for the audit of the 2023/2024 Annual Report and to commented on the four audit recommendations.

Mr Hawken acknowledged the staff and the support that was given to Deloitte's audit team given the quick turn around between the LTP and Annual Report audits.

Resolution

Moved Deputy Mayor Menzies, seconded Cr Duffy **and resolved:**

That the Finance and Assurance Committee:

- a) **Receives the report titled "Annual Report - Deloitte Management Report for the year ended 30 June 2024".**

The meeting adjourned at 10.02am and reconvened at 10.23am.

7.5 Financial Report for the period ended 31 October 2024
Record No: R/24/11/71502

Project accountant, Jo Hooper presented the financial report for the four months ending 31 October 2024. Staff to include commentary around staffing levels within Council.

Chair Robertson spoke about the borrowing in relation to LGA covenants, and Council are within policy and that interest

Resolution

Moved Chairperson Robertson, seconded Cr Duffy **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled "Financial Report for the period ended 31 October 2024".**
- b) **acknowledges an inconsistent decision, in that Council is not currently meeting its interest rate exposure thresholds for year four to year six due to the repayment of debt. Future debt will be tailored to align with the thresholds required.**

During discussion above, Mayor Rob Scott left the meeting at 10.35am and rejoined the meeting at 10.45 via video link.

During discussion above, Councillor Ruddenklau left the meeting at 10.43am and returned at 10.44am.

7.6 Interim Performance Report - period one - 1 July 2024 to 31 October 2024

Record No: R/24/10/66711

Corporate performance lead, Robyn Laidlaw presented the Interim Performance Report for the period 1 July 2024 to 31 October 2024 for review and feedback.

The results to date show that for the 64 total KPI's, 70% (45) have been achieved, 17% (11) are not yet achieved and 13% (8) are yet to be measured.

Resolution

Moved Deputy Mayor Menzies, seconded Cr Chamberlain **and resolved:**

That the Finance and Assurance Committee:

- a) receives the report titled "Interim Performance Report - period one - 1 July 2024 to 31 October 2024" dated 29 November 2024.**

7.7 Capital delivery programme update - October 2024

Record No: R/24/11/72975

GM infrastructure and capital delivery, Fran Mikulicic and programme delivery manager, David Connell spoke to this report and provided an update on the delivery of the 2024/2025 capital programme and outlined challenges with delivery in the 2024/2025 year and potential financial impacts for the 2024/2025 year.

Resolution

Moved Chairperson Robertson, seconded Cr Frazer **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled “Capital delivery programme update - October 2024”.**
- b) **determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Recommends to Council the planned adjustments to the programme financials as outlined below for the 2024/2025 capital delivery programme. These adjustments could be finalised during the February 2025 forecasting.**

Transport	Footpath renewals	\$866,000 pushed out to 2025/2026
Transport	Bridge renewals	\$4,000,000 pushed out to 2025/2026
Transport	Various activities	\$3,380,000 pushed out to 2025/2026
Three waters	Sewerage	\$3,000,000 pushed out to 2025/2026
Three waters	Stormwater	\$750,000 pushed out to 2025/2026
		\$11,996,000 total

During discussion above, Councillor Wilson left the meeting at 10.55am and returned at 11.02am.
 During discussion above, Councillor Byars left the meeting at 11.17am and returned at 11.19am

7.8 Health and safety update

Record No: R/24/11/72429

Organisational health and safety manager, Dave McCone presented the health and safety update report.

Resolution

Moved Deputy Mayor Menzies, seconded Cr Ruddenklau **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled "Health and safety update" dated 21 November 2024 and attached appendices.**

During discussion above, Mayor Scott left the meeting at 11.29am and returned at 11.31am.

7.9 Risk management - December 2024 quarterly update

Record No: R/24/9/56206

Risk analyst, Jane Edwards presented the quarterly risk management report for consideration by the Finance and Assurance Committee.

Chair Robertson requested that the risk of not completing some business as usual due to uncertainty around legislation is somehow captured and included in this report moving forward.

Resolution

Moved Deputy Mayor Menzies, seconded Chairperson Robertson **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled "Risk management - December 2024 quarterly update"**
- b) **notes those risks currently assessed as of significant issue for the December 2024 quarter.**

Mayor Scott left the meeting at 11.35am.

7.10 Draft Risk Management Framework -recommendation

Record No: R/24/9/56210

Risk analyst, Jane Edwards presented the draft Risk Management Framework 2024 (the draft framework) to the Finance and Assurance Committee (the committee) for consideration and feedback and sought recommendation from the committee that Council adopt the draft framework at its meeting 11 December 2024 to come into immediate effect.

Resolution

Moved Cr Duffy, seconded Cr Frazer **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled "Draft Risk Management Framework - recommendation "**
- b) **determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002**
- c) **determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter**
- d) **considers the draft Risk Management Framework 2024 and provides feedback**
- e) **endorses the draft Risk Management Framework 2024, subject to any amendments suggested by the committee**
- f) **recommends that Council adopt the draft Risk Management Framework 2024 to come into effect 11 December 2024.**

7.11 Balanced Funds Investment Review

Record No: R/24/11/72680

GM finance and assurance, Anne Robson presented this report that provided the Committee with information on the Milford Asset Management and Westpac (BT Funds Management) balanced funds and seek approval to invest the second quarterly instalment for the 2024/2025 financial year.

Both BTNZ and Milford vary their investment practices to meet the changing market risks and to maintain the best returns for the balanced fund. As part of this shift it is too be expected that at times the percentage share between growth and cash may fluctuate out of the 60/40 split they work too.

This indicates that our policy may be too restrictive in not allowing this to occur and staff are proposing to the committee to review this as part of the Investment and Liability policy review.

Resolution

Moved Chairperson Robertson, seconded Cr Duffy **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled "Balanced Funds Investment Review"**
- b) **determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002**
- c) **determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter**
- d) **receives the investment and monthly transactional reports from Westpac (BTFM) and Milford Asset Management as attached**
- e) **requests staff invest \$5 million evenly between Councils Balanced Investment funds at Milford Asset Management and Westpac (BTFM).**
- f) **acknowledges that Council's investment with Westpac (BTFM) is just outside the maximum growth/income assets split within Councils Investment policy of 60/40, by being 61.7% and 38.3%. This is a timing issue as investments within the fund are moved around to manage market conditions and maximise returns of the fund.**
- g) **requests staff in the review of the investment and liability management policy to consider making allowance for minor fluctuations of the split of growth/income as a result of Councils fund manager accounting for changing market conditions.**

Councillor Byars voted against the motion.

7.12 Quarterly update to the Finance and Assurance Committee on progress for the Environmental Services Business Improvement Plan-17a

Record No: R/24/11/72057

GM regulatory services, Adrian Humphries and customer and business continuous improvement lead, Jane Johnston and building control team lead, Scott Belesky presented this report to give an update on the Environmental Services Business Improvement Plan and to consider changes to delivery dates.

Preparation is underway for the upcoming IANZ Audit in February 2025.

Changes to completion dates are requested for two further action items, to address changes in personnel, management discussions to occur and further identification of the work to be undertaken on property records is complete.

Mr Belesky outlined the new remote inspection service will work and the committee are keen to hear how these are progressing next year. The committee commended staff for their hard work this year.

Resolution

Moved Chairperson Robertson, seconded Deputy Mayor Menzies **and resolved:**

That the Finance and Assurance Committee:

- a) **receives the report titled “Quarterly update to the Finance and Assurance Committee on progress for the Environmental Services Business Improvement Plan-17a”.**
- b) **determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002.**
- c) **determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter.**
- d) **Agrees to the following updated action delivery dates to reflect the work needed to be undertaken, the priority of action items and the need to balance improvements with ongoing day to day work**

Action No	Action	Current date	Revised date
35	Customer service training. Pilot completed May 24. Session 1 completed, however due to a staff movement, training has been delayed due to staff movement. Staff are currently sourcing an external provider to provide this training across regulatory services – likely to be Q1, 2025	Dec 24	Mar 25

30	Property information stored in single location. Record identification and planning is currently underway. Once completed the size of the work can be identified and further information provided to the committee around completion dates.	Dec 24	To be determined, update in March 2025
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Public excluded

Exclusion of the public: Local Government Official Information and Meetings Act 1987

Resolution

Moved Chairperson Robertson, seconded Deputy Mayor Menzies **and resolved:**

That the public be excluded from the following part(s) of the proceedings of this meeting.

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

- C8.1 Report of findings on Fraud and Corruption Risk Assessment workshops
- C8.2 Cyber security update - September 2024 to November 2024
- C8.3 Follow up audit action points
- C8.4 People and culture update

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
People and culture update	<p>s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of a deceased person.</p> <p>s7(2)(h) - the withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.
Follow up audit action points	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
Cyber security update - September 2024 to November 2024	<p>s7(2)(e) - the withholding of the information is necessary to avoid prejudice to measures that prevent or mitigate material loss to members of the public.</p> <p>Disclosure of operational security information could lead to data breaches (financial, personal/public commercial information) or destruction of Council information technology systems and/or data..</p> <p>s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.</p> <p>Disclosure of operational security information could lead to data breaches (financial, personal/public commercial information) or destruction of Council information technology systems and/or data..</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.
Report of findings on Fraud and Corruption Risk Assessment workshops	s7(2)(j) - the withholding of the information is necessary to prevent the disclosure or use of official information for improper gain or improper advantage.	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.

The public were excluded at 12.26pm.

Resolutions in relation to the confidential items are recorded in the confidential section of these minutes and are not publicly available unless released here.

The meeting concluded at 2.13pm

Confirmed as a true and correct record of a meeting of the Finance and Assurance Committee held on 4 December 2024.

DATE:

CHAIRPERSON:

Finance and Assurance Committee work plan for the year ended 30 June 2025

Record No: R/25/2/3820

Author: Rachael Poole, Committee advisor

Approved by: Anne Robson, Group manager finance and assurance

Decision

Recommendation

Information

Purpose

1. To update the Committee on the status of the work programme discussed and agreed at the 4 December 2024 meeting for the financial year ending 30 June 2025.
2. As noted at the meeting the adoption of the work plan does not preclude the Committee or staff from including additional reports as and when required.
3. As the year proceeds, the work plan will be updated to incorporate the actual dates reports are being presented where that differs to the work plan adopted. For the committee's information the "X" in red shows the date the report was presented, where this differs from what was approved in the work plan or if it is a new report that will be presented on an annual basis. If there is a black "X" on the same line as a red "X", the black "X" indicates the date agreed by the committee. The "X" in green reflects changes identified to the ongoing work plan since it was adopted. The "X" in blue reflects a report that has been removed permanently.
4. Due to uncertainty around the requirements of Water Services, the three reports, Balfour wastewater treatment plant re discharge consent renewal, Edendale/Wyndham Stormwater renewal and Edendale/Wyndham Wastewater treatment plant re discharge consent have been permanently deleted from the workplan at this stage.
5. The Independent Review report will be moved to a later date in the workplan, that is not yet confirmed.
6. A new report, Strategic Project update has been added to the workplan and will be included for each quarterly Finance and Assurance Committee meeting from the 11 June till completion of the project.

Recommendation

That the Finance and Assurance Committee:

- a) receives the report titled "Finance and Assurance Committee work plan for the year ended 30 June 2025"
- b) notes amendments made to the workplan.

Attachments

A Finance and Assurance Committee Workplan to 30 June 2025

Finance and Assurance Committee Workplan to 30 June 2025

Content	7 Aug 2024	4 Sept 2024	16 Oct 2024	4 Dec 2024	19 Feb 2025	19 Mar 2025	11 Jun 2025
2024/25 Long term plan - endorse the draft LTP and release to audit for final audit opinion.	X						
2025/26 Annual Plan – Timetable		✕	X				
2025/26 Annual Plan – accounting policies			X				
2025/26 Annual Plan – significant forecasting assumptions			X				
2025/26 Annual Plan – workshop (if required)							
2025/26 Annual Plan – Recommend draft annual plan to Council					X		
2025/26 Annual Plan – Recommendation adoption to Council							X
Quarterly Risk Report		X		X		X	X
Health & Safety Update including H&S events dashboard		X		X		X	X
Financial Monthly Report		✕	X	X		X	X
Follow up on audit action points		X		X		X	X
Cyber security update		X		X		X	X
Environmental Services Business Update (if required)		X		X		X	X
Investment strategy update		X		X		X	X
Interim Performance Report		X		X		X	X
2023/24 Annual Report – agree report ready for audit			X				
2023/24 Annual Report – management representation letter				X			
2023/24 Annual Report – recommend adoption by Council				X			
2023/24 Annual Report – final audit management report				X			
2024/25 Annual Report – Audit Timetable						X	
2024/25 Annual Report – accounting policies						X	
2024/25 Annual Report – Deloitte engagement and fee proposal letter						X	
2024/25 Debenture Trust Engagement Letter						X	
Analysis of actual results to forecast for year end 30 June 24			X				
Forecast Financial Position						X	
Financial Transactional Team Update Report to 30 June 2025		X					
Determine Finance & Assurance meeting Content 25/26						X	
Insurance Policy Review						X	
Insurance - renewal approval							X

Content	7 Aug 2024	4 Sept 2024	16 Oct 2024	4 Dec 2024	19 Feb 2025	19 Mar 2025	11 June 2025
Internal Audit Terms of Reference		✗	✗	✗			X
Internal Audit Final Report				X			X
Commercial infrastructure – forestry harvest plan 2025/2026		X					X
Procurement Policy			✗	✗			X
Draft risk management framework – recommendation to Council				X			
Annual Risk Review Report							X
Roading management and maintenance of current contracts renewals for Waimea, Central and Foveaux alliance.							X
Dog 10a Report			X				
IANZ Re-Accreditation Audit Report							X
Balfour Wastewater Treatment plant re discharge consent renewal					X		
Edendale/Wyndham Wastewater Treatment plant re discharge consent renewal				✗			
Edendale/Wyndham Stormwater renewal					X		
NZTA Waka Kotahi audit report							X
Recycling Contract Renewal						X	
Independent Review	X				✗		
Contract advisory group	X						
Update on strategic property purchase investigations		X					
Council organisation reporting						X	
Delivery of the project work programme 2024 - 25				X			
People and Culture update				✗		✗	✗
Strategic Project update					X		X
Wastewater audit report						X	

Financial Report for the period ended 31 December 2024

Record no: R/25/2/4172

Author: Joanie Nel, Senior accountant

Approved by: Anne Robson, Group manager finance and assurance

Decision

Recommendation

Information

Purpose

- 1 To provide Council with an overview of the financial results for the six months to 31 December 2024 by Council's seven activity groups and corporate services, as well as the financial position and the statement of cashflows as at 31 December 2024.
- 2 To provide Council with a report on our reporting covenants and thresholds at 31 December 2024 as identified in our investment and liability management policy and by the Local Government Funding Agency (LGFA).

Recommendation

That the Finance and Assurance Committee:

- a) **receives the report titled "Financial Report for the period ended 31 December 2024".**

Attachments

- A Financial report for December 2024



Financial report

December 2024

Southland District Council
Te Rohe Pōtae o Murihiku

PO Box 903
15 Forth Street
Invercargill 9840

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🏠 southlanddc.govt.nz

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Introduction

This report summarises Council's financial results for the six month period to 31 December 2024.

The report summary consolidates the business units within each of Council's groups of activities and includes:

- year to date (YTD) actuals, which are the actual costs incurred
- YTD projection, which is based on the full year projection (year one of the Long Term Plan (LTP)) with adjustments for phasing of budgets, carry forwards and approved unbudgeted expenditure reports
- YTD budget, which is based on year one of the LTPs budget with some expenditure being phased across the year; and capital and project budgets costs spread evenly across the year
- full year (FY) budget, which is the LTP budget figures
- FY projection, which is the Annual Plan budget figures plus carry forwards and approved unbudgeted expenditure reports.

The activities reported include the seven activities in the LTP, along with corporate services. Corporate services includes all the customer and corporate support (like people and capability, communications, strategy and policy, finance, information management) and forestry. These costs are spread across all the activities but they have also been separated out for the purposes of this report.

Carry forwards were approved by Council in September 2024 and have been included in the projection column.

The final section is reporting on the actual results for Council's benchmarks and thresholds required as specified in the Investment and Liability Management Policy.

Southland District Council summary reports use a materiality threshold to measure, monitor and report on the financial performance and position of Council. In determining materiality, variances more or less than 10% of the original budget and greater than \$10,000 are considered material and explained in the report.

Report contents:

- A. Council summary (income, expenditure, capital expenditure and associated commentary)
- B. Council summary by Activity Group
- C. Statement of comprehensive income
- D. Statement of financial position
- E. Statement of cash flows
- F. Investment and liability management policy benchmarks and commentary

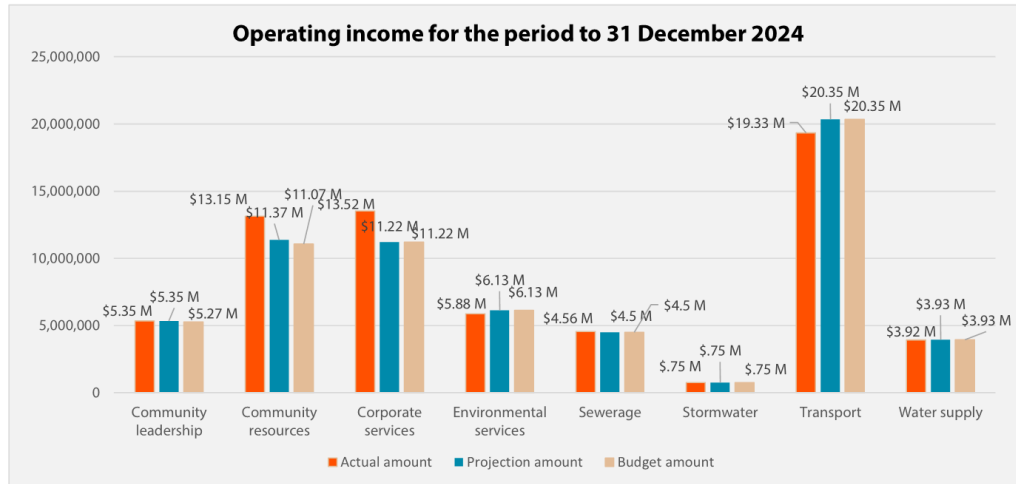
Abbreviation explanation

ABBREVIATION	DESCRIPTION
AP	Annual Plan
CAPEX	Capital expenditure
FY	Full year
FYB	Full year budget
DIA	Department of internal affairs
GDC	Gore District Council
GIS	Geographic information system
GMSE	GeoMedia smart client
GST	Goods and Services tax
ICC	Invercargill City Council
ILMP	Investment and Liability Management Policy (2021)
LED	Light emitting diode
LGFA	Local Government Funding Agency
LT	Leadership team
LTP	Long Term Plan
ME	Month end
NZTA	Waka Kotahi NZ Transport Agency
NZDWS	New Zealand Drinking Water Standards
SDC	Southland District Council
SIESA	Stewart Island Electrical Supply Authority
TIF	Tourism Infrastructure Fund
YE	Year end
YTD	Year to date
YTD Variance	Comparison of actual results compared to YTD budget
\$M	Millions of dollars
WWTP	Wastewater treatment plant

Council summary

Income

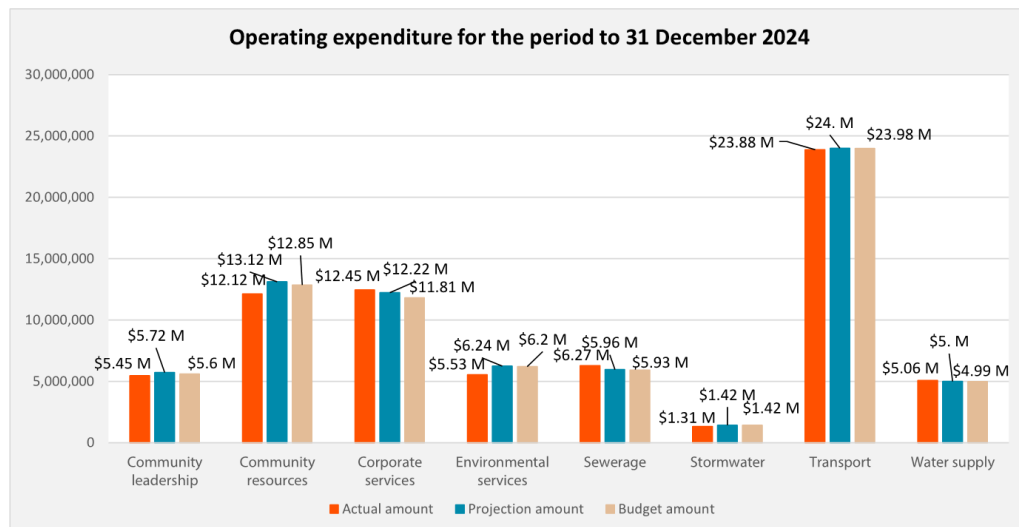
Operating income for the six month period to 31 December 2024 is \$2.8 million (4%) above projection (\$66.4 million actual vs \$63.6 million projection). The key reasons for the variances are detailed below.



