

# Annual Budget Supporting Information

2025/26



[pncc.govt.nz/annualbudget](https://pncc.govt.nz/annualbudget)



He iti rā,  
he iti pounamu

Small city benefits,  
big city ambition

---

**Whāinga 1**  
**Goal 1**

He tāone auaha,  
he tāone tiputipu

An innovative  
and growing city

---

**Whāinga 2**  
**Goal 2**

He tāone whakaihihi,  
tapatapahi ana

A creative and  
exciting city

---

**Whāinga 3**  
**Goal 3**

He hapori tūhonohono,  
he hapori haumarū

A connected and safe  
community

---

**Whāinga 4**  
**Goal 4**

He tāone toitū, he  
tāone manawaroa

A sustainable and  
resilient city





# Introduction





# Contents

## Introduction

Financial overview and statements	6
Annual budget disclosure statement	13

## Section 1

### Implementing the Long-Term Plan

This shows what we're planning to do, and how much it is expected to cost implement to 2025/26 (year two of the Long-Term Plan).

Groups of Activities and Goals – Introduction

#### Goal 1 – An Innovative and Growing City

Housing	24
Urban Design	27
Economic Development	30
Transport	34

#### Goal 2 – A Creative and Exciting City

Recreation and Play	42
Arts and Heritage	47

#### Goal 3 – A connected and Safe Community

Community Safety and Health	51
City Library	55
Community Support	58

#### Goal 4 – A sustainable and Resilient City

Biodiversity and the Manawatū River	62
Resource Recovery	66
Climate Change and Sustainability	70
Water – Wastewater – Stormwater	73

## Section 2

### Financial and Rating Information

Here you can see what assumptions have been made in preparing the financial information. You'll also see details about the rating system.

Significant Forecasting Assumptions	94
Rating System, Rates and Funding Impact Statements	97

## Section 3

### Additional Information

Levels of Service, Performance Measures and Targets	135
---	-----



# Financial Overview and Statements

## Overview

The Council's Annual Budget<sup>1</sup> covers the period 1 July 2025 to 30 June 2026. It incorporates operating and capital expenditure for the period for the core Council entity - consolidated statements have not been prepared to include subsidiaries. In this section financial information is provided at a summary level but more detailed information for each activity and group of activities is included throughout the document.

## Financial Strategy

The key elements of the financial strategy underpinning this have been:

- To ensure the Council's long-term financial position is sustainable.
- To recognise inter-generational funding requirements.
- To manage debt within defined levels.
- To maintain the infrastructure provided for the City by previous generations, for the use by current and future generations.
- To ensure financial capacity for future generations so they are able to fund high-priority programmes.
- Timely provision of new infrastructure that builds capacity and enables the City to harness new development

opportunities while avoiding the financial risks associated with over provision.

In developing this strategy, The Council has focused on:

- What needs to be done to ensure the City's infrastructure can continue to provide desired levels of service and meet any growth in demand.
- What level of rates is required to meet the infrastructure needs.
- How to create sufficient borrowing 'capacity' to cope with future high-priority programmes.

As a result, the approach has been to:

- Encourage staff to provide innovative and efficient delivery of services.
- Commit to funding capital renewals at the levels required to maintain assets.
- Challenge expenditure proposals to ensure they are aligned to key Council Strategies, that the proposed timing is realistic and that they are capable of being delivered.
- Peer-review capital expenditure budgets to ensure they are adequate in the current challenging contracting market.
- Make sure that the expenditure required for growth is committed soon enough to enable the City to harness development opportunities and comply with the requirement of the National Planning Standards, but not too far ahead of when the infrastructure will actually be required.

<sup>1</sup> The Council uses the term "Annual Budget" to represent the 'Annual Plan' required under the Local Government Act 2002



The table below shows the key financial parameters for the Annual Budget compared with those for 2025/26 in the Long-Term Plan.

Parameter	Long-Term Plan	Annual Budget	Limit
Increase in total rates	8.9%	7.7%	7% #
Net debt as a % of total assets	13.9%	14.6%	20%
Net debt as a % of total revenue	187.8%	184.6%	250%
Net interest as a % of total revenue	8.6%	7.6%	15%
Net interest as a % of annual rates income	11.3%	10%	20%

# Note – this limit comprises the following elements - October 2024 BERL cost index for 2026 (3%) + growth in the rating base (0.4%) + provision to fund cost of higher standards & new services (2%) + increase in funding required for interest & debt repayment (1.6%). The LTP assumed this limit would be 7.9% but since then then BERL cost index has increased but the budget provision for increased interest & debt

repayment has reduced due to lower average interest rates.

The Council has recognised the increase exceeds the limit (as adjusted) but believes the rates are being set at an appropriate level to strike the right balance between continuing to deliver services, protect the City's assets and being affordable for the community.



## Forecast Financial Statements

The financial information contained in the Annual Budget is a forecast for the purposes of Public Benefit Entity (PBE) Financial Reporting Standard (FRS) 42. This information may not be appropriate for purposes other than those described. It has been prepared on the basis of assumptions (refer to Significant Forecasting Assumptions in section 2) as to future events that the Council reasonably expects to occur, associated with the actions it reasonably expects to take, as at the date the forecast was prepared. The actual results are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period. The Annual Budget has been prepared in accordance with generally accepted accounting practice and the Council's accounting policies are outlined in section 3 of the Long-Term Plan. The policies incorporate the latest PBE accounting standards and the changes have had no material effect.

The Funding Impact Statements in section 2 have been prepared in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014. The regulations

are not consistent with generally accepted accounting practice.

Rates revenue includes revenue from metered water and is included net of any remissions granted under the Council's Rates Remission Policy. Remissions of \$0.25 million pa have been assumed.

Legislation states that councils are required to operate a 'balanced budget' i.e. income must equal or exceed expenditure (and expenditure must include non-cash items such as depreciation). However, if a council determines that it is prudent not to have a 'balanced budget' (i.e. an operating surplus is not required), it must make a formal decision to that effect. The decision must be a prudent one and have included consideration of levels of service and useful lifespan of assets. There are grounds for not having a surplus every year to avoid building up unnecessary cash reserves. Council's asset management plans ensure the Council is appropriately planning for renewals and its financial strategy is to make adequate financial provision to fund renewals from rates revenue.

Council is making provision to fund from revenue \$31.2m for capital renewals during 2025/26.

The Council's Prospective Statement of Comprehensive Revenue and Expense (next page) shows that including capital revenue of \$25.3 million there is a surplus of \$11.3 million for the year. The Council interprets this as meaning the balanced budget test is met.

Palmerston North City Council is responsible for these forecast financial statements, including the appropriateness of the assumptions underlying the forecast financial statements and all other disclosures.

Because the figures are rounded to the nearest thousand dollars, it may appear that they do not add up, but the total represents the sum of the individual forecast amounts.

The following statements show the financial implications of providing all of the Council's services:

## PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>Operating Revenue</b>			
136,852	Rates revenue	149,054	147,453
6,370	Operating subsidies and grants	6,467	6,081
356	Finance revenue	359	506
38,699	Other revenue	39,309	40,108
-	Other gains	-	-
<b>182,276</b>	<b>Total Operating Revenue</b>	<b>195,189</b>	<b>194,148</b>
<b>Capital Revenue</b>			
16,093	Capital subsidies and grants	27,779	21,127
1,961	Development Contributions	2,211	2,211
2,000	Vested Assets	2,000	2,000
<b>20,054</b>	<b>Total Capital Revenue</b>	<b>31,990</b>	<b>25,338</b>
<b>202,330</b>	<b>TOTAL REVENUE</b>	<b>227,179</b>	<b>219,486</b>

<b>Expenses</b>			
59,292	Employee and elected representatives benefit expenses	62,484	63,042
49,417	Depreciation and amortisation	50,503	49,701
14,520	Finance costs	16,998	14,893
77,911	Other expenses	79,082	80,537
-	Other losses	-	-
<b>201,140</b>	<b>Total Expenses</b>	<b>209,066</b>	<b>208,173</b>
<b>1,190</b>	<b>NET SURPLUS / (DEFICIT)</b>	<b>18,113</b>	<b>11,313</b>

<b>Other Comprehensive Revenue and Expense</b>			
6,422	Gain on property revaluations	99,394	126,451
<b>7,612</b>	<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>117,507</b>	<b>137,764</b>



## PROSPECTIVE STATEMENT OF FINANCIAL POSITION

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>ASSETS</b>			
<b>Current Assets</b>			
1,319	Cash and cash equivalents	1,315	4,112
11,884	Trade and other receivables	12,122	11,035
22,650	Inventories	247	6,583
-	Other financial assets	-	-
-	Derivative financial instruments	-	2,965
<b>35,852</b>	<b>Total Current Assets</b>	<b>13,684</b>	<b>24,696</b>
<b>Non-Current Assets</b>			
-	Inventories	19,197	749
-	Other financial assets	-	8,000
17,784	Investments in CCOs and industry companies	19,177	19,725
-	Derivative financial instruments	-	6,104
2,366,229	Property, plant and equipment	2,542,662	2,393,911
971	Intangible assets	971	1,010
14,249	Investment property	14,249	4,535
1,571	Forestry assets	1,571	2,072
-	Investment in Associate	-	1
<b>2,400,804</b>	<b>Total Non-Current Assets</b>	<b>2,597,827</b>	<b>2,436,107</b>
<b>2,436,656</b>	<b>TOTAL ASSETS</b>	<b>2,611,509</b>	<b>2,460,803</b>

<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
28,143	Trade and other payables	28,249	31,975
-	Provisions	-	797
-	Employee benefit liabilities	-	7,720
-	Borrowings	-	-
-	Derivative financial instruments	-	-
<b>28,143</b>	<b>Total Current Liabilities</b>	<b>28,249</b>	<b>40,492</b>
<b>Non-Current Liabilities</b>			
1,217	Provisions	1,217	322
6,567	Employee benefit liabilities	6,698	1,064
309,386	Borrowings	366,498	366,353
<b>317,170</b>	<b>Total Non-Current Liabilities</b>	<b>374,413</b>	<b>367,739</b>
<b>345,313</b>	<b>TOTAL LIABILITIES</b>	<b>402,662</b>	<b>408,231</b>
<b>2,091,343</b>	<b>NET ASSETS (ASSETS MINUS LIABILITIES)</b>	<b>2,208,847</b>	<b>2,052,571</b>
<b>EQUITY ATTRIBUTABLE TO PNCC</b>			
1,155,121	Retained earnings	1,173,230	984,862
936,222	Other Reserves	1,035,617	1,067,709
<b>2,091,343</b>	<b>TOTAL EQUITY</b>	<b>2,208,847</b>	<b>2,052,571</b>

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Budget 2024/25 \$'000s		LTP 2025/26 \$'000s	Draft AB 2025/26 \$'000s
2,083,731	Balance at 1 July	2,091,340	1,914,807
7,612	Total comprehensive revenue and expense for the year	117,507	137,764
2,091,343	Balance at 30 June	2,208,847	2,052,571



## PROSPECTIVE STATEMENT OF CASH FLOWS

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>Cash flows from operating activities</b>			
136,852	Receipts from rates revenues	149,054	147,453
35,255	Receipts from other revenue	39,309	36,596
6,370	Operating subsidies and grants	6,467	6,081
16,093	Capital subsidies and grants	27,779	21,127
1,961	Development contributions	2,211	2,211
200	Interest received	359	200
156	Dividends received	159	306
-	Receipts from tax losses	-	-
(142,449)	Payments to suppliers and employees	(138,360)	(140,373)
(14,520)	Interest paid	(16,998)	(14,893)
-	Goods and Services Tax (net)	-	-
<b>39,917</b>	<b>Total Cash flows from operating activities</b>	<b>68,981</b>	<b>58,707</b>
<b>Cash flows from investing activities</b>			
(1,300)	Repayment or acquisition of investments	(1,393)	(1,300)
3,443	Proceeds from sale of property, plant and equipment	3,512	3,512
( )	Investment in property development	-	-
(95,357)	Purchase of property, plant and equipment	(125,541)	(115,660)
<b>(93,213)</b>	<b>Total Cash flows from investing activities</b>	<b>(123,422)</b>	<b>(113,448)</b>

<b>Cash flows from financing activities</b>			
53,296	Proceeds from borrowings	57,112	54,740
<b>53,296</b>	<b>Total Cash flows from financing activities</b>	<b>57,112</b>	<b>54,740</b>
-	Net (decrease)/increase in cash, cash equivalents and bank overdrafts	-	-
1,319	Cash, cash equivalents and bank overdrafts at the beginning of the year	1,315	4,112
<b>1,319</b>	<b>Cash, cash equivalents and bank overdrafts at the end of the year</b>	<b>1,315</b>	<b>4,112</b>

# Annual Budget (Plan) Disclosure Statement

For the year ending 30 June 2026

## What is the purpose of this statement?

The purpose of this statement is to disclose the Council's planned financial performance in relation to various benchmarks to enable the assessment of whether the Council is prudently

managing its revenues, expenses, assets, liabilities, and general financial dealings.

The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence)

Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark - increases	Total rates will increase by no more than the Local Government Cost Index (LGCI) plus the growth in the rating base plus 2% (to fund the cost of higher standards and new services) plus increase in funding required for interest and debt repayment.	7.7%	No
Debt affordability benchmark	Net external debt as a percentage of total assets will not exceed 20%	14.6%	Yes
Debt affordability benchmark	Net external debt as a percentage of total revenue will not exceed 250%	184.6%	Yes
Debt affordability benchmark	Net interest as a percentage of total revenue will not exceed 15%	7.6%	Yes
Debt affordability benchmark	Net interest as a percentage of annual rates income will not exceed 20%	10%	Yes
Debt affordability benchmark	Liquidity available will exceed 110% of existing external debt	113.1%	Yes
Balanced budget benchmark	100%	105.4%	Yes
Essential services benchmark	100%	253.1%	Yes
Debt servicing benchmark	10%	6.7%	Yes



# Notes

## 1 Rates affordability benchmark

(1) For this benchmark:

1. The Council's planned rates income for the year is compared with a quantified limit on rates contained in the Financial Strategy included in the Council's Long-Term Plan
2. The Council's planned rates increases for the year are compared with a quantified limit on rates increases for the year contained in the Financial Strategy included in the Council's Long-Term Plan.

(2) The Council meets the rates affordability benchmark if:

3. Its planned rates income for the year equals or is less than each quantified limit on rates
4. Its planned rates increases for the year equal or are less than each quantified limit on rates increases.

## 2 Debt affordability benchmark

- (1) For this benchmark, the Council's planned borrowing is compared with quantified limits on borrowing contained in the Financial Strategy included in the Council's Long-Term Plan.
- (2) The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

## 3 Balanced budget benchmark

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

## 4 Essential services benchmark

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

## 5 Debt servicing benchmark

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



Wāhanga 1  
Section 1

# Implementing the Long-Term Plan

1.





# Wāhanga 1

## Section 1

The shows what we’re planning to do, and how much it is expected to cost to implement 2025/26 (Year two of the Long-Term Plan)

Groups of Activities and Goals – Introduction

### Goal 1

#### An Innovative and Growing City

Housing	24
Urban Design	27
Economic Development	30
Transport	34

### Goal 2

#### A Creative and Exciting City

Recreation and Play	42
Arts and Heritage	47

### Goal 3

#### A connected and Safe Community

Community Safety and Health	51
City Library	55
Community Support	58

### Goal 4

#### A sustainable and Resilient City

Biodiversity and the Manawatū River	62
Resource Recovery	66
Climate Change and Sustainability	70
Water – Wastewater – Stormwater	73

# Groups of Activities

## What we are planning to do during 2025/26 (year two of the Long-Term Plan) and why

Our vision for the city is:

### He iti rā, he iti pounamu. Small city benefits, big city ambition

We know Palmerston North is a great place to be and we want people enjoy living, working, visiting and doing business here. To ensure that's the case, we have a vision that sets the direction for all the work we do.

At the heart of our vision is ensuring every resident is able to enjoy the benefits of living in a small city, with all the advantages of a big city. That means we're known for having a great quality of life while at the same time offering the lifestyle, education and business opportunities available in much larger cities.

To ensure this is achievable, we break it down into 4 goals. Our Oranga Papaioea City Strategy describes the vision and goals in more detail.

Sitting beneath the City Strategy we have 15 plans. Each plan is linked to an LTP activity. Activities are defined in the Local Government Act as goods and services provided by the Council. The Act requires similar Activities to be put together into Groups of Activities for budget purposes.

Vision:	He iti rā, he iti pounamu. Small city benefits, big city ambition.			
Goals:	An Innovative and Growing City	A Creative and Exciting City	A Connected and Safe Community	A Sustainable and Resilient City
LTP Activities:	Housing Economic Development Transport Urban Design	Arts and Heritage Recreation and Play	Community Support City Library Community Safety and Heath	Climate Change and Sustainability Biodiversity and the Manawatu River Resource Recovery Water, Wastewater, Stormwater

# A guide to programmes in this section

## Operating Programmes

Operating programmes are portions of the operating expenses that are separately scheduled to make them more visible in the budget document. This is usually because the project is to accomplish a specific outcome or is for a fixed term. The sum shown is the total cost and if there is any budgeted external funding this will be shown as part of the external funding total for the activity.

In the Summary Activity Financial Statements, the revenue and expenses from the programme are included in the relevant categories, along with all the other revenue and expenses to fund the Activity.

## Capital Programmes

Since individual capital programmes result in the Council creating an asset (capital new or capital growth), or replacing an existing asset (capital renewal), the total cost is shown in the programme schedules. The total of all budgeted external funding for all capital programmes within an Activity is deducted from what is shown as the 'Total' to show what the Council plans to contribute (shown as 'Funded by Council [Rates and Borrowing]')

## Information / main reason for change

Where there has been a significant change to a programme compared to the Long-Term Plan, a reason has been noted.

## Rounding

Because the figures are rounded to the nearest thousand dollars, it sometimes appears that they do not add up, but the total represents the sum of the individual forecast amounts.

## Abbreviations

The following abbreviations appear throughout this section:

LTP – Long-Term Plan

Draft AB – Draft Annual Budget

## Key:

Below are the key symbols you will see alongside each programme within this section.