- **Community resources** income is \$1.7 million (16%) over projection mainly due to the proceeds on the sale of residential land of the Luxmore subdivision
- **Environmental income** is \$249 thousand (4%) lower than projection mainly due to Building solutions being \$238 thousand under projection. Although the building consents being lodged are consistent in numbers from the prior financial year, the value of the work is lower. This is a trend that is being seen across the country with new builds still being slow to take off. The building reform announced by the Government has affected the confidence in buying and construction of homes nationally.
- **transport income** is \$1 million (5%) lower than projection which is predominantly related to the NZTA funding income for district roading, which is received when the work is complete. The majority relates to capital work, with rehabilitations, metalling, drainage and traffic services all slightly behind expected spend at this time of the year.
- **corporate services** income is \$2.3 million (20%) over projection mainly due to higher investment and internal interest income. This includes internal interest which is offset against interest expenditure which offset within the activities costs below.

Expenditure

Operating expenditure for the six month period to 31 December 2024 is \$1.6 million (2.1%) below projection for the period to date (\$72.0 million actual vs \$73.6 million projection). The key reasons for the variances are discussed below.



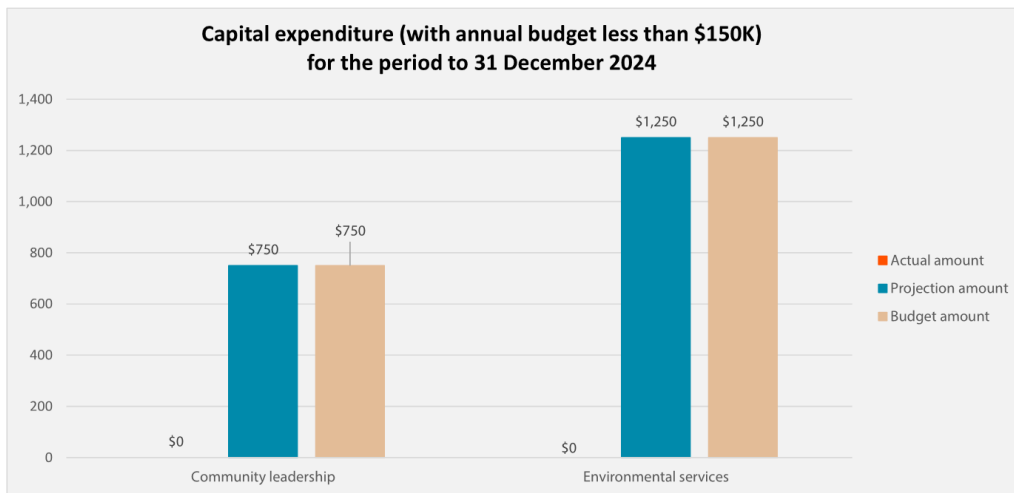
- **community leadership** operating expenditure is \$267 thousand (5%) below projection:
 - The underspend is across the various branches within community leadership including timing differences for membership fees that have not come in yet; and underspend accommodation/meals and training for Councillors, district survey costs, consultants and lower than projected salary costs
- **community resources** operating expenditure is \$994 thousand (8%) below projection:
 - parks and reserves are under projection by \$371 thousand. A quarter of this is the budget for the Matariki Wayfinder project which is treated as capital costs, rather than as maintenance as budgeted. This will be revisited during the February forecasting round. The remainder relates to an underspend in maintenance areas across all community boards. Budgets have been phased equally across the year however impacted by seasonal variations and reacting to unplanned service requests. These budgets are only used when required
 - halls are under budget by \$219 thousand mainly due to unspent maintenance budget. This budget is largely reactive and has been phased equally across the year.
 - Toilets are under projection \$123 thousand mainly due to the phasing of the budgets for the district wide toilet maintenance projects to occur from November with no actual costs being incurred as of yet.
 - waste services are above projection by \$172 thousand, mainly due to the remediation of the Bluecliffs site and the increase in costs for waste disposal
- **environmental services** operating expenditure is \$710 thousand (11%) below projection due to:
 - lower staff costs resulting from staff vacancies across environmental services. There are also lower consulting and legal costs than forecasted; which aligns with the lower income across these activities.
- **sewerage** operating expenditure is \$318 thousand (5%) above projection due to higher electricity costs (higher usage for pumps working overtime due to the high rainfall), consenting and planned maintenance costs for desludging of the oxidation pond desludging on Stewart Island. The plan when

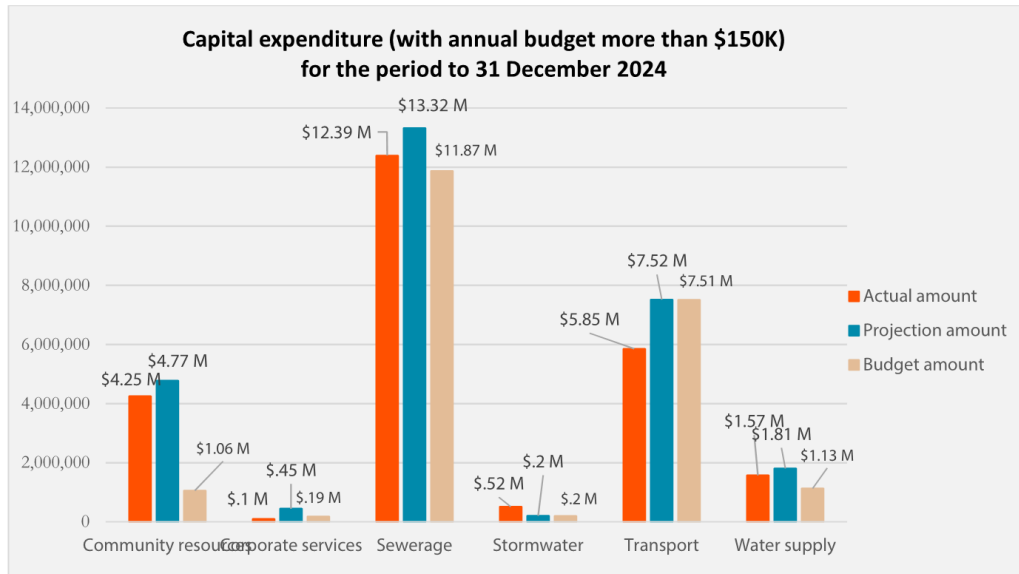
the budgets were phased was to begin the desludging project in February, establishment on site began in December creating a timing difference.

- **transport** operating expenditure is \$123 thousand (1%) under projection overall, predominantly due to:
 - the airport expenditure is \$20 thousand under projection mainly due to limited maintenance required in the first half of the year
 - footpath expenditure is under projection by \$56 thousand, being a timing difference as limited maintenance work was completed at the beginning of the financial year and only undertaken when needed with the remainder of the underspend being lower interest charges with fewer loans drawn down at the end of the prior financial year
 - the cycle trail expenditure is under projection by \$47 thousand as minimal general maintenance has been required for the year to date

Capital expenditure (CAPEX)

Capital expenditure for the period to 31 December 2024 is \$3.4 million (12%) under projection (\$24.6 million actual vs \$28.0 million projection).





- transport** capital costs are \$1.6 million (22%) under projection. Overall District Wide capital expenditure is \$1.6 million under projection with rehabilitations, metalling, drainage renewals and traffic services all running slightly behind expectation. Phasing is based on prior years compared to actuals while delivery of the service depends on seasonality
- sewerage** is \$930 thousand (7%) under projection. Work has continued on multi-year and carry forward projects in Stewart Island, Winton and Balfour. The weather over the last couple of months has slowed down the progress on Winton and Balfour. We are still waiting on the final costs for Winton and Balfour, these projects are expected to be completed in mid February.
- stormwater** is \$312 thousand (152%) over projection. Costs incurred relate to the stormwater work in Winton undertaken with the inflow and infiltration project. The capital project budget has been phased March through June and this variance is a timing difference
- water supply** is \$235 thousand (13%) under projection. The majority of the costs incurred to date relates to the Manapouri Water Treatment Plant upgrade, further costs are expected to come through over the next couple of months, therefore this is a timing difference.
- community resources** is \$521 thousand (11%) under projection mainly due to the phasing of the projects relating to halls, toilets and parks and reserves
- corporate services** is \$350 thousand (78%) under projection mainly due to a year to date underspend in the standard district wide renewal of computer hardware but is on track to be incurred later in the financial year.

Council summary by activity group

SOUTHLAND DISTRICT COUNCIL FINANCIAL SUMMARY FOR THE PERIOD TO 31 DECEMBER 2024									
Operating income									
Activity	YTD					FYB			
	Actual amount	Projection amount	Budget amount	Var \$	Var %	Projection amount	Budget amount	Var \$	Var %
Community leadership	5,353,155	5,348,253	5,266,642	4,902	0%	11,224,206	10,790,943	(433,263)	(4%)
Community resources	13,148,071	11,371,260	11,067,244	1,776,811	16%	25,227,892	24,630,249	(597,643)	(2%)
Corporate services	13,523,624	11,223,780	11,223,780	2,299,844	20%	23,831,111	23,752,543	(78,568)	(0%)
Environmental services	5,881,055	6,130,085	6,130,085	(249,030)	(4%)	12,577,570	12,527,570	(50,000)	(0%)
Sewerage	4,563,775	4,502,318	4,502,318	61,458	1%	8,994,657	8,994,657	0	0%
Stormwater	752,852	754,743	754,743	(1,891)	(0%)	1,539,487	1,539,487	0	0%
Transport	19,330,675	20,352,709	20,352,709	(1,022,034)	(5%)	52,450,614	52,319,541	(131,073)	(0%)
Water supply	3,920,816	3,931,984	3,932,018	(11,167)	(0%)	8,028,967	8,029,036	69	0%
Total	66,474,024	63,615,131	63,229,538	2,858,893	4%	143,874,504	142,584,026	(1,290,478)	(1%)
OPERATING EXPENDITURE									
Activity	YTD					FYB			
	Actual amount	Projection amount	Budget amount	Var \$	Var %	Projection amount	Budget amount	Var \$	Var %
Community leadership	5,453,241	5,720,659	5,603,426	(267,418)	5%	11,854,273	11,308,452	(545,821)	(5%)
Community resources	12,123,000	13,116,710	12,851,560	(993,710)	8%	26,707,920	25,991,405	(716,514)	(3%)
Corporate services	12,450,003	12,215,479	11,811,324	234,524	(2%)	23,912,911	23,002,715	(910,196)	(4%)
Environmental services	5,533,429	6,243,949	6,201,317	(710,520)	11%	13,258,165	13,151,641	(106,524)	(1%)
Sewerage	6,274,567	5,956,442	5,927,803	318,125	(5%)	12,423,201	12,394,562	(28,639)	(0%)
Stormwater	1,306,979	1,416,730	1,416,730	(109,751)	8%	2,796,692	2,796,692	0	0%
Transport	23,876,613	23,999,167	23,980,981	(122,554)	1%	50,445,689	50,404,240	(41,449)	(0%)
Water supply	5,064,831	4,995,499	4,990,528	69,332	(1%)	9,918,256	9,913,285	(4,971)	(0%)
Total	72,082,663	73,664,636	72,783,670	(1,581,972)	2.1%	151,317,108	148,962,992	(2,354,115)	(2%)
Net surplus/deficit	(5,608,639)	(10,049,505)	(9,554,131)	4,440,865	2%	(7,442,604)	(6,378,967)	1,063,638	1%
CAPITAL EXPENDITURE									
Activity	YTD					FYB			
	Actual amount	Projection amount	Budget amount	Var \$	Var %	Projection amount	Budget amount	Var \$	Var %
Community leadership	0	750	750	(750)	(100%)	101,500	51,500	(50,000)	(49%)
Community resources	4,252,656	4,773,956	1,059,096	(521,300)	(11%)	13,059,574	5,971,415	(7,088,159)	(54%)
Corporate services	97,527	447,975	185,177	(350,448)	(78%)	1,148,934	515,000	(633,934)	(55%)
Environmental services	0	1,250	1,250	(1,250)	(100%)	252,500	52,500	(200,000)	(79%)
Sewerage	12,389,008	13,319,175	11,874,468	(930,167)	(7%)	20,714,046	18,682,142	(2,031,904)	(10%)
Stormwater	517,183	204,999	198,290	312,184	152%	3,322,766	3,214,009	(108,757)	(3%)
Transport	5,853,108	7,518,683	7,512,008	(1,665,575)	(22%)	34,395,343	34,211,556	(183,787)	(1%)
Water supply	1,571,665	1,806,720	1,131,581	(235,055)	(13%)	5,086,758	3,969,236	(1,117,522)	(22%)
Total	24,681,147	28,073,508	21,962,618	(3,392,361)	(12%)	78,081,421	66,667,358	(11,414,063)	(15%)

ACTIVITY GROUPS AND ACTIVITIES							
This table details what is included in the various LTP activities used for this report							
Activity Group	Community leadership	Community resources	Environmental services	Transport	Storm water	Waste water (sewerage)	Water supply
Activity	<p>Community assistance (includes Community Partnership Fund which supports local initiatives and projects, non-Council owned halls along with grants and donations)</p> <p>Regional development (includes investment in Great South)</p> <p>Community futures (includes district development services which includes community leadership, regional development funding and Stewart Island Visitor Levy)</p> <p>Representation and advocacy (includes governance, elected members, elections and chief executive)</p>	<p>Community facilities (includes public toilets, community centres/Council owned halls, office/library/amenity buildings and dump stations)</p> <p>Community services (includes cemeteries, community housing and library services)</p> <p>Open spaces (including parks, reserves, playgrounds and street litterbins)</p> <p>Waste services</p> <p>Stewart Island Electrical Supply Authority (SIESA)</p>	<p>Animal control</p> <p>Building solutions</p> <p>Emergency management</p> <p>Environmental health</p> <p>Resource management</p>	<p>Cycle trails</p> <p>Footpaths</p> <p>Roading</p> <p>Water facilities (includes boat ramps, Riverton Harbour and Stewart Island Jetties)</p> <p>Airport</p>			
<p>Corporate services (shared across all activities) Includes customer and corporate support (such as people and capability, communications, strategy and policy, finance, information management) and forestry.</p>							

Statement of comprehensive income

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSES FOR THE PERIOD TO 31 DECEMBER 2024					
	YTD			FYB	
	Actual amount	Projection amount	Budget amount	Projection amount	Budget amount
Revenue					
Rates revenue	35,563,485	35,679,968	35,679,968	72,089,154	72,089,154
Other revenue	5,321,506	5,497,348	5,504,683	12,606,061	12,909,862
Interest and dividends	1,759,800	901,253	901,253	1,802,506	1,802,506
NZ Transport Agency funding	6,904,598	8,040,252	8,040,252	22,677,822	22,677,822
Grants and subsidies	1,533,435	1,382,792	989,865	9,260,657	7,878,878
Other gains/losses	1,575,348	0	0	2,645,501	2,433,001
Development and financial contributions	0	0	0	0	0
	0	17,315	17,315	34,630	34,630
Expenditure	52,658,173	51,518,928	51,133,336	121,116,331	119,825,853
Employee benefit expense	10,107,359	11,116,453	11,116,453	21,040,967	21,040,967
Depreciation and amortisation	20,743,024	20,826,862	20,826,862	41,653,725	41,653,724
Finance costs	3,649,748	2,097,687	2,097,687	4,195,375	4,195,375
Other Council expenditure	23,766,725	27,527,430	26,646,464	61,668,869	59,314,754
	58,266,855	61,568,433	60,687,467	128,558,935	126,204,820
Total comprehensive income	(5,608,682)	(10,049,505)	(9,554,131)	(7,442,604)	(6,378,967)

Note:

The revenue and expenditure in the comprehensive income statement does not reconcile to the total income and total expenditure reported in the Council summary by activity group on page 9 due to the elimination of the internal transactions. However, the net surplus/deficit (as per the Council summary by activity group) matches the total comprehensive income (as per the statement of comprehensive income).

The presentation of the statement of comprehensive income aligns with Council's Annual Report. The Annual Report is based on approved accounting standards. These standards require us to eliminate internal transactions. Council is also required to report by activities. A number of Council functions relate to a number of activities, eg finance. To share these costs, an internal transaction is generated between the finance business unit and the activity business units. Within the Annual Report, Council also prepares activity funding impact statements. These statements are prepared under the Financial Reporting and Prudence Regulations 2014. This regulation requires that internal charges and overheads recovered be disclosed separately. The Council summary by activity group is a summary of what these activity funding impact statements will disclose for income and expenditure at year end.

Statement of financial position

Council's unaudited financial position as at 31 December 2024 is detailed below which covers Southland District Council and SIESA financial results.

STATEMENT OF FINANCIAL POSITION		
	31-DEC-24 ACTUAL	30-JUN-24 ACTUAL
Equity		
Retained earnings	698,987,805	704,585,171
Asset revaluation reserves	1,491,447,706	1,491,447,706
Other reserves	43,674,729	43,678,501
Share revaluation	5,675,826	5,744,707
	2,239,786,068	2,245,456,085
Represented by:		
Current assets		
Cash and cash equivalents	5,525,300	5,072,738
Trade and other receivables	9,205,764	15,040,966
Inventories	129,552	129,552
Other financial assets	6,837,113	1,962,113
	21,697,729	22,205,369
Non-current assets		
Property, plant and equipment	2,257,939,899	2,252,247,602
Intangible assets	5,728,383	5,728,383
Forestry assets	13,290,000	13,290,000
Internal loans	67,260,523	67,260,523
Work in progress	889,897	2,644,071
Investment in associates	2,185,180	2,185,180
Other financial assets	34,293,494	10,838,881
	2,381,587,376	2,354,194,640
Total assets	2,403,285,106	2,376,400,009
Current liabilities		
Trade and other payables	6,098,722	13,112,664
Deferred revenue	2,568,437	2,080,238
Contract retentions and deposits	617,669	704,585
Employee benefit liabilities	1,893,993	2,741,052
Development and financial contributions	1,059,512	1,044,680
Borrowings	-	5,000,000
Provisions	3,500	3,500
	12,241,832	24,686,718
Non-current liabilities		
Employment benefit liabilities	10,502	10,502
Provisions	8,186,181	8,186,181
Internal loans - liability	67,260,523	67,260,523
Borrowings	75,800,000	30,800,000
	151,257,205	106,257,205
Total liabilities	163,499,038	130,943,924
Net assets	2,239,786,068	2,245,456,085

Statement of cash flows

STATEMENT OF CASHFLOWS FOR THE PERIOD TO 31 DECEMBER 2024			
	NOTE	2024/25 YTD Actual	2023/24 Jun-24
Cash flows from operating activities			
Receipts from rates revenue		38,030,667	62,988,683
Receipts from other revenue (including NZTA)		16,448,944	36,236,367
Cash receipts from interest and dividends		1,759,800	702,530
Payments to suppliers and employees		(41,279,920)	(72,716,303)
Interest paid		(3,661,064)	(1,018,280)
GST general ledger (net)		639,567	(472,750)
Net cash inflow (outflow) from operating activities		11,937,995	25,720,247
Cash flows from investing activities			
Receipts from sale of PPE		1,575,348	5,329,442
(Increase)/decrease other financial assets		(28,373,728)	350,000
Purchase of property, plant and equipment		(24,687,052)	(41,487,950)
Acquisition of investments		-	(10,350,000)
Net cash inflow (outflow) from investing activities		(51,485,432)	(46,158,508)
Cash Flows from financing activities			
Increase in term loans		51,000,000	14,000,000
Repayment of term loans		(11,000,000)	-
Increase/(decrease) finance leases		-	-
Net cash inflow (outflow) from financing activities		40,000,000	14,000,000
Net increase/(decrease) in cash and cash equivalents		452,562	(6,438,261)
Cash and cash equivalents at the beginning of the year		5,072,738	11,510,998
Cash and cash equivalents at the end of June		5,525,300	5,072,738

Notes to the financial statements

Cash and cash equivalents

- At 31 December, Council had \$1,790 cash on hand.
- Funds on call at 31 December 2024:

FUNDS ON CALL			
	AMOUNT	BANK	ACCOUNT
SDC	\$4,316,736	BNZ	Funds on call
	\$10,000	BNZ	Operating bank acc
	\$867,123	BNZ	Restricted funds acc
SIESA	\$329,651	BNZ	Funds on call
Total	\$5,523,510		

RECONCILIATION TO STATEMENT OF FINANCIAL POSITION	AMOUNT
Cash and cash equivalents	
<i>Current assets</i>	
SDC Cash on hand (Note 1)	\$1,790
Funds on call (Note 2)	\$5,523,510
Total cash and cash equivalents per the statement of financial position	\$5,525,300

Other financial assets

- At 31 December 2024, Council had one term deposit.