### WHAT'S IN



No change to timing – any budget change indicated

### WHAT'S OUT (DELETED)



Explanation indicated

### WHAT'S BEING DONE LATER



New year and explanation indicated

### WHAT'S BEING DONE EARLIER



New year and explanation indicated

### WHAT'S NEW IN 2025/26



Explanation indicated

**Activity Financial Statements**  
**Whole of Council**

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>Revenue</b>			
<b>An innovative and growing city</b>			
12,874	Housing	13,080	13,603
-	Urban Design	-	-
1,558	Economic Development	1,589	1,746
<b>Transport</b>			
1,029	Active and Public Transport	1,049	293
11,435	Roading	11,689	11,727
<b>A creative and exciting city</b>			
4,001	Recreation and play	4,081	4,108
276	Arts and Heritage	281	280
<b>A connected and safe community</b>			
1,525	Community safety and health	1,557	1,558
80	City Library	82	82
1,002	Community support	1,022	1,044
<b>A sustainable and resilient city</b>			
95	Biodiversity and the Manawatu River	97	95
4,970	Resource Recovery	5,194	5,037
-	Climate Change and Sustainability	-	-
<b>Water</b>			
44	Water	45	45
<b>Wastewater</b>			
1,573	Wastewater	1,203	1,825
<b>Stormwater</b>			
-	Stormwater	-	-
<b>Supporting the Organisation</b>			
399	Governance and Active Citizenship	510	447
4,565	Organisational performance	4,656	4,806
<b>45,425</b>	<b>Total Revenue</b>	<b>46,135</b>	<b>46,695</b>



<b>Expenses</b>				
<b>An innovative and growing city</b>				
19,722	Housing	19,756	21,243	
1,036	Urban Design	1,092	1,068	
8,433	Economic Development	8,412	8,471	
<b>Transport</b>				
5,357	Active and Public Transport	5,931	4,333	
29,625	Roading	30,624	32,912	
<b>A creative and exciting city</b>				
26,761	Recreation and play	28,245	29,316	
13,527	Arts and Heritage	13,758	13,926	
<b>A connected and safe community</b>				
4,199	Community safety and health	4,254	4,394	
11,355	City Library	11,403	12,738	
10,831	Community support	11,281	9,676	
<b>A sustainable and resilient city</b>				
2,163	Biodiversity and the Manawatu River	2,410	2,684	
10,872	Resource Recovery	11,795	13,685	
1,353	Climate Change and Sustainability	1,450	1,384	
<b>Water</b>				
12,916	Water	13,588	14,539	
<b>Wastewater</b>				
15,481	Wastewater	15,932	17,050	
<b>Stormwater</b>				
6,842	Stormwater	7,254	7,656	
<b>Supporting the Organisation</b>				
8,071	Governance and Active Citizenship	8,341	8,440	
12,596	Organisational performance	13,540	4,659	
<b>201,140</b>	<b>Total Expenses</b>	<b>209,066</b>	<b>208,174</b>	
<b>155,715</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>162,931</b>	<b>161,479</b>	
<b>Rating Requirement</b>				
(49,417)	Less Depreciation	(50,503)	(49,702)	
(5,840)	Less Transfers To/(From) Reserves	(3,961)	(5,094)	
28,632	Plus Net Capital Renewal (3 Year Average)	30,941	31,225	
7,761	Plus Debt Repayment	9,645	9,544	
<b>136,852</b>	<b>Rates Requirement</b>	<b>149,054</b>	<b>147,453</b>	
		8.9%	7.7%	

<b>Capital Expenditure</b>				
<b>Capital Renewals</b>				
<b>An innovative and growing city</b>				
400	Housing	408	408	
-	Urban Design	-	-	
823	Economic Development	998	1,228	
<b>Transport</b>				
2,050	Active and Public Transport	2,091	1,419	
9,120	Roading	9,404	9,552	
<b>A creative and exciting city</b>				
3,561	Recreation and play	5,070	5,369	
535	Arts and Heritage	546	546	
<b>A connected and safe community</b>				
102	Community safety and health	171	171	
1,010	City Library	1,087	1,065	
877	Community support	459	459	
<b>A sustainable and resilient city</b>				
129	Biodiversity and the Manawatu River	72	72	
631	Resource Recovery	525	520	
<b>Water</b>				
5,010	Water	5,482	5,482	
<b>Wastewater</b>				
4,753	Wastewater	5,431	5,431	
<b>Stormwater</b>				
350	Stormwater	615	615	
<b>Supporting the Organisation</b>				
3,633	Organisational performance	3,238	2,955	
<b>32,984</b>	<b>Total Capital Renewals</b>	<b>35,598</b>	<b>35,292</b>	

<b>Capital New</b>				
<b>An innovative and growing city</b>				
500	Housing	511	511	
9	Urban Design	9	9	
23	Economic Development	-	-	
<b>Transport</b>				
3,950	Active and Public Transport	7,140	510	
10,592	Roading	11,455	9,707	
<b>A creative and exciting city</b>				
2,693	Recreation and play	9,165	9,493	
-	Arts and Heritage	2,042	2,042	
<b>A connected and safe community</b>				
85	Community safety and health	174	92	
25	City Library	15	15	
2,266	Community support	4,346	4,346	
<b>A sustainable and resilient city</b>				
835	Biodiversity and the Manawatu River	7,089	7,028	
2,080	Resource Recovery	5,943	5,939	
1,085	Climate Change and Sustainability	1,179	1,179	
<b>Water</b>				
7,978	Water	8,804	7,766	
<b>Wastewater</b>				
9,204	Wastewater	14,060	14,060	
<b>Stormwater</b>				
4,812	Stormwater	4,368	4,368	
<b>Supporting the Organisation</b>				
-	Governance and Active Citizenship	-	-	
1,265	Organisational performance	961	961	
<b>47,401</b>	<b>Total Capital New</b>	<b>77,259</b>	<b>68,026</b>	

<b>Capital Growth</b>			
<b>An innovative and growing city</b>			
-	Housing	-	-
<b>Transport</b>			
-	Active and Public Transport	-	-
6,333	Roading	3,794	3,794
<b>A creative and exciting city</b>			
273	Recreation and play	526	184
<b>A connected and safe community</b>			
-	Community support	-	-
<b>A sustainable and resilient city</b>			
-	Biodiversity and the Manawatu River	-	-
-	Resource Recovery	-	-
<b>Water</b>			
4,019	Water	3,991	3,991
<b>Wastewater</b>			
104	Wastewater	461	461
<b>Stormwater</b>			
4,244	Stormwater	3,911	3,911
<b>14,972</b>	<b>Total Capital Growth</b>	<b>12,684</b>	<b>12,342</b>
<b>95,357</b>	<b>Total Capital Expenditure</b>	<b>125,541</b>	<b>115,660</b>
<b>Funded By</b>			
10,544	External Revenue New / Growth	21,474	15,751
5,549	External Revenue Renewal	6,306	5,376
1,961	Development Contributions	2,211	2,211
-	Rates	30,941	31,225
77,303	New Borrowing / (Repayment)	64,610	61,097
<b>95,357</b>	<b>Total</b>	<b>125,541</b>	<b>115,660</b>



**An Innovative and Growing City**  
**Housing - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
3,261	Social Housing	3,326	3,326
4,837	Building Services	4,933	5,011
3,443	Housing and Future development	3,512	3,512
1,333	Planning Services - Private	1,309	1,753
<b>12,874</b>	<b>Total Revenue</b>	<b>13,080</b>	<b>13,603</b>
<b>Expenses</b>			
5,514	Social Housing	5,633	5,610
6,302	Building Services	6,305	7,080
5,934	Housing and Future development	5,872	4,858
1,193	Planning Services - Private	1,176	1,984
778	Planning Services - Public	770	1,711
<b>19,722</b>	<b>Total Expenses</b>	<b>19,756</b>	<b>21,243</b>
<b>6,848</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>6,676</b>	<b>7,640</b>
<b>Rating Requirement</b>			
(1,349)	Less Depreciation	(1,349)	(1,336)
	Less Transfers To/(From) Reserves		
409	Plus Net Capital Renewal (3 Year Average)	417	419
294	Plus Debt Repayment	316	348
<b>6,202</b>	<b>Rates Requirement</b>	<b>6,061</b>	<b>7,071</b>

<b>Capital Expenditure</b>				
400	Renewal	408	408	
500	New	511	511	
-	Growth	-	-	
<b>900</b>	<b>Total Capital Expenditure</b>	<b>919</b>	<b>919</b>	

<b>Funded By</b>				
-	External Revenue New / Growth	-	-	
-	External Revenue Renewal	-	-	
	Development Contributions			
409	Rates	417	419	
1,309	New Borrowing / (Repayment)	502	500	
<b>900</b>	<b>Total</b>	<b>919</b>	<b>919</b>	

### **Housing - Operational**

<b>Status</b>		<b>LTP</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>	<b>2025/26</b>	
		<b>\$'000s</b>	<b>\$'000s</b>	
✓	1613 - Kakatangiata District Plan Change	204	154	Programme has been reduced as a result of reduction to professional services budget. Work will progress at a slower rate.
✓	2433 - Aokautere District Plan Change	204	204	
✓	2434 - Te Utanganui Master Plan Implementation	255	255	
<b>TOTAL</b>		<b>663</b>	<b>613</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		663	613	

### **Housing - Capital Renewal**

<b>Status</b>		<b>LTP</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>	<b>2025/26</b>	
		<b>\$'000s</b>	<b>\$'000s</b>	
✓	180 - Social Housing - Renewals	408	408	-
<b>TOTAL</b>		<b>408</b>	<b>408</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		408	408	

### **Housing - Capital New / Growth**

<b>Status</b>		<b>LTP</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>			<b>2025/26</b>	
		<b>\$'000s</b>			<b>\$'000s</b>	
✓	1459 - Social Housing - Additional Social Housing Units	511	0%	100%	511	-
<b>TOTAL</b>		<b>511</b>			<b>511</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		511			511	

**An Innovative and Growing City**  
**Urban Design - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
-	Total Revenue	-	-
<b>Expenses</b>			
677	City Centre	680	674
6	Place activation	6	6
36	Placemaking	36	40
317	Urban Design	369	348
<b>1,036</b>	<b>Total Expenses</b>	<b>1,092</b>	<b>1,068</b>
<b>1,036</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>1,092</b>	<b>1,068</b>
<b>Rating Requirement</b>			
(25)	Less Depreciation	(26)	(13)
	Less Transfers To/(From) Reserves		
-	Plus Net Capital Renewal (3 Year Average)	-	-
82	Plus Debt Repayment	77	80
<b>1,093</b>	<b>Rates Requirement</b>	<b>1,143</b>	<b>1,135</b>



<b>Capital Expenditure</b>		
-	Renewal	-
9	New Growth	9
<b>9</b>	<b>Total Capital Expenditure</b>	<b>9</b>
<b>Funded By</b>		
-	External Revenue New / Growth	-
-	External Revenue Renewal Development Contributions	-
-	Rates	-
9	New Borrowing / (Repayment)	9
<b>9</b>	<b>Total</b>	<b>9</b>

### **Urban Design - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	2054 - Funding Palmy BID group	255	250	-
✓	2521 - Supporting Certification of Green Buildings Standards	51	51	-
<b>TOTAL</b>		<b>306</b>	<b>301</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		306	301	

### **Urban Design - Capital New / Growth**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1330 - City Centre - Placemaking Implementation	9	0%	100%	9	-
<b>TOTAL</b>		<b>9</b>			<b>9</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		9			9	

**An Innovative and Growing City**  
**Economic Development - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
252	Investment Property	257	257
150	Investments in Companies (including Airport)	153	300
111	City Marketing	113	113
131	Economic Development	134	144
880	Conference & Function Centre	898	898
34	International Relations	35	35
<b>1,558</b>	<b>Total Revenue</b>	<b>1,589</b>	<b>1,746</b>
<b>Expenses</b>			
702	Investment Property	711	514
370	Investments	222	220
425	Investments in Companies (including Airport)	425	374
681	City Marketing	673	771
3,079	Economic Development	3,168	3,159
1,928	Conference & Function Centre	1,938	2,179
694	Economic Events	706	749
554	International Relations	567	505
<b>8,433</b>	<b>Total Expenses</b>	<b>8,412</b>	<b>8,471</b>
<b>6,875</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>6,823</b>	<b>6,724</b>

<b>Rating Requirement</b>			
(790)	Less Depreciation	(790)	(767)
(240)	Less Transfers To/(From) Reserves	(133)	(133)
957	Plus Net Capital Renewal (3 Year Average)	1,004	1,085
34	Plus Debt Repayment	36	61
<b>6,837</b>	<b>Rates Requirement</b>	<b>6,940</b>	<b>6,971</b>
<b>Capital Expenditure</b>			
823	Renewal	998	1,228
23	New Growth	-	-
<b>845</b>	<b>Total Capital Expenditure</b>	<b>998</b>	<b>1,228</b>
<b>Funded By</b>			
23	External Revenue New / Growth	-	-
-	External Revenue Renewal	-	-
	Development Contributions		
957	Rates	1,004	1,085
1,780	New Borrowing / (Repayment)	(6)	142
<b>845</b>	<b>Total</b>	<b>998</b>	<b>1,228</b>

## **Economic Development - Operational**

		<b>LTP</b>	<b>Draft AB</b>	
		<b>2025/26</b>	<b>2025/26</b>	
<b>Status</b>		<b>\$'000s</b>	<b>\$'000s</b>	<b>Information / Main reason for change</b>
✓	1344 - Major Events Fund	246	245	-
✓	1480 - Sponsorship Opportunities for Council with economic benefits	67	67	-
✓	2249 - Rural Games Support Funding	77	77	-
✓	2446 - Massey University Food Awards Sponsorship	41	40	-
✓	2448 - Manawatu Jet's Sponsorship	22	22	-
✓	2522 - Major Schools Sports Event Partnership Fund	301	295	-
✓	2525 - Central District Hind's Sponsorship	20	20	-
<b>TOTAL</b>		<b>774</b>	<b>766</b>	
Funded Externally		10	10	
Funded by Council (Rates and Borrowing)		764	756	



## **Economic Development - Capital Renewal**

		<b>LTP</b>	<b>Draft AB</b>	
		<b>2025/26</b>	<b>2025/26</b>	
		<b>\$'000s</b>	<b>\$'000s</b>	<b>Information / Main reason for change</b>
<b>Status</b>				
✓	85 - Depot - Buildings and Structures Renewals	102	102	-
✓	251 - Conference & Function Centre - Replacement of Equipment	134	134	-
✓	270 - Holiday Park - Renewals	306	306	-
✓	272 - Staff Cafeteria - Replacement of Equipment	6	6	-
✓	664 - Conference & Function Centre - Renewals	133	330	Risk of roof failure assessment being undertaken to determine extent of work required.
✓	1166 - Conference & Function Centre - Equipment Purchases	76	76	-
✓	1730 - Information Centre - Building Renewals	20	20	-
✓	1753 - Investment Properties - Building Renewals	51	51	-
✓	1791 - Parks Depot - Building Renewals	31	31	-
✓	1933 - Brand and Marketing Critical Equipment	-	33	Change in activity from Organisational Performance to Economic Development
✓	1970 - Gordon Kear Forest Culvert Replacements	36	36	-
✓	2022 - Property - Hard Surfaces Renewals	102	102	-
<b>TOTAL</b>		<b>998</b>	<b>1,228</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		998	1,228	

**Transport**  
**Active and Public Transport - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
872	Active Transport	889	293
157	Footpaths	160	-
<b>1,029</b>	<b>Total Revenue</b>	<b>1,049</b>	<b>293</b>
<b>Expenses</b>			
1,455	Active Transport	1,610	1,112
3,604	Footpaths	3,699	3,080
298	Public Transport	622	142
<b>5,357</b>	<b>Total Expenses</b>	<b>5,931</b>	<b>4,333</b>
<b>4,328</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>4,881</b>	<b>4,040</b>
<b>Rating Requirement</b>			
(2,692)	Less Depreciation	(2,773)	(2,694)
	Less Transfers To/(From) Reserves		
1,034	Plus Net Capital Renewal (3 Year Average)	1,066	1,097
327	Plus Debt Repayment	378	432
<b>2,998</b>	<b>Rates Requirement</b>	<b>3,552</b>	<b>2,876</b>

<b>Capital Expenditure</b>				
2,050	Renewal	2,091	1,419	
3,950	New	7,140	510	
-	Growth	-	-	
6,000	Total Capital Expenditure	9,231	1,929	
<b>Funded By</b>				
1,913	External Revenue New / Growth	3,537	-	
1,046	External Revenue Renewal	1,066	163	
	Development Contributions			
1,034	Rates	1,066	1,097	
4,076	New Borrowing / (Repayment)	3,562	670	
<b>6,000</b>	<b>Total</b>	<b>9,231</b>	<b>1,929</b>	

### **Active and Public Transport - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✖	2476 - Bus Hub Detailed Business Case	230	-	No longer funded by NZTA Waka Kotahi
<b>TOTAL</b>		<b>230</b>	<b>-</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		230	-	

### **Active and Public Transport - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✖	64 - City-wide - Footpath - Renewals	1,173	-	No longer funded by NZTA Waka Kotahi
✓	181 - City-wide - Public Transport Infrastructure Renewals	153	53	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✱	2110 - City-wide - Footpath Renewals (No Subsidy)	-	1,100	NZTA Waka Kotahi Funding reduced - Key priority for Council - new programme with no co-funding
✓	2256 - Bunnythorpe - Transport - Footpath Renewals	51	18	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓	2371 - City-wide - Cycling Network - Renewals	306	106	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓	2372 - City-wide - Streetscape - Renewals	51	18	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓	2373 - City-wide - Shared Pathways - Renewals	306	106	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓	2383 - City-wide - Active Transport Supporting Infrastructure - Renewals	51	18	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
<b>TOTAL</b>		<b>2,091</b>	<b>1,419</b>	
Funded Externally		1,066	163	
Funded by Council (Rates and Borrowing)		1,025	1,256	

### Active and Public Transport - Capital New / Growth

		LTP 2025/26 \$'000s	Growth	LOS	Draft AB 2025/26 \$'000s	Information / Main reason for change
✖	1121 - Tennent Drive - Safety Improvements - Food HQ & Massey	1,020	0%	100%	-	No longer funded by NZTA Waka Kotahi
✖	1559 - City-wide - Cycling Network Improvements	2,550	0%	100%	-	No longer funded by NZTA Waka Kotahi
✖	1680 - City-wide - Public Transport - Network Improvements	510	0%	100%	-	No longer funded by NZTA Waka Kotahi
✖	2057 - City-wide - Shared Pathways - New and Link Improvements	2,040	0%	100%	-	No longer funded by NZTA Waka Kotahi
✓	2231 - City-wide - Public Transport - Transport Choices - Additional Bus Shelters	204	0%	100%	204	-
✖	2368 - City-wide - Footpaths - New	510	0%	100%	-	No longer funded by NZTA Waka Kotahi
✖	2505 - City-wide - Shared Pathways - Slip Prevention	306	0%	100%	-	No longer funded by NZTA Waka Kotahi
✱	2548 - City-wide - Shared Pathways - Slip Prevention (no Cofunding)	-	0%	100%	306	Council priority despite no cofunding from NZTA Waka Kotahi
TOTAL		7,140			510	
Funded Externally		3,537			-	
Funded by Council (Rates and Borrowing)		3,603			510	

**Transport**  
**Roading - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
4,160	Roads	4,243	4,103
6,657	Parking	6,815	7,139
184	Street Facilities	188	49
434	Street Lighting	443	436
<b>11,435</b>	<b>Total Revenue</b>	<b>11,689</b>	<b>11,727</b>
<b>Expenses</b>			
17,355	Roads	18,217	21,529
161	Traffic Services	164	306
3,586	Parking	3,561	3,988
6,043	Street Facilities	6,188	4,477
2,481	Street Lighting	2,493	2,612
<b>29,625</b>	<b>Total Expenses</b>	<b>30,624</b>	<b>32,912</b>
<b>18,190</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>18,935</b>	<b>21,185</b>
<b>Rating Requirement</b>			
(12,233)	Less Depreciation	(12,398)	(12,265)
	Less Transfers To/(From) Reserves		
4,876	Plus Net Capital Renewal (3 Year Average)	5,145	5,400
1,334	Plus Debt Repayment	1,548	1,809
<b>12,167</b>	<b>Rates requirement</b>	<b>13,230</b>	<b>16,129</b>



<b>Capital Expenditure</b>				
9,120	Renewal	9,404	9,552	
10,592	New	11,455	9,707	
6,333	Growth	3,794	3,794	
<b>26,044</b>	<b>Total Capital Expenditure</b>	<b>24,653</b>	<b>23,053</b>	

<b>Funded By</b>				
4,361	External Revenue New / Growth	6,008	4,704	
4,503	External Revenue Renewal	4,645	4,619	
414	Development Contributions	467	467	
4,876	Rates	5,145	5,400	
21,643	New Borrowing / (Repayment)	8,387	7,864	
<b>26,044</b>	<b>Total</b>	<b>24,653</b>	<b>23,053</b>	

### **Roading - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	2477 - Regional Freight Ring Road Indicative Business Case	459	380	Reduced programme to reflect NZTA Waka Kotahi loss of funding
✗	2487 - Parking Management Plans	51	-	No longer required
✓	2533 - Future Development Strategy - Technical Support - Transport	61	61	-
<b>TOTAL</b>		<b>571</b>	<b>441</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		571	441	

### **Roading - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	74 - City-wide - Street Light Renewals	510	560	-
✓	82 - City-wide - Off-Street Parking - Renewals	153	153	-
✓	115 - City-wide - Sealed Roads - Pavement Rehabilitation	3,264	3,264	-
✓	122 - City-wide - Road Drainage Renewals	510	510	-
✓	139 - City-wide - Sealed Road Resurfacing	3,264	3,264	-
✓	162 - City-wide - Vehicle Crossing Renewals	143	343	Changes in NZTA Waka Kotahi Funding - ability to deliver more in this programme
✓	2357 - Bunnythorpe - Transport - Pavement Renewals	204	204	-
✗	2375 - City-wide - Unsealed Roads - Resurfacing	102	-	No longer funded by NZTA Waka Kotahi
✓	2376 - City-wide - Traffic Services - Renewals	612	612	-
✓	2377 - City-wide - Transport - Environmental Renewals	31	31	-
✓	2379 - City-wide - Transport - Structural Component Renewal	612	612	-
<b>TOTAL</b>		<b>9,404</b>	<b>9,552</b>	
Funded Externally		4,645	4,619	
Funded by Council (Rates and Borrowing)		4,759	4,934	

## Roading - Capital New Growth

Status		LTP 2025/26 \$'000s	Growth	LOS	Draft AB 2025/26 \$'000s	Information / Main reason for change
↖	159 - Kelvin Grove Road - Safety Improvements	1,020	0%	100%	3,000	Priority Works for Council in light of altered NZTA Waka Kotahi funding realignments
✓	201 - Urban Growth - Transport - Development Contributions Top-up	224	100%	0%	224	-
✓	1003 - Whakarongo - Intersection - Safety Improvements	510	25%	75%	510	-
✓	1681 - Urban Growth - Kikiwhenua - Transport	3,060	75%	25%	3,060	-
✓	1804 - City-wide - Road Drainage - Additional Drainage Upgrades	122	0%	100%	122	-
✖	1944 - Villages - Transport - Road Upgrades to Urban Standard	1,224	0%	100%	-	No longer funded by NZTA Waka Kotahi
✓	2204 - City-wide - Street Racer Prevention	61	0%	100%	61	-
✓	2335 - Stoney Creek Road - Safety Improvements	3,264	0%	100%	2,000	Updated timing from LTP
✖	2362 - City-wide - Transport - Bridge Improvements	816	0%	100%	-	No longer funded by NZTA Waka Kotahi
✓	2380 - City-wide - Transport - Emergency Reinstatements	255	0%	100%	500	Increased funding due to more frequent weather events
✖	2390 - City-wide - Transport - Low Cost/ Low Risk and Road to Zero	4,080	0%	100%	-	No longer funded by NZTA Waka Kotahi
✓	2428 - City-wide - Street Trees - New and Replacements	612	0%	100%	300	No longer funded by NZTA Waka Kotahi - reduction in work able to be delivered
↖	2456 - Cliff Road Upgrade - Te Motu O Poutoa	-	0%	100%	3,723	Brought forward from 2027/28
<b>TOTAL</b>		<b>15,249</b>			<b>13,501</b>	
Funded Externally		6,008			4,704	
Funded by Council (Rates and Borrowing)		9,241			8,797	

**A Creative and Exciting City**  
**Recreation and play - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
2,562	Central Energy Trust Arena	2,613	2,613
1,203	City Reserves	1,227	1,228
69	Local Reserves	70	96
163	Sportsfields	166	166
5	Swimming Pools	5	5
<b>4,001</b>	<b>Total Revenue</b>	<b>4,081</b>	<b>4,108</b>
<b>Expenses</b>			
9,867	Central Energy Trust Arena	10,147	10,082
5,227	City Reserves	5,322	5,400
4,038	Local Reserves	4,049	4,823
4,024	Sportsfields	4,956	4,716
641	Support to recreation groups	654	1,300
2,964	Swimming Pools	3,118	2,995
<b>26,761</b>	<b>Total Expenses</b>	<b>28,245</b>	<b>29,316</b>
<b>22,760</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>24,164</b>	<b>25,208</b>
<b>Rating Requirement</b>			
(7,848)	Less Depreciation	(7,910)	(7,841)
-	Less Transfers To/(From) Reserves	(867)	(434)
3,781	Plus Net Capital Renewal (3 Year Average)	4,968	4,995
1,215	Plus Debt Repayment	1,339	1,410
<b>19,907</b>	<b>Rates Requirement</b>	<b>21,695</b>	<b>23,339</b>

<b>Capital Expenditure</b>				
3,561	Renewal	5,070	5,369	
2,693	New	9,165	9,493	
273	Growth	526	184	
<b>6,528</b>	<b>Total Capital Expenditure</b>	<b>14,761</b>	<b>15,045</b>	

<b>Funded By</b>				
419	External Revenue New / Growth	4	262	
-	External Revenue Renewal	594	594	
285	Development Contributions	321	321	
3,781	Rates	4,968	4,995	
9,604	New Borrowing / (Repayment)	8,874	8,873	
<b>6,528</b>	<b>Total</b>	<b>14,761</b>	<b>15,045</b>	

### **Recreation and play - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1424 - Active Community Access Fund - Low Income Opportunities	12	12	-
➤	2519 - Sportsfields - Artificial Football Field (subject to external funding)	867	434	Updated timing of programme across two years
➤	2524 - Feasibility study - 50 Metre Pool	102	-	Programme has been deferred to 26/27 as a result of reduction to professional services budget.
<b>TOTAL</b>		<b>981</b>	<b>445</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		981	445	

### **Recreation and play - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	819 - Central Energy Trust Arena - Replacement of Equipment	214	214	-
✓	1051 - CET Arena - Arena Renewals	511	511	-
➤	1127 - City Reserves - Victoria Esplanade Shade House (including Bonsai Display)	311	610	Proposed to complete work during FY26 (originally planned across 25/26 and 26/27). Balance of capex brought forward from year 3 to year 2.
✓	1242 - Central Energy Trust Arena - Replacement for Arena Big Screen	1,188	1,188	-
✓	1759 - CET Arena - Grounds Renewals	41	41	-
✓	1786 - Recreational Buildings - Sports Pavilion and Changing Room Renewals	357	357	-
✓	1827 - Local Reserves - Renewals	871	871	-
✓	1829 - Sportsfields and Artificial Turfs - Renewals	285	285	-



✓	1830 - City Reserves - Memorial Park - Renewals	47	47	-
✓	1831 - City Reserves - Te Marae o Hine - The Square - Renewals	34	34	-
✓	1832 - City Reserves - Ashhurst Domain - Renewals	102	102	-
✓	1834 - City Reserves - Walkways - Renewals	123	123	-
✓	1835 - City Reserves - Linklater Reserve - Renewals	15	15	-
✓	1837 - Swimming Pools - Pool Renewals	723	723	-
✓	1840 - City Reserves - Victoria Esplanade - Renewals	96	96	-
✓	2396 - Arena Masterkey System/ Access Control Improvements	153	153	-
<b>TOTAL</b>		<b>5,070</b>	<b>5,369</b>	
Funded Externally		594	594	
Funded by Council (Rates and Borrowing)		4,476	4,775	

### **Recreation and play - Capital New / Growth**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	111 - Local Reserves - Roslyn - Edwards Pit Park Development	26	0%	100%	26	-
✓	967 - City-wide - Edibles Planting	5	0%	100%	5	-
✓	1099 - Parks and Reserves - Shade Development	20	0%	100%	20	-
✓	1194 - CET Arena - Masterplan Redevelopment	8,168	0%	100%	8,168	-
✓	1838 - City Reserves - Victoria Esplanade - Exotic Aviaries	15	0%	100%	15	-
✓	1846 - City Reserves - Walkway Extensions - Capital New	189	0%	100%	189	-

✓	1847 - City Reserves - Victoria Esplanade - Capital New	61	0%	100%	61	-
✓	1848 - City Reserves - Linklater Reserve - Capital New	31	0%	100%	31	-
✓	1849 - City Reserves - Ashhurst Domain - Capital New	83	0%	100%	83	-
✓	1851 - Sportsfield Improvements - Capital New	263	0%	100%	143	Work being completed for Ongley Park Project was planned for Years 1 and 2 but now being completed within FY24 budgets so decreased budget needed in 25/26.
✓	1852 - Local Reserves - Improvements to existing reserves to close identified level of service gaps	233	0%	100%	233	-
✓	1853 - Local Reserves - Development of Existing Reserves - Capital New	85	0%	100%	85	-
✓	1854 - Swimming Pools - Splashhurst Pool Enhancements	57	0%	100%	57	-
➤	1856 - City Reserves - Manawatu River Park - Roxburgh Entrance Development	153	34%	66%	-	Moved out to 26/27 year 3 due to delays in associated plan change.
✓	1884 - Local Reserves - Accessibility and Safety Improvements	118	0%	100%	118	-
✓	2527 - Urban Growth - Aokautere - Reserves Development	184	100%	0%	184	-
✳	2545 - Whakarongo Oxbow development - developer agreement	-	0%	100%	259	Planned work for Napier Road Oxbow in line with developer agreement. Developer funding the work.
<b>TOTAL</b>		<b>9,691</b>			<b>9,677</b>	
Funded Externally		4			262	
Funded by Council (Rates and Borrowing)		9,687			9,414	

**A Creative and Exciting City**  
**Arts and Heritage - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
3	Community & Commemorative Events	3	3
240	Support to arts, culture & heritage groups	244	243
33	Te Manawa	34	34
<b>276</b>	<b>Total Revenue</b>	<b>281</b>	<b>280</b>
<b>Expenses</b>			
1,434	Community & Commemorative Events	1,451	1,064
250	Heritage Management	256	256
3,082	Other Cultural Facilities	3,146	3,202
3,203	Support to arts, culture & heritage groups	3,148	3,675
5,558	Te Manawa	5,756	5,729
<b>13,527</b>	<b>Total Expenses</b>	<b>13,758</b>	<b>13,926</b>
<b>13,252</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>13,477</b>	<b>13,647</b>
<b>Rating Requirement</b>			
(3,019)	Less Depreciation	(3,019)	(2,948)
	Less Transfers To/(From) Reserves		
547	Plus Net Capital Renewal (3 Year Average)	590	593
211	Plus Debt Repayment	222	211
<b>10,991</b>	<b>Rates Requirement</b>	<b>11,270</b>	<b>11,503</b>

<b>Capital Expenditure</b>				
535	Renewal		546	546
-	New Growth		2,042	2,042
<b>535</b>	<b>Total Capital Expenditure</b>		<b>2,588</b>	<b>2,588</b>
<b>Funded By</b>				
-	External Revenue New / Growth		-	-
	External Revenue Renewal			
	Development Contributions			
547	Rates		590	593
1,082	New Borrowing / (Repayment)		1,998	1,995
<b>535</b>	<b>Total</b>		<b>2,588</b>	<b>2,588</b>

### **Arts and Heritage - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1447 - Earthquake prone heritage building fund	78	78	-
✓	1573 - Arts Event Fund	54	54	-
✓	2498 - Natural and Cultural Heritage Incentive Fund	51	51	-
✱	2551 - Centrepont Theatre Rebuild Support	-	100	To support the rebuild through in-kind and grant funding
<b>TOTAL</b>		<b>182</b>	<b>282</b>	
Funded Externally		35	36	
Funded by Council (Rates and Borrowing)		147	246	

### **Arts and Heritage - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	213 - Cultural Facilities - Renewals	511	511	-
✓	1496 - Replacement of Street Flags	26	26	-
✓	2420 - Caccia Birch Signage Renewals	10	10	-
<b>TOTAL</b>		<b>546</b>	<b>546</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		546	546	

**Arts and Heritage - Capital New / Growth**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	902 - Property - Seismic Strengthening of Council Properties	2,042	0%	100%	2,042	
<b>TOTAL</b>		<b>2,042</b>			<b>2,042</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		2,042			2,042	



**A Connected and Safe Community****Community safety and health - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
475	Public Health	484	484
1,050	Animal Control	1,072	1,074
<b>1,525</b>	<b>Total Revenue</b>	<b>1,557</b>	<b>1,558</b>
<b>Expenses</b>			
1,090	Public Health	1,088	1,124
1,581	Animal Control	1,566	1,572
901	Civil Defence	901	1,142
627	Safer Community Initiatives	700	556
<b>4,199</b>	<b>Total Expenses</b>	<b>4,254</b>	<b>4,394</b>
<b>2,675</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>2,698</b>	<b>2,835</b>
<b>Rating Requirement</b>			
(297)	Less Depreciation	(305)	(251)
	Less Transfers To/(From) Reserves		
159	Plus Net Capital Renewal (3 Year Average)	177	178
138	Plus Debt Repayment	160	168
<b>2,675</b>	<b>Rates Requirement</b>	<b>2,730</b>	<b>2,930</b>

<b>Capital Expenditure</b>				
102	Renewal		171	171
85	New		174	92
	Growth			
<b>187</b>	<b>Total Capital Expenditure</b>		<b>344</b>	<b>262</b>

<b>Funded By</b>				
	External Revenue New / Growth			
	External Revenue Renewal			
	Development Contributions			
159	Rates		177	178
346	New Borrowing / (Repayment)		167	85
<b>187</b>	<b>Total</b>		<b>344</b>	<b>262</b>

### **Community safety and health - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1539 - City Ambassadors	75	75	-
<b>TOTAL</b>		<b>75</b>	<b>75</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		75	75	

### **Community safety and health - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1512 - CCTV Citywide - Rolling replacements	82	82	-
✓	1569 - Replacement of wearable cameras for parking and animal control officers	22	22	-
✓	2260 - Civil Defence Emergency Management - Radio and Communication equipment replacement	41	41	-
✓	2382 - Civil Defence Emergency Management - NZRT4 - Safety Equipment Replacement	10	10	-
✓	2539 - Civil Defence Emergency Operations Centre - Equipment replacement	15	15	-
<b>TOTAL</b>		<b>171</b>	<b>171</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		171	171	

**Community safety and health - Capital New / Growth**

<b>Status</b>		<b>LTP</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>			<b>2025/26</b>	
		<b>\$'000s</b>			<b>\$'000s</b>	
✓	2410 - CCTV Citywide - New Cameras	82	0%	100%	82	
➤	2415 - CCTV Citywide - Monitoring and Safety centre	82	0%	100%	-	Awaiting Feasibility Study. Deferred by one year.
✓	2416 - Civil Defence Emergency Management - NZRT4 - New Safety Equipment	10	0%	100%	10	-
<b>TOTAL</b>		<b>174</b>			<b>92</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		174			92	

**A Connected and Safe Community**  
**City Library - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
80	Libraries	82	82
<b>80</b>	<b>Total Revenue</b>	<b>82</b>	<b>82</b>
<b>Expenses</b>			
11,355	Libraries	11,403	12,738
<b>11,355</b>	<b>Total Expenses</b>	<b>11,403</b>	<b>12,738</b>
<b>11,275</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>11,321</b>	<b>12,657</b>
<b>Rating Requirement</b>			
(2,656)	Less Depreciation	(2,658)	(2,658)
	Less Transfers To/(From) Reserves		
1,183	Plus Net Capital Renewal (3 Year Average)	1,276	1,265
17	Plus Debt Repayment	20	25
<b>9,818</b>	<b>Rates Requirement</b>	<b>9,958</b>	<b>11,289</b>
<b>Capital Expenditure</b>			
1,010	Renewal	1,087	1,065
25	New	15	15
	Growth		
<b>1,035</b>	<b>Total Capital Expenditure</b>	<b>1,103</b>	<b>1,080</b>
<b>Funded By</b>			
	External Revenue New / Growth		
	External Revenue Renewal		
	Development Contributions		
1,183	Rates	1,276	1,265
2,218	New Borrowing / (Repayment)	(173)	(185)
<b>1,035</b>	<b>Total</b>	<b>1,103</b>	<b>1,080</b>

### **City Library - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	2457 - City Library- Summer Reading Programme	26	25	-
<b>TOTAL</b>		<b>26</b>	<b>25</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		26	25	

### **City Library - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	178 - City Library (all sites) Replacement of Shelving, Furniture and Equipment	20	20	-
✓	188 - City Library (all sites) Replacement and Purchase of Library Materials	847	825	-
✓	202 - City Library - Central Library Interior Design Renewals	20	20	-
✓	203 - City Library - Community Libraries, Youth Space, Blueprint and Mobile Library Interior Design Renewals	26	26	-
✓	777 - City Library- Heritage Technology, Equipment and Markers for Public Discovery and Access to Archives and Local History	20	20	-
✓	1120 - Community Libraries - Renewals	31	31	-
✓	1138 - City Library (all sites) Digital Technology to Support 21st Century Citizens and Service (Renewal)	51	51	-
✓	1139 - City Library (all sites) Radio Frequency Identification (RFID) Materials Management	20	20	-
✓	1775 - Central Library - Renewals	51	51	-
<b>TOTAL</b>		<b>1,087</b>	<b>1,065</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		1,087	1,065	

**City Library - Capital New / Growth**

<b>Status</b>		<b>LTP</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>			<b>2025/26</b>	
		<b>\$'000s</b>			<b>\$'000s</b>	
✓	2501 - City Library- Creative Interpretive Heritage Markers for Cuba Street Area	15	0%	100%	15	-
<b>TOTAL</b>		<b>15</b>			<b>15</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		15			15	



**A Connected and Safe Community**  
**Community support - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
860	Cemeteries	877	899
142	Community Centres	145	145
<b>1,002</b>	<b>Total Revenue</b>	<b>1,022</b>	<b>1,044</b>
<b>Expenses</b>			
1,449	Cemeteries	1,493	1,802
1,607	Community Centres	1,808	1,622
2,197	Public toilets	2,264	2,131
5,578	Support to community groups	5,717	4,120
<b>10,831</b>	<b>Total Expenses</b>	<b>11,281</b>	<b>9,676</b>
<b>9,829</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>10,259</b>	<b>8,631</b>
<b>Rating Requirement</b>			
(859)	Less Depreciation	(894)	(859)
	Less Transfers To/(From) Reserves		
631	Plus Net Capital Renewal (3 Year Average)	491	493
173	Plus Debt Repayment	227	238
<b>9,774</b>	<b>Rates Requirement</b>	<b>10,083</b>	<b>8,503</b>

<b>Capital Expenditure</b>				
877	Renewal	459	459	
2,266	New	4,346	4,346	
-	Growth	-	-	
<b>3,143</b>	<b>Total Capital Expenditure</b>	<b>4,805</b>	<b>4,805</b>	

<b>Funded By</b>				
-	External Revenue New / Growth	-	-	
	External Revenue Renewal			
	Development Contributions			
631	Rates	491	493	
3,774	New Borrowing / (Repayment)	4,314	4,312	
<b>3,143</b>	<b>Total</b>	<b>4,805</b>	<b>4,805</b>	

### **Community support - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	549 - Palmerston North Surf Lifesaving Club - One-off Grant	15	16	-
✓	1448 - Welcoming Communities	5	41	No increase - LTP had only partial budget showing against programme.
✓	1574 - Hancock community house management fund	72	72	
✓	2023 - Community Development Small Grants Fund	250	250	-
✓	2450 - Homelessness Response Pilot	235	235	-
✓	2531 - Community Led Initiatives Fund	184	184	-
✓	2534 - Support youth well-being outcomes	34	34	-
<b>TOTAL</b>		<b>794</b>	<b>830</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		794	830	

### **Community support - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	186 - Public Toilets - Renewals	123	123	-
✓	265 - Community Centres - Renewals	123	123	-
✓	1769 - Community Agency Facilities - Renewals	51	51	-
✓	1796 - Cemeteries - Building Renewals	26	26	-
✓	1828 - Cemeteries - Non-Building Asset Renewals	137	137	-
<b>TOTAL</b>		<b>459</b>	<b>459</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		459	459	