TERM DEPOSIT INVESTMENTS				
BANK	AMOUNT	INTEREST RATE	DATE INVESTED	MATURITY DATE
ANZ	\$5,000,000	4.00%	19-Dec-24	17-Jan-25
Total	\$5,000,000			

- At 31 December 2024, Council held two balanced fund investments.

BALANCED FUND INVESTMENT		
BALANCED FUNDS	AMOUNT INVESTED	CURRENT VALUE
Milford Balanced Fund	\$15,017,766	\$15,602,676
Westpac (BT Funds Management)	\$15,006,999	\$15,670,818
Total	\$30,024,766	\$31,273,494

- The amount invested includes the \$30 million approved by Council to date. It also includes rebates received (which offsets the fees charged for the managed funds) and is added to the value of the investments. The current value is what the investment is worth at each month end.
- At 31 December 2024, SIESA had \$1.17 million invested in four term deposits as follows:

SIESA INVESTMENTS - TERM DEPOSITS				
Bank	Amount	Interest rate	Date invested	Maturity date
BNZ	\$250,000	5.95%	2-Aug-24	3-Feb-25
BNZ	\$250,000	5.55%	5-Apr-24	7-Apr-25
BNZ	\$370,000	5.05%	4-Jun-24	4-Jun-25
BNZ	\$300,000	6.05%	12-Jul-24	13-Jan-25
Total	\$1,170,000			

7. At 31 December 2024, Council had \$3.02 million of LGFA borrowers notes as follows:

LGFA BONDS				
	AMOUNT	INTEREST RATE RECEIVED	ESTABLISHMENT DATE	MATURITY DATE
LGFA	\$210,000	3.14%	15-Dec-21	15-Apr-36
LGFA	\$210,000	3.10%	15-Dec-21	15-May-35
LGFA	\$100,000	4.89%	19-Apr-24	15-Apr-26
LGFA	\$125,000	5.06%	6-May-24	15-May-28
LGFA	\$125,000	5.09%	6-May-24	20-Apr-29
LGFA	\$250,000	5.13%	8-Jul-24	15-Apr-26
LGFA	\$500,000	4.95%	8-Jul-24	15-Apr-27
LGFA	\$250,000	4.91%	8-Jul-24	20-Apr-29
LGFA	\$250,000	4.91%	8-Jul-24	15-May-28
LGFA	\$500,000	4.14%	14-Aug-24	15-Apr-27
LGFA	\$500,000	4.25%	14-Aug-24	15-May-28
Total	\$3,020,000			

RECONCILIATION TO STATEMENT OF FINANCIAL POSITION	AMOUNT
Other financial assets	
<i>Current assets</i>	
SDC Term Investments (Note 3)	\$5,000,000
SDC Balanced Funds Investments (Note 4)	\$31,273,494
SIESA Investments (Note 4)	\$1,170,000
Civic Assurance shares	\$12,570
Milford Sound Tourism shares	\$592,027
Milford Sound Tourism current account	\$62,517
Total current financial assets per the statement of financial position	\$38,110,608
<i>Non - Current assets</i>	
LGFA bonds (Note 5)	\$3,020,000
Loan advances - Development contributions	-
Total non-current financial assets per the statement of financial position	\$3,020,000

*These balances are subject to change due to revaluation processes at month end.

8. As at 31 December 2024, the external borrowings of \$75.8 million is made up of:

SDC BORROWINGS				
LENDER	AMOUNT	INTEREST RATE PAID	DATE DRAWN	MATURITY DATE
LGFA	\$8,400,000	3.49%	15-Dec-21	15-Apr-36
LGFA	\$8,400,000	3.45%	15-Dec-21	15-May-35
LGFA	\$4,000,000	5.31%	19-Apr-24	15-Apr-26
LGFA	\$5,000,000	5.46%	6-May-24	15-May-28
LGFA	\$5,000,000	5.49%	6-May-24	20-Apr-29
LGFA	\$5,000,000	5.58%	8-Jul-24	15-Apr-26
LGFA	\$10,000,000	5.40%	8-Jul-24	15-Apr-27
LGFA	\$5,000,000	5.36%	8-Jul-24	15-May-28
LGFA	\$5,000,000	5.36%	8-Jul-24	20-Apr-29
LGFA	\$10,000,000	4.59%	14-Aug-24	15-Apr-27
LGFA	\$10,000,000	4.70%	14-Aug-24	15-May-28
Total	\$75,800,000			

RECONCILIATION TO STATEMENT OF FINANCIAL POSITION	AMOUNT
Borrowings	
LGFA – non-current	\$75,800,000
Total borrowings per the statement of financial position	\$75,800,000

Compliance with Investment and Liability Management Policy

The following section provides information to show whether Council is managing its cash in banks and its debt portfolio in line with Council's Investment and Liability Management Policy (2021) (ILMP policy). This also provides information around our obligations with the Local Government Funding Agency (LGFA).

There are several thresholds set in the policy which Council is required to achieve. For the tables below:

- green shading indicates compliance with the policy
- orange indicates instances where Council is operating outside of the policy thresholds requiring further review and be reported to Council.

Term deposits have been spread across the registered banks to ensure compliance with policy requirements.

CREDIT RISK MANAGEMENT	THRESHOLD		DECEMBER 2024		
	REGISTERED BANKS	MINIMUM RATING	MAXIMUM AMOUNT	RATING	AMOUNT
ANZ	AA-	\$10 Million	AA-	5,000,000	Achieved
BNZ	AA-	\$10 Million	AA-	5,188,245	Achieved

Borrowing levels are determined through Council's LTP and Annual Plans. Council will manage its borrowing activities prudently to ensure the best interests of the District are maintained. To undertake this, the following thresholds will be considered in conjunction with every transaction undertaken.

The policy has set specific borrowing limits and these have been met for the period.

ITEM	THRESHOLDS		ACTUALS	
	LGFA COVENANTS	CILM POLICY	DECEMBER 2024	
Net debt as % of total revenue	< 175%	< 175%	29.0%	Achieved
Net interest as % of total revenue*	< 20%	< 10%	3.6%	Achieved
Net interest as % of rates revenue*	< 25%	< 7%	5.3%	Achieved
Liquidity ratio	> 110%	> 110%	148.5%	Achieved

*The table above shows what is in the policy, however, is under review as need to investigate whether these thresholds should be the opposite; the % of total rates should be 10% and the % of total revenue should be 7%.

Council is also operating within the debt maturity profile parameters for the period.

DEBT MATURITY PROFILE	THRESHOLD		DECEMBER 2024		
	MINIMUM	MAXIMUM	AMOUNT	%	
1 to 3 years	15%	60%	29,000,000	38%	Achieved
3 to 7 years	25%	85%	30,000,000	40%	Achieved
7 years plus	0%	60%	16,800,000	22%	Achieved
Total			75,800,000	100%	

The "Fixed Interest Rate Thresholds" in the table below show how much of the forecasted debt should have a fixed interest rate (eg in year 1 between 40-90% of the forecasted debt should have a fixed interest rate applied). "Actual" shows the current proportion of fixed debt and whether this fits within the required threshold for that year.

USING DEBT FORECAST - 2024 LTP					
INTEREST RATE EXPOSURE		FIXED INTEREST RATE THRESHOLD		DECEMBER 2024	
TERM	MONTH	MINIMUM	MAXIMUM	ACTUAL	
2025/2026	0-12	40%	90%	76%	Achieved
2026/2027	12-24	35%	85%	55%	Achieved
2027/2028	24-36	30%	80%	36%	Achieved
2028/2029	36-48	25%	75%	19%	Review
2029/2030	48-60	20%	70%	9%	Review
2030/2031	60-72	0%	65%	7%	Achieved
2031/2032	72-84	0%	60%	6%	Achieved
2032/2033	84-96	0%	50%	6%	Achieved
2033/2034	96-108	0%	50%	6%	Achieved
2034/2035	108-120	0%	50%	6%	Achieved

Generally, Council is within the thresholds for the proportion of fixed interest rate borrowing, however it is below the minimum threshold for three years as indicated above. As acknowledged at the finance and assurance meeting on 16 October we have an inconsistent decision, in that Council is not currently meeting its interest rate exposure thresholds for year four to year five due to the repayment of debt. Future debt will be tailored to align with the thresholds required. The Council's investment advisor and Council staff will work on developing the process for determining future interest structures when these loans mature.

The risk management profile for externally managed funds is set in the policy. Council is required to have the balanced fund investments in a mix of capital growth and income asset types. The strategic allocation and tactical ranges set in the policy are:

Allocation	Benchmark %	Ranges %
Total growth assets	50%	40-60%
Total income assets	50%	40-60%

When the funds were invested into Milford Investment balanced fund and Westpac (BTNZ) balance fund, the strategic asset split used by these funds has been agreed at the date of investment to be at the maximum range allowed (growth assets at 60% and income assets at 40%).

The actuals are based on the most recent released reports provided to us for the period ending 31 December 2024.

	Milford Investment balanced fund	Westpac (BTNZ) balanced fund	Combined balanced fund investment	
	Actual	Actual	Expected	Actual
Growth assets	54.9%	61.3%	60%	58.1%
Income assets	45.1%	38.7%	40%	41.9%

At the period being reported; Milford Investment fund asset allocation is below the agreed range while Westpac is above the range at the 31 December 2024. Our combined range is within the balance fund investment mix as required in the policy. It is important to note that there will be a certain amount of fluctuation from the agreed allocations due to the market environment.

A review of the Investment and Liability Management Policy is underway, which includes reviewing the various key indicators and thresholds to make sure the policy is still within the current economic environment while still minimising risk exposure, given the nature of Council's borrowings and investments.

The compliance with ILMP treasury section excludes SIESA investments which are reported in the notes to the financial statements.

Draft 2025/2026 Annual Plan Financials and supporting information

Record No: R/25/1/694
Author: Robyn Laidlaw, Corporate performance lead
Approved by: Anne Robson, Group manager finance and assurance

Decision Recommendation Information

Purpose

- 1 To recommend to Council that they proceed with the Annual Plan 2025/2026 without undertaking formal consultation based on information provided within this report.
- 2 To seek support from the Committee to changes proposed to the year two budgets of the LTP and associated years to develop the draft 2025/26 Annual Plan financial information presented in this report for consideration and endorsement to Council.
- 3 To seek the Committees support for the recommendation to Council to use the information provided in this report to
 - prepare information to the community about Councils activities and the cost of these for the year to 30 June 2026
 - undertake the special consultative procedure on new or changes to fees and charges where required or deemed appropriate

Executive summary

- 4 The Annual Plan 2025/2026 is based on year two of the Long Term Plan 2024-2034 (LTP34). The planned community initiatives, projects, revenue, and financing planned for that year have been updated as appropriate. This includes changes to projects to ensure the on-going needs of the community are met and to reflect actual cost changes. This has then been reviewed against the LTP34 to ensure alignment overall including to the strategic vision.
- 5 Overall rates in the Annual Plan 2025/2026 are budgeted to increase by 7.23% (\$5.2 million) compared to the planned 7.9% for year two of the LTP34. The average change for a residential property across the district will be around \$345 (9%) or \$7 per week.. The \$5.2 million increase is principally due to
 - \$2.7million of rates associated with a larger roading programme, although given NZTA's reduced three year programme it will be used to repay roading debt depending on the level of additional NZTA funded opportunities are received. See paragraph 19 for additional information on the advocacy undertaken to date.
 - \$1.66million for stormwater, wastewater and water costs, from increased depreciation funding, loan and principal repayments, baseline maintenance increases, insurance and electricity.
 - \$0.5 million in general rates principally around inflationary pressure on remuneration
 - \$0.1million on rubbish and recycling costs reflecting waste disposal and contract increases

- 6 The proposed rate change for individual properties will vary throughout the district depending on the type of property, its location and the services it pays for as well as its capital value and changes to the property value resulting from the recent revaluations. By township the proposed average rate increase varies from \$95, or 4%, in Thornbury, to around \$470 or 11%, in Te Anau. By land use sector the proposed average rate increase varies. The average increase for a farm is around \$190 (3%), \$900 (7%) for a dairy farm, \$600 (15%) for a forestry property, \$245 (10%) for lifestyle, \$700 (7%) for commercial, \$460 (8%) for industrial, \$160 (7%) for mining and \$790 (6%) for other properties. These rates figures reflect the proposed rates as at 3 February 2025 and exclude increases due to outliers like new houses being built or one-off changes to the way a property is rated due changes to the property.
- 7 The key financial variances between the draft plan for 2025/2026 and year two of the LTP34 include the operating deficit increasing from \$1.9million to \$8.5million due to revenue decreasing \$5.4million as a result of changes to the timing of forest harvesting (\$1.2million), the reduction in grants, in particular the roading grants from NZTA (\$2million), moving the investment returns on the balanced funds out of interest and dividends to other comprehensive revenue to reflect accounting standards (\$1.6million) and a decrease in rates revenue (\$0.5million). Operating expenditure increased \$1.2million as a result of increased depreciation for roading and bridges (\$2.6million) and changes to employee benefit expenses from changes in the way we deliver as well as inflationary pressures (\$0.7million). This is offset by reduced finance costs as a result of a decrease in actual loans to budget and interest rate assumptions (\$0.8million) and reduced harvesting costs as a result of changing the timing of some harvesting (\$1.2million)
- 8 Staff are recommending to the Committee that formal consultation on the Annual Plan not be undertaken due to no significant or material differences from year two of LTP34. Instead, staff are recommending that Council undertake an information approach to communication with the community.
- 9 It is planned to prepare an information document to update the public on the proposed direction, rates increase and key projects. This will be available on the Council website in April, with printed copies available in area offices. Staff are also expecting to undertake communicate through all of its channels, including First Edition, community newsletters and social media. As usual, ratepayers will also be able to look up their own address on the SDC website and see what their individual rates are expected to be based on the draft annual plan presented today.

Recommendation

That the Finance and Assurance Committee:

- a) receives the report titled “Draft 2025/2026 Annual Plan Financials and supporting information” dated 15 February 2025
- b) determines that this matter or decision be recognised as not significant in terms of Section 76 of the Local Government Act 2002
- c) determines that it has complied with the decision-making provisions of the Local Government Act 2002 to the extent necessary in relation to this decision; and in accordance with Section 79 of the act determines that it does not require further information, further assessment of options or further analysis of costs and benefits or advantages and disadvantages prior to making a decision on this matter
- d) receives the draft 2025/2026 Annual Plan financial statements, detailed project listing, draft fees and charges as included in attachment A, B and D
- e) recommends to Council that the following changes be approved for 2024/2025 as requested by the following community boards and acknowledges that these changes have been already incorporated into the opening balance position for the 2025/2026 Annual Plan:

Community Board Town: Project	Current budget (24/25)	Revised budget (24/25)	Recommended timing (year) and budget
Ardlussa			
P-10752 Balfour Playground – Equipment Renewal	\$120,000	\$120,000	Change funding from 100% loan funded to using \$24,356 from the Balfour general reserve and a loan of \$95,644.
FFOOT100 A Waikaia Otta Seal Upper Newburn Road	\$65,000	\$0	Budget moved to 2025/2026.
Fiordland			
P-10933 Te Anau masterplan implementation	\$300,000	\$100,000	\$200,000 moved to 2025/2026.
Northern			
FBUILD003 – Lumsden information centre – exterior repaint	\$30,000	\$0	2025/2026 - \$30,000.
Community Board			
Town: Project			
Current			
budget			
(24/25)			
Revised			
budget			
(24/25)			
Recommended timing (year) and			
budget			
FBUILD001 –Garston playcentre building – exterior repaint	\$30,000	\$0	2025/2026 - \$30,000.
Oraka Aparima			

Finance and Assurance Committee

19 February 2025

FFOOT004 Riverton – new footpaths	\$112,000	\$56,000	Project remains in 2024/2025 but reduced scope to be new dunnite footpath (one side of Richard Street) versus concrete.
Oreti			
Tree and hedge maintenance in Browns	\$75,000	\$28,000	Reduction to reflect actual cost.
Dipton repair/replace bridge across ditch	\$10,000	\$10,000	Change funding source to Winton/Wallacetown reserve from Dipton General Reserve as per Oreti minutes 18/12/23.
RSA Hall P-11440 in Refurbishment	\$40,000	\$40,000	As per minuted Aug 2024 resolution change scope and funding source from loan to Winton Hall Reserve.
Ryal Bush CC P-10577 Roof replacement	\$76,667	\$76,667	As per minuted Aug 2024 resolution change scope.
Limehills CC P-10565 NOW Heating replacement	\$18,000	\$13,000	As per minuted Aug 2024 resolution change scope, budget and funding source from loan to Limehills CC Reserve.
Dipton P-10559 Hall re-roof	\$122,000	\$76,667	Cost came in at around the \$76,667 BOF funding grant.
Winton P-10893 Anzac Oval Beautification Project	\$45,063	\$10,000	Reduction, as main project for Anzac Oval already CF to 2027/28, this years budget was CF from last year and covers maintenance work + removal of two big trees only, change funding source from Loan/Res to Winton Property Sales Reserve.
FFOOT001P Winton Footpath renewal project	\$245,100	\$0	Remove budget from 24/25 due to three year funding approval from NZTA/Waka Kotahi.
Tuatapere Te Waewae			
P-11444 Tuatapere Hall – Remove chimneys and structural report.	\$9,000	\$9,000	Change only to the scope to remove the structural report. New project name Tuatapere Hall – Remove chimneys.
P-11443 Orepuki Hall – Handrails, parking and landscaping	\$20,000	\$20,000	Change the funding of this project to move \$3,618 from reserve funding to loan funding. Total budget now \$9,259 reserves and \$10,741 loan.
Community Board Town: Project	Current budget (24/25)	Revised budget (24/25)	Recommended timing (year) and budget
FFOOT102A Tuatapere – New streetlight on Birch Street.	\$2,000	\$2,000	Change the funding of this project from loan to the Tuatapere Te Waewae Community Board Reserve.
FFOOT001G Orepuki Footpath renewal project	\$54,503	\$0	Remove budget from 2024/2025 due to three year funding approval from NZTA/Waka Kotahi.

Finance and Assurance Committee

19 February 2025

FFOOT001M Tuatapere Footpath renewal project	\$113,821	\$0	Remove budget from 2024/2025 due to three year funding approval from NZTA/Waka Kotahi.
Waihopai Toetoe			
P-10864 Edendale and Wyndham Creation of multi-use track	\$684,195	\$84,195	The annual plan budget of \$600,000 to be moved to 2025/2026.
FFOOT107 Gorge Road – Speed feedback sign at Gorge Road Invercargill Highway	\$20,000	\$0	\$20,000 – 2025/2026.
FFOOT110 Gorge Road – Speed feedback sign at Tokanui Gorge Road Highway	\$20,000	\$0	\$20,000 – 2025/2026.
FFOOT001R Edendale – Wyndham Footpath renewal project	\$242,563	\$0	Remove budget from 2024/2025 due to three year funding approval from NZTA/Waka Kotahi.
Wallace Takitimu			
Nightcaps: P-11201 – McGregor Park development	\$100,000	\$100,000	Change the funding of this project to move \$15,796 from loan to reserve funding. Funding spilt now as \$64,883 reserve and \$35,117 loan.
Nightcaps: FHALL054 – Nightcaps Hall – Repairs to exterior wall and minor repairs	\$93,820	\$0	Project moved to 2026/2027.
FFOOT001H Otautau Footpath renewal project	\$210,000	\$0	Remove budget from 2024/2025 due to three year funding approval from NZTA/Waka Kotahi.
Riverton Harbour Subcommittee			
P-11225 Riverton Harbour Renewal T-Wharf	\$300,000	\$200,000	The long term plan loan portion of the budget of \$100,000 to be moved to 2025/2026.