### **Community support - Capital New/Growth**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	161 - Public Toilets - New City-wide Toilets	204	0%	100%	204	-
✓	1833 - City Growth - Cemeteries - Extensions to burial and ashes areas to meet demand	194	0%	100%	194	-
✓	1882 - City Growth - Cemeteries - Expansion of Kelvin Grove Cemetery Roding network	61	0%	100%	61	-
➤	2343 - Citywide - New Community Hubs	-	0%	100%	400	Budget transferred from prog #2440
➤	2440 - Community Centres - Pasifika Centre Expansion	3,879	0%	100%	3,479	Budget transferred to prog #2343
✓	2452 - Community Gardens - Water Supply and Signage	8	0%	100%	8	-
<b>TOTAL</b>		<b>4,346</b>			<b>4,346</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		4,346			4,346	

**A Sustainable and Resilient City**  
**Biodiversity and the Manawatu River - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
95	Central Energy Trust Wildbase	97	95
<b>95</b>	<b>Total Revenue</b>	<b>97</b>	<b>95</b>
<b>Expenses</b>			
1,135	Central Energy Trust Wildbase	1,138	1,245
556	Biodiversity	624	639
472	Manawatu River	648	800
<b>2,163</b>	<b>Total Expenses</b>	<b>2,410</b>	<b>2,684</b>
<b>2,068</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>2,313</b>	<b>2,589</b>
<b>Rating Requirement</b>			
(12)	Less Depreciation	(44)	(32)
	Less Transfers To/(From) Reserves		
90	Plus Net Capital Renewal (3 Year Average)	89	89
36	Plus Debt Repayment	51	60
<b>2,182</b>	<b>Rates Requirement</b>	<b>2,409</b>	<b>2,707</b>

<b>Capital Expenditure</b>				
129	Renewal	72	72	
835	New	7,089	7,028	
-	Growth	-	-	
<b>964</b>	<b>Total Capital Expenditure</b>	<b>7,161</b>	<b>7,101</b>	

<b>Funded By</b>				
-	External Revenue New / Growth	1,793	1,582	
-	External Revenue Renewal	-	-	
-	Development Contributions	-	-	
90	Rates	89	89	
1,055	New Borrowing / (Repayment)	5,279	5,429	
<b>964</b>	<b>Total</b>	<b>7,161</b>	<b>7,101</b>	

### **Biodiversity and the Manawatu River - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	835 - Biodiversity Improvements as Part of Te Apiti Project	46	45	-
<b>TOTAL</b>		<b>46</b>	<b>45</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		46	45	

### **Biodiversity and the Manawatu River – Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1136 - CET Wildbase Recovery Centre - Renewals	31	31	-
✓	1825 - City Reserves - Manawatu River Park - Renewals	42	42	-
<b>TOTAL</b>		<b>72</b>	<b>72</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		72	72	

# **Biodiversity and the Manawatu River - Capital New / Growth**

		<b>LTP</b>			<b>Draft AB</b>	
		<b>2025/26</b>	<b>Growth</b>	<b>LOS</b>	<b>2025/26</b>	
<b>Status</b>		<b>\$'000s</b>			<b>\$'000s</b>	<b>Information / Main reason for change</b>
✓	1077 - Citywide - Biodiversity Enhancement Through Native Planting	31	0%	100%	31	-
✓	1895 - City Reserves - Manawatu River Park - Te Motu o Poutoa Development Plan - Implementation	6,404	0%	100%	5,651	Decrease in this programme is offset with related programme 2239. Minor decrease for 25/26
✓	2239 - City Reserves - Te Motu o Poutoa - Design and Consenting	532	0%	100%	1,224	Increase related to programme 1895.
✓	2429 - Turitea Predator Control - Self Resetting Traps	123	0%	100%	123	-
<b>TOTAL</b>		<b>7,089</b>			<b>7,028</b>	
Funded Externally		1,793			1,582	
Funded by Council (Rates and Borrowing)		5,296			5,446	



**A Sustainable and Resilient City**  
**Resource Recovery - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
920	Landfill Management	951	951
2,181	Waste Minimisation	2,327	2,266
1,869	Waste Management	1,916	1,820
<b>4,970</b>	<b>Total Revenue</b>	<b>5,194</b>	<b>5,037</b>
<b>Expenses</b>			
1,754	Landfill Management	1,796	1,973
7,035	Waste Minimisation	7,787	8,994
2,083	Waste Management	2,212	2,718
<b>10,872</b>	<b>Total Expenses</b>	<b>11,795</b>	<b>13,685</b>
<b>5,902</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>6,601</b>	<b>8,649</b>
<b>Rating Requirement</b>			
(1,060)	Less Depreciation	(1,183)	(1,125)
-	Less Transfers To/(From) Reserves	-	(689)
510	Plus Net Capital Renewal (3 Year Average)	531	532
247	Plus Debt Repayment	313	324
<b>5,599</b>	<b>Rates Requirement</b>	<b>6,261</b>	<b>7,690</b>

<b>Capital Expenditure</b>				
631	Renewal		525	520
2,080	New		5,943	5,939
-	Growth		-	-
<b>2,711</b>	<b>Total Capital Expenditure</b>		<b>6,467</b>	<b>6,459</b>

<b>Funded By</b>				
-	External Revenue New / Growth		-	-
	External Revenue Renewal			
	Development Contributions			
510	Rates		531	532
3,221	New Borrowing / (Repayment)		5,937	5,927
<b>2,711</b>	<b>Total</b>		<b>6,467</b>	<b>6,459</b>

### **Resource Recovery - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1811 - City-Wide Bi Annual Hazardous Waste Day	56	56	-
✓	1909 - Waste Minimisation Levy - Contestable Fund	46	45	-
✓	2328 - Resilience of the Closed Landfills - Investigation	103	100	-
✓	2461 - Food Scraps - Detailed Analysis of Programme Delivery	26	26	-
<b>TOTAL</b>		<b>231</b>	<b>227</b>	
Funded Externally		45	47	
Funded by Council (Rates and Borrowing)		186	180	

### **Resource Recovery - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	185 - Closed Landfills and Transfer Stations - Site Renewals	183	180	-
✓	612 - Recycling - City-wide Wheelie Bin and Crate Renewals	102	102	-
✓	649 - Recycling - Materials Recovery Facility Renewals	10	10	-
✓	1368 - City-wide - Public Space Rubbish & Recycling Bins Renewals	102	100	-
✓	1374 - City-wide - Recycling Drop Off Facilities - Renewals	15	15	-
✓	1721 - Composting Activity Site Renewals	10	10	-
✓	1784 - Rubbish and Recycling Buildings - Renewals	102	102	-
<b>TOTAL</b>		<b>525</b>	<b>520</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		525	520	

### **Resource Recovery - Capital New / Growth**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	506 - City-wide - Public Space Rubbish & Recycling Bins Development	153	0%	100%	150	-
✓	657 - Urban Growth - Recycling - City-wide Wheelie Bins and Crates	92	0%	100%	92	-
✓	727 - Recycling - Materials Recovery Facility Development	5,309	0%	100%	5,309	-
✓	1371 - Closed Landfills and Transfer Stations - Safety, Security and Development	368	0%	100%	368	-
✓	1410 - Recycling - City-wide Recycling Services to Commercial/orgnisational Properties Development	20	0%	100%	20	-
<b>TOTAL</b>		<b>5,943</b>			<b>5,939</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		5,943			5,939	

**A Sustainable and Resilient City****Climate Change and Sustainability - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
<b>- Total Revenue</b>		<b>-</b>	<b>-</b>
<b>Expenses</b>			
358	Support to environmental groups	362	400
132	Sustainable Practices	132	96
863	Climate Change and Sustainability	956	888
<b>1,353</b>	<b>Total Expenses</b>	<b>1,450</b>	<b>1,384</b>
<b>1,353</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>1,450</b>	<b>1,384</b>
<b>Rating Requirement</b>			
(11)	Less Depreciation	(47)	(36)
	Less Transfers To/(From) Reserves		
	Plus Net Capital Renewal (3 Year Average)		
11	Plus Debt Repayment	44	44
<b>1,353</b>	<b>Rates Requirement</b>	<b>1,447</b>	<b>1,392</b>

<b>Capital Expenditure</b>				
	Renewal			
1,085	New	1,179	1,179	
	Growth			
<b>1,085</b>	<b>Total Capital Expenditure</b>	<b>1,179</b>	<b>1,179</b>	
<b>Funded By</b>				
	External Revenue New / Growth			
	External Revenue Renewal			
	Development Contributions			
-	Rates	-	-	
1,085	New Borrowing / (Repayment)	1,179	1,179	
<b>1,085</b>	<b>Total</b>	<b>1,179</b>	<b>1,179</b>	

**Climate Change and Sustainability - Capital New / Growth**

<b>Status</b>		<b>LTP</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>			<b>2025/26</b>	
		<b>\$'000s</b>			<b>\$'000s</b>	
✓	1888 - Low Carbon Fund	1,026	0%	100%	1,026	-
✓	1924 - Improving remote monitoring capabilities	153	0%	100%	153	-
<b>TOTAL</b>		<b>1,179</b>			<b>1,179</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		1,179			1,179	

**Water - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
30	Water Collection	31	31
4	Water Distribution	4	4
10	Water Treatment	10	10
<b>44</b>	<b>Total Revenue</b>	<b>45</b>	<b>45</b>
<b>Expenses</b>			
4,500	Water Collection	4,652	3,979
7,828	Water Distribution	8,228	7,484
587	Water Treatment	708	3,076
<b>12,916</b>	<b>Total Expenses</b>	<b>13,588</b>	<b>14,539</b>
<b>12,872</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>13,544</b>	<b>14,494</b>
<b>Rating Requirement</b>			
(4,421)	Less Depreciation	(4,547)	(4,518)
	Less Transfers To/(From) Reserves		
5,474	Plus Net Capital Renewal (3 Year Average)	6,210	6,212
669	Plus Debt Repayment	849	901
<b>14,594</b>	<b>Rates Requirement</b>	<b>16,055</b>	<b>17,089</b>



<b>Capital Expenditure</b>				
5,010	Renewal		5,482	5,482
7,978	New		8,804	7,766
4,019	Growth		3,991	3,991
<b>17,006</b>	<b>Total Capital Expenditure</b>		<b>18,277</b>	<b>17,239</b>

<b>Funded By</b>				
2,006	External Revenue New / Growth		1,300	371
-	External Revenue Renewal		-	-
394	Development Contributions		444	444
5,474	Rates		6,210	6,212
20,081	New Borrowing / (Repayment)		10,323	10,212
<b>17,006</b>	<b>Total</b>		<b>18,277</b>	<b>17,239</b>

### **Water - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1905 - Turitea Dams - Turitea Forest Harvest	51	51	-
➤	2504 - Turitea Catchment Reserve Management Plan	-	50	Updated timing of consultation to meet legal requirements of the reserves act
<b>TOTAL</b>		<b>51</b>	<b>101</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		51	101	

### **Water - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	88 - Turitea WTP - Falling Main from WTP to Reservoir	154	154	-
✓	199 - City-wide - Water Supply Bore and Network Facility Renewals	204	204	-
✓	207 - Turitea WTP - Equipment and Facility Renewals	205	205	-
✓	214 - City-wide - Water Toby and Manifold Renewals	410	410	-
✓	218 - City-wide - Water Main Renewals	3,075	3,075	-
✓	1061 - City-wide - Water Supply Reservoir Renewals	154	154	-
✓	1700 - City-wide - Water Meter Renewals	282	282	-
✓	1701 - City-wide - Water Supply Valve & Hydrant Renewals	256	256	-
✓	1797 - Water Treatment Plant - Building Renewals	51	51	-
✓	1822 - Water Pump Stations - Building Renewals	46	46	-
✓	2279 - Longburn - Water Asset Renewals	308	308	-
✓	2280 - Bunnythorpe - Water Asset Renewals	205	205	-
✓	2288 - Turitea WTP - Automation and PLC Renewals	51	51	-
✓	2310 - Citywide - Water Critical Spare Replacements	82	82	-
<b>TOTAL</b>		<b>5,482</b>	<b>5,482</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		5,482	5,482	

## Water - Capital New / Growth

Status		LTP 2025/26 \$'000s	Growth	LOS	Draft AB 2025/26 \$'000s	Information / Main reason for change
✓	132 - City-wide - Water Supply Resilience - Trunk Mains	1,244	10%	90%	1,244	-
✓	246 - Urban Growth - Development Contributions - Water Supply	308	100%	0%	308	-
✓	1004 - Urban Growth - Whakarongo - Water Supply	718	90%	10%	718	-
✓	1054 - Ashhurst - Water Quality Improvements	1,538	0%	100%	500	Robust procurement process has reduced budget required
✓	1384 - City-wide - Water Supply Resilience - City Supply Reservoir	513	0%	100%	513	
✓	1388 - Palmerston North - District Metering Areas for Water Supply	77	0%	100%	77	
✓	1389 - City-wide - Water Supply Resilience - Security of Supply	31	0%	100%	31	
✓	1607 - City-wide - Health & Safety - Water Treatment Chemical Handling	154	0%	100%	154	-
✓	1696 - City-wide - Drinking Water Standards Upgrades	615	0%	100%	615	-
✓	1697 - Turitea WTP - Water Supply Resilience - Upgrades	256	0%	100%	256	-
✓	1873 - City-wide - Water Main Upgrades - Firefighting	103	0%	100%	103	-
✓	1874 - Turitea Dams - Health & Safety Improvements	154	0%	100%	154	-
✓	1883 - 3 Waters - Small Plant and Equipment	103	0%	100%	103	-
✓	2042 - Turitea WTP - Raw Water Main Duplicate	1,179	0%	100%	1,179	-
✓	2048 - City-wide - Water Toby and Manifold enhancements	769	0%	100%	769	-
✓	2060 - City-wide - Commercial Water Meters	72	0%	100%	72	-
✓	2228 - City-wide - Water Main Improvement	1,025	0%	100%	1,025	-

✓	2283 - Turitea WTP - New Retaining Walls on Access Road	103	0%	100%	103	-
✓	2298 - Bunnythorpe - Water Quality Improvements	564	0%	100%	564	-
✓	2299 - Urban Growth - New Northern Water Supply Bore (Milson Line)	1,538	60%	40%	1,538	-
✓	2301 - Urban Growth - New Longburn Water Supply Bore	1,428	60%	40%	1,428	-
✓	2303 - Citywide - Bore Facility Improvements	308	0%	100%	308	-
<b>TOTAL</b>		<b>12,794</b>			<b>11,757</b>	
	Funded Externally	1,300			371	
	Funded by Council (Rates and Borrowing)	11,495			11,386	

**Wastewater - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
1,573	Wastewater Treatment and Disposal	1,203	1,825
<b>1,573</b>	<b>Total Revenue</b>	<b>1,203</b>	<b>1,825</b>
<b>Expenses</b>			
10,998	Wastewater Collection	11,526	10,856
4,484	Wastewater Treatment and Disposal	4,407	6,194
<b>15,481</b>	<b>Total Expenses</b>	<b>15,932</b>	<b>17,050</b>
<b>13,908</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>14,729</b>	<b>15,226</b>
<b>Rating Requirement</b>			
(5,702)	Less Depreciation	(5,775)	(5,714)
-	Less Transfers To/(From) Reserves	-	(878)
5,112	Plus Net Capital Renewal (3 Year Average)	5,216	5,218
480	Plus Debt Repayment	631	675
<b>13,798</b>	<b>Rates Requirement</b>	<b>14,802</b>	<b>14,527</b>

<b>Capital Expenditure</b>				
4,753	Renewal	5,431	5,431	
9,204	New	14,060	14,060	
104	Growth	461	461	
<b>14,061</b>	<b>Total Capital Expenditure</b>	<b>19,952</b>	<b>19,952</b>	

<b>Funded By</b>				
772	External Revenue New / Growth	5,778	5,778	
-	External Revenue Renewal	-	-	
373	Development Contributions	421	421	
5,112	Rates	5,216	5,218	
18,029	New Borrowing / (Repayment)	8,537	8,535	
<b>14,061</b>	<b>Total</b>	<b>19,952</b>	<b>19,952</b>	

### **Wastewater - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1401 - City-wide - Infiltration & Inflow Investigations	518	250	Programme has been reduced as a result of reduction to professional services budget. Work will progress at a slower rate.
<b>TOTAL</b>		<b>518</b>	<b>250</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		518	250	

### **Wastewater - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	54 - City-wide - Wastewater Pipe Renewal	1,845	1,845	-
✓	65 - City-wide - Wastewater Pump Station Renewal	169	169	-
✓	179 - Totara Road Wastewater Treatment Plant - Minor Equipment Renewals	200	200	-
✓	601 - Citywide - Aeration Pond Wave Band Repairs	205	205	-
✓	1380 - Totara Rd WWTP - Biogas Generator Major Overhauls	127	127	-
✓	1714 - City-wide Wastewater Trunk Mains Renewal	1,025	1,025	-
✓	1799 - Wastewater Treatment Plant - Buildings Renewals	51	51	-
✓	1801 - Wastewater Pump Stations - Building Renewals	46	46	-
✓	1887 - 3 Waters Minor Equipment Renewals	21	21	-
✓	2323 - Citywide - Relining of Wastewater Pipes	615	615	-
✓	2411 - Renewal of Oxidation Ponds and Sludge Lagoons	718	718	-
✓	2530 - Bunnythorpe - Wastewater Reticulation Renewals	410	410	-
<b>TOTAL</b>		<b>5,431</b>	<b>5,431</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		5,431	5,431	

# Wastewater - Capital New / Growth

Status		LTP 2025/26 \$'000s	Growth	LOS	Draft AB 2025/26 \$'000s	Information / Main reason for change
✓	66 - Totara Road Wastewater Treatment Plant - Resilience Programme	256	0%	100%	256	-
✓	73 - Urban Growth - Development Contributions - Wastewater	154	100%	0%	154	-
✓	628 - Totara Road Wastewater Treatment Plant - Consent Renewal Upgrade	4,230	0%	100%	4,230	-
✓	1074 - Totara Road Wastewater Treatment Plant - Earthquake Strengthening of Civil Structures	2,563	0%	100%	2,563	-
✓	1616 - City-wide - Wastewater Pump Station - Capacity Upgrade	2,255	0%	100%	2,255	-
✓	1617 - Totara Road Wastewater Treatment Plant - Biogas System Improvements	1,538	0%	100%	1,538	-
✓	1677 - Upsizing of Kairanga Bunnythorpe Road Sewer and Storage	51	0%	100%	51	-
✓	1712 - City-wide Wastewater reticulation wet weather overflow mitigation	513	0%	100%	513	-
✓	1821 - City-wide Wastewater Pipeline Realignment of critical at-risk mains	513	0%	100%	513	-
✓	2229 - City-wide - Wastewater Pipe Improvement	1,025	0%	100%	1,025	-
✓	2257 - Citywide - Discharge Smart Meters for Large Tradewaste Customers	41	0%	100%	41	-
✓	2322 - Bunnythorpe - Wastewater Network Upgrades	308	0%	100%	308	-
✓	2329 - Citywide - Wastewater Pump Station H&S Upgrades	51	0%	100%	51	-
✓	2330 - 3 Waters Telemetry Upgrades	154	0%	100%	154	-
✓	2331 - Citywide Wastewater Critical Spares	51	0%	100%	51	-
✓	2347 - Wastewater Trunk Main - Infill Upgrades	513	10%	90%	513	-
✓	2511 - Urban Growth - Kikiwhenua - Wastewater	308	100%	0%	308	-
<b>TOTAL</b>		<b>14,521</b>			<b>14,521</b>	
Funded Externally		5,778			5,778	
Funded by Council (Rates and Borrowing)		8,743			8,743	-



**Stormwater - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
<b>- Total Revenue</b>		<b>-</b>	<b>-</b>
<b>Expenses</b>			
6,842	Stormwater Collection and Disposal	7,254	7,656
<b>6,842</b>	<b>Total Expenses</b>	<b>7,254</b>	<b>7,656</b>
<b>6,842</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>7,254</b>	<b>7,656</b>
<b>Rating Requirement</b>			
(2,545)	Less Depreciation	(2,635)	(2,588)
	Less Transfers To/(From) Reserves		
515	Plus Net Capital Renewal (3 Year Average)	515	515
217	Plus Debt Repayment	309	374
<b>5,029</b>	<b>Rates Requirement</b>	<b>5,443</b>	<b>5,957</b>
<b>Capital Expenditure</b>			
350	Renewal	615	615
4,812	New	4,368	4,368
4,244	Growth	3,911	3,911
<b>9,406</b>	<b>Total Capital Expenditure</b>	<b>8,895</b>	<b>8,895</b>
<b>Funded By</b>			
1,052	External Revenue New / Growth	3,053	3,053
	External Revenue Renewal		
495	Development Contributions	558	558
515	Rates	515	515
8,374	New Borrowing / (Repayment)	4,768	4,768
<b>9,406</b>	<b>Total</b>	<b>8,895</b>	<b>8,895</b>

### **Stormwater - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	2316 - Third Party Stormwater Flood Problem Resolution	15	15	-
✓	2502 - Stormwater Network Resilience Study	51	51	-
✓	2532 - Future Development Strategy - Technical Support - Stormwater	92	92	-
✓	2536 - Future Development Strategy - Stormwater Strategy	45	45	-
<b>TOTAL</b>		<b>204</b>	<b>204</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		204	204	

### **Stormwater - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	20 - City-wide - Stormwater Pump Station Renewals	256	256	-
✓	1062 - City-wide - Stormwater Network Renewal Works	359	359	-
<b>TOTAL</b>		<b>615</b>	<b>615</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		615	615	

### Stormwater - Capital New / Growth

Status		LTP 2025/26 \$'000s	Growth	LOS	Draft AB 2025/26 \$'000s	Information / Main reason for change
✓	22 - Citywide - Restoring Flood Capacity of Stormwater Channels	154	0%	100%	154	-
✓	51 - Urban Growth - Development Contributions - Stormwater	308	100%	0%	308	-
✓	1060 - City-wide - Stormwater Network Improvement Works	2,519	0%	100%	2,519	-
✓	1372 - City-wide Stormwater Pump Stations Improvement	566	0%	100%	566	-
✓	1704 - Urban Growth - Aokautere - Stormwater	3,053	0%	100%	3,053	-
✓	1708 - City-wide - Stormwater Flood Mitigation	428	0%	100%	428	-
✓	2035 - Urban Growth - Napier Rd Extension - Stormwater	410	90%	10%	410	-
✓	2313 - Citywide - Installation of new Stormwater Assets	410	0%	100%	410	-
✓	2324 - Urban Growth - Stormwater Roxborough Crescent Infill	140	100%	0%	140	-
✓	2325 - Ashhurst - Stormwater Asset Improvement	87	0%	100%	87	-
✓	2542 - Longburn - Stormwater Asset Improvements	205	0%	100%	205	-
<b>TOTAL</b>		<b>8,280</b>			<b>8,280</b>	
Funded Externally		3,053			3,053	
Funded by Council (Rates and Borrowing)		5,226			5,226	

**Supporting the Organisation****Governance and Active Citizenship - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
107	Councillor Meetings and Administration	109	23
293	Direction Setting	299	299
-	Elections	102	125
<b>399</b>	<b>Total Revenue</b>	<b>510</b>	<b>447</b>
<b>Expenses</b>			
2,636	Councillor Meetings and Administration	2,625	2,576
5,034	Direction Setting	5,051	5,073
55	Elections	312	417
345	Mayoral Office	354	373
<b>8,071</b>	<b>Total Expenses</b>	<b>8,341</b>	<b>8,440</b>
<b>7,671</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>7,831</b>	<b>7,993</b>
<b>Rating Requirement</b>			
(29)	Less Depreciation	(29)	(5)
	Less Transfers To/(From) Reserves		
-	Plus Net Capital Renewal (3 Year Average)	-	-
7	Plus Debt Repayment	8	20
<b>7,650</b>	<b>Rates Requirement</b>	<b>7,810</b>	<b>8,007</b>

<b>Capital Expenditure</b>		
Renewal		
- New	-	-
Growth		
<b>- Total Capital Expenditure</b>	<b>-</b>	<b>-</b>
<b>Funded By</b>		
External Revenue New / Growth		
External Revenue Renewal		
Development Contributions		
- Rates	-	-
- New Borrowing / (Repayment)	-	-
<b>- Total</b>	<b>-</b>	<b>-</b>

## **Governance and Active Citizenship - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✱	1180 - Focus Group Research	-	20	Additional focus groups
✓	1949 - Civic and Cultural Precinct	102	82	-
✓	2241 - Rangitane Resource	146	146	-
✕	2535 - Food security resilience policy implementation	31	-	This programme was intended to be for one year and is no longer required in 2025/26.
<b>TOTAL</b>		<b>279</b>	<b>248</b>	
Funded Externally		146	150	
Funded by Council (Rates and Borrowing)		133	98	

**Supporting the Organisation**  
**Organisational performance - Activity Financial Statements**

<b>Budget</b>		<b>LTP</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>			
198	Civic Administration Building	202	202
1	Customer Services	1	1
331	Financial Services	334	334
4,034	External Contracts	4,119	4,269
<b>4,565</b>	<b>Total Revenue</b>	<b>4,656</b>	<b>4,806</b>
<b>Expenses</b>			
1,113	Civic Administration Building	1,089	971
1	Customer Services	1	1
2,578	Financial Services	2,867	2,875
2	Human Resources	3	-
9,326	Information Services	10,477	1,148
169	Marketing & Communications	153	205
219	Print Synergy	182	2
3,842	External Contracts	3,871	4,221
506	Plant and vehicle operations	636	990
<b>12,596</b>	<b>Total Expenses</b>	<b>13,540</b>	<b>4,659</b>
<b>8,031</b>	<b>NET OPERATING COSTS OF ACTIVITY</b>	<b>8,884</b>	<b>(147)</b>

<b>Rating Requirement</b>			
(3,870)	Less Depreciation	(4,123)	(4,052)
(5,600)	Less Transfers To/(From) Reserves	(2,961)	(2,961)
3,355	Plus Net Capital Renewal (3 Year Average)	3,246	3,133
2,269	Plus Debt Repayment	3,118	2,366
<b>4,185</b>	<b>Rates Requirement</b>	<b>8,164</b>	<b>(1,661)</b>
<b>Capital Expenditure</b>			
3,633	Renewal	3,238	2,955
1,265	New Growth	961	961
<b>4,898</b>	<b>Total Capital Expenditure</b>	<b>4,199</b>	<b>3,916</b>
<b>Funded By</b>			
-	External Revenue New / Growth	-	-
-	External Revenue Renewal	-	-
	Development Contributions		
3,355	Rates	3,246	3,133
8,252	New Borrowing / (Repayment)	953	783
<b>4,898</b>	<b>Total</b>	<b>4,199</b>	<b>3,916</b>



### **Organisational performance - Operational**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	1520 - Digital Transformation	2,246	2,246	-
✓	2346 - Organisation wide - systems replacement or new systems initiatives	817	817	-
✓	2451 - Leadership Development	168	165	-
✓	2500 - Implementation of Waka Kotahi Asset Management Data Standards	41	41	-
<b>TOTAL</b>		<b>3,272</b>	<b>3,269</b>	
Funded Externally		21	-	
Funded by Council (Rates and Borrowing)		3,251	3,269	

### **Organisational performance - Capital Renewal**

<b>Status</b>		<b>LTP 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>	<b>Information / Main reason for change</b>
✓	53 - User Hardware - rolling replacement	480	480	-
✓	58 - Network Additions and Upgrades	77	77	-
✓	68 - Aerial Photography	31	31	-
✓	80 - Council Small Mobile Plant and Equipment - Replacement	356	306	Rationalisation of replacements
✓	86 - Property - Furniture Replacements	31	31	-
✓	221 - Replacement of Print Synergy Machinery	20	20	-
✓	281 - CAB - Renewals	204	204	-
✓	784 - Replacement of Council's Photocopiers/Printers	15	15	-
✓	1879 - Council's Plant and Vehicle - Replacements	1,991	1,791	Rationalisation of replacements due to fleet utilisation
✓	1933 - Brand and Marketing Critical Equipment	33	-	Change in activity from Organisational Performance to Economic Development
<b>TOTAL</b>		<b>3,238</b>	<b>2,955</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		3,238	2,955	

**Organisational performance - Capital New / Growth**

<b>Status</b>		<b>LTP</b>	<b>Growth</b>	<b>LOS</b>	<b>Draft AB</b>	<b>Information / Main reason for change</b>
		<b>2025/26</b>			<b>2025/26</b>	
		<b>\$'000s</b>			<b>\$'000s</b>	
✓	60 - Information Management Strategic Plan Project	77	0%	100%	77	-
✓	99 - New Vehicles and Plant to enable the delivery of improved Council services	314	0%	100%	314	-
✓	1875 - Fleet - Upgrade to Electric Vehicles - Capital New	163	0%	100%	163	-
✓	2449 - Fleet - Upgrade R&R Fleet to Alternate Fuel - Capital new	357	0%	100%	357	-
✓	2499 - Smart Cities / Smart Palmy	51	0%	100%	51	-
<b>TOTAL</b>		<b>961</b>			<b>961</b>	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		961			961	

A photograph of three people (two women and one man) riding bicycles across a bridge. They are wearing helmets and casual cycling gear. The background shows a scenic landscape with green hills and several large wind turbines under a clear blue sky. A large blue circular graphic with a white number '2.' is overlaid on the left side of the image.

## 2.

Wāhanga 2  
Section 2

## Financial and rating information

## Section 2

---

Here you can see what assumptions have been made in preparing the financial information. You'll also see details about the rating system.

**Significant Forecasting  
Assumptions**

**Rating System, Rates and  
Funding Impact Statements**

## Significant Forecasting Assumptions

A forecasting assumption is defined as something the Council accepts as being true for the purposes of future decisions and actions.

Significant forecasting assumptions and risks underlying the financial estimates in the Annual Budget are identified in the Long-term Plan 2024-2034 (see page 313) and cover the following issues

Issue	Level of uncertainty of assumption	Significance of financial impact on overall position
1. Population & Household Growth	Medium	Medium
2. City Growth – Nature, Type & Location	Medium	High
3. Pandemics	Low	Low
4. Climate Change	Medium	Low
5. Natural Disasters & Adverse Weather Events	High	High
6. Services Provided by Council	High	High
7. Continuity of External Funding	High	Low
8. Sources of Funds for Future Replacement of Assets	Low	Low
9. NZTA Waka Kotahi Subsidy	High	High
10. Airport Shareholding, Dividends & Lines of Credit	Medium	Low

11. Revaluation of Property, Plant & Equipment Assets	Low	Low
12. Asset Lives	Low	Low
13. Depreciation	Low	Low
14. Inflation	Medium	Low
15. Interest Rates for Borrowings	Medium	Medium
16. Resource Consents (especially wastewater discharge)	High	High
17. Turitea Windfarm	Low	Low
18. Weathertight (Leaky) Homes Claims	Low	Low
19. Insurance	High	High
20. Earthquake-prone Buildings	High	High
21. Regional freight ring road including an Additional Road Crossing of Manawatu River	Medium	High
22. Residential Subdivision	Medium	Medium
23. Drinking Water Quality Assurance Rules	Low	Low
24. 3 Waters Reforms	High	High
25. Capital Expenditure Delivery	High	High
26. Infrastructure Funding & Financing (IFF) Levies	High	High
27. Alternative Funding Arrangements	High	High

**Some assumptions have changed and impacted on the Annual Budget** Those changes to assumptions and risks are detailed below:

**Interest rates for borrowing** – An average rate of 5% was assumed for the first three years of the Long-term Plan. In accordance with its interest rate risk management policy the Council has a mixture of fixed and floating rate debt. This meant the Council's average cost of servicing its debt was lower than the prevailing market rates. Over the last year interest rates have reduced and this allows the assumption for the average interest rate on Council's debt to be reduced from 5% to 4.4% for 2025/26.

This translates to a significant reduction in the budgeted interest costs.

**NZTA Waka Kotahi Subsidy** – In the Long-term Plan it was signalled there was a high risk of there being change to the level of subsidy available to the Council for transport. A relatively conservative view was taken as to which programmes would qualify for subsidy support. Central government has now set changed funding objectives for NZTA Waka Kotahi and as a consequence they will not be providing subsidy for many previously proposed transport programmes. Details of these changes can be seen in the Transport activity budget

pages. Despite this Council has decided to proceed with and fund the full cost of some priority programmes. These include footpath renewals and safety improvements for Kelvin Grove Road.

**Three waters reform ('Local Water Done Well')** – although the expectation remains that the Council will continue to be responsible for delivering the three waters activities over the next two years the government is progressing the changes to the legislative and regulatory framework quickly. This means the Council will be required to operate under a new expanded regulatory regime even before any transfer of responsibilities for water activity governance and management to a new water entity. There will be significant cost progressing the consideration of structural options and preparing the required accountability documents. There will also be new levies payable to fund the government's water quality and economic regulators.

**Other uncertainties and risks for 2025/26 include:**

**Adverse weather events** – these are become a more common feature worldwide. The budget provision for emergency re-instatements of the transport network has been increased to \$500k. This is a small sum relative to the most recent experience of damage following adverse weather events. A case can be made to NZTA Waka Kotahi for assistance but these are determined on a case by case basis.

The Council has insurance arrangements in place for its underground networks and for its above ground buildings though the cost and availability of appropriate insurance cover is becoming more problematic.



# Rating System, Rates and Funding Impact Statements

## 1. Introduction

Rating incidence is governed by the Council's Revenue and Financing Policy and its Rating Policies. This section outlines details of the present rating system used by the Council. It also incorporates the Funding Impact Statements in the form prescribed by the Local Government (Financial Reporting and Prudence) Regulations 2014.

At various points within this section a level of rate or charge is outlined. These are indicative figures provided to give ratepayers an estimate of what their level of rates is likely to be in the forthcoming year. They are not necessarily the actual figures as these will not be known until the Council's rating information database is finalised. Rates figures in this section are GST-inclusive unless otherwise specified.

## 2. Rating Objectives

These are the Council's rating objectives:

- To encourage growth and confidence in the city by operating a stable, easily understood method of setting rates
- To set rates in a manner that is fair and equitable as between various ratepayers and classes of ratepayer, and consistent with Council's planning objectives.
- To ensure that all citizens contribute to the cost of providing city services by charging on a user-pays basis where practicable.
- To foster the sense of a single community by operating a common system throughout the city.

## 3. Components of the present rating system - a summary

The Council's rating system, designed to meet these objectives, is utilised to fund the net cost of operations and programmes outlined in the Long-Term Plan and Annual Budget (Plan). It comprises the following components:

- A common system applies throughout the city.
- Targeted rates, in the form of fixed amounts (as proxy user charges) are made to cover the costs of services that are identifiable by property (water supply, wastewater disposal, and rubbish and recycling). In addition, significant non-residential and some rural users of water are metered, and some non-residential wastewater users are charged on the basis of the number of pans. A targeted rate (comprising a fixed amount and a variable amount based on capital value) is made on non-residential properties within the central city Palmy BID area.
- A Uniform Annual General Charge (UAGC) is applied as a fixed amount to every rating unit within the city. It is used as a mechanism to ensure each rating unit contributes a minimum amount of the general rate and also to moderate rates on high land-value properties.
- A targeted rate, based on the capital value, is to be applied to each rating unit, with different rates (differentials) applying to each differential category. In 2025/26 it is intended this rate will cover the costs of delivering goal one (an innovative and growing city) and in particular transport, economic development, housing and urban design activities. The increases in this rate will be compensated for by reductions in the general rate.



➤ A General Rate, based on the land value, is applied to each rating unit, with different rates (differentials) applying to each property category.

The categories in the Council's differential rating scheme reflect differing property use and can be broadly grouped as follows:

- Single-unit residential
- Multi-unit residential
- Non-residential
- Rural and semi-serviced
- Miscellaneous.

Differential surcharges (that is, a higher rate in the dollar) are applied to multi-unit residential and non-residential properties, while lower rates are applied to single unit residential and rural/semi-serviced properties. No surcharge is applied to miscellaneous properties.

## 4. Examples of proposed rates for 2025/26

Examples of proposed rates for 2025/26 are shown in the following table:

	Land Value	Capital Value	Rates 2024/25	Rates 2025/26
<b>Single unit residential</b>				
Average	468,000	739,000	3,456	3,587
Median	455,000	690,000	3,380	3,444
Quartile 1	360,000	590,000	2,942	3,064
Quartile 3	540,000	840,000	3,799	3,922
<b>Two unit residential</b>				
Average	561,000	829,000	5,985	6,472
Median	525,000	770,000	5,736	5,862
Quartile 1	450,000	675,000	5,237	5,358
Quartile 3	625,000	920,000	6,417	6,638
<b>Non-residential</b>				
Average	1,022,000	2,402,000	19,783	21,787
Median	620,000	1,030,000	11,687	12,132
Quartile 1	385,000	610,000	7,456	7,550
Quartile 3	1,110,000	2,295,000	21,020	23,054

	Land Value	Capital Value	Rates 2024/25	Rates 2025/26
<b>Rural &amp; semi-serviced (5ha or more)</b>				
Average	1,373,000	1,585,000	2,374	2,833
Median	730,000	1,102,000	1,434	1,774
Quartile 1	520,000	551,000	1,045	1,263
Quartile 3	1,218,000	1,670,000	2,189	2,720
<b>Rural and semi-serviced (between 0.2 and 5ha)</b>				
Average	549,000	1,202,000	2,222	2,901
Median	520,000	1,180,000	2,131	2,790
Quartile 1	435,000	950,000	1,812	2,368
Quartile 3	590,000	1,390,000	2,401	3,204
<b>Miscellaneous</b>				
Average	916,000	1,746,000	6,074	8,201
Median	550,000	720,000	3,551	4,165
Quartile 1	295,000	400,000	2,030	2,202
Quartile 3	965,000	1,445,000	6,150	7,687

If all of the properties in the category of property were listed from lowest to highest land value, then the 'median' is the value at the halfway point in the list, quartile 1 is the value at the first quarter point in the list, and quartile 3 is the value at the three-quarter point in the list.,

For example, if there are 1,000 properties and they are sorted from the lowest to the highest land value then quartile 1 in the 250<sup>th</sup> property from the lowest.

The three-yearly revaluation of the city for rating purposes was undertaken in 2024 and those valuations are the base for valuation-based rates set in 2025/26.

The examples should be read with regard for the following assumptions:

- The Council's total rates revenue will increase by 7.7%.
- the Uniform Annual General Charge will be \$300 per rating unit (\$200 in 2024/25).
- Targeted rates in the form of fixed amounts will be applied for water supply (\$500); wastewater disposal (\$403); kerbside recycling (\$189); rubbish and public recycling (\$76) (\$415, \$375, \$144 and \$51 respectively in 2024/25).
- A targeted rate for wastewater disposal will be set on non-residential properties on the basis of the number of pans, in excess of three, on the rating unit. The charge per pan will be \$403 compared with \$375 per pan in 2024/25.
- A targeted rate will be set to cover a larger proportion the costs of the goal one activities (transport, economic development, urban design and housing). This is to be based on the capital value. As a consequence, the general rate will be lower than in 2024/25.

The examples shown for non-residential, miscellaneous and rural/semi-serviced properties do not include the charges (either fixed or metered) for water, wastewater or kerbside recycling because these vary from property to property, but they do include the rubbish and public recycling rate. They do not include the proposed targeted rates to fund the Palmy BID as these will be applied to selected properties in the defined central city Palmy BID area.

## 5. Components of the Rating System – more detail

### 5.1 General Rate

The Council proposes to set a general rate based on the land value of each rating unit in the city.