- f) acknowledges the resolution from the Ardlussa Community Board recommending to Council that a contestable fund for the development of cycles trails in Southland District be established and that this be funded by reserves or interest on the forestry portfolio**
- g) acknowledges the resolution from the Fiordland Community Board recommending to Council that a contestable fund for the development of cycle trails in Southland be established**
- h) recommends to Council that at this time no contestable fund for the development of cycle trails be established due to the level of existing Council financial commitments**

- i) **requests staff discuss with the Tuatapere Te Waewae Community Board the request for funding from the Central Western Archives**
- j) **requests staff bring back to Council a report on the District Heritage Fund as part of the planning for the next Long Term Plan**
- k) **recommends to Council that it support the Owaka Going Forward Group in the planning phase of a Dark Sky reserve and request staff to suggest they contact Great South to support them in this process.**
- l) **acknowledges this Annual Plan includes, and recommends to Council the approval to repay \$3.23million of 42 internal loans at 30 June 2025 from the District Operations Reserve as detailed in attachment C.**
- m) **considers the projected draft financial results, including the projected operating deficit for 2025/2026, to be financially prudent given Council's financial position and previous policy decisions around the funding of depreciation, noting the projected return to surplus in 2031/2032 as per the Long Term Plan 2024-2034.**
- n) **agrees and recommends to Council that no formal consultation on the Annual Plan be undertaken due to no significant or material differences from year two of the 2024/2034 Long Term Plan.**
- o) **recommends to Council that it undertakes the special consultative procedure in relation to the new or changed changes detailed in Attachment A where required or deemed appropriate.**
- p) **recommends to Council that it approve the use of the relevant information provided in this report to support the provision of information to the community on the Draft Annual Plan 2025/26**
- q) **acknowledges that changes to the financial and rate information may occur before finalising the Annual Plan 2025/2026 in June 2025.**

Background

- 10 The 2024/2034 Long Term Plan (LTP34) sets out Council's vision, workplan and associated costs to achieve this vision along with financial information and performance information that will be used to measure progress over the ten year period of the plan. The LTP is prepared three yearly with an Annual Plan prepared in the intervening years (years two and three).
- 11 The Annual Plan provides an opportunity to review what was proposed for the 2025/2026 year in the LTP including any changes to projects and budgets required since the LTP was prepared. In developing the Annual Plan, Council also considers whether changes are required as a result of economic, statutory or financial factors, as well as any changes to assumptions, priorities, workplan costs and funding.

- 12 The Annual Plan provides a mechanism to acknowledge any variances whilst ensuring consistency with the direction proposed in the LTP and ensure the on-going needs of the community are being met.
- 13 The purpose of the Annual Plan is to:
- a) contain the proposed annual budget and funding impact statements for the year to which the annual plan relates; and
 - b) identify any variation from the financial statements and funding impact statement included in the local authority's long-term plan in respect of the year; and
 - c) provide integrated decision making and co-ordination of the resources of the local authority; and
 - d) contribute to the accountability of the local authority to the community.
- 14 Once adopted, it becomes the delivery and financial plan for the year and is used to calculate the assessment of rates on properties.
- 15 The review process and development of the plan to date has been undertaken with elected members and staff.

Financial information to note

- 16 As part of developing the Annual Plan, a number of changes have been made, the key areas are noted below and reflect previous discussions with Council in meetings or workshops undertaken to date,

Roading Programme

- 17 As Council will remember, post the LTP34 being approved, NZTA confirmed the three year roading programme that it would contribute to. Overall it was a reduction of \$18.9 million of our operations and maintenance programme (excluding footpaths) of which Council contributes 45% of the funding and NZTA 55%.
- 18 For this Annual Plan, the reduction in NZTA funding levels means that the roading programme has been decreased from \$48.9 million to \$42.4 million split between the capital programme, \$5.5 million and operating expenditure, \$1 million.
- 19 Overall, Council continues to advocate both NZTA and Government officials on the importance of maintaining the current levels of service and ensuring a fair return of funding to Southland. Notable discussions include a presentation to the Minister of Transport, a conversation with the Prime Minister, ongoing publicity over the issues including an upcoming front cover article on the Farmers Weekly. These are being followed up with a revised presentation with more information around the FAR rate with the new Minister for Transport, an upcoming meeting with the Transport Select Committee meeting chair and a meeting request with the chair of NZTA.
- 20 To enable Council to meet its funding share of any additional roading programme opportunity that may arise, this Annual Plan has been prepared to maintain Councils rating requirement as per year two of the LTP34. This means that a surplus of rate funding occurs in this Annual Plan given that the roading costs and revenue reflect the lower approved NZTA levels. This surplus has been allocated in the interim to the repayment of roading debt. This amounts to \$1.1 million in 2024/2025, \$2.5 million in 2025/2026 and \$1 million in 26/27 plus \$3 million to a roading reserve. As noted previously the transfers to debt and roading reserve may differ if additional NZTA or other Government roading programme opportunities arise.

Depreciation

- 21 The roading depreciation in the Annual Plan has been updated from that proposed in year two of the LTP. This has been necessary as the revaluation of the roading assets at the 30 June 2024 was higher than planned resulting in an additional \$2.6 million of depreciation. This has not resulted in any additional rating requirement but has resulted in an additional \$677 thousand transfer to the roading depreciation reserve.
- 22 The impact on the water, wastewater and stormwater depreciation as a result of the waters revaluation at 30 June 2024 is less than \$20 thousand. As such no changes have been made to the waters depreciation outlined in year two of the LTP34.

Wastewater

- 23 Included in this Annual Plan is rental to be received on the land purchased at Winton for future sewerage disposal
- 24 Additionally, \$4.2 million of works planned for 2024/2025 have been moved to future years, this has reduced the amount of interest and principal required from rates in 2025/2026.

Water

- 25 An increase in routine maintenance has been budgeted in this Annual Plan. This reflects the ongoing actual costs incurred in this area over recent years. Also included is the repayment of prior year short term loans taken out to repay these actual costs.

Projects

Below is a table outlining the quantum of projects planned for 2025/2026 compared to year two of the LTP34 and the 2024/25 expected budget (fore forecasting is complete). A detailed listing of the draft 2025/26 Annual Plan projects in provided in Attachment D.

Activities	2024/2025 Revised Expected Budget	2025/2026 LTP Budget	2025/2026 Annual Plan
Community Resources:			
<i>Offices & Buildings</i>	5,200,275	5,250,000	5,250,000
<i>Toilets</i>	2,379,520	1,362,980	1,362,980
<i>Parks & Reserves</i>	3,834,689	2,011,593	2,291,240
<i>Others</i>	3,173,106	1,919,093	1,710,139
Corporate Service	1,427,056	754,800	754,800
Three Waters and Waste	25,423,797	26,061,672	23,586,672
Transport:			
<i>Airport</i>	1,297,150	-	-
<i>Footpaths</i>	481,754	1,166,024	1,384,159
<i>Roading</i>	22,288,192	32,312,102	30,753,157
<i>Others</i>	2,275,269	1,091,400	1,119,400
	67,780,808	71,929,664	68,212,547

**"Others" under Community Resources including activities such as Cemeteries, Community Housing, Halls, Library Services, Other Property, SIESA, and Waste Services. *"Others" under Transport includes activities such as Boat Ramps, Cycle Trails, Harbour, and Stewart Island Jetties.*

- 26 The changes made to the year two projects (2025/2026 LTP budget), principally reflect the Community Boards discussions last year, as well as priority changes. Overall key decreases to the programme are the reduction in the roading programme \$1.6million (after the movement of bridges from 24/25) and wastewater projects \$2.5million. These are reflected in the table above.

Finance and Assurance Committee

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- 27 As part of the discussions with community boards, a number of changes were also requested to the 2024/2025 financial year. The resolutions requesting Council approval have been incorporated into this report as they affect the level of interest and principal on loans to be budgeted for 2025/2026.
- 28 Additional changes are likely to be made to projects, before the final Annual Plan is presented to the Committee in May. These will reflect additional forecasting changes approved by Council in its April meeting. Council staff are currently completing Councils forecasting process for the year, which will be presented to the Committee in its March meeting.
- 29 As an update to the committee meeting on the 4 December 2024, where some high level changes were resolved to adjust the 2024/2025 work programme. These have now been incorporated into the opening position and specific details are as follows:

Activity	Project	Current budget (24/25)	Revised budget (24/25)	Recommended timing (year) and budget
Stormwater	P-11060 Te Anau Stormwater – Sandy Brown Road Stormwater upgrade	\$1,108,758	\$108,758	Budget moved to 2025/2026. Floods in 2023 and the subdivision at Fiordland Estate has identified higher priority areas for stormwater improvements in the town and are currently working through new design to deliver next year
Stormwater	P--11235 Riverton Stormwater - Investigate and design treatment solutions for littoral outfalls	\$0	\$250,000	Budget moved from 2026/2027. Growth in the area for new subdivisions has placed more pressure on the network requiring to bring forward some of the budget to continue town wide improvements
Sewerage	P-10453 Balfour Waste Water Treatment Plant - Consent renewal treatment upgrade	\$1,413,909	\$613,909	Budget moved to 2025/2026. Consent renewal design and construction on hold until new standards are known
Sewerage	P-10454 Edendale/Wyndham Waste Water Treatment Plant - Consent renewal treatment upgrade	\$1,500,000	\$0	Moved to 2025/2026. Consent renewal design and construction on hold until new standards are known
Sewerage	P-10486 Winton Waste Water Treatment Plant - Upgrade	\$13,500,000	\$11,600,000	Moved to 2026/2027. Consent renewal design and construction on hold until new standards are known
Roading	FROAD001 – District wide bridge programme	\$5,500,000	\$910,000	\$4,000,000 moved to 2025/2026 remainder removed to align with NZTA approval

Activity	Project	Current budget (24/25)	Revised budget (24/25)	Recommended timing (year) and budget
Roading	FROAD002 – unsealed road renewal programme	\$2,816,345	\$2,716,875	Removed to align with NZTA approval
Roading	FROAD003 – resurfacing programme	\$8,750,000	\$7,988,184	Removed to align with NZTA approval
Roading	FROAD004 – drainage renewals programme	\$2,245,343	\$1,964,006	Removed to align with NZTA approval
Roading	FROAD005 – pavement rehabilitations programme	\$6,800,000	\$5,892,017	Removed to align with NZTA approval
Roading	FROAD006 – Structure components renewal programme	\$1,880,000	\$631,764	Removed to align with NZTA approval
Roading	FROAD007 – Traffic services programme	\$1,344,672	\$1,263,528	Removed to align with NZTA approval

30 Additionally, due to the reduced NZTA footpath programme, it is planned to complete the reduced three programme in 2025/2026. This process and the work to be delivered has been agreed with community boards at meetings in 2025/2026.

LTP grant and support requests

31 As part of the LTP 34, Council heard from four organisations, Waikaia Trails Trust, Fiordland Trails Trust, the Central Western Archives and the Owaka Going Forward group.

32 Three entities were looking for funding contributions. The Waikaia Trails Trust were looking for Council to re-direct forest revenues earned from the Waikaia forest currently used to offset general rates across the district as a grant to the trust to fund stages of the track development. The Fiordland Trails Trust was looking for a share of the contribution used to fund the Around the Mountains Cycle Trail to offset ongoing operational costs of the trail. This is additional to the \$22,000 that the Fiordland Community Board contributes. The Central Western Archives was looking for Council to change the District Heritage Fund to be contestable fund, so they may seek to receive some to contribute towards their costs.

33 In discussing the submissions in July, Council suggested that each submitter should be directed back to their relevant Community Board for discussion and review of contributions they are making, with recommendations back to Council if they supported. Ardlussa, noted at their November workshop that while they didn't want to grant from the Community Board rate they supported recommending to Council a contestable fund for the development of cycle trails in Southland District funded from reserves or interest on the forestry portfolio. Fiordland Community Board noted it is looking to increase its grant to \$20,000 from \$10,000 from July 2025. They also noted support for the development of a contestable fund. Tuatapere Te Waewae Community Board has not yet been approached.

34 Staff are recommending that at this time no district contestable fund be created given Councils other current commitments. Council may wish to direct staff to undertake further work in the future.

35 Additionally, the Owaka Going Forward Group, were looking for Council support in its plan to achieve status as a dark sky sanctuary. This would involve Council being a part of a team including DOC, Iwi, Clutha District Council and the community to understand and promote this. Staff

recommend that Council support the Group and encourage discussion with Great South given the work they undertook with Stewart Island/Rakiura.

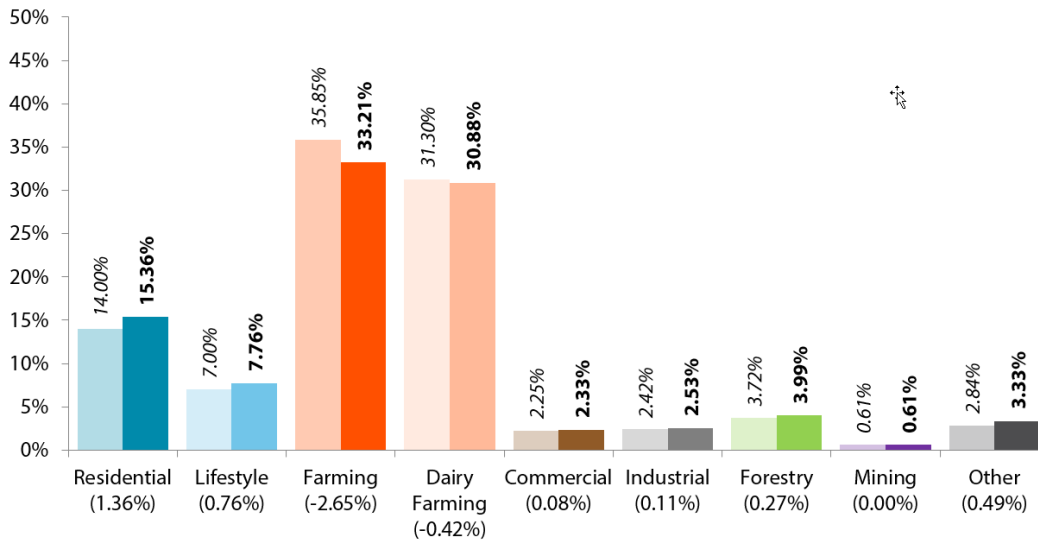
Fees and Charges

- 36 Attachment A outlines the changes proposed to fees and charges in 2025/2026. The majority are as a result of general cost increases. In addition, there are new fees (highlighted in green), including a fee for Ulva Island of visits of \$2 each way to cover operational costs for the Ulva Island jetty as well as a \$50 wharf and jetty daily fee for casual users and some fees proposed to be removed (highlighted in grey).
- 37 The ability of Council to set fees and charges is enabled under a number of different pieces of legislation. In enabling Council to set fees and charges, the legislation may also define what if any consultation needs to occur. A number of regulatory charges needs to be undertaken by special consultative procedure. As such this year it is planned to carry this out on the majority of Councils proposed changes to fees and charges unless it is identified that this is not required.
- 38 The regulations that apply to fees and charges for the electricity industry are currently undergoing changes. This may require some of the fees for SIESA to be adjusted.

Three yearly revaluation of properties and the impact on rating distributions

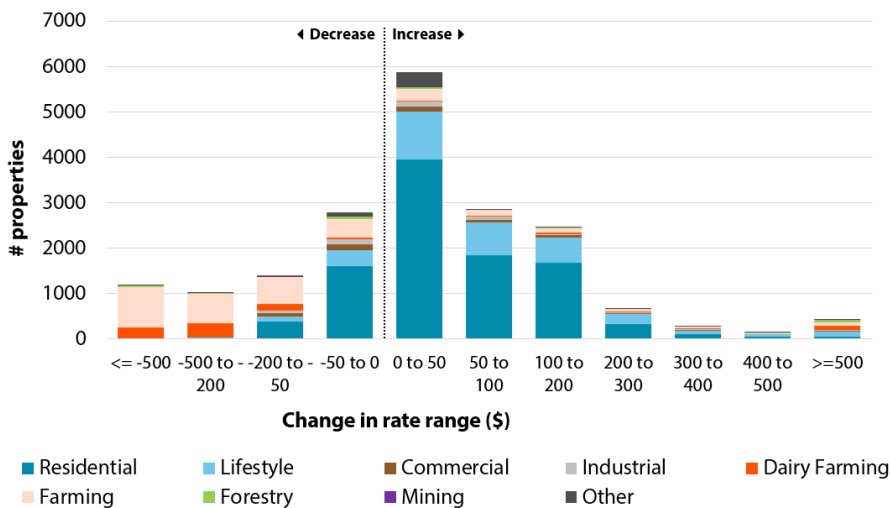
- 39 In the last half of last year, the three yearly review of rateable property values was undertaken by Council's provider, Quotable Value (QV). As part of this, property owners received notification of their revised values for consideration. Objections to these were able to be made until 24 December 2024. Overall QV received 164 objections, equivalent to 1% of total assessments. QV is currently working through these and any changes are expected to be advised to property owners by the end of June. The new values will be used to set rates for the new financial year starting 1 July 2025. Key themes in these objections were around the way some forestry properties are valued, additional work completed on properties that QV were unaware of, whether some property values were too high (a number from Te Anau and Manapouri) or too low.
- 40 It is important to remember that just because property values go up or down it does not mean that the property will pay more or less. The total rates Council needs to fund its operations is set from its budgets. The amount a property pays is based on the total rates divided by the relevant value of the property or the number of units depending on the rate type.
- 41 Overall, the themes from the 2024 revaluation is that the residential and lifestyle sector had larger increases in capital value (19%-21%) along with forestry (27%), industrial (16%), commercial (15%) and other properties (like utility providers). The farming sector as a whole had proportionally lower increases in capital value with dairy averaging (7.2%) and pastoral properties (0.5%).
- 42 The below information provides a snapshot of how sectors are affected by the change in property values using the draft capital value rates for 2025/2026 divided by the property values before and after revaluation. Before (current values) is on the left and after (from 1 July 2025) is on the right.

Share of CV rates by landuse type before revaluation (left column) and after revaluation (right column)



43 The impact of capital value changes on CV rates by landuse is shown below.

Impact of capital value changes on CV rates by landuse



44 The change in rates for an average property due to the revaluation is shown in the table below.

Shift in rates due to revaluation	Average rate change (\$) including GST
Residential	\$59
Lifestyle	\$101
Commercial	\$67
Industrial	\$102
Dairy Farming	(\$198)
Farming	(\$361)
Forestry	\$556
Mining	\$13
Other	\$433

The impact of the re-valuation on the roading rates

45 The changes to the revaluation will also have an impact on each sectors share of the roading rate, remembering that the roading rate allocation is apportioned using Council’s roading rate model where capital value rating is used to allocate the residual costs (one of the three allocation components). The table below shows how the revaluation changes each sectors share of the total roading rate (left table) and the rate change for an average property from the prior year (right table).

Landuse	Revaluation impact on share of rate (as at 11.12.24)		Change for average property in roading rate from prior year	
	\$ share (000)	% share	\$	%
Residential	\$331	1.2%	\$86	25%
Lifestyle	\$184	0.7%	\$131	27%
Commercial	\$20	0.0%	\$152	12%
Industrial	\$26	0.1%	\$181	17%
Dairy Farming	(\$74)	(0.2%)	\$841	12%
Farming	(\$575)	(2.0%)	\$226	12%
Forestry	\$64	0.2%	\$220	32%
Mining	\$0	0.0%	\$88	10%
Other	\$24	0.1%	\$130	11%

Use of the District Operations Reserve

- 46 Councils District Operations Reserve, is made up of any surpluses from the district operations which are typically funded from the district general rate.
- 47 At the 30 June this reserve had \$6.76million. Based on the LTP34, at its lowest point over the 10 years the reserve is budgeted to be \$3.75million rising to \$4.94million at year 10.
- 48 As part of workshop discussions with Council, staff have included in this draft Annual Plan the repayment of \$3.23million of internal loans that had remaining terms between one and eight years. This will result in 42 loans being repaid, making interest and principal savings of \$726,008 for 2025/2026.
- 49 A detailed listing of the loans to be repaid are included in attachment C.

Internal Loans

- 50 At the 30 June 2026, Council is budgeting \$115million of internal loans, this is \$9million less than the LTP34 projection for year two. This is principally due to the revised delivery times of projects being undertaken as well as the repayment of 42 internal loans as noted above.
- 51 Overall, the level of interest and principal repayments has reduced by \$1.4million from year two of the LTP34 due to the reduced loan balance and also Councils assumption around interest rates reducing from 5.7% to 4.9%.

Other

- 52 The costs related to the felling and re-establishment of the Ohai forest have been removed from 2025/2026 as Council has separately resolved to undertake this work in 2024/2025.
- 53 This Annual Plan, continues to contribute 30% of the Te Anau airport – Manapouri costs from the district rate. This totals \$92,329.

Key financial information

Financial results – Annual Plan 2025/2026 compared to year 2 of the LTP34

54 **Council's planned deficit is \$8.5 million**, \$6.6 million more than that indicated in the LTP34.