The general rate will be set on a differential basis based on land use (see description in 5.4), with the differential factors as shown in the following table:

Differential Group		Differential Factor (expressed as % of Group Code MS)		Rate (cents in \$ of LV)
Code	Brief Description	Actual 2024/25	Proposed 2025/26	Proposed 2025/26
R1	Single-unit residential	Balance (approx. 79)	Balance (approx. 80)	0.4191
R2	Two unit residential	110	110	0.5771
R3	Three unit residential	120	120	0.6295
R4	Four unit residential	130	130	0.6820
R5	Five unit residential	140	140	0.7344
R6	Six unit residential	150	150	0.7869
R7	Seven unit residential	160	160	0.8394
R8	Eight or more unit residential	170	170	0.8918
MS	Miscellaneous	100	100	0.5246
CI	Non-residential (Commercial/Industrial)	300	250	1.3115
FL	Rural/Semi-serviced (5 ha. or more)	25	25	0.1312
FS	Rural/Semi-serviced (0.2 ha. or less)	75	75	0.3935
FM	Rural/Semi-serviced (between 0.2 & 5 ha.)	55	60	0.3148

## 5.2 Uniform annual general charge

The Council proposes to set a uniform annual general charge of \$300 (\$200 for 2024/25) on each rating unit.

## 5.3 Capital Value targeted rate

The Council proposes to set a targeted rate based on the capital value of each rating unit in the city. This rate will be used to fund the costs of the goal one (innovate and growing city) activities including transport, economic development, housing and urban design.

The rate will be set on a differential basis on land use (see description in section 5.4 <sup>1</sup>), with the differential factors as shown in the following table:

Differential Group		Differential Factor (expressed as % of Group Code MS)		Rate (cents in \$ of CV)
Code	Brief Description	Actual 2024/25	Proposed 2025/26	Proposed 2025/26
R1	Single-unit residential	Balance (approx. 78)	Balance (approx. 76)	0.1022
R2	Two unit residential	120	120	0.1614
R3	Three unit residential	120	120	0.1614
R4	Four unit residential	120	120	0.1614
R5	Five unit residential	120	120	0.1614
R6	Six unit residential	120	120	0.1614
R7	Seven unit residential	120	120	0.1614
R8	Eight or more unit residential	120	120	0.1614
MS	Miscellaneous	100	100	0.1345
CI	Non-residential (Commercial/Industrial)	220	200	0.2690
FL	Rural/Semi-serviced (5 ha. or more)	35	35	0.0471
FS	Rural/Semi-serviced (0.2 ha. or less)	75	75	0.1009
FM	Rural/Semi-serviced (between 0.2 & 5 ha.)	55	60	0.0807

<sup>1</sup> Note – for the purposes of this targeted rate vacant serviced property where non-residential use is a permitted activity under the city's District

Plan will be categorised as non-residential, whereas it is categorised as miscellaneous for the purposes of the general rate.

## 5.4 Targeted rates (other)

For the purposes of the targeted rates proposed below the term ‘residential’ is defined as “having a predominant or exclusive residential use and on which one or more residential units is erected.”

For the purposes of the targeted rates proposed below, a ‘separately used or inhabited part (SUIP) of a rating unit’ is defined as:

“Any part of the rating unit that is, or is able to be, separately used or inhabited by the ratepayer, or any other person who has the right to use or inhabit that part by virtue of a tenancy, lease, licence or other agreement.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental (or other form of occupation) on an occasional or long-term basis by someone other than the owner.

For the purposes of the definition, vacant land and vacant premises offered or intended for use or habitation by a person other than the owner and usually used as such are defined as ‘used’.

For the avoidance of doubt, a rating unit that has a single use or occupation is treated as having one SUIP.

For a residential property a SUIP will have a separate entrance, kitchen facilities (including sink or cooking facilities), living facilities and toilet/bathroom facilities.

By way of example the following would be considered to have separately used or inhabited parts of a rating unit:

- A single dwelling with flat attached
- Two or more houses, flats or apartments on one certificate of title.”

The Council does not have a lump sum contribution policy and lump sum contributions will not be invited for any targeted rate.

### 5.4.1 Water supply

The Council proposes to set targeted rates for water supply. For residential rating units it shall be on the basis of a fixed amount per separately used or inhabited part, and for all other properties a fixed amount per rating unit. The charge will be set on a differential basis based on the availability of the service (either ‘connected’ or ‘serviceable’). Connected means the rating unit is connected to a Council-operated waterworks while serviceable means the rating unit is not connected to a Council-operated waterworks but is within 100m of such waterworks and Council would allow a connection. The serviceable rate will be 50% of the connected rate.

Rating units that are not connected to the scheme and are not serviceable will not be liable for this rate.

The estimated rates for the 2025/26 year are:

Connected:	\$500
Serviceable:	\$250

There are situations where the Council will require water to be supplied on a metered basis. Where this occurs, the Council proposes instead of the above to set metered water targeted rates that comprise a fixed amount (estimated at \$253 per metered connection for connections of 25mm or less and \$540 for connections greater than 25mm) and a variable amount (estimated at \$1.96305 per cubic metre) based on the volume of water supplied.

## 5.4.2 Wastewater disposal

The Council proposes to set a targeted rate for wastewater disposal. For residential rating units, it shall be set on the basis of a fixed charge per separately used or inhabited part, and for all other properties a fixed charge per rating unit. The charge will be set on a differential basis based on the availability of the service (either 'connected' or 'serviceable'). Connected means the rating unit is connected to a public wastewater drain, while serviceable means the rating unit is not connected to a public wastewater drain but is within 30m of such a drain, and Council would allow a connection. The serviceable rate will be 50% of the connected rate.

Rating units that are not connected to the scheme, and which are not serviceable will not be liable for this rate.

The estimated rates for the 2025/26 year are:

Connected:	\$403
Serviceable:	\$201.50

In addition, for the 2025/26 year the Council proposes to set a targeted rate for connected non-residential rating units of \$403 per pan (water closet or urinal) for each pan in excess of three.

## 5.4.3 Resource Recovery

### 5.4.3.1 Kerbside recycling

The Council proposes to set a targeted rate for kerbside recycling on the basis of:

- A fixed amount per separately used or inhabited part of a rating unit for residential properties receiving the Council's kerbside collection service.
- A fixed amount per rating unit for non-residential and rural/semi-serviced properties receiving the Council's kerbside collection service.

Where ratepayers elect, and the Council agrees, additional levels of service may be provided. These additional services could be providing more recycling bins or more frequent service. Each additional level of service will be charged at a rate of \$189. This may include charges to non-rateable rating units where the service is provided. Rating units for which the Council is not prepared to provide the service will not be liable for these rates.

The estimated rates for the 2025/26 year are:

Kerbside recycling	\$189
--------------------	-------

### 5.4.3.2 Rubbish and public recycling

The Council proposes to set a targeted rate for rubbish and public recycling on the basis of a fixed amount per separately used or inhabited part of each residential rating unit and a fixed amount per rating unit for all other rating units. Rating units that are vacant land will not be liable for these rates.

The estimated rates for the 2025/26 year are:

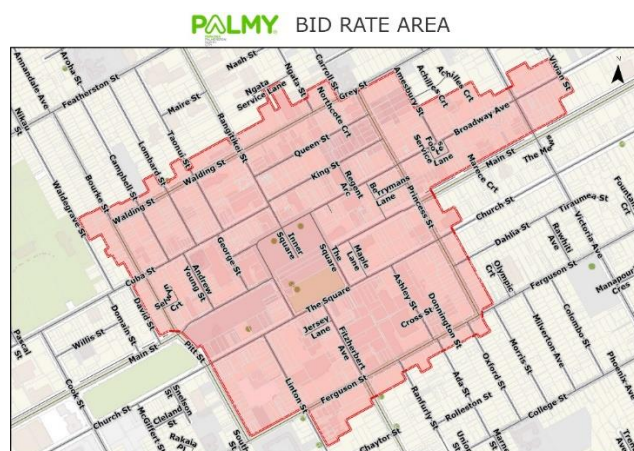
Rubbish and public recycling	\$76
------------------------------	------

### 5.4.4 Palmy BID

The Council proposes to set targeted rates on those properties within the central city Palmy BID area as shown on the following map that are categorised as non-residential for the Council's general rate. The rate will fund a grant to the Palmy BID group.

The targeted rates will comprise:

- A fixed amount of \$343 per rating unit; and
- A variable amount of 0.0137 cents in the \$ of the capital value of the rating unit.



### 5.5 Differential Matters and Categories

#### 5.5.1 Objectives of Differentials for General Rate

The Council believes that a uniform general rate based on land value would not produce a fair and equitable allocation of rates. For this reason, it operates a system of differentials based on land use. Descriptions of the land use categories are shown in 5.5.2.

The Council describes the relationship between the rates charged to each group in terms of a factor expressed as a percentage of the rate that would apply if there were no differential rating in place – that is, the group described as Miscellaneous (MS). Each year, the Council reviews the differential factors applied to each land use category. The factors proposed for 2025/26 are outlined in 5.1 and are unchanged from 2024/25 except for code FM which has been changed from 55% to 60% and code CI from 300% to 250%.

The factors have been developed to address the following matters:

- Rating units containing more than one residential unit will place an increasing demand on Council services as the number of units increase.
- The land value for non-residential property is often driven by different influences from the land value for residential or rural land and therefore is not directly comparable as a rating base.
- The Council's Revenue and Financing Policy identifies a number of activities where it believes non-residential users gain a greater benefit than other users and should bear a greater share of the cost.
- For large rural rating units a pure land value system would produce rates charges that would be unsustainable.
- Rural and semi-serviced rating units generally have limited or, in some cases, no access to some Council activities funded through the general rate.



## 5.5.2 Differentials based on land use

The Council proposes to differentiate the general rate primarily on the basis of land use. Properties with more than one use will be placed in a category that the Council considers reflects the primary use.

The Council will consider partitioning the property into parts and allocate each part to the most appropriate category in situations such as the following:

- Where there are discreet parts of the property used for different purposes such as a retail shop and a residence.
- For manager's residences associated with motel complexes.
- Where part of the property is used for not-for-profit or other community purposes and the remainder is used for other purposes.
- Where the property is not serviced and is used for commercial, industrial or business purposes but a significant part is used for farming or horticultural purposes.
- Where a property has a rural zoning but is serviced and has one or more residential units then the first 2ha will be classified as group code R1 and the balance as FM or FL depending on its size.
- Where a property that is greater than 5ha (and residential use is a permitted activity under the city's District Plan) becomes serviced the first 5ha (or the area of the actual sub-divisional development if larger than this) will be categorised in group code R1 and the remainder will continue to be treated as not serviced for rating purposes.
- Where a property that is less than 5ha becomes serviced and features of the land or District Plan requirements impede subdivision the part that reflects the extent of the impediment will continue to be treated as not serviced for rating purposes.

Note that, subject to the rights of objection to the rating information database set out in sections 29 and 39 of the Local Government (Rating) Act 2002, the Council is the sole determiner of the categories.

In the context of the general rate, 'serviced' means the property is either connected or serviceable for wastewater disposal. Connected means the rating unit is connected to a public wastewater drain, while serviceable means the rating unit is not connected to a public wastewater drain but is within 30m of such a drain, and Council would allow a connection.

The following differential categories will be used:

### Single-unit residential (R1)

Every serviced rating unit not otherwise classified:

- Having a predominant or exclusive residential use (excluding home occupations) and on which is erected one residential unit; or
- Being vacant property where residential use is a permitted activity under the city's District Plan.

### Multi-unit residential (R2 - R8)

Every serviced rating unit not otherwise classified on which is erected:

- two residential units (R2); or
- three residential units (R3); or
- four residential units (R4); or
- five residential units (R5); or
- six residential units (R6); or
- seven residential units (R7); or
- eight or more residential units (R8).

In determining what is a residential unit, the Council will apply the same criteria as defined for a SUIP, as shown in 5.3.

## Miscellaneous (MS)

Every rating unit not otherwise classified of the following types:

- Property used primarily for not-for-profit or other community purposes, excluding retail shops.
- Property owned by the Council that is used by it for parking that is available for public use.
- Property where the ratepayer conducts or permits to be conducted a business (a Home Occupation, as defined in the city's District Plan), which would otherwise qualify for inclusion in group code R1.
- Vacant serviced property where non-residential use is a permitted activity under the city's District Plan.
- Property that is not serviced and would otherwise qualify for inclusion in group code FL, FS or FM but is used for predominantly commercial, industrial or business purposes (excluding farming and horticulture).
- Property not specifically categorised in any of the other group codes.

## Non-residential (CI)

Every serviced rating unit, not otherwise classified, used for commercial, industrial or business purposes including licensed hotel, serviced apartments or residential institution including a guesthouse, rooming house, boarding house, private hotel, motel, residential club or hostel. Network utilities in the street are categorised as non-residential.

## Rural and semi-serviced (FL, FS and FM)

**FL** – Every rating unit not otherwise classified that is not serviced and has either

- an area of 5ha or more; or

- an area less than 5ha but on which there is no residential dwelling or non-residential improvements.

When the rating unit becomes serviced, as defined above (and provided it is zoned to permit subdivision), the property will be reclassified to the higher rated differential category in the immediately following year.

**FS** – Every rating unit not otherwise classified that is not serviced and has an area of 0.2ha or less and on which there is a residential dwelling.

**FM** – Every rating unit not otherwise classified that is not serviced and has an area greater than 0.2ha and less than 5ha and on which there is either residential dwellings or non-residential improvements.

## 6. Early payment of rates

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers councils to accept early payment of rates.

The Council will accept any payment of rates for either the current or future years in advance of the due date.

## 7. Rates payable by instalment and due dates

The Council provides for rates to be paid in four equal instalments. For the 2025/26 year the due dates (that is, final dates for payment without incurring penalty charges) will be:

Instalment 1:	29 August 2025
Instalment 2:	28 November 2025
Instalment 3:	27 February 2026
Instalment 4:	29 May 2026

Ratepayers may elect to pay on a more regular basis if they choose. They may also elect to pay the full year's rates in one lump sum prior to the due date for instalment 2 without incurring penalty charges on instalment 1.

Rates may be paid using any one of a number of payment methods acceptable to the Council, including direct debit, cash or Eftpos at Council's office, direct credit and other bank transfer methods. Payment by credit card can be made using the Internet or at Council's office, subject to the payment of a fee to cover costs.

The due date for metered water targeted rates will be the 20th of the month following the invoice date as follows:

Monthly Invoicing	
Instalment	Due date
1	20 July 2025
2	20 August 2025
3	20 September 2025
4	20 October 2025
5	20 November 2025
6	20 December 2025
7	20 January 2026
8	20 February 2026
9	20 March 2026
10	20 April 2026
11	20 May 2026
12	20 June 2026

Two-monthly invoicing			
Linton, East & North Rounds		Ashhurst, South West, PNCC & Central Rounds	
Instal #	Due date	Instal #	Due date
1	20 July 2025	1	20 August 2025
2	20 September 2025	2	20 October 2025
3	20 November 2025	3	20 December 2025
4	20 January 2026	4	20 February 2026
5	20 March 2026	5	20 April 2026
6	20 May 2026	6	20 June 2026

## 8. Rates penalties

To provide an incentive for rates to be paid by the due date, penalties will be imposed when rates are not paid on time. A penalty of 10% will be added to any portion of an instalment remaining unpaid after the due date for payment, as outlined in clause 7 above.

A penalty charge of 10% will be added to any outstanding rates (including penalties) assessed in previous years and remaining outstanding at 4 July 2025 and again on 5 January 2026.

Penalty charges will not be applied to the metered water targeted rate.

## 9. Rating base information

The following are projected as at 30 June 2025:

Number of rating units:	35,100
Total capital value of all rating units:	\$31,000,000,000
Total land value of all rating units:	\$15,600,000,000

Approximately 670 of those projected at 30 June 2025 will be categorised as non-rateable under the Local Government Act meaning rates cannot be assessed on them except targeted rates for water and wastewater.

## 10. Rates Summary

	Basis of rates	LTP 2024/25 \$000	LTP 2025/26 \$000	Draft AB 2025/26 \$000
<b>General rates</b>				
General rates	rate in \$ of LV (differentiated by use)	80,492	70,085	64,872
UAGC	fixed charge p rating unit	5,852	6,200	8,823
<b>Targeted rates</b>				
Innovative & growing city (transport/economic development/urban design & housing)	rate in \$ of CV (differentiated by use)	16,271	30,671	33,494
Creative & exciting city (recreation & play/arts & heritage)	rate in \$ of CV (differentiated by use)	0	4,724	0
Water				
- connected	fixed charge p SUIP (residential) or p rating unit (non-residential)	11,219	12,346	13,645
- serviceable	fixed charge p SUIP (residential) or p rating unit (non-residential)	123	134	148
- metered	\$ p m3 plus fixed charge	3,250	3,575	3,575
Wastewater				
- connected	fixed charge p SUIP (residential) or p rating unit (non-residential)	10,654	11,451	11,574
- serviceable	fixed charge p SUIP (residential) or p rating unit (non-residential)	112	119	121
- pans	fixed charge p pan	3,033	3,230	3,263
Rubbish & recycling				
-kerbside recycling	fixed charge p SUIP	4,049	4,253	5,363
-rubbish & public recycling	fixed charge p SUIP	1,547	2,008	2,326
Palmy BID				
	Fixed charge p rating unit &	125	127	125
	rate in \$ of CV for commercially rated properties in Palmy BID area of central city	125	128	125
<b>Total Rates Revenue (GST Exclusive)</b>		\$136,852	\$149,054	\$147,453

## 11. Source and application of funds statements (Funding Impact Statements)

The Local Government (Financial Reporting and Prudence) Regulations 2014 prescribe the format for statements showing the sources and application of funds for the whole of Council and for each group of activities of the Council.

These statements are designed to show where operational and capital funding comes from, and how they are used.

This information is presented in two ways, firstly at the Whole of Council level, and in a slightly different form at the “Group of Activities” level. At the Group of Activities level, internal revenue and expenditure are shown as separate items, while at the Whole of Council level they are not displayed because the amounts balance each other out.

Capital Expenditure is grouped into three broad categories based on which one the programme most relates to. The three categories are:

- to meet additional demand
- to improve the level of service
- to replace existing assets.

The categories do not clearly represent the fact that some programmes will contribute to more than one purpose.

In addition to the statements mentioned, the Council is also providing Activity Financial Statements which show the revenue and expenses for the services provided, as well as how the rates are calculated (see section 1). The Funding Impact Statements differ from the Activity Statements in that they do not include depreciation as an expense, categorise capital revenue as part of operating revenue or include movements in the value of assets. For example, the forecast for 2025/26 assumes:

	\$000
Total comprehensive revenue (as shown on page xx in Prospective Statement of Comprehensive Revenue & Expense)	137,764
Less capital revenue	25,338
Non-cash items	
add depreciation	49,701
less gain on property revaluations	126,451
Less cost of goods sold	3,206
Surplus of operating funding (as shown in Whole of Council Funding Impact Statement on page xx)	38,882

**Funding Impact Statements**  
**Whole of Council**

<b>Budget</b>		<b><u>LTP 2024</u></b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
86,345	General rates, uniform annual general charges, rates penalties	76,287	74,403
50,506	Targeted rates	72,766	73,050
6,370	Subsidies and grants for operating purposes	6,467	6,081
7,773	Fees and charges	7,879	8,134
356	Interest and dividends from investments	359	506
30,926	Local authorities fuel tax, fines, infringement fees, and other receipts	31,429	31,974
<b>182,276</b>	<b>Total Sources of operating funding</b>	<b>195,189</b>	<b>194,148</b>
<b>Applications of operating funding</b>			
142,449	Payments to staff and suppliers	138,359	140,372
14,520	Finance costs	16,998	14,893
	Internal charges and overheads applied		
<b>156,970</b>	<b>Total Applications of operating funding</b>	<b>155,357</b>	<b>155,266</b>
<b>25,307</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>39,831</b>	<b>38,882</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
16,093	Subsidies and grants for capital expenditure	27,779	21,127
1,961	Development and financial contributions	2,211	2,211
53,296	increase (decrease) in debt	57,112	54,740
-	Gross proceeds from sale of assets	-	-
<b>71,350</b>	<b>Total Sources of capital funding</b>	<b>87,102</b>	<b>78,078</b>



**Applications of Capital Funding**

Capital Expenditure:-

14,972	- to meet additional demand	12,684	12,342
47,401	- to improve the level of service	77,259	68,026
32,984	- to replace existing assets	35,598	35,292
1,300	Increase (decrease) of investments	1,393	1,300
<b>96,657</b>	<b>Total applications of capital funding</b>	<b>126,934</b>	<b>116,960</b>
<b>25,307</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>39,832</b>	<b>38,882</b>
<b>- Total Funding (Surplus) / Deficit</b>			<b>-</b>

**Funding Impact Statements**  
**An innovative and growing city**

<b>Budget</b>		<b>LTP 2024</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
6,036	General rates, uniform annual general charges, rates penalties	-	-
8,096	Targeted rates	14,144	15,177
-	Subsidies and grants for operating purposes	-	10
5,926	Fees and charges	5,994	6,260
2,156	Internal charges and overheads recovered	2,189	3,346
8,505	Local authorities fuel tax, fines, infringement fees, and other receipts	8,675	9,079
<b>30,720</b>	<b>Total Sources of operating funding</b>	<b>31,003</b>	<b>33,872</b>
<b>Applications of operating funding</b>			
24,978	Payments to staff and suppliers	17,187	17,259
2,429	Finance costs	2,224	1,213
7,023	Internal charges and overheads applied	6,668	10,332
<b>34,430</b>	<b>Total Applications of operating funding</b>	<b>26,078</b>	<b>28,805</b>
<b>3,711</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>4,924</b>	<b>5,068</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
23	Subsidies and grants for capital expenditure	-	-
5,442	increase (decrease) in debt	2,999	2,913
<b>5,464</b>	<b>Total Sources of capital funding</b>	<b>2,999</b>	<b>2,913</b>

<b>Applications of Capital Funding</b>			
Capital Expenditure:-			
-	- to meet additional demand	-	-
531	- to improve the level of service	519	519
1,223	- to replace existing assets	1,406	1,636
<b>1,754</b>	<b>Total applications of capital funding</b>	<b>1,925</b>	<b>2,155</b>
<b>-3,711</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>4,924</b>	<b>5,068</b>
<b>Total Funding (Surplus) /Deficit</b>		-	-

**Funding Impact Statements**  
**Transport**

<b>Budget</b>		<b>LTP 2024</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
6,746	General rates, uniform annual general charges, rates penalties	-	438
8,419	Targeted rates	16,782	18,567
4,927	Subsidies and grants for operating purposes	5,025	3,995
197	Fees and charges	201	201
7,919	Internal charges and overheads recovered	8,303	7,959
7,340	Local authorities fuel tax, fines, infringement fees, and other receipts	7,512	7,824
<b>35,548</b>	<b>Total Sources of operating funding</b>	<b>37,823</b>	<b>38,984</b>
<b>Applications of operating funding</b>			
17,705	Payments to staff and suppliers	19,042	18,590
3,108	Finance costs	3,676	3,281
7,162	Internal charges and overheads applied	6,968	8,375
<b>27,976</b>	<b>Total Applications of operating funding</b>	<b>29,686</b>	<b>30,246</b>
<b>7,572</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>8,137</b>	<b>8,738</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
11,822	Subsidies and grants for capital expenditure	15,257	9,485
414	Development and financial contributions	467	467
12,237	increase (decrease) in debt	10,023	6,292
<b>24,473</b>	<b>Total Sources of capital funding</b>	<b>25,747</b>	<b>16,244</b>

<b>Applications of Capital Funding</b>				
Capital Expenditure:-				
6,333	- to meet additional demand	3,794	3,794	
14,542	- to improve the level of service	18,595	10,217	
11,170	- to replace existing assets	11,495	10,971	
<b>32,044</b>	<b>Total applications of capital funding</b>	<b>33,884</b>	<b>24,982</b>	
<b>7,572</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>8,137</b>	<b>8,738</b>	
-	<b>Total Funding (Surplus) /Deficit</b>			-

**Funding Impact Statements**  
**A creative and exciting city**

<b>Budget</b>		<b>LTP 2024</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
30,976	General rates, uniform annual general charges, rates penalties	28,336	34,842
-	- Targeted rates	4,722	-
110	Subsidies and grants for operating purposes	112	132
-	- Fees and charges	-	-
2,876	Internal charges and overheads recovered	2,935	2,906
4,166	Local authorities fuel tax, fines, infringement fees, and other receipts	4,250	4,256
<b>38,129</b>	<b>Total Sources of operating funding</b>	<b>40,355</b>	<b>42,136</b>
<b>Applications of operating funding</b>			
25,773	Payments to staff and suppliers	27,466	27,775
2,823	Finance costs	3,098	2,695
3,779	Internal charges and overheads applied	3,539	4,890
<b>32,376</b>	<b>Total Applications of operating funding</b>	<b>34,103</b>	<b>35,360</b>
<b>5,753</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>6,252</b>	<b>6,776</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
419	Subsidies and grants for capital expenditure	598	856
285	Development and financial contributions	321	321
606	increase (decrease) in debt	10,179	9,680
<b>1,310</b>	<b>Total Sources of capital funding</b>	<b>11,098</b>	<b>10,858</b>

<b>Applications of Capital Funding</b>				
Capital Expenditure:-				
273	- to meet additional demand	526	184	
2,693	- to improve the level of service	11,207	11,535	
4,096	- to replace existing assets	5,616	5,915	
<b>7,063</b>	<b>Total applications of capital funding</b>	<b>17,349</b>	<b>17,634</b>	
<b>5,753</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>6,252</b>	<b>6,776</b>	
<b>Total Funding (Surplus) / Deficit</b>				
		-		

**Funding Impact Statements**  
**A connected and safe community**

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2024 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
22,267	General rates, uniform annual general charges, rates penalties	22,730	22,722
-	Subsidies and grants for operating purposes	-	-
1,500	Fees and charges	1,532	1,520
360	Internal charges and overheads recovered	368	-
1,107	Local authorities fuel tax, fines, infringement fees, and other receipts	1,129	1,164
<b>25,234</b>	<b>Total Sources of operating funding</b>	<b>25,758</b>	<b>25,406</b>
<b>Applications of operating funding</b>			
16,208	Payments to staff and suppliers	17,048	16,616
746	Finance costs	896	881
5,979	Internal charges and overheads applied	5,464	5,543
<b>22,933</b>	<b>Total Applications of operating funding</b>	<b>23,408</b>	<b>23,039</b>
<b>2,301</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>2,351</b>	<b>2,367</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
2,064	increase (decrease) in debt	3,901	3,781
<b>2,064</b>	<b>Total Sources of capital funding</b>	<b>3,901</b>	<b>3,781</b>



<b>Applications of Capital Funding</b>			
Capital Expenditure:-			
-	- to meet additional demand	-	-
2,376	- to improve the level of service	4,535	4,453
1,988	- to replace existing assets	1,717	1,694
<b>4,364</b>	<b>Total applications of capital funding</b>	<b>6,251</b>	<b>6,147</b>
<b>2,301</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>2,350</b>	<b>2,367</b>
<b>Total Funding (Surplus) /Deficit</b>		-	-

**Funding Impact Statements**  
**A sustainable and resilient city**

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2024 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
3,535	General rates, uniform annual general charges, rates penalties	3,856	4,098
5,599	Targeted rates	6,261	7,690
1,190	Subsidies and grants for operating purposes	1,184	1,155
256	Internal charges and overheads recovered	242	168
3,875	Local authorities fuel tax, fines, infringement fees, and other receipts	4,108	3,977
<b>14,454</b>	<b>Total Sources of operating funding</b>	<b>15,651</b>	<b>17,088</b>
<b>Applications of operating funding</b>			
10,088	Payments to staff and suppliers	10,807	10,825
571	Finance costs	970	923
2,901	Internal charges and overheads applied	2,847	4,982
<b>13,560</b>	<b>Total Applications of operating funding</b>	<b>14,624</b>	<b>16,729</b>
<b>894</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>1,027</b>	<b>359</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	1,793	1,582
-	Development and financial contributions	-	-
3,866	increase (decrease) in debt	11,988	12,798
<b>3,866</b>	<b>Total Sources of capital funding</b>	<b>13,781</b>	<b>14,380</b>

<b>Applications of Capital Funding</b>				
Capital Expenditure:-				
-	- to meet additional demand	-	-	
4,000	- to improve the level of service	14,211	14,147	
760	- to replace existing assets	597	592	
<b>4,760</b>	<b>Total applications of capital funding</b>	<b>14,808</b>	<b>14,739</b>	
<b>894</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>1,027</b>	<b>359</b>	
-	<b>Total Funding (Surplus) / Deficit</b>	-	-	

**Funding Impact Statements**  
**Water**

<b>Budget</b>		<b>LTP 2024</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
-	General rates, uniform annual general charges, rates penalties	-	-
14,594	Targeted rates	16,055	17,089
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
3,428	Internal charges and overheads recovered	3,512	4,550
44	Local authorities fuel tax, fines, infringement fees, and other receipts	45	45
<b>18,065</b>	<b>Total Sources of operating funding</b>	<b>19,612</b>	<b>21,683</b>
<b>Applications of operating funding</b>			
8,411	Payments to staff and suppliers	8,656	9,318
1,674	Finance costs	2,127	2,014
1,837	Internal charges and overheads applied	1,771	3,238
<b>11,922</b>	<b>Total Applications of operating funding</b>	<b>12,553</b>	<b>14,571</b>
<b>6,143</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>7,058</b>	<b>7,112</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
2,006	Subsidies and grants for capital expenditure	1,300	371
394	Development and financial contributions	444	444
8,463	increase (decrease) in debt	9,474	9,311
<b>10,863</b>	<b>Total Sources of capital funding</b>	<b>11,218</b>	<b>10,127</b>

<b>Applications of Capital Funding</b>				
Capital Expenditure:-				
4,019	- to meet additional demand	3,991	3,991	
7,978	- to improve the level of service	8,804	7,766	
5,010	- to replace existing assets	5,482	5,482	
<b>17,006</b>	<b>Total applications of capital funding</b>	<b>18,277</b>	<b>17,239</b>	
<b>6,143</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>7,058</b>	<b>7,112</b>	
<b>Total Funding (Surplus) / Deficit</b>				
		-	-	

**Funding Impact Statements**  
**Wastewater**

<b>Budget</b>		<b>LTP 2024</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
-	General rates, uniform annual general charges, rates penalties	-	-
13,798	Targeted rates	14,802	14,527
-	Subsidies and grants for operating purposes	-	622
-	Fees and charges	-	-
2,235	Internal charges and overheads recovered	2,242	1,241
1,573	Local authorities fuel tax, fines, infringement fees, and other receipts	1,203	1,203
<b>17,607</b>	<b>Total Sources of operating funding</b>	<b>18,246</b>	<b>17,592</b>
<b>Applications of operating funding</b>			
6,532	Payments to staff and suppliers	6,479	7,706
1,239	Finance costs	1,623	1,518
4,243	Internal charges and overheads applied	4,297	3,353
<b>12,014</b>	<b>Total Applications of operating funding</b>	<b>12,399</b>	<b>12,577</b>
<b>5,592</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>5,847</b>	<b>5,016</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
772	Subsidies and grants for capital expenditure	5,778	5,778
373	Development and financial contributions	421	421
7,324	increase (decrease) in debt	7,907	8,738
<b>8,469</b>	<b>Total Sources of capital funding</b>	<b>14,105</b>	<b>14,937</b>

<b>Applications of Capital Funding</b>				
Capital Expenditure:-				
104	- to meet additional demand	461	461	
9,204	- to improve the level of service	14,060	14,060	
4,753	- to replace existing assets	5,431	5,431	
<b>14,061</b>	<b>Total applications of capital funding</b>	<b>19,952</b>	<b>19,952</b>	
<b>5,592</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>5,847</b>	<b>5,016</b>	
-	<b>Total Funding (Surplus) / Deficit</b>	-	-	

**Funding Impact Statements****Stormwater**

<b>Budget</b>		<b>LTP 2024</b>	<b>Draft AB</b>
<b>2024/25</b>		<b>2025/26</b>	<b>2025/26</b>
<b>\$'000s</b>		<b>\$'000s</b>	<b>\$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
5,029	General rates, uniform annual general charges, rates penalties	5,443	5,957
-	- Fees and charges	-	-
1,246	Internal charges and overheads recovered	1,277	157
-	Local authorities fuel tax, fines, infringement fees, and other receipts	-	-
<b>6,274</b>	<b>Total Sources of operating funding</b>	<b>6,720</b>	<b>6,114</b>
<b>Applications of operating funding</b>			
1,721	Payments to staff and suppliers	1,704	2,175
832	Finance costs	1,124	1,235
2,990	Internal charges and overheads applied	3,067	1,814
<b>5,543</b>	<b>Total Applications of operating funding</b>	<b>5,895</b>	<b>5,225</b>
<b>731</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>824</b>	<b>889</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
1,052	Subsidies and grants for capital expenditure	3,053	3,053
495	Development and financial contributions	558	558
7,128	increase (decrease) in debt	4,459	4,394
<b>8,675</b>	<b>Total Sources of capital funding</b>	<b>8,070</b>	<b>8,006</b>



<b>Applications of Capital Funding</b>				
Capital Expenditure:-				
4,244	- to meet additional demand	3,911	3,911	
4,812	- to improve the level of service	4,368	4,368	
350	- to replace existing assets	615	615	
<b>9,406</b>	<b>Total applications of capital funding</b>	<b>8,895</b>	<b>8,895</b>	
<b>731</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>824</b>	<b>889</b>	
-	<b>Total Funding (Surplus) / Deficit</b>	-	-	

**Funding Impact Statements**  
**Supporting the Organisation**

<b>Budget 2024/25 \$'000s</b>		<b>LTP 2024 2025/26 \$'000s</b>	<b>Draft AB 2025/26 \$'000s</b>
<b>(SURPLUS) / DEFICIT OF OPERATING FUNDING</b>			
<b>Sources of operating funding</b>			
11,757	General rates, uniform annual general charges, rates penalties	15,921	6,346
-	- Targeted rates	-	-
143	Subsidies and grants for operating purposes	146	167
150	Fees and charges	153	153
51,008	Internal charges and overheads recovered	51,660	60,967
4,671	Local authorities fuel tax, fines, infringement fees, and other receipts	4,867	4,933
<b>67,728</b>	<b>Total Sources of operating funding</b>	<b>72,747</b>	<b>72,567</b>
<b>Applications of operating funding</b>			
44,050	Payments to staff and suppliers	43,469	43,286
15,488	Finance costs	18,129	15,896
8,159	Internal charges and overheads applied	7,738	10,827
<b>67,697</b>	<b>Total Applications of operating funding</b>	<b>69,336</b>	<b>70,009</b>
<b>31</b>	<b>Total (SURPLUS) / DEFICIT OF OPERATING FUNDING</b>	<b>3,411</b>	<b>2,558</b>
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
-	- Subsidies and grants for capital expenditure	-	-
6,167	increase (decrease) in debt	2,181	2,659
-	- Gross proceeds from sale of assets	-	-
<b>6,167</b>	<b>Total Sources of capital funding</b>	<b>2,181</b>	<b>2,659</b>

<b>Applications of Capital Funding</b>			
Capital Expenditure:-			
	- to meet additional demand		
1,265	- to improve the level of service	961	961
3,633	- to replace existing assets	3,238	2,955
1,300	Increase (decrease) of investments	1,393	1,300
<b>6,198</b>	<b>Total applications of capital funding</b>	<b>5,592</b>	<b>5,216</b>
<b>31</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>3,411</b>	<b>2,558</b>
<b>Total Funding (Surplus) /Deficit</b>		-	-



3.

Wāhanga 3  
Section 3

**Additional  
information**

## Section 3

Page 10 of 10

Levels of Service, Performance  
Measures and Targets

## Levels of Service and Performance Measures

This section contains an extract from the Long-Term Plan which shows the Council's planned levels of service for each of the activities and the measures we intend to use to report back on our performance.

More information about each of the Council's activities can be found in the full Long-Term Plan 2024-34 which you can view on the Council's website [www.pncc.govt.nz](http://www.pncc.govt.nz) and searching Long-Term Plan, or by phoning us on 06 356 8199 and asking for a copy.

The Council reports its performance in relation to levels of service in Annual Reports which can also be viewed on the Council 's Website, or by phoning us and asking for a copy.

All of our performance measures are measured annually, unless stated otherwise.

## Whare Housing

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Rezone enough land and provide infrastructure to accommodate residential growth.	More than half of city housing development takes place within the existing urban footprint, through redevelopment and infill subdivision. Our city has a constant supply of new residential sections with the infrastructure they need to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.
		Narrative measure outlining progress on zoning and providing infrastructure for residential needs, including the proportion within the existing urban footprint.	Narrative measure outlining progress on zoning and providing infrastructure for residential needs, including the proportion within the existing urban footprint.	Narrative measure outlining progress on zoning and providing infrastructure for residential needs, including the proportion within the existing urban footprint.	Narrative measure outlining progress on zoning and providing infrastructure for residential needs, including the proportion within the existing urban footprint.
		At least 80% of resource consent applications are processed within statutory timeframe.	At least 80% of resource consent applications are processed within statutory timeframe.	At least 80% of resource consent applications are processed within statutory timeframe.	At least 80% of resource consent applications are processed within statutory timeframe.

		The number of resource consents not processed within the statutory timeframe will be identified, along with the actual time taken, and the reasons for this.	The number of resource consents not processed within the statutory timeframe will be identified, along with the actual time taken, and the reasons for this.	The number of resource consents not processed within the statutory timeframe will be identified, along with the actual time taken, and the reasons for this.	The number of resource consents not processed within the statutory timeframe will be identified, along with the actual time taken, and the reasons for this.
Provide a regulatory framework that enables more housing choices (e.g. duplexes and terraced housing), inner city living, and less housing on productive soils or in flood-prone areas.	There is a greater variety of housing choices available for city communities. Our city is more intensively developed and productive soils remain available for food production.	Narrative measure outlining how Council's regulatory framework encourages a greater range of housing types and inner city living, while protecting productive soils and minimising development in flood-prone areas.	Narrative measure outlining how Council's regulatory framework encourages a greater range of housing types and inner city living, while protecting productive soils and minimising development in flood-prone areas.	Narrative measure outlining how Council's regulatory framework encourages a greater range of housing types and inner city living, while protecting productive soils and minimising development in flood-prone areas.	Narrative measure outlining how Council's regulatory framework encourages a greater range of housing types and inner city living, while protecting productive soils and minimising development in flood-prone areas.
		At least 95% of building consent applications are processed within statutory timeframe.	At least 95% of building consent applications are processed within statutory timeframe.	At least 95% of building consent applications are processed within statutory timeframe.	At least 95% of building consent applications are processed within statutory timeframe.



Provide social housing and support community-led housing initiatives.	<p>Council housing is available to older people, disabled people, and people on low incomes.</p> <p>Community-led housing initiatives receive support to address housing insecurity by building, providing, or improving city housing.</p>	<p>Narrative measure outlining Council's social housing actions (including the number of Council Units, any Council tenants' survey results, and Council's actions to support community housing providers.</p>	<p>Narrative measure outlining Council's social housing actions (including the number of Council Units, any Council tenants' survey results, and Council's actions to support community housing providers.</p>	<p>Narrative measure outlining Council's social housing actions (including the number of Council Units, any Council tenants' survey results, and Council's actions to support community housing providers.</p>	<p>Narrative measure outlining Council's social housing actions (including the number of Council Units, any Council tenants' survey results, and Council's actions to support community housing providers.</p>
Facilitate new housing development and provide incentives to encourage other housing providers.	There is more housing available to meet community needs.				