55 The draft Annual Plan 2025/2026 financial statements including comparisons to the LTP are included in attachment B.

56 **Overall revenue has reduced by \$5.4 million** from a planned \$126 million to \$120.6 million. The key changes are:

	Difference in (\$million)
Other Revenue decreased by \$1.2 million which was due to the following:	
- Decrease in forest harvesting, due to revised timing	(\$1.0)
- Decrease in recoveries road safety due to decreased costs	(\$0.3)
- Decrease in expected building regulation fees and charges	(\$0.36)
- Additional rental from land purchased in Winton for sewerage disposal	\$0.2
- Increase in the waste minimisation levy	\$0.2
Grants & subsidies including NZTA has reduced by \$2million due to:	
- NZTA funding has decreased for both operating and capital due to the reduced roading programme	(\$1.4)
- Decrease in NZTA funding of footpaths	(\$0.5)
Interest and Dividends was reduced by \$1.65million due to:	
- return on investments was budgeted in revenue as part of the LTP, this was been moved to other comprehensive revenue as per accounting standard PBE IPSAS 41. Return on investments have decreased by \$0.2 to reflect lower reserves to invest.	(\$1.65)

57 Overall **operating expenditure is up \$1.2 million** from a planned \$127.8 million to \$129 million. The main changes relate to:

	Difference in (\$million)
Employee expenses increased by \$0.76million mainly due to:	
- Increase in costs due to inflationary pressures and position changes	\$0.3
Finance Costs decreased by \$0.86million mainly due:	
- The level of borrowings has decreased by \$8million as well as interest rates decreasing from 5.67% to 4.91%	(0.86)

	Difference in (\$million)
Other council expenditure decreased by \$1.26million mainly due to:	
- Decrease in roading maintenance	(\$1.0)
- Removal of forest harvesting costs due to revised timing of harvesting.	(\$0.26)

Rate increase from 2024/2025 to 2025/2026

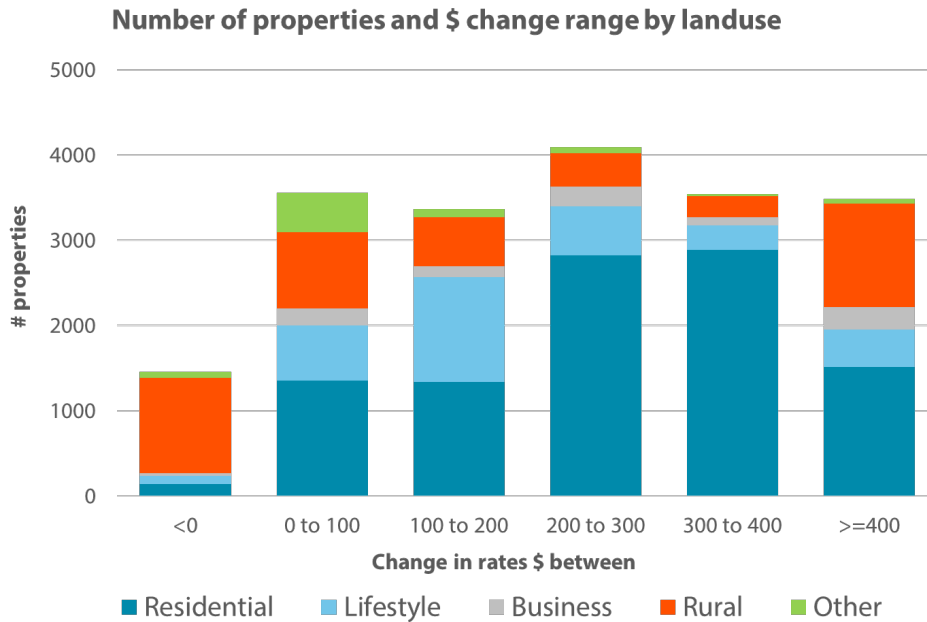
- 58 The information below relates to the proposed rates for 2025/2026 compared to the prior year (2024/2025). This varies from the financial information shown above which compares the proposed rates for 2025/2026 against what was forecast for year two 2025/2026 in the LTP.
- 59 **Overall rates are budgeted to increase by \$5.2 million** (excl GST). The impact on any ratepayer will differ depending on the type of property, its location and the services it pays for as well as the capital value of the property and any other factors such as being contiguous.
- 60 The key reasons for the increase include:
- \$2.7million for roading to allow for a larger roading programme if opportunities for additional roading work funded programmes come from NZTA/Government.
 - \$0.1million for stormwater related to increased interest and repayments on and an increase in management fees which is offset by reduced maintenance costs and the removal of stormwater condition assessments undertaken as part of three waters funding.
 - \$0.1million for additional waste costs (rubbish and recycling) as a result of increasing kerbside collection costs to reflect actuals as well as increasing waste disposal costs.
 - \$0.87million for increased wastewater costs relating to increased maintenance and electricity costs and increased loan interest and repayments.
 - \$0.69million for additional water costs relating to increased maintenance, insurance, depreciation and management fee costs which reflects the ongoing actual costs incurred in this area over recent years. The loans repayments have also increased to repay prior year short term loans taken out to repay these actual costs, principally for higher than budgeted maintenance.
 - \$0.5million for the general rate, principally around inflationary pressure on remuneration

Impact on Property rates from the changes

- 61 The proposed rate change for individual properties will vary throughout the district depending on the type of property, its location and the services it pays for as well as its capital value and changes to the value resulting from the recent revaluations. By township the proposed average rate increase varies from \$95, or 4%, in Thornbury, to around \$470 or 11%, in Te Anau. The average change for a residential property across the district will be around \$345 (9%) or \$7 per week. By land use sector the proposed average rate increase varies. The average increase for a farm is around \$190 (3%), \$900 (7%) for a dairy farm, \$600 (15%) for a forestry property, \$245 (10%) for lifestyle, \$700 (7%) for commercial, \$460 (8%) for industrial, \$160 (7%) for mining and \$790 (6%) for other properties. These rates figures reflect the proposed rates as at 3 February 2025 and exclude

increases due to outliers like new houses being built or one-off changes to the way a property is rated due changes to the property.

- 62 A summary of the proposed increase in bands by land use and the number of properties to which it will apply is presented in the graph below



Benchmarks

- 63 Council is required under the Local Government (Financial Reporting and Prudence) Regulations 2014 and section 100 of the Local Government Act 2002 to report against a set of benchmarks around three key elements of financial prudence – affordability, sustainability and predictability. As shown in the table below, Council is meeting all of the benchmarks except the Balanced Budget benchmark.

Benchmark	Quantified Limit	Planned as per LTP 25/26	Met for LTP 25/26	Planned as per the AP 25/26	Met for AP 25/26
Rates Affordability Benchmark	11%	7.9%	Yes	7.23%	Yes
Debt Affordability Benchmark	175%	110%	Yes	100.4%	Yes
Balanced Budget Benchmark	100%	98.5%	No	94%	No
Essential Services Benchmark	100%	152.7%	Yes	116%	Yes
Debt Servicing Benchmark	10%	4.8%	Yes	4.7%	Yes

The balanced budget benchmark requires Council to ensure that projected operating revenues are set at a level that is sufficient to meet projected operating expenditure. In the first seven years of the LTP34, Council’s projected annual income is budgeted to be less than the operating expenditure and this means Council will not meet this benchmark for this period.

Annual Plan process and consultation considerations

Significance and Engagement Policy

- 64 Council's Significance and Engagement Policy provides guidance on when an issue is significant and if consultation should occur. The purpose of the policy is:
- to enable the local authority and its communities to identify the degree of significance attached to particular issues, proposals, decisions or matters; and
 - to provide clarity about how and when communities can expect to be engaged in decisions about different issues, proposals, decisions or matters; and
 - to inform Council, from the beginning of a decision-making process about:
 - the extent of any public engagement that is expected before a particular decision is made; and
 - the form or type of engagement required.

- 65 The policy states the general approach of following a three-step process to inform decision making.

Step 1 - Determine significance - Council will use particular factors to decide if a matter is of higher or lower significance. This part of the policy also gives guidance on what to do if a matter is of high significance.

Step 2 - Identify community views - Council will determine what it knows about community views and identify if there is a need for more information.

Step 3 - Deciding on an approach to community engagement - the level of significance and what Council wants to know about community views will guide Council on an appropriate level of engagement, and how and when to engage. This part of the policy provides clarity on how and when communities can expect to be engaged in different issues. It also identifies how Council will respond to community preferences about engagement.

Annual Plan consultation

- 66 Local authorities must consult with the public during the Annual Plan process if the Annual Plan includes significant or material differences from the content of the LTP for the financial year to which the proposed Annual Plan relates as outlined in the Local Government Act (LGA).
- 67 If Council considers it has significant or material differences, then the LGA provides guidance on what the consultation document needs to include to explain any differences such as:
- significant or material variations or departures from the financial statements or funding impact statement,
 - significant new spending proposals; and
 - a decision to delay or not proceed with a significant project.
- 68 To understand if there are any significant or material differences, Council staff have considered any proposed variances for the Annual Plan against year two of LTP34. Staff do not consider there to be significant or material variations or departures from the financial statements or funding impact statement, significant new spending proposals or decisions to delay or not proceed with significant projects.
- 69 Staff have also considered the variations against the measurements for consultation within the significance and engagement policy and have determined that there are no significant variations that would result in the need for formal consultation.

Finance and Assurance Committee

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70 As a result, staff are recommending that as there are no significant or material changes from year two of LTP34, Council continues on with the Annual Plan process without undertaking formal consultation. Instead council undertakes a community information approach as explained below.

71 A community information approach is focussed on keeping the community updated and informed on what is proposed through our Annual Plan process. This can be achieved outside of a more formal legislative compliant consultation process.

Annual Plan project plan

72 Staff are seeking confirmation of the updated project plan for the Annual Plan 2025/2026 to ensure that it is adopted within the legislative timeframe prior to 1 July 2025. The key dates are outlined in the table below:

KEY MILESTONE	DATE
FERRUARY	
Finance and Assurance Committee meeting - Recommend adoption of the draft financial statements and attached supporting documentation in relation to the Annual Plan 2025-26	19 February 2025
MARCH-MAY	
Council meeting - Adopt the draft financial statements and attached supporting documentation in relation to the Annual Plan 2025-26	5 March 2025
Annual Plan information available to the public through all media channels including a rate impact tool for ratepayers to understand	April 2025 onwards
Consultation on Councils new and changed Fees and Charges were required or appropriate	March/April/May (dates to be finalised)
Council Workshop to consider the Draft Annual Plan document and updated position	14 May 2025
JUNE	
Finance and Assurance meeting to recommend adoption of Annual Plan - includes final draft annual plan	11 June 2025
Council meeting - adoption Annual Plan	25 June 2025
JULY	
Website version available	22 July 2025
Rates notices go out	July 2025

Factors to consider

Legal and statutory requirements

73 The Annual Plan 2025/2026 is a requirement of the Local Government Act 2002 and is also closely aligned with the Local Government (2002) Rating Act.

74 The requirements for undertaking an Annual Plan are outlined in Section 95 of the Local Government Act 2002 including that a local authority must consult consistent with Section 82 before adopting an Annual Plan. However, Section 2A states that this does not apply is the proposed Annual Plan does not include significant or material differences from the content of the LTP for the financial year to which the proposed Annual Plan relates.

75 As outlined in the report above, staff have assessed the variances for the Annual Plan against year two of the LTP as not being significant or materially different from LTP 34 and therefore recommend that no formal consultation on the Annual Plan 2025/2026 is required.

76 Council is required under section 100 of the Local Government Act 2002 to ensure that projected operating revenues are set at a level that is sufficient to meet projected operating expenditure. Council may set projected operating revenues at a different level from that required, if council resolves that it is financially prudent to do so. As noted in the LTP 34 council will not be meeting a balanced budget benchmark until 2031/2032. This is due to:

- the continued phasing in of the funding of depreciation for water and waste water assets.
- Councils decision not to fund depreciation on local assets and some buildings (mainly halls given we are not sure if they will be replaced or what they will be replaced by)
- Councils partial use of depreciation reserves to fund interest and principal repayments on loans borrowed to fund water and wastewater capital expenditure. Council is planning to stop using these funds to pay interest costs for related capital expenditure borrowings from year three onwards.

Community views

77 At this stage staff are developing a tactical communications plan which will set out the tactics and channels to be used in the proposed community information approach. The plan is to use as many channels as we can, including the website, facebook, antenna, newspapers, first edition, the community newsletters and radio to explain what is in the annual plan and why we are not consulting.

Costs and funding

78 All costs associated with the Annual Plan 2025/2026 are factored into existing budgets. It is not anticipated that any unbudgeted expenditure will be required.

79 The key financial information and impact of the draft Annual Plan 2025/2026 on rates are explained in more detail in the earlier sections of the report.

Policy implications

80 Given there are no significant or material differences for the Annual Plan 2025/2026 from year three of the LTP, it is considered to be consistent with Councils current financial and infrastructure strategies and other supporting policies. At this stage it is not anticipated that any policies will be amended as part of the Annual Plan process.

Analysis

Options considered

81 There are two options considered in this report:

Option 1 - to approve the project plan and recommend the community information approach for the Annual Plan 2025/2026 to Council.

Option 2 - to make amendments to the project plan and proposed community information approach for the Annual Plan 2025/2026 prior to the 5 March 2025 Council Meeting.

Analysis of options

Option 1 – To approve the project plan and recommend the community information approach for the Annual Plan 2025/2026 to Council.

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none"> • staff can proceed with the work required for the document as planned and begin producing the Annual Plan update document. • provides a streamlined Annual Plan process. • complies with statutory requirements for Council to complete an Annual Plan 	<ul style="list-style-type: none"> • once Council has accepted the project plan there will be no time to make further changes to the project plan and undertake formal consultation at a later date, without compromising Council’s ability to meet legislative timeframes.

Option 2 - to make amendments to the project plan and proposed community information approach for the Annual Plan 2025/2026 prior to the 5 March 2025 Council Meeting.

<i>Advantages</i>	<i>Disadvantages</i>
<ul style="list-style-type: none"> • staff could incorporate the changes into the project plan and community information approach 	<ul style="list-style-type: none"> • any changes could result in greater administrative complexity and a potential delay with the approval of the Annual Plan

Assessment of significance

82 This report is not considered significant under Council’s Significance and Engagement Policy.

Recommended option

83 The recommended option is Option 1 - to approve the project plan and recommend the community information approach for the Annual Plan 2025/2026 to Council.

Next Steps

84 Staff will put this report plus any amendments to Council, including any feedback from the committee, seeking a decision on consultation.

85 Staff will finalise the draft plan and communication material.

86 Final draft plan will be presented to the committee in May prior to adoption by Council, which will incorporate forecasting changes approved by Council in April and any other unbudgeted expenditure requests received before the end of April.

Attachments

- A Proposed changes to fees and charges 2025/2026
- B Prospective Financial Statements for 2025/2026
- C Loans for early repayment
- D 2025/26 Detailed Project listing

Draft Schedule of Fees and Charges 2025/2026		2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
Sale and supply of alcohol and gambling						
Other fees payable						
Pre-application lodgment meeting	30 Minutes Capped	Free	Free			New charges from Objective from 1 July 2025
Administration fee	Per hour		\$160.00			New charge
Application hard copy scanning			\$50.00			New charges from Objective from 1 July 2025
Charge out rate for vehicles	Per kilometre	\$1.00	\$1.04	\$0.04	4%	
Alfresco dining						
Renewal fee		\$132.00	\$136.00	\$4.00	3%	Increase for inflation
Applicable to all registration renewals after the date of expiry of the licence						
Charge out rate for vehicles	Per kilometre	\$1.00	\$1.04	\$0.04	4%	
Animal Control						
Dog control fees						
Charge out rate for vehicles	Per kilometre	\$1.00	\$1.04	\$0.04	0%	Consistant with IRD
Microchipping						
Building Control						
Processing time charge-out rates						
Administration	Per hour	\$153.00	\$160.00	\$7.00	5%	5% Increase in LTP - applying as planned
Building control/compliance officer	Per hour	\$235.00	\$247.00	\$12.00	5%	Increased as per LTP
Additional Inspection charge-out rate						
Includes re-inspection (after a failed inspection) and also cancelled inspections (if not cancelled by 2pm the day prior to the inspection booking).	Per inspection	\$365.00	\$385.00	\$20.00 \$0.00	5%	Increased as per LTP
Minimum building consent fees						
Building work						
Freestanding fireplace (Residential only - includes new and second-hand as well as warranty replacement installations and wetback heaters). Includes code compliance certificate application fee and no electronic submission fee will be applied.		\$615.00	\$645.00	\$30.00	5%	Increased as per LTP
Inbuilt fireplace (Residential only - includes new and second-hand as well as warranty replacement installations and wetback heaters). Includes code compliance certificate application fee and no electronic submission fee will be applied.		\$829.00	\$870.00	\$41.00	5%	Increased as per LTP
\$0 - \$5,000		\$1,135.00	\$1,190.00	\$55.00	5%	Increased as per LTP
\$5,001 - \$10,000		\$1,462.00	\$1,540.00	\$78.00	5%	Increased as per LTP
\$10,001 - \$20,000		\$2,165.00	\$2,270.00	\$105.00	5%	Increased as per LTP
\$20,001 - \$50,000		\$2,895.00	\$3,050.00	\$155.00	5%	Increased as per LTP
\$50,001 - \$100,000		\$3,720.00	\$3,900.00	\$180.00	5%	Increased as per LTP
\$100,001 - \$250,000		\$4,910.00	\$5,145.00	\$235.00	5%	Increased as per LTP
\$250,001 - \$500,000		\$6,370.00	\$6,700.00	\$330.00	5%	Increased as per LTP
\$500,001 - \$900,000		\$7,845.00	\$8,200.00	\$355.00	5%	Increased as per LTP
\$900,000 +		\$10,217.00	\$10,700.00	\$483.00	5%	Increased as per LTP
*Unlined shed/accessory building - \$20,001-\$500,000		\$2,389.00	\$2,500.00	\$111.00	5%	Increased as per LTP
*Unlined shed/accessory building - \$500,001-\$900,000		\$4,043.00	\$4,240.00	\$197.00	5%	Increased as per LTP
*Unlined shed/accessory building - \$900,000 +		\$4,857.00	\$5,100.00	\$243.00	5%	Increased as per LTP
Residential re-roof/re-clad only (includes addition of insulation)		\$1,554.00	\$1,630.00	\$76.00	5%	Increased as per LTP
Other fees and charges applied to a building consent (where relevant)						
Site service assessment		\$384.00	\$405.00	\$21.00	5%	Increased as per LTP
Compliance schedule/statement	Per Compliance Schedule Issued	\$235.00	\$247.00	\$12.00	5%	Increased as per LTP
Application for minor variation	Minor Variation Applications	\$168.00 + hourly rate for processing time spent and inspections required	\$235.00			in line with hourly rate for amendment

Draft Schedule of Fees and Charges 2025/2026		2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
Amendment to building consent (includes durability modification applications)	Cost is per hour. Amendments relate ONLY to amending works within the scope the original application. Additional works that expand the scope are required to be applied for as a new building consent.	\$235.00 + hourly rate for processing time spent and inspections required.	\$247.00			
Extension of time for building consent		\$96.00	\$105.00	\$9.00	9%	
Building Act certificate - Section 37 (Resource Consent Required)		\$153.00	\$160.00	\$7.00	5%	Increased as per LTP
Building Act certificate - Section 71-74 (Natural Hazard)		\$235.00	\$247.00	\$12.00	5%	Increased as per LTP
Building Act certificate - Section 75-83 (Building over allotments)		\$235.00	\$247.00	\$12.00	5%	Increased as per LTP
Code compliance certificate application		\$134.00	\$141.00	\$7.00	5%	Increased as per LTP
Other applications received by Council						
Service required		Fee/ charges comprises				
PIM	Project information memorandum (PIM only application)	\$384.00	\$485.00	\$101.00	26%	includes \$80 electronic submission fee
PIM – commercial/industrial	Project information memorandum (PIM only application)	\$547.00	\$655.00	\$108.00	20%	includes \$80 electronic submission fee
LIM - Residential - 10 working days (Non-refundable)	Land information memorandum (includes single title search)	\$410.00	\$420.00	\$10.00	5%	Inline with other Councils / actual processing costs
LIM - Commercial, Industrial, Rural (over 1 hectare) - 10 working days (Non-refundable)	Land information memorandum (includes single title search)	\$475.00	\$500.00	\$25.00	5%	Inline with other Councils / actual processing costs
Council may charge additional fees for complex or extensive LIM applications	Per hour processing		\$140.00			Inline with other Councils / actual processing costs
Lim Refunds if cancelled						
Within 1 working day and processing has not commenced		Full Fee 10%	\$0.00			No longer giving refund in line with other Councils and due to work involved
Between 1 and 3 working days		Half Fee 50%	\$0.00			
after 3 working days		No Refund	\$0.00			
Additional certificate of title search fee			\$9.00	\$9.00		New Fee - LINZ went up 50% and we need to recover the fees for additional CT when completing LIMS
Tent/marquee (> 100 m ²)		\$353.00	\$645.00	\$292.00	83%	In line with actual work required ie inspections and processing time
Certificate for public use - Note: cost of subsequent CPU application = previous charge x 2	First application	\$397.00	\$415.00	\$18.00	5%	additional comment for subsequent applications added
Certificate for public use	First renewal	\$790.00	\$0.00	(\$790.00)	(100%)	In line with other Council policies and fees
Certificate for public use	Second and subsequent renewals	\$2,250.00	\$0.00	(\$2,250.00)	(100%)	In line with other Council policies and fees
Certificate of acceptance – urgent works	Applies to emergency work only	\$1,253.00	\$1,320.00	\$67.00	5%	Increased as per LTP
Exemption to building consent application - Schedule 1	Acceptance of paperwork	\$171.00	\$260.00	\$89.00	52%	includes \$80 electronic submission fee
Exemption to building consent application - Schedule 1 (2)		\$471.00	\$565.00	\$94.00	20%	includes \$80 electronic submission fee

Draft Schedule of Fees and Charges 2025/2026	2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes	
Other fees for activities/services performed by Council						
Service required	Fee/charges comprises					
Building warrant of fitness (BWOFF) onsite inspection	1-3 system types	\$367.00	\$385.00	\$18.00	5%	Increased as per LTP
Building warrant of fitness (BWOFF) onsite inspection	4-5 system types	\$551.00	\$580.00	\$29.00	5%	Increased as per LTP
Building warrant of fitness (BWOFF) onsite inspection	6+ system types	\$643.00	\$675.00	\$32.00	5%	Increased as per LTP
Annual BWOFF renewal	Per Hour – Minimum 1 hour	\$153.00	\$160.00	\$7.00	5%	Increased as per LTP
Relocatable building report		\$509.00	\$535.00	\$26.00	5%	Increased as per LTP
Earthquake prone building	Engineer report review and decision	\$352.00	\$370.00	\$18.00	5%	Increased as per LTP
Replacement Earthquake Prone Building Notice (after 2 issued)		\$150.00	\$157.00	\$7.00	5%	Increased as per LTP
Exemption from undertaking seismic strengthening	Application fee	\$449.00	\$470.00	\$21.00	5%	Increased as per LTP
Compliance schedule – amendments	Per hour – minimum 1 hour	\$257.00	\$270.00	\$13.00	5%	Increased as per LTP
Change of use (S115) – if no building consent lodged or building work required to be undertaken		\$384.00	\$405.00	\$21.00	5%	Increased as per LTP
Swimming pool inspection (includes spa pools and pool safety barrier)		\$225.00	\$237.00	\$12.00	5%	Increased as per LTP
Swimming pool re-inspection		\$171.00	\$180.00	\$9.00	5%	Increased as per LTP
Swimming pool report	Receipt of independent qualified pool inspector review	\$54.00	\$56.00	\$2.00	4%	Increased as per LTP
Alternative solution or waiver (formal request to add to Council's register)	Assessment of other than minor alternatives (paid on lodging)	\$1,297.00	\$1,365.00	\$68.00	5%	Increased as per LTP
Sale of alcohol, food and resource consent reviews	Per hour	\$150.00	\$157.00	\$7.00	5%	Increased as per LTP
Notice to fix – Not supplying a Building Warrant of Fitness		\$257.00	\$270.00	\$13.00	5%	Increased as per LTP
Notice to fix – Issued for all reasons excluding not supplying building warrant of fitness. Includes issuing Dangerous / Insanitary Notice for circumstances that are not incidental e.g. fire and not displaying earthquake prone building notice.		\$500.00	\$525.00	\$25.00	5%	Increased as per LTP
Data Report	Per report	\$33.00	\$35.00	\$2.00	6%	Increased as per LTP
Administration service providers charges						
Electronic submission fee		\$168.00	\$0.00	(\$168.00)	(100%)	
Electronic submission fee - value of work equal to or less than \$124,999	Building Consent Applications Amendments	\$0.00	\$80.00	\$80.00		New charges from Objective from 1 July 2025
Electronic submission fee – equal to and over 2.5 million - \$1875 flat fee	Building Consent Applications Amendments	\$0.00	\$1,875.00	\$1,875.00		New charges from Objective from 1 July 2025
COA Electronic submission fee - value of work equal to or less than \$124,999		\$0.00	\$80.00	\$80.00		New charges from Objective from 1 July 2025
COA Electronic submission fee - fixed fee value of work greater than \$125,000		\$0.00	\$350.00	\$350.00		New charges from Objective from 1 July 2025
CPU Electronic submission fee		\$0.00	\$80.00	\$80.00		New charges from Objective from 1 July 2025
Document filing or search	0.33/hr processing	\$45.00			0%	No longer required as combined with archives research fees
Search fee of certificate of title and appellation details.	Each	\$35.00	\$36.00	\$1.00	3%	
Copying charge A4	Per sheet	\$0.20	\$0.00	(\$0.20)	(100%)	duplicated under libraries and office
Copying charge A3	Per sheet	\$0.50	\$0.00	(\$0.50)	(100%)	
Copying charge A2/A1	Per sheet	\$5.00	\$0.00	(\$5.00)	(100%)	
Digitised property file – 3-5 working days (Non-refundable)	Per residential valuation number	\$15.00	\$25.00	\$10.00	67%	Inline with other Councils / actual processing costs
Digitised property file – 3-5 working days (Non-refundable)	Per commercial/rural valuation number	\$30.00	\$45.00	\$30.00	100%	Inline with other Councils / actual processing costs
Council may charge additional fees for complex or extensive property file requests	Per hour processing		\$140.00			Inline with other Councils / actual processing costs
Service providers charges						
Public service vehicle charge per/km		\$1.00	\$1.04	\$0.04	4%	Consistant with IRD

Draft Schedule of Fees and Charges 2025/2026	2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
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Community housing rents

Location & Units	2024/2025 current Single occupancy (per week)	2025/2026	2024/2025 current Double occupancy (per week)	2025/2026	Difference \$	Difference %
Edendale - Pioneer Place (10 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Edendale - Seaward Road – 2 Bedroom (1 units)	\$154.00	\$164.00	\$154.00	\$164.00	\$10.00	Single - 6% Double - 6%
Lumsden - 4 Tauna Street (4 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Nightcaps - 12 Annan Street (6 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Ohai - 100 Birchwood Road (5 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Otautau - 1 Rochdale Street (1 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Otautau - 50 King Street (4 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Riversdale - 48 York Road (2 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Riverton/Aparima - 125 Havelock Street (Trotters Court) – Single flats only (8 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Riverton/Aparima - 111 Havelock Street (Jacobs Court) – All double flats (4 units)	\$154.00	\$164.00	\$154.00	\$164.00	\$10.00	Single - 6% Double - 6%
Tuatapere - 26 Orawia Road (8 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Winton - 3 Queen Street (6 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Wyndham - Menzies Court (10 units)	\$130.00	\$140.00	\$154.00	\$164.00	\$10.00	Single - 8% Double - 6%
Non-priority tenant rents - Any Location	\$154.00	\$164.00	\$174.00	\$184.00	\$10.00	Single - 6% Double - 6%

Early payment of specified rates- liability

Draft Schedule of Fees and Charges 2025/2026	2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
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This schedule below outlines the liability outstanding for each of the following separate rates. Please refer to the Early Payment of Rates Policy for further details.

Edendale sewerage loan - 25 years (incl connection cost)	\$4,534.00	\$4,123.00	(\$411.00)	(9%)	Change in interest rates
Edendale sewerage loan - 25 years (excl connection cost)	\$3,752.00	\$3,412.00	(\$340.00)	(9%)	Change in interest rates
Edendale water loan charge - 25 years	\$1,067.00	\$978.00	(\$89.00)	(8%)	Change in interest rates
Tuatapere sewerage loan charge - 25 years	\$2,363.00	\$2,115.00	(\$248.00)	(10%)	Change in interest rates
Wallacetown sewerage loan charge - 25 years	\$1,938.00	\$1,700.00	(\$238.00)	(12%)	Change in interest rates
Wyndham sewerage loan - 25 years (incl connection cost)	\$4,495.00	\$4,137.00	(\$358.00)	(8%)	Change in interest rates
Wyndham sewerage loan - 25 years (excl connection cost)	\$3,652.00	\$3,362.00	(\$290.00)	(8%)	Change in interest rates
Wyndham water loan charge - 25 years	\$1,124.00	\$1,034.00	(\$90.00)	(8%)	Change in interest rates

Environment health - other fees

Nuisances					
Hourly rate to investigate, visit, research or attend to correspondence/ administration; a situation where it has been established that a property is causing a nuisance and the owner has failed to abate the nuisance	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
E-coli water sampling fee					
Each sampling visit of a camping ground that has a private water supply	\$53.00	\$54.50	\$1.50	3%	Increase by inflation

Draft Schedule of Fees and Charges 2025/2026		2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
The Keeping of Animals, Poultry and Bees Bylaw						
Application for dispensation/permit		\$328.00		(\$328.00)	(100%)	
Hourly rate to investigate, visit, research or attend to correspondence/ administration where it has been established that a permit was required plus actual travel costs and disbursements	Per hour	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
General hourly rate						
All other activities undertaken by environmental health staff, shall be charged at the actual cost calculated at	Per hour	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Charge out rate for vehicles	Per kilometre	\$1.00	\$1.04	\$0.04	4%	
Food						
For each additional site	For a multi-site business	\$138.00	\$142.00	\$4.00	3%	Increase by inflation
Renewal of registration of a single or multi-site template food control plan or national programme	Per site	\$132.00	\$136.00	\$4.00	3%	Increase by inflation
Significant amendment to registration (plus hourly rate after first hour)		\$153.00	\$205.00	\$52.00	34%	The increase is base on legislation and set fee at \$135 plus \$135 per hour after 60mins. The increase is based on half of the new application fee
Verification fees						
Base fee	Fixed fee includes preparation, data entry and invoicing	\$244.00	\$251.00	\$7.00	3%	Increase by inflation
Hourly rate for the verification	Verifier time on-site for the verification and verification report preparation time	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Hourly rate for corrective actions	Relating to all activities including correspondence, preparation, travel, on-site and report	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Cancellation of verification	Not including within 24 hours of making the appointment	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Unscheduled verification (per hour)		\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Compliance under the Food Act 2014						
Investigation and enforcement activity related to registration or complaint (hourly rate)		\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Hourly rate for food safety officer (relating to all activities including correspondence, preparation, travel, on-site and reports)		\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Halls, community centres and Council property						
Athol hall						
Browns hall						
Hall hire (minimum booking 4 hours for casual users, no minimum for verified users)		\$12.50		\$12.50	100%	Awaiting on CB Recommendation
Hall hire	per day	\$100.00		\$100.00		Awaiting on CB Recommendation
Not for profit/community group		50% discount				Awaiting on CB Recommendation
Bond (refundable) (may be imposed at discretion of the custodian and advised at time of booking)	No GST	\$250.00		(\$250.00)	(100%)	Awaiting on CB Recommendation
Clifden hall						
Colac Bay hall						
Cabaret, socials, weddings		\$150.00	\$300.00	\$150.00	100%	Increase as per CB workshop 12.11.24
Bowls - afternoon and night		\$50.00	\$60.00	\$10.00	20%	Increase as per CB workshop 12.11.24
Main hall	Per hour	\$15.00	\$20.00	\$5.00	33%	Increase as per CB workshop 12.11.24
Bond (refundable) (may be imposed at discretion of the custodian and advised at time of booking)	No GST	\$250.00	\$300.00	\$50.00	20%	Increase as per CB workshop 12.11.24
Dipton hall						
Hall		\$35.00 - \$80.00				Awaiting on CB Recommendation
Hall night rates		\$250.00 - \$350.00				Awaiting on CB Recommendation
Play group/RSA		\$35.00 - \$50.00				Awaiting on CB Recommendation
Oreti Plains hall						

Draft Schedule of Fees and Charges 2025/2026		2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
Hall hire	per day (8 hours)	\$200.00		(\$200.00)	(100%)	Awaiting on CB Recommendation
	per hour	\$30.00		(\$30.00)	(100%)	Awaiting on CB Recommendation
	per weekend	\$250.00		(\$250.00)	(100%)	Awaiting on CB Recommendation
	per week	\$875.00		(\$875.00)	(100%)	Awaiting on CB Recommendation
Chairs (each)		\$0.50		(\$0.50)	(100%)	Awaiting on CB Recommendation
Tables (each)		\$5.00		(\$5.00)	(100%)	Awaiting on CB Recommendation
Bond		\$500.00		(\$500.00)	(100%)	Awaiting on CB Recommendation
Orepuki hall						
Hall Hire	Per day (8 hours)	\$64.00	\$115.00	\$51.00	80%	To match Tuatapere hall as advised by CB chair 22.11.24
Not for profit/community group	Per hour	\$6.00	\$11.50	\$5.50	92%	As above
Ryal Bush hall						
Hall hire (note minimum 4 hour booking for casual user)	Per hour	\$6.75		(\$6.75)	(100%)	Awaiting on CB Recommendation
	per day	\$50.00		(\$50.00)	(100%)	Awaiting on CB Recommendation
Not for profit/community group		50% discount				Awaiting on CB Recommendation
Bond (refundable) (may be imposed at discretion of the custodian and advised at time of booking)	No GST	\$200.00		(\$200.00)	(100%)	Awaiting on CB Recommendation
Thornbury hall						
Cabaret, socials, weddings		\$150 (100% discount)	\$300.00	\$150.00	100%	Increase as per CB workshop 12.11.24
Weddings		\$165 (100% discount)	\$0.00	(\$165.00)	(100%)	Incorporated into above charge as per CB workshop discussion 12.11.24
Hire of any room	Per hour	\$15 (100% discount)	\$20.00	\$5.00	33%	Increase as per CB workshop 12.11.24
Bond (refundable) (may be imposed at discretion of the custodian and advised at time of booking)	No GST	\$250.00	\$300.00	\$50.00	20%	Increase as per CB workshop 12.11.24
Tokanui hall						
Hall hire (mimumum booking 4 hours for casual users, no minimum for verified users)	per hour	\$9.00	\$10.00	\$1.00	11%	Per CB workshop 26.11.24 align rates with Edendale Hall
	per day	\$70.00	\$80.00	\$10.00	14%	Per CB workshop 26.11.24 align rates with Edendale Hall
Hall hire - night charge	per night (after 5pm)	\$130.00	\$120.00	(\$10.00)	(8%)	Per CB workshop 26.11.24 align rates with Edendale Hall
Heating	Per 20 minutes	\$2.00	\$0.00	(\$2.00)	(100%)	Remove
Tuatapere hall						
Hall hire (mimumum booking 4 hours for casual users, no minimum for verified users)	Per hour	\$15.00	\$15.00	\$0.00	0%	
	Per day (8 hours)	\$64.00	\$115.00	\$51.00	80%	As discussed by CB at November workshop
Waikawa hall						
Hall – full day		\$200.00		(\$200.00)	(100%)	Awaiting on CB Recommendation
Hall – half day	No more than 4 hours	\$50.00		(\$50.00)	(100%)	Awaiting on CB Recommendation
Meetings		\$25.00		(\$25.00)	(100%)	Awaiting on CB Recommendation
Funerals and elections		\$150.00		(\$150.00)	(100%)	Awaiting on CB Recommendation
Social functions	5pm to 1am	\$120.00		(\$120.00)	(100%)	Awaiting on CB Recommendation
Lounge/supper room	All day	\$80.00		(\$80.00)	(100%)	Awaiting on CB Recommendation
Lounge/supper room	Part day	\$60.00		(\$60.00)	(100%)	Awaiting on CB Recommendation
Damage/breakages	Repair/replacement	At cost				Awaiting on CB Recommendation
Cleaning (if required)		\$100.00		(\$100.00)	(100%)	Awaiting on CB Recommendation
Heaters	Per 20 minutes	\$1.00		(\$1.00)	(100%)	Awaiting on CB Recommendation
Bond	No GST	\$50.00		(\$50.00)	(100%)	Awaiting on CB Recommendation
Winton Memorial hall						
Hall hire (mimumum booking 4 hours for casual users, no minimum)	per hour	\$50.00		(\$50.00)	(100%)	Awaiting on CB Recommendation
	per day	\$400.00		(\$400.00)	(100%)	Awaiting on CB Recommendation
Not for profit/community group		50% discount				Awaiting on CB Recommendation
Bond - Regular Users (12 month duration for bond, reviewed and renewed every 12 months)	No GST. These are discretionary and to be advised at time of booking	\$200.00		(\$200.00)	(100%)	Awaiting on CB Recommendation
Bond - casual/one-off users	No GST. These are discretionary and to be advised at time of booking	\$400.00		(\$400.00)	(100%)	Awaiting on CB Recommendation
Winton RSA hall						
Hall hire (mimumum booking 4 hours for casual users, no minimum)	per hour	\$12.50	\$12.50	\$0.00	0%	Awaiting on CB Recommendation
	per day	\$100.00	\$100.00	\$0.00	0%	Awaiting on CB Recommendation
Not for profit/community group		50% discount	50% discount			Awaiting on CB Recommendation
Bond - regular users (12 month duration for bond, reviewed and renewed every 12 months)	No GST. These are discretionary and to be advised at time of booking	\$100.00		(\$100.00)	(100%)	Awaiting on CB Recommendation
Bond - casual/one-off users	No GST. These are discretionary and to be advised at time of booking	\$200.00		(\$200.00)	(100%)	Awaiting on CB Recommendation

Draft Schedule of Fees and Charges 2025/2026	2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
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Interment fees for Southland District Council cemeteries

Standard interment five years old and over						
Calcium (Isla Bank)		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Centre Hill		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Dipton		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Edendale		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Halfmoon Bay		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Lumsden		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Lynwood		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Otautau		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Otautau RSA (less \$300)		\$2,085.00	\$2,160.00	\$75.00	4%	Inflation increase
Riverton		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Riverton RSA (less \$200)		\$2,185.00	\$2,260.00	\$75.00	3%	Inflation increase
Nightcaps (Wairoa)		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Wallacetown		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Winton		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Woodlands		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Wreys Bush		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Wyndham		\$2,385.00	\$2,460.00	\$75.00	3%	Inflation increase
Other cemetery fees						
Interment one year old and up to five years old		\$1,192.50	\$1,230.00	\$37.50	3%	Inflation increase
Interment stillborn and up to one year old		\$596.25	\$615.00	\$18.75	3%	Inflation increase
Purchase of exclusive right to burial - standard or ashes plot		\$159.00	\$165.00	\$6.00	4%	Inflation increase
Cremated ashes into existing ashes or standard plot - Council to prepare:						
- grass surface		\$731.40	\$754.00	\$22.60	3%	Inflation increase
- hard surface, ie concrete (fee plus actual contractor costs based on a time and material basis)		\$159.00	\$165.00	\$6.00	4%	Inflation increase
Cremated ashes into existing ashes or standard plot - family or funeral director to prepare and finish site		\$159.00	\$165.00	\$6.00	4%	Inflation increase
Memorial wall - placement of plaque		\$159.00	\$165.00	\$6.00	4%	Inflation increase
Probes		\$265.00	\$273.00	\$8.00	3%	Inflation increase
Out of standard hours burial		\$720.80	\$742.00	\$21.20	3%	Inflation increase

Library and office charges

Interloans (New Zealand-wide for reciprocal libraries)	Per item	\$10.00	\$15.00	\$5.00	50%	Reflects increase in postage.
Replacement of lost/damaged item	Per item	At cost	At cost + \$5.00			Standard processing fee per item
Photocopying charge A2/A1	Per sheet		\$5.00	\$5.00	%	was previously in building added here

Miscellaneous charges

Postponement fee - One-off charge upon approval of postponement of	Per property	\$200.00	\$200.00	\$0.00	0%	
Rates Refund		5.67%	4.91%	-1%	(13%)	Change in interest rate
			1500.00%	\$15.00		New fee to try and deter being used.

Public showers

Te Anau - Lions Park public showers						
Shower base fee:	Per 8 mins	\$5.00	\$7.50	\$2.50	50%	CPI increase
Shampoo/conditioner/soap packs		\$5.00	\$0.00	(\$5.00)	(100%)	Fee removed as no attendant to supply
Towel and shower mat		\$6.00	\$0.00	(\$6.00)	(100%)	Fee removed as no attendant to supply

Registered premises (non-food)

Other registered premises - annual fees						
Camping grounds		\$379.00	\$390.00	\$11.00	3%	Increase by inflation
Offensive trades		\$379.00	\$390.00	\$11.00	3%	Increase by inflation
Hairdressers		\$296.00	\$305.00	\$9.00	3%	Increase by inflation
Sale yards		\$214.00	\$220.00	\$6.00	3%	Increase by inflation
Funeral directors		\$214.00	\$220.00	\$6.00	3%	Increase by inflation
Hourly rate for re-inspections	Inspector time for travel, onsite inspections and report	\$163.00	\$168.00	\$5.00	3%	Increase by inflation
Other fees						
Certificate of exemption from Camping-Grounds Regulations 1985		\$265.00	\$273.00	\$8.00	3%	Increase by inflation
Any other certificate or amendment	Per hour	\$163.00	\$168.00	\$5.00	3%	Increase by inflation

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Draft Schedule of Fees and Charges 2025/2026	2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
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Refuse and transfer stations

Car loads	Refuse	\$32.00	\$33.00	\$1.00	3%	
	Recycling	\$10.00	\$0.00	(\$10.00)	(100%)	Removal of charge for disposal of household recycling at Transfer stations
	Green waste	\$10.00	\$10.00	\$0.00	0%	
Ute type loads and small trailers	Refuse	\$48.00	\$50.00	\$2.00	4%	
	Commercial Recycling & green waste	\$26.00	\$27.00	\$1.00	4%	
Tandem trailers or high side trailers	Refuse	\$90.00	\$92.00	\$2.00	2%	
	Commercial Recycling & green waste	\$42.00	\$43.00	\$1.00	2%	
Trucks per 1,000 kg gross weight		\$94.00	\$100.00	\$6.00	6%	
Cars (Te Anau), Single trailer/ute (Te Anau), Tandem trailer (Te Anau) /tonne	Refuse	\$300.00	\$310.00	\$10.00	3%	
Cars (Te Anau), Single trailer/ute (Te Anau), Tandem trailer (Te Anau)/tonne	Recycling and green waste	\$80.00	\$82.00	\$2.00	3%	
Trucks per tonne confirmed by weight docket		\$300.00	\$310.00	\$10.00	3%	
Unstripped car body surcharge		\$156.00	\$160.00	\$4.00	3%	
Stripped car body		\$54.00	\$56.00	\$2.00	4%	
Scrap cars (Stewart Island only)		\$54.00	\$56.00	\$2.00	4%	
Car tyres	Each	\$12.00	\$0.00	(\$12.00)	(100%)	when we complete tirewise sign up collection of these will be free so no need to charge
4WD tyres	Each	\$24.00	\$0.00	(\$24.00)	(100%)	when we complete tirewise sign up collection of these will be free so no need to charge
Whiteware - degassing	each	\$0.00	\$40.00	\$40.00		This is a new charge to meet legislation. \$40 is the actual cost of degassing per unit based on trials
Gas bottles		\$15.00	\$20.00	\$5.00	33%	
Recycling and reuse only available at Stewart Island/Rakiura						
TV/computer monitor		\$18.00	\$20.00	\$2.00	11%	
Car batteries		\$12.00	\$15.00	\$3.00	25%	
Whiteware		\$20.00	\$21.00	\$1.00	5%	
Greenwaste/cleanfill – Braggs Bay						
Small trailer/ute		\$28.00	\$30.00	\$2.00	7%	
Tandem trailers or high side trailers		\$42.00	\$45.00	\$3.00	7%	
Truck		\$60.00	\$65.00	\$5.00	8%	
Other Items available to purchase only at Stewart Island/Rakiura						
Black bags	Commercial each	\$6.00	\$7.00	\$1.00	17%	
Rubbish bags	SDC bag of 52	\$210.00	\$215.00	\$5.00	2%	
Recycling bin		\$24.00	\$25.00	\$1.00	4%	
Food bucket		\$16.00	\$20.00	\$4.00	25%	
Burn bin - commercial	Per trailer/ute	\$32.00	\$33.00	\$1.00	3%	
Burn bin - household	Per trailer/ute	\$24.00	\$25.00	\$1.00	4%	

Resource Management Act

Staff charge out rates for any input into Resource Management Act and Local Government Act matters						
Planning manager/team leader	Per hour	\$230.00	\$235.00	\$5.00	2%	CPI adjusted for hourly rates
Senior planner	Per hour	\$185.00	\$190.00	\$5.00	3%	CPI adjusted for hourly rates
Graduate/planner	Per hour	\$165.00	\$170.00	\$5.00	3%	CPI adjusted for hourly rates
Planning administration	Per hour	\$165.00	\$170.00	\$5.00	3%	CPI adjusted for hourly rates
Monitoring and enforcement officer	Per hour	\$235.00	\$240.00	\$5.00	2%	CPI adjusted for hourly rates
Development engineer	Per hour	\$195.00	\$200.00	\$5.00	3%	CPI adjusted for hourly rates
Ecologist	Per hour	\$205.00	\$210.00	\$5.00	2%	CPI adjusted for hourly rates
Roading asset manager or transport manager	Per hour	\$230.00	\$241.50	\$11.50	5%	
Building control staff	Per hour	\$235.00	\$247.00	\$12.00	5%	
All other internal staff	Per hour	\$165.00	\$170.00	\$5.00	3%	CPI adjusted for hourly rates
The charge out rate for vehicles	Per kilometre	\$1.00	\$1.04	\$0.04	4%	In line with the rest of council
Other functions relating to subdivision activity including easements						
Section 223 certification only	Flat fee	\$350.00	\$350.00	\$0.00	0%	
Section 224(c) certification only	Flat fee	\$350.00	\$350.00	\$0.00	0%	
Sections 223 and 224(c) certification fee	Flat fee	\$700.00	\$700.00	\$0.00	0%	
Right of way approval certification fee (S.348 Local Government Act 1974)	Flat fee	\$0.00	\$250.00	\$250.00		New fee - has been going uncharged previously

Riverton Harbour licensing fees

Wharf fee	Per metre	\$39.04		(\$39.04)	(100%)	Awaiting on subcommittee recommendation
Transfer fee		\$176.16		(\$176.16)	(100%)	

Draft Schedule of Fees and Charges 2025/2026		2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
Road reserve and service fees						
All application includes 1 inspection						
Additional work typically related to more complex applications which may include processing, inspections or external professional advice required for any application will be charged in addition to these minimum fees 'at cost'						
Additional inspection fee (all services)						
Roading asset manager or transport manager	Per hour	\$230.00	\$241.50	\$11.50	5%	Inflationary increase
Roading contract manager or roading engineer	Per hour	\$165.00	\$173.25	\$8.25	5%	Inflationary increase
Corridor management						
Corridor access request and corridor management activities						
Small invasive (up to 3 lineal metres in any direction)	Fee	\$155.00	\$165.00	\$10.00	6%	Increase to reflect actual processing time
Medium invasive (3 to 20 lineal metres in any direction)	Fee	\$235.00	\$250.00	\$15.00	6%	Increase to reflect actual processing time
Large invasive (over 20 lineal metres in any direction)	Fee	\$315.00	\$330.00	\$15.00	5%	Increase to reflect actual processing time
Temporary closure of roads for public events (treat as road opening)	Bond (no GST)	No charge	0			Remove as not needed
Temporary closure of roads for public events (treat as road opening)	Fee	\$160.00	\$165.00	\$5.00	3%	Inflationary increase
Temporary closure of roads	Fee		\$250.00	\$250.00		One fee replacing two previously
Temporary closure of roads level 1 road	Fee	\$320.00	\$0.00	(\$320.00)	(100%)	remove as this is being replaced with one fee for temporary closure of roads
Temporary closure of roads low volume (less than 500 vehicle movements per day)	Fee	\$160.00	\$0.00	(\$160.00)	(100%)	remove as this is being replaced with one fee for temporary closure of roads
Corridor manager additional activities						
Standard revisions (including incomplete applications)	Fee	\$80.00	\$82.50	\$2.50	3%	Inflationary increase
Detailed revisions (including incomplete applications). Includes up to 1 hour	Fee	\$160.00	\$165.00	\$5.00	3%	Inflationary increase
Desktop audit/inspections. Includes up to 30 minutes	Fee	\$80.00	\$82.50	\$2.50	3%	Inflationary increase
Walk-out/site audit, includes up to 1 hour	Fee	\$240.00	\$245.00	\$5.00	2%	Inflationary increase
Follow up on overdue start/end worksite notification to Council	Fee	\$80.00	\$82.50	\$2.50	3%	Inflationary increase
Light investigations. Includes up to 1 hour in relation to the work, discussion from the corridor manager required with the public and/or contractor	Fee	\$160.00	\$165.00	\$5.00	3%	Inflationary increase
Declined investigation (health and safety breach, breach of code/work access permit/traffic management plan). Includes up to 2 hours.	Fee	\$320.00	\$330.00	\$10.00	3%	Inflationary increase
Other costs – including loss of warrant on new surface	Fee	At cost	At cost			
Traffic management plans (TMP)						
Traffic management plan (TMP) applications						
Standard traffic management plan	Fee	\$160.00	\$165.00	\$5.00	3%	Inflationary increase
Traffic Management Plan Priority Processing Fee – where approval is required in less than that the statutory timeframe (i.e.start date is less than 5 days from submission date)	Fee	\$300.00	\$310.00	\$10.00	3%	Change to description for clarification
Generic traffic management plan. Includes 2 hours of work, additional time required will be charged at rate of \$160.00	Fee	\$320.00	\$330.00	\$10.00	3%	Inflationary increase
Processing of a traffic management plan that fails to meet the preliminary check - inadequate documentation or information to process traffic management plan from outset.	Fee	\$50.00	\$82.50	\$32.50	65%	Increase to reflect actual processing time
Road controlling authority inspections						
Stock management						
Stock droving	Fee	\$70.00	\$82.50	\$12.50	18%	Increase to reflect actual processing time
Drainage						
Stormwater connection to kerb and channel	Fee	\$70.00	\$82.50	\$12.50	18%	Increase to reflect actual processing time
Crossings/vehicular accessways						

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Draft Schedule of Fees and Charges 2025/2026		2024/2025 Current (GST incl)	2025/2026 Proposed (GST incl)	Difference \$	Difference %	Proposed changes
Urban – unsealed	Bond (no GST)	\$2,000.00	\$2,000.00	\$0.00	0%	
	Fee	\$135.00	\$165.00	\$30.00	22%	Increase to reflect actual processing time
Urban – sealed	Bond (no GST)	\$5,000.00	\$5,000.00	\$0.00	0%	
	Fee	\$135.00	\$165.00	\$30.00	22%	Increase to reflect actual processing time
Commercial urban/rural (includes dairy tanker access)	Bond (no GST)	\$20,000.00	\$20,000.00	\$0.00	0%	
	Fee	\$190.00	\$250.00	\$60.00	32%	Increase to reflect actual processing time
Rural – private	Bond (no GST)	\$2,000.00	\$2,000.00	\$0.00	0%	
	Fee	\$190.00	\$165.00	(\$25.00)	(13%)	Decrease to reflect actual processing time

Carriageway

Road margin						
Application for permit on road margin, not specified below	Bond (no GST)	No charge	No charge			
	Fee	\$82.00	\$82.50	\$0.50	1%	Inflationary increase
Dust suppression	Bond (no GST)	No charge	No charge			
Application fee where dust suppressant carried out by applicant	Fee	No charge	\$165.00			Increase to reflect actual processing time
Signs on roads	Bond (no GST)	No charge	No charge			
	Fee (resource consents)	\$82.00	\$82.50	\$0.50	1%	Inflationary increase
Road margin planting	Bond (no GST)	No charge	No charge			
	Fee	\$82.00	\$82.50	\$0.50	1%	Inflationary increase
Cultivation of road margin	Bond (no GST)	No charge	No charge			
	Fee	\$82.00	\$82.50	\$0.50	1%	Inflationary increase
Storage on the road margin (type 3 roads only)	Bond (no GST)	No charge	No charge			
	Fee	\$82.00	\$82.50	\$0.50	1%	Inflationary increase
Whitebait huts	Bond (no GST)	No charge	No charge			
	Fee	\$82.00	\$165.00	\$83.00	101%	Increase to reflect actual processing time
Permanent fencing in the road margin	Bond (no GST)	No charge	No charge			
	Fee	\$190.00	\$190.00	\$0.00	0%	
RAPID numbering	Bond (no GST)	No charge	No charge			
	Fee	\$180.00	\$180.00	\$0.00	0%	

Water, wastewater and stormwater

Connect to piped utilities (urban or rural water supply, stormwater and wastewater)	Bond (no GST)	No charge	0			Remove as not needed
	Fee	\$400.00	\$0.00	(\$400.00)	(100%)	Remove as not needed
Alteration to existing rural water service connection (change in unit allocation only)	Bond (no GST)	No charge	0			Remove as not needed
	Fee	\$240.00	\$0.00	(\$240.00)	(100%)	Remove as not needed

SIESA - electricity charges

Connections						
Fixed monthly charge		\$103.40	\$105.06	\$1.66	2%	

Stewart Island/Rakiura jetties

Wharf and jetty user daily fee	per day		\$50.00	\$50.00		New fee - to allow for casual users
Ulva Island inwards fee	per person		\$2.00	\$2.00		New fee - to cover costs associated with the Ulva Island Jetty
Ulva Island outwards fee	per person		\$2.00	\$2.00		New fee - to cover costs associated with the Ulva Island Jetty

Water tanker charges

Fees and charges applicable to the extraordinary supply of water from fire hydrants or tanker filling points on Council reticulated supplies						
Standard charge for supply of water per cubic metre (1,000 L)		\$1.76	\$2.90	\$1.14	65%	capital investment required to comply with the changed regulatory environment

Wheelie bins

After the initial interim invoice for wheelie bins, the annual charge from 1 July to 30 June will be included with your rates.						
New/additional wheelie bin administration fee		\$25.00	\$25.00	\$0.00	0%	
New/additional recycling bin collection fee (per month charge from 1st of the month following request bin to 30 June of the following year)		\$18.32		(\$18.32)	(100%)	Awaiting on final numbers
New/additional rubbish bin collection fee (per month charge from 1st of the month following request bin to 30 June of the following year)		\$18.32		(\$18.32)	(100%)	

**PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR DRAFT ANNUAL PLAN 2025/2026**

	Actual 2023/2024 (\$000)	AP 2024/2025 (\$000)	LTP 2025/2026 (\$000)	AP 2025/2026 (\$000)
Income				
Rates Revenue	63,282	72,089	77,786	77,298
Other Revenue	17,551	12,910	14,723	13,527
Interest and Dividends	717	1,803	1,669	20
Grants and Subsidies	25,018	30,556	29,334	27,309
Other Gains/(Losses)	2,022	2,433	2,439	2,408
Vested Assets	1,050	0	0	0
Development and Financial Contributions	37	35	0	0
	109,677	119,826	125,951	120,563
		60%	62%	64%
Expenditure				
Employee Benefit Expenses	18,656	21,041	21,358	22,120
Depreciation and Amortisation	40,600	41,654	43,281	45,894
Finance Costs	1,018	4,195	6,057	5,182
Other Council Expenditure	56,322	59,315	57,121	55,863
	116,596	126,205	127,817	129,059
Operating Surplus/(Deficit)	(6,919)	(6,379)	(1,866)	(8,495)
Share of Associate Surplus/(De	102	0	0	0
Surplus/(Deficit) Before Tax	(6,817)	(6,379)	(1,866)	(8,495)
Income Tax Benefit	0	0	0	0
Surplus/(Deficit) After Tax	(6,817)	(6,379)	(1,866)	(8,495)
Share Revaluation	-	-	-	1,452
Gain/(Loss) on Property, Plant and Equipment Revaluations	101,804	64,543	46,304	46,756
Total Comprehensive Income	94,987	58,164	44,438	38,261

**PROSPECTIVE STATEMENT OF CHANGES IN EQUITY
FOR DRAFT ANNUAL PLAN 2025/2026**

	Actual 2023/2024 (\$000)	AP 2024/2025 (\$000)	LTP 2025/2026 (\$000)	AP 2025/2026 (\$000)
Balance at 1 July	2,151,168	2,247,879	2,306,043	2,292,342
Net Comprehensive Revenue and Expense	94,987	58,164	44,438	38,261
Balance at 30 June	2,246,155	2,306,043	2,350,481	2,330,603
SoFP	2,246,155	2,306,043	2,350,481	2,330,603

**PROSPECTIVE STATEMENT OF FINANCIAL POSITION
FOR DRAFT ANNUAL PLAN 2025/2026**

	Actual 2023/2024 (\$000)	AP 2024/2025 (\$000)	LTP 2025/2026 (\$000)	AP 2025/2026 (\$000)
Equity				
Retained Earnings	705,284	702,540	701,775	690,039
Asset Revaluations Reserves	1,491,447	1,560,269	1,606,573	1,602,617
Fair Value Reserves	5,745	4,526	4,526	7,197
Other Reserves	43,679	38,708	37,607	30,749
	2,246,155	2,306,043	2,350,481	2,330,603
Current Assets				
Cash and Cash Equivalents	5,392	1,000	1,000	1,000
Trade and Other Receivables	15,424	12,180	13,050	13,405
Inventories	130	117	117	130
Work in Progress	0	0	0	0
Other Financial Assets	1,962	474	474	667
	22,908	13,771	14,641	15,202
Non-Current Assets				
Property, Plant and Equipment	2,254,892	2,361,092	2,434,893	2,409,751
Intangible Assets	5,728	4,669	4,669	5,728
Forestry Assets	13,290	15,590	16,850	15,780
Investments in Associates	2,185	2,083	2,083	2,185
Other Financial Assets	10,839	42,221	42,721	38,575
	2,286,934	2,425,655	2,501,216	2,472,020
TOTAL ASSETS	2,309,842	2,439,426	2,515,857	2,487,221
Current Liabilities				
Trade and Other Payables	15,196	12,203	12,246	11,603
Contract Retentions and Deposits	705	2,004	2,190	1,846
Employee Benefit Liabilities	2,741	2,988	3,033	3,301
Development & Financial Contributions	1,045	990	990	1,045
Landfill Contingency - Curren	3	0	0	0
Borrowings	5,000	4,994	5,535	10,000
	24,690	23,179	23,994	27,795
Non-Current Liabilities				
Employee Benefit Liabilities	11	11	11	11
Provision for Decommissioning	8,186	7,985	8,362	8,316
Borrowings	30,800	102,208	133,009	120,497
	38,997	110,204	141,382	128,823
TOTAL LIABILITIES	63,687	133,383	165,376	156,619
NET ASSETS	2,246,155	2,306,043	2,350,481	2,330,603

**STATEMENT OF PROSPECTIVE CASH FLOWS
FOR DRAFT ANNUAL PLAN 2025/2026**

	Actual 2023/2024 (\$000)	AP 2024/2025 (\$000)	LTP 2025/2026 (\$000)	AP 2025/2026 (\$000)
Cash flows from Operating Activities				
Receipts from Rates Revenue	62,989	72,089	77,786	77,298
Interest & Dividends	703	1,803	1,669	20
Receipts from Other Revenue & NZ Transport Agency	35,938	41,522	43,373	37,976
Payments to Suppliers and Employees	(73,189)	(81,453)	(78,013)	(79,789)
Interest Paid	(1,018)	(4,195)	(6,057)	(5,182)
Net Cash Flow from Operating Activities	25,423	29,766	38,758	30,323
Cash Flows from Investing Activities				
Receipts from Sale of Property, Plant, and Equipment	5,329	1,073	1,179	1,148
Receipts from Sale of Investments	350	0	0	0
Purchase of Property, Plant, and Equipment	(41,488)	(66,667)	(70,778)	(67,083)
Purchase of Intangible Assets	0			0
Acquisition of Investments	(10,350)	2,656	(500)	2,489
Net Cash Flow from Investing Activities	(46,159)	(62,938)	(70,099)	(63,446)
Cash Flows from Financing Activities				
Proceeds from Borrowings	14,000	33,263	34,867	40,677
Repayment of Borrowings	0	(2,765)	(3,526)	(3,160)
Payments of Finance Leases	0	0	0	0
Net Cash Flow from Investing Activities	14,000	30,498	31,341	37,516
Net Increase/(Decrease) in Cash, Cash Equivalents and Bank Overdrafts	(6,736)	(2,674)	0	4,394
Cash, Cash equivalents and Bank Overdrafts as at the beginning of the year	12,128	3,674	1,000	(3,394)
Cash, Cash Equivalents and Bank Overdrafts at the end of the year	5,392	1,000	1,000	1,000
Per BS	5,392	1,000	1,000	1,000

**RECONCILIATION BETWEEN THE OPERATING SURPLUS (FROM THE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE) AND NET CASHFLOW FROM OPERATING ACTIVITIES (STATEMENT OF CASHFLOW)
FOR DRAFT ANNUAL PLAN 2025/2026**

	Actual 2023/2024 (\$000)	AP 2024/2025 (\$000)	LTP 2025/2026 (\$000)	AP 2025/2026 (\$000)
Surplus/(deficit) after tax in prospective income statement	(6,817)	(6,379)	(1,866)	(8,495)
Add/(Less) non-cash items				
Depreciation and amortisation	40,600	41,654	43,281	45,894
Forestry Revaluation	130	(1,360)	(1,260)	(1,260)
Vested Assets	(1,050)	0	0	0
Emission trading units	(180)	0	0	0
Provision for Landfill	(179)	(248)	378	378
Milford Sound Tourism shareholder account	(43)			0
Share of associate's surplus	(102)			0
Add/(Less) items classified as investing or financing activities				
Gains/(losses) in PPE disposal	(2,152)	(1,073)	(1,179)	(1,148)
Add/(Less) movements in working capital items				
Trade and Other Receivables	(6,607)	(3,547)	(870)	(2,434)
Interest receivable	(14)			0
Net GST	(473)			0
Development and Financial Contributions	22			0
Inventories	(1)	(0)	0	(0)
Trade and Other Payables	2,156	719	274	(2,610)
Other	131			
	25,421	29,766	38,758	30,323
Per Cashflow	25,423	29,766	38,758	30,323

Loan description	Business unit number	Business unit description	Activity	Amount to be repaid	Term remaining
Invercargill Office 20 & 42 Don St P-10087 20/21	10480	Buildings - Invercargill Office	Community Facilities	-823,478	7
Digitisation Back Capture	10090	Information management	Corporate Services	-681,874	6
Digitisation Back Capture	10090	Information management	Corporate Services	-335,040	6
Public Toilets 15/16	10208	Public Conveniences	Community Facilities	-207,922	6
Core System Review 18/19 (CF)	10095	Information services	Corporate Services	-165,429	4
Winton Transfer Station greenwaste improvements P-10427 21/22 CF	10780	Transfer Stations - Winton	Waste Services	-157,281	8
Core systems 2019/2020	10095	Information services	Corporate Services	-105,464	5
Digitisation Back Capture	10090	Information management	Corporate Services	-81,578	6
District Refuse - Closed Landfills 22/23	10750	District Refuse Sites	Waste Services	-73885	8
Invercargill office refurbishment P-10954 21/22	10480	Buildings - Invercargill Office	Community Facilities	-72,470	8
Lions Park Toilet	10208	Public Conveniences	Community Facilities	-70,992	1
Bal Up BU 10650 Community Hous 23/24	10650	Community Housing Collective C	Community Services	-55,451	2
Core System Review	10095	Information services	Corporate Services	-49,374	3
Te Anau Transfer Stations - Weighbridge P-10425 21/22	10775	Transfer Stations - Te Anau	Waste Services	-38389	8
Bal up BU 10214 23/24	10214	Cemetery Interments	Community Services	-36,615	2
Information Management 2020/21 Core System	10095	Information services	Corporate Services	-34,462	7
District Refuse - Closed Landfills 21/22	10750	District Refuse Sites	Waste Services	-29,035	8
Concrete pad strengthening and shed painting (Wyndale transfer station)	10785	Transfer Stations - Wyndale	Waste Services	-26,231	4
Motor Vehicle MUP695 Community Leadership	10112	Community Leadership District	Community Leadership	-25,894	2
Waste Management Rates previously 1118	10790	Waste Management Costs	Waste Services	-24,419	1
Hard Standing - transfer station Stewart Island 20/21	10770	Transfer Stations - Stewart Is	Waste Services	-22,372	7
Motor Vehicle MYW690	10225	Water Services	Corporate Services	-12,276	2
Te Anau Library upgrade P-10783 21/22	10455	Buildings - district offices	Community Facilities	-12,249	8
Information Management Dark Fibre Installation 20/21	10095	Information services	Corporate Services	-11,864	6
Te Anau Transfer Stations - Weighbridge P-10425 21/22	10775	Transfer Stations - Te Anau	Waste Services	-11,850	8
Easements W15667 Around the Mountain Cycle Trail	10174	Around the Mountains Cycle Loa	Roading	-9,835	7
Glass Crusher Transfer Station Stewart Island 20/21	10770	Transfer Stations - Stewart Is	Waste Services	-8,997	7
Compactor Bin Stewart Island transfer station 20/21	10770	Transfer Stations - Stewart Is	Waste Services	-6,711	7
Toilets 14/15	10208	Public Conveniences	Community Facilities	-6,125	3
Public Toilets 17/18	10208	Public Conveniences	Community Facilities	-5,870	8
Winton Cemetery new ashes beams P-10981 21/22	10214	Cemetery Interments	Community Services	-5,317	3
Stewart Island Half Moon Bay Cemetery P-10860 21/22	10214	Cemetery Interments	Community Services	-4,144	3

Calcium Cemetery Memorial Wall P-10963 21/22	10214 Cemetery Interments	Community Services	-3,431	3
Woodlands Cemetery Memorial Wall	10214 Cemetery Interments	Community Services	-3,336	3
Winton Cemetery memorial wall	10214 Cemetery Interments	Community Services	-3,190	3
Wyndham Cemetery Memorial Wall	10214 Cemetery Interments	Community Services	-2,466	3
Te Anau Cemetery Memorial Wall P-10963 21/22	10214 Cemetery Interments	Community Services	-2,003	3
Wallacetown Cemetery works P-10895 21/22	10214 Cemetery Interments	Community Services	-1,855	3
Lumsden Cemetery Memorial Wall P-10963 21/22	10214 Cemetery Interments	Community Services	-1,764	3
Otautau Cemetery memorial wall p-10963 21/22	10214 Cemetery Interments	Community Services	-1,101	3
Mossburn Cemetery Memorial Wall P-10963 21/22	10214 Cemetery Interments	Community Services	-614	3
Water Supply previously loan 1061	10183 Council water loans	Water Supply	-472	1

Full project list				
Row	Activity and area	Project ID	Project Description	2025/2026 AP Budget (\$000)
1	Community Resources			
2	Community Facilities			
3	Halls			
4	Ardlussa	P-10552	Balfour Hall - Replace roof and spouting	\$71,400
5	Fiordland	P-10569	Manapouri Hall - LED lighting	\$12,240
6	Northern	FHALL001	Athol Hall - Exterior repaint	\$22,440
7	Oraka-Aparima	FHALL046	Colac Bay Hall - Pile fasteners, ramps and paths	\$12,240
8	Oreti	FHALL009	Browns Hall - Toilet upgrade incl paint and flooring	\$25,500
9	Oreti	P-10742	Winton Memorial Hall - Internal refurbishment of storage area	\$76,667
10	Tuatapere-Te Waewae	P-11143	Tuatapere Hall - LED lighting and heat pump to RSA room	\$14,280
11	Waihopai-Toetoe	FHALL036	Edendale - Wyndham Hall - Upgrade carparking	\$61,200
12	Waihopai-Toetoe	FHALL037	Edendale - Wyndham Hall - Interior repaint	\$62,546
13	Waihopai-Toetoe	FHALL073	Tokanui Hall - Window replacement	\$30,600
14	Waihopai-Toetoe	P-10591	Edendale Wyndham Hall - Install LED lighting	\$9,180
15	Halls Total			\$398,293
16	Offices & Buildings			
17	District	P-10710	Invercargill Building - Replacement	\$5,250,000
18	Offices & Buildings Total			\$5,250,000
19	Other Property			
20	District	FBUILD030	Waikiwi Yard - New fit for purpose depot building	\$468,180
21	Northern	FBUILD001	Garston Playcentre Building - Exterior repaint and carpentry work	\$30,000
22	Northern	FBUILD003	Lumsden Information Centre - Exterior paint and repairs	\$30,000
23	Northern	FBUILD004	Lumsden Information Centre - Interior repaint and floor piling	\$51,000
24	Northern	P-10734	Garston Old Post Office - Upgrade distribution board, install LED lighting and heat pump	\$14,280
25	Other Property Total			\$593,460
26	Toilets			
27	District	FTOIL002	District Wide Toilets - Refurbishment four toilets	\$127,500
28	District	P-10637	District Wide Toilets - Renewal preparation	\$81,600
29	District	P-10642	District Wide Toilets - Renewal construction	\$438,600
30	District	P-10649	District Wide Toilets - Renewal preparation	\$447,780
31	District	P-11092	District Wide Toilets - Public toilets	\$267,500
32	Toilets Total			\$1,362,980

Row	Activity and area	Project ID	Project Description	2025/2026 AP Budget (\$000)
33	Community Services			
34	Cemeteries			
35	District	P-10974	District Wide - Cemetery beams	\$14,076
36	Cemeteries Total			\$14,076
37	Community Housing			
38	District	FHOUS002	Community Housing - Exterior repaint 25 units	\$129,540
39	District	FHOUS014	Community Housing - Internal paint two units	\$12,240
40	District	FHOUS015	Community Housing - Paths	\$15,300
41	District	FHOUS016	Community Housing - Bathroom	\$9,180
42	District	FHOUS017	Community Housing - Replace roof	\$249,900
43	Community Housing Total			\$416,160
44	Open Spaces			
45	Parks & Reserves			
46	District	FPARK028	Te Anau Ivon Wilson Park - Renew management plan	\$61,200
47	District	FPARK030	Te Anau Lynwood Historic Reserve - Master plan development	\$40,800
48	District	FPARK042	Dunstable Picnic Ground - Master plan development	\$40,800
49	District	FPARK045	Kowhai Reach Reserve - Renew management plan	\$61,200
50	District	FPLAY027	Riverton Mores Scenic Reserve - Master plan development	\$40,800
51	Fiordland	FPARK011	Manapouri Frasers Beach - Reserve management plan renewal	\$102,000
52	Fiordland	P-10769	Manapouri - Recreational Reserve Playground Equipment renewal	\$42,840
53	Fiordland	P-10933	Te Anau masterplan implementation	\$455,000
54	Oraka-Aparima	P-11214	Riverton - Riparian planting	\$5,100
55	Oreti	P-10831	Winton Centennial Park Playground - Equipment renewal	\$30,600
56	Stewart Island/Rakiura	P-11208	Stewart Island/Rakiura - Car park and walking link development	\$102,000
57	Tuatapere-Te Waewae	FPARK024	Orepuki Water Tower - Repairs	\$102,000
58	Waihopai-Toetoe	FPARK008	Wyndham Recreation Reserve and Wildlife Refuge - Development of the master plan	\$15,300
59	Waihopai-Toetoe	FPARK010	Woodlands - Reconstruction of the track to Kingswood Bush	\$51,000
60	Waihopai-Toetoe	P-10820	Tokanui Rata Park Playground - Equipment Renewal	\$51,000
61	Waihopai-Toetoe	P-10864	Edendale and Wyndham - Creation of multi-use track	\$600,000
62	Waihopai-Toetoe	P-11098	Edendale - Proposed dog park	\$51,000
63	Waihopai-Toetoe	P-11206	Wyndham Playground - Redevelopment	\$76,500
64	Wallace-Takitimu	P-10786	Otautau Centennial Park Playground - Equipment renewal	\$117,300
65	Wallace-Takitimu	P-11201	Nightcaps - McGregor Park development	\$102,000
66	Wallace-Takitimu	P-11202	Otautau - War Memorial replacement	\$81,600
67	Wallace-Takitimu	P-11203	Otautau - Tennis court resurfacing	\$61,200
68	Parks & Reserves Total			\$2,291,240

Row	Activity and area	Project ID	Project Description	2025/2026 AP Budget (\$000)
69	SIESA			
70	SIESA			
71	Stewart Island/Rakiura	P-11207	Stewart Island/Rakiura SIESA - Capital renewal programme	\$288,150
72	SIESA Total			\$288,150
73	Sewerage			
74	Sewerage			
75	Sewerage			
76	District	P-10446	District Wide Waste Water Treatment Plant - SCADA replacement	\$205,000
77	District	P-10453	Balfour Waste Water Treatment Plant - Consent renewal treatment upgrade	\$800,000
78	District	P-10454	Edendale/Wyndham Waste Water Treatment Plant - Consent renewal treatment upgrade	\$6,500,000
79	District	P-10455	Gorge Road Waste Water Treatment Plant - Consent renewal preparation	\$205,000
80	District	P-10459	Manapouri - Wastewater treatment upgrade	\$4,036,450
81	District	P-10461	Monowai Waste Water - Consent renewal investment	\$153,750
82	District	P-10483	Wallacetown Waste Water - Consent contribution to Alliance	\$128,125
83	District	P-11219	District Wide Wastewater Network - Renewals	\$1,025,000
84	District	P-11331	Te Anau Treatment Plant - Sludge removal	\$206,025
85	District	P-11381	Stewart Island/Rakiura Waste Water - Wetwell chamber replacement	\$500,000
86	Sewerage Total			\$13,759,350
87	Stormwater			
88	Stormwater			
89	Stormwater			
90	District	P-10431	Edendale/Wyndham Stormwater - Main/manhole renewal and subsoils	\$1,200,275
91	District	P-10435	Nightcaps - Stormwater investigations and renewals	\$110,915
92	District	P-10436	Ohai Stormwater - Investigations and renewals	\$227,550
93	District	P-10443	Te Anau Stormwater - Discharge improvements to surface water at Lakefront	\$227,550
94	District	P-10445	Winton - Investigation and replacement of storm main	\$512,500
95	District	P-11060	Te Anau Stormwater - Sandy Brown Road stormwater upgrade	\$1,000,000
96	Stormwater Total			\$3,278,790
97	Transport			
98	Roading			
99	Cycle Trails			
100	District	FCYCLE001	Around The Mountains Cycle Trail - Continuous improvement programme	\$20,400
101	Cycle Trails Total			\$20,400
102	Footpaths			
103	Ardlussa	FFOOT001	Riversdale - Footpath renewal programme 2024/2025 to 2026/2027	\$22,898
104	Ardlussa	FFOOT100	Waikaia - Otta Seal Upper Newburn Road	\$65,000

Row	Activity and area	Project ID	Project Description	2025/2026 AP Budget (\$'000)
105	Northern	FFOOT001	Lumsden - Footpath renewal programme 2024/2025 to 2026/2027	\$36,508
106	Northern		Mossburn - Footpath renewal programme 2024/2025 to 2026/2027	\$53,901
107	Oraka-Aparima	FFOOT001	Colac Bay - Footpath renewal programme 2024/2025 to 2026/2027	\$20,157
108	Oraka-Aparima		Riverton - Footpath renewal programme 2024/2025 to 2026/2027	\$23,543
109	Oreti	FFOOT001	Dipton - Footpath renewal programme 2024/2025 to 2026/2027	\$25,800
110	Oreti		Wallacetown - Footpath renewal programme 2024/2025 to 2026/2027	\$24,940
111	Oreti		Winton - Footpath renewal programme 2024/2025 - 2026/2027	\$105,566
112	Tuatapere-Te Waewae	FFOOT001	Orepuki - Footpath renewal programme 2024/2025 to 2026/2027	\$43,215
113	Tuatapere-Te Waewae		Tuatapere - Footpath renewal programme 2024/2025 to 2026/2027	\$101,143
114	Waihopai-Toetoe	FFOOT001	Edendale - Wyndham - Footpath renewal programme 2024/2025 to 2026/2027	\$376,444
115	Waihopai-Toetoe		Woodlands - Footpath renewal programme 2024/2025 to 2026/2027	\$22,274
116	Waihopai-Toetoe	FFOOT107	Gorge Road - Speed feedback sign at Gorge Road Invercargill Highway	\$20,000
117	Waihopai-Toetoe	FFOOT110	Gorge Road - Speed feedback sign at Tokanui Gorge Road Highway	\$20,000
118	Waihopai-Toetoe	FFOOT111	Tokanui - Speed feedback sign at Niagara Tokanui Highway	\$20,000
119	Waihopai-Toetoe	FFOOT113	Tokanui - Speed feedback sign at Tokanui Gorge Road Highway	\$20,000
120	Waihopai-Toetoe	FFOOT114	Woodlands - Speed feedback sign at Woodland South Road	\$20,000
121	Wallace-Takitimu	FFOOT001	Ohai - Footpath renewal programme 2024/2025 to 2026/2027	\$98,900
122	Wallace-Takitimu		Otautau - Footpath renewal programme 2024/2025 to 2026/2027	\$263,870
123	Footpaths Total			\$1,384,159
124	Roading			
125	Dristrict	FROAD001	District Wide - Bridge programme 2024-2034	\$9,000,000
126	Dristrict	FROAD002	District Wide - Unsealed road renewal programme 2024-2034	\$2,766,675
127	Dristrict	FROAD003	District Wide - Resurfacing programme 2024-2034	\$8,134,607
128	Dristrict	FROAD004	District Wide - Drainage renewal programme 2024-2034	\$2,000,006
129	Dristrict	FROAD005	District Wide - Pavement rehabilitation programme 2024-2034	\$6,000,018
130	Dristrict	FROAD006	District Wide - Structure component renewal programme 2024-2034	\$643,344
131	Dristrict	FROAD007	District Wide - Traffic services programme 2024-2034	\$1,286,689
132	Dristrict	FROAD009	District Wide Roading - Resilience programme 2024-2034	\$921,818
133	Roading Total			\$30,753,157
134	Water Facility			
135	Stewart Island Jetties			
136	Stewart Island/Rakiura	P-10670	Stewart Island/Rakiura Golden Bay Wharf - Renewal preparation	\$255,000
137	Stewart Island Jetties Total			\$255,000
138	Boat Ramps			
139	Fiordland	P-11475	Manapouri swimming pontoon	\$30,000
140	Boat Ramps Total			\$30,000

Row	Activity and area	Project ID	Project Description	2025/2026 AP Budget (\$000)
141	Harbour			
142	Oraka-Aparima	P-11225	Riverton T Wharf Replacement - Demolition and construction	\$814,000
143	Harbour Total			\$814,000
144	Water Supply			
145	Water Supply			
146	Drinking Water			
147	Dristrict	P-10007	Eastern Bush Water Supply - Upgrade	\$512,500
148	Dristrict	P-10471	Te Anau Water Supply - Upgrade of contact tanks	\$205,000
149	Dristrict	P-10489	District Water Supply - Dosing and monitoring instrumentation	\$115,005
150	Dristrict	P-10490	SCADA to all water schemes	\$51,250
151	Dristrict	P-10495	District Water Supply - End of life water pumps and electrical	\$51,250
152	Dristrict	P-10517	District Water Supply - Replacement of AC pipe at end of life	\$1,537,500
153	Dristrict	P-10520	District Water Supply - Acuflo manifolds and check valves	\$125,379
154	Dristrict	P-11248	Orawia Water Supply - Consent renewal preparation	\$102,500
155	Dristrict	P-11406	Riverton Water Treatment Plant - Upgrade	\$3,075,000
156	Drinking Water Total			\$5,775,384
157	Rural Water			
158	Dristrict	P-10514	Takitimu Rural Water Supply - Switchboards and pump	\$214,225
159	Dristrict	P-11223	Te Anau Rural Water Supply - scheme audit remediation	\$558,923
160	Rural Water Total			\$773,148
161	Corporate Services			
162	Corporate Services			
163	Dristrict	FINFO002	District Wide - Archives requirements as the result of business case in 2024/2025	\$510,000
164	Dristrict	FINFO003	District Wide - Ongoing digitisation projects	\$43,860
165	Dristrict	FINFO004	District Wide - Equipment renewal	\$147,900
166	Dristrict	FINFO006	District Wide - Renewal of other network components	\$53,040
167	Corporate Services Total			\$754,800
	Grand Total			\$68,212,547

Exclusion of the public: Local Government Official Information and Meetings Act 1987

Recommendation

That the public be excluded from the following part(s) of the proceedings of this meeting.

C8.1 Strategic project update

The general subject of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48(1) of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48(1) for the passing of this resolution
Strategic project update	<p>s7(2)(b)(ii) - the withholding of the information is necessary to protect information where the making available of the information would be likely unreasonably to prejudice the commercial position of the person who supplied or who is the subject of the information.</p> <p>s7(2)(c)(ii) - the withholding of the information is necessary to protect information which is subject to an obligation of confidence or which any person has been or could be compelled to provide under the authority of any enactment, where the making available of the information would be likely to damage the public interest.</p> <p>s7(2)(h) - the withholding of the information is necessary to enable the local authority to carry out, without prejudice or disadvantage, commercial activities.</p>	That the public conduct of the whole or the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding exists.