**Hoahoa tāone****Urban design**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Maintain and promote a connected and well-designed urban environment	Best-practice urban design advice and information is available to everyone involved in planning our city landscape. The advantages of a well-designed, people-centred, and connected city environment are well understood and guide all our city planning.	Narrative measure outlining how Council's urban design and city making initiatives promote a connected, sustainable, accessible, safe, and interesting urban environment.	Narrative measure outlining how Council's urban design and city making initiatives promote a connected, sustainable, accessible, safe, and interesting urban environment.	Narrative measure outlining how Council's urban design and city making initiatives promote a connected, sustainable, accessible, safe, and interesting urban environment.	Narrative measure outlining how Council's urban design and city making initiatives promote a connected, sustainable, accessible, safe, and interesting urban environment.
Provide and promote connected, sustainable, accessible, safe, interesting and playful public spaces	Communities have opportunities to contribute to city making. All council developments consider and promote safety, accessibility, sustainability and diversity.				

**Whakawhanake ohaoha****Economic Development**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Provide opportunities and infrastructure to accommodate business growth.	The city has land and other opportunities to cater for housing and business development needs. The land is appropriately serviced and the roading network is efficient, safe and fit for purpose.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.	Narrative measure showing Council has enough infrastructure-ready sections to meet National Policy Statement on Urban Development requirements.
		Narrative measure outlining progress on zoning and providing infrastructure for residential and business needs.	Narrative measure outlining progress on zoning and providing infrastructure for residential and business needs.	Narrative measure outlining progress on zoning and providing infrastructure for residential and business needs.	Narrative measure outlining progress on zoning and providing infrastructure for residential and business needs.
Support sustainable business activity and labour market development.	The business sector has access to business support services through the Central Economic Development Agency (CEDA). Businesses have the skills and talent they need to	Narrative measure outlining the Council-supported initiatives provided by CEDA and their outcomes, with a focus on skills, talent and low carbon initiatives.	Narrative measure outlining the Council-supported initiatives provided by CEDA and their outcomes, with a focus on skills, talent and low carbon initiatives.	Narrative measure outlining the Council-supported initiatives provided by CEDA and their outcomes, with a focus on skills, talent and low carbon initiatives.	Narrative measure outlining the Council-supported initiatives provided by CEDA and their outcomes, with a focus on skills, talent and low carbon initiatives.

	thrive. They have access to information, tools, and opportunities to support them to transition to a sustainable (including profitable), low carbon future.				
Attract and support major events and activities.	Residents and visitors have opportunities to attend a range of major events in Palmerston North. Local communities and businesses benefit from the vibrancy and the economic activity that major events and activities bring to the city.	Narrative measure outlining the number and range of Council supported events, including attendance numbers and economic contribution.	Narrative measure outlining the number and range of Council supported events, including attendance numbers and economic contribution.	Narrative measure outlining the number and range of Council supported events, including attendance numbers and economic contribution.	Narrative measure outlining the number and range of Council supported events, including attendance numbers and economic contribution.
Manage council's strategic investments and attract external investment.	The community benefits from the sound management of Council's strategic investments. Advocacy by Council, CEDA, and regional partners attracts inward investment to the city.	Narrative measure outlining how Council's strategic investments and advocacy are attracting inwards investment.	Narrative measure outlining how Council's strategic investments and advocacy are attracting inwards investment.	Narrative measure outlining how Council's strategic investments and advocacy are attracting inwards investment.	Narrative measure outlining how Council's strategic investments and advocacy are attracting inwards investment.

Promote the city.	People are proud to call Palmerston North home. The city is known as a great place to visit, and for lifestyle and investment opportunities.	Narrative measure outlining the Council's marketing initiatives (including through the Manawatu Convention Bureau and isite Visitor Centre) and how they are promoting the City to residents and visitors.	Narrative measure outlining the Council's marketing initiatives (including through the Manawatu Convention Bureau and isite Visitor Centre) and how they are promoting the City to residents and visitors.	Narrative measure outlining the Council's marketing initiatives (including through the Manawatu Convention Bureau and isite Visitor Centre) and how they are promoting the City to residents and visitors.	Narrative measure outlining the Council's marketing initiatives (including through the Manawatu Convention Bureau and isite Visitor Centre) and how they are promoting the City to residents and visitors.
Provide services for visitors including the Conference and Function Centre, isite Visitor Centre, and holiday park.	Visitors, holiday makers, and delegates experience high quality visitor services and facilities in the city.	Narrative measure outlining the Conference and Function Centre initiatives and how they attract and meet the needs of visitors.	Narrative measure outlining the Conference and Function Centre initiatives and how they attract and meet the needs of visitors.	Narrative measure outlining the Conference and Function Centre initiatives and how they attract and meet the needs of visitors.	Narrative measure outlining the Conference and Function Centre initiatives and how they attract and meet the needs of visitors.
Support international education and promote Palmerston North's interests to global partners.	Palmerston North has enduring relationships with international partners. Businesses and organisations have greater opportunities to access international markets and to attract students and visitors. There are opportunities for the transfer of technology and knowledge sharing.	Narrative measure outlining the Council's international initiatives and how they are promoting the City's interests, especially for international markets, students and visitors.	Narrative measure outlining the Council's international initiatives and how they are promoting the City's interests, especially for international markets, students and visitors.	Narrative measure outlining the Council's international initiatives and how they are promoting the City's interests, especially for international markets, students and visitors.	Narrative measure outlining the Council's international initiatives and how they are promoting the City's interests, especially for international markets, students and visitors.

## Tūnuku

## Transport

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Provide a safe, low-carbon, integrated, and multi-modal transport network.	Palmerston North has a well- planned transport network that supports the right transport mode for the right road. The transport network is integrated with land use planning and is safe for all users.	<p>Narrative measure outlining Council's actions within the transport network and their contribution to safe, low carbon, integrated multi-modal transport, including active and public transport needs.</p> <p>Resident satisfaction with Council's provision of roads throughout the city is at least 32%. (see Note for all Residents Survey measures)</p> <p>Resident satisfaction with Council's provision of footpaths throughout the city is at least 43%.</p>	<p>Narrative measure outlining Council's actions within the transport network and their contribution to safe, low carbon, integrated multi-modal transport, including active and public transport needs.</p> <p>Resident satisfaction with Council's provision of roads throughout the city is at least 34%. (see Note for all Residents Survey measures)</p> <p>Resident satisfaction with Council's provision of footpaths throughout the city is at least 45%.</p>	<p>Narrative measure outlining Council's actions within the transport network and their contribution to safe, low carbon, integrated multi-modal transport, including active and public transport needs.</p> <p>Resident satisfaction with Council's provision of roads throughout the city is at least 36%. (see Note for all Residents Survey measures)</p> <p>Resident satisfaction with Council's provision of footpaths throughout the city is at least 47%.</p>	<p>Narrative measure outlining Council's actions within the transport network and their contribution to safe, low carbon, integrated multi-modal transport, including active and public transport needs.</p> <p>Resident satisfaction with Council's provision of roads throughout the city is at least 38%. (see Note for all Residents Survey measures)</p> <p>Resident satisfaction with Council's provision of footpaths throughout the city is at least 49%.</p>

		<p>Resident satisfaction with Council's provision of cycling throughout the city is at least 44%.</p> <p>Resident satisfaction with Council's provision of availability of parking is at least 42%.</p> <p>The following are mandatory measures from the DIA:</p> <p>There is a reduction in the number of fatal and serious injury crashes from the previous year on the city's local road network.</p> <p>More than 3.5% of the sealed local road network is resurfaced.</p> <p>Greater than 93% of footpaths meet Council's standard (i.e., rated 3 or above).</p>	<p>Resident satisfaction with Council's provision of cycling throughout the city is at least 44%.</p> <p>Resident satisfaction with Council's provision of availability of parking is at least 42%.</p> <p>The following are mandatory measures from the DIA:</p> <p>There is a reduction in the number of fatal and serious injury crashes from the previous year on the city's local road network.</p> <p>More than 3.5% of the sealed local road network is resurfaced.</p> <p>Greater than 93% of footpaths meet Council's standard (i.e., rated 3 or above).</p>	<p>Resident satisfaction with Council's provision of cycling throughout the city is at least 44%.</p> <p>Resident satisfaction with Council's provision of availability of parking is at least 42%.</p> <p>The following are mandatory measures from the DIA:</p> <p>There is a reduction in the number of fatal and serious injury crashes from the previous year on the city's local road network.</p> <p>More than 3.5% of the sealed local road network is resurfaced.</p> <p>Greater than 93% of footpaths meet Council's standard (i.e., rated 3 or above).</p>	<p>Resident satisfaction with Council's provision of cycling throughout the city is at least 44%.</p> <p>Resident satisfaction with Council's provision of availability of parking is at least 42%.</p> <p>The following are mandatory measures from the DIA:</p> <p>There is a reduction in the number of fatal and serious injury crashes from the previous year on the city's local road network.</p> <p>More than 3.5% of the sealed local road network is resurfaced.</p> <p>Greater than 93% of footpaths meet Council's standard (i.e., rated 3 or above).</p>
--	--	---	---	---	---

		<p>Greater than 95% of road and footpath safety and critical requests for service are responded to (with at least an initial response) within three working days.</p> <p>The average quality of ride on the sealed local road network, measured by smooth travel exposure, is greater than 80%.</p>	<p>Greater than 95% of road and footpath safety and critical requests for service are responded to (with at least an initial response) within three working days.</p> <p>The average quality of ride on the sealed local road network, measured by smooth travel exposure, is greater than 80%.</p>	<p>Greater than 95% of road and footpath safety and critical requests for service are responded to (with at least an initial response) within three working days.</p> <p>The average quality of ride on the sealed local road network, measured by smooth travel exposure, is greater than 80%.</p>	<p>Greater than 95% of road and footpath safety and critical requests for service are responded to (with at least an initial response) within three working days.</p> <p>The average quality of ride on the sealed local road network, measured by smooth travel exposure, is greater than 80%.</p>
--	--	---	---	---	---



## Toi me ngā taonga tuku iho

### Arts and Heritage

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Support community arts initiatives and organisations.	The value of the arts is evident in our cityscape. There is support for local arts organisations and creative initiatives	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote the arts in the City.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote the arts in the City.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote the arts in the City.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote the arts in the City.
Provide and support cultural facilities.	The Regent on Broadway and the Globe Theatre provide opportunities for our city communities to attend and take part in a wide variety of performances. Te Manawa is a central city museum, art gallery, and science centre for the wider region.	Narrative measure summarising the results from the Regent and Globe Theatres and Te Manawa 6 and 12 monthly reports.	Narrative measure summarising the results from the Regent and Globe Theatres and Te Manawa 6 and 12 monthly reports.	Narrative measure summarising the results from the Regent and Globe Theatres and Te Manawa 6 and 12 monthly reports.	Narrative measure summarising the results from the Regent and Globe Theatres and Te Manawa 6 and 12 monthly reports.

Promote, protect, celebrate, and share knowledge of local history.	City communities have opportunities to see and learn about the various threads of Palmerston North's history. This includes the history of Rangitāne o Manawatū, the development of the cityscape, military and railway heritage, and the stories of the many and diverse communities who live here.	Narrative measure outlining Council's actions supporting local history, including support for Rangitāne in its kaitiaki role, and their outcomes.	Narrative measure outlining Council's actions supporting local history, including support for Rangitāne in its kaitiaki role, and their outcomes.	Narrative measure outlining Council's actions supporting local history, including support for Rangitāne in its kaitiaki role, and their outcomes.	Narrative measure outlining Council's actions supporting local history, including support for Rangitāne in its kaitiaki role, and their outcomes.
Support Rangitāne o Manawatū in its role as kaitiaki of their historic heritage places.	Rangitāne o Manawatū identifies projects and initiatives of greatest priority. Council works with Rangitāne o Manawatū in support of shared and agreed outcomes to promote community wellbeing.				

Provide, fund, and support city and community events.	There is a variety of local city and community events and festivals throughout the year. Communities have opportunities to share and celebrate their cultural identity and interests. New and developing events attract and engage new audiences.	Narrative measure outlining the number and range of Council provided and supported events, including attendance numbers and satisfaction.	Narrative measure outlining the number and range of Council provided and supported events, including attendance numbers and satisfaction.	Narrative measure outlining the number and range of Council provided and supported events, including attendance numbers and satisfaction.	Narrative measure outlining the number and range of Council provided and supported events, including attendance numbers and satisfaction.
---	---	---	---	---	---

## Rēhia

### Recreation and Play

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Provide city, suburb, and local parks and reserves, sports fields and facilities, walkways and shared paths.	There is a variety of accessible, well-maintained and affordable places for communities to be active throughout the city. The nature and design of our recreation places reflect our communities' needs and aspirations. Sports fields are suitable for play and available for use when they are most needed. Communities have access to the support they need to be active.	<p>Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations.</p> <p>Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.</p>	<p>Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations.</p> <p>Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.</p>	<p>Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations.</p> <p>Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.</p>	<p>Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations.</p> <p>Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.</p>

Provide swimming pools and other water-based recreation facilities.	There is a variety of accessible places for communities to swim and take part in water sports and play. There is no cost to swim for children under five.	Usage numbers at Lido, Freyberg and Ashhurst Pools are maintained or increased.  Resident satisfaction with Council's provision of public swimming pools is at least 65%.	Usage numbers at Lido, Freyberg and Ashhurst Pools are maintained or increased.  Resident satisfaction with Council's provision of public swimming pools is at least 65%.	Usage numbers at Lido, Freyberg and Ashhurst Pools are maintained or increased.  Resident satisfaction with Council's provision of public swimming pools is at least 65%.	Usage numbers at Lido, Freyberg and Ashhurst Pools are maintained or increased.  Resident satisfaction with Council's provision of public swimming pools is at least 65%.
Provide community sport and sport-event facilities at Central Energy Trust Arena.	The Arena provides accessible and affordable opportunities for community sport and recreation. Opportunities for communities to take part in active sport and recreation are prioritised over other uses of Arena.	Narrative measure outlining number of community events and hours at the Arena in comparison to total number of events and hours.  Resident satisfaction with Council's provision of Central Energy Trust Arena is at least 70%.	Narrative measure outlining number of community events and hours at the Arena in comparison to total number of events and hours.  Resident satisfaction with Council's provision of Central Energy Trust Arena is at least 70%.	Narrative measure outlining number of community events and hours at the Arena in comparison to total number of events and hours.  Resident satisfaction with Council's provision of Central Energy Trust Arena is at least 70%.	Narrative measure outlining number of community events and hours at the Arena in comparison to total number of events and hours.  Resident satisfaction with Council's provision of Central Energy Trust Arena is at least 70%.

Support and fund for-purpose organisations and community partners.	Opportunities for sport and recreation are available throughout the city.	Narrative measure outlining initiatives undertaken by Council-supported organisations to provide sport and recreation opportunities.	Narrative measure outlining initiatives undertaken by Council-supported organisations to provide sport and recreation opportunities.	Narrative measure outlining initiatives undertaken by Council-supported organisations to provide sport and recreation opportunities.	Narrative measure outlining initiatives undertaken by Council-supported organisations to provide sport and recreation opportunities.
Provide and promote opportunities for play.	There are opportunities for play throughout the city for people of all ages, abilities and interests.	Narrative measure outlining Council's play initiatives and their outcomes (including target groups).	Narrative measure outlining Council's play initiatives and their outcomes (including target groups).	Narrative measure outlining Council's play initiatives and their outcomes (including target groups).	Narrative measure outlining Council's play initiatives and their outcomes (including target groups).

## Tautāwhi hapori

### Community Support

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Support for-purpose organisations and communities of interest and deliver programmes to promote community wellbeing.	Local communities and communities of interest have the support they need to develop and deliver initiatives to meet their needs. For-purpose organisations have the resources they need to promote community wellbeing. Programmes supporting community wellbeing have Council support and involvement.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.	Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.
		Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.	Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.	Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.	Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.

Provide and support community centres and Hancock Community House.	There are suitable and accessible places for city communities to gather and take part in activities. Hancock Community House provides affordable accommodation and shared facilities for for-purpose organisations. A new multicultural hub is planned and developed with city communities.	<p>Narrative measure outlining use (type and range) of community centres and Hancock House.</p> <p>Narrative measure outlining progress on the community hub projects.</p> <p>Narrative measure outlining user and community feedback (including Annual Residents' Survey)</p>	<p>Narrative measure outlining use (type and range) of community centres and Hancock House.</p> <p>Narrative measure outlining progress on the community hub projects.</p> <p>Narrative measure outlining user and community feedback (including Annual Residents' Survey)</p>	<p>Narrative measure outlining use (type and range) of community centres and Hancock House.</p> <p>Narrative measure outlining progress on the community hub projects.</p> <p>Narrative measure outlining user and community feedback (including Annual Residents' Survey)</p>	<p>Narrative measure outlining use (type and range) of community centres and Hancock House.</p> <p>Narrative measure outlining progress on the community hub projects.</p> <p>Narrative measure outlining user and community feedback (including Annual Residents' Survey)</p>
Provide public toilets throughout the city.	There are clean, accessible and gender-neutral (where practicable) public toilets provided throughout the city within parks, reserves, the City Library, public buildings and sports pavilions. Some accessible toilets are available at all times of the day and night. There is one fully accessible accredited Changing Places bathroom in the central city.	Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.	Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.	Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.	Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.



## Whare Puna Mātauranga

### City Library

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Provide collections, services and programmes through all City Library locations.	City Library collections, services and programmes are widely accessible and responsive to community needs. There are no fines charged for overdue City Library items.	Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.	Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.	Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.	Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.
		Resident Survey satisfaction with Council's provision of public libraries is at least 81%.	Resident Survey satisfaction with Council's provision of public libraries is at least 81%.	Resident Survey satisfaction with Council's provision of public libraries is at least 81%.	Resident Survey satisfaction with Council's provision of public libraries is at least 81%.
Collect and protect community stories through the city archives.	Manawatū Heritage and the Ian Matheson City Archives gather and protect materials that tell our city's stories. People have the resources they need to find and contribute to the historical record.	Narrative measure outlining how the archives collect and protect community stories.	Narrative measure outlining how the archives collect and protect community stories.	Narrative measure outlining how the archives collect and protect community stories.	Narrative measure outlining how the archives collect and protect community stories.

**Haumaru hapori, hauora hapori****Community Safety and Health**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Provide Civil Defence Emergency Management	The city is prepared and equipped for civil defence emergencies and has 24/7 Civil Defence Emergency Management. Communities have the information and support they need to prepare for, respond to, and recover from natural disasters and other emergencies.	Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.	Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.	Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.	Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.

Provide environmental health services	Communities have the information they need to be responsible animal owners. Council management of food safety, building safety, gambling, and animal management all support community wellbeing. Regulatory services comply with relevant legislation and Council policy.	<p>Narrative measure outlining Council's environmental health initiatives and their impacts.</p> <p>There are no successful legal challenges to Council's environmental health functions.</p>	<p>Narrative measure outlining Council's environmental health initiatives and their impacts.</p> <p>There are no successful legal challenges to Council's environmental health functions</p>	<p>Narrative measure outlining Council's environmental health initiatives and their impacts.</p> <p>There are no successful legal challenges to Council's environmental health functions</p>	<p>Narrative measure outlining Council's environmental health initiatives and their impacts.</p> <p>There are no successful legal challenges to Council's environmental health functions</p>
		<p>Resident satisfaction with Council's provision of control of roaming dogs is at least 61%.</p> <p>Resident satisfaction with Council's provision of noise control is at least 54%.</p>	<p>Resident satisfaction with Council's provision of control of roaming dogs is at least 61%.</p> <p>Resident satisfaction with Council's provision of noise control is at least 54%.</p>	<p>Resident satisfaction with Council's provision of control of roaming dogs is at least 61%.</p> <p>Resident satisfaction with Council's provision of noise control is at least 54%</p>	<p>Resident satisfaction with Council's provision of control of roaming dogs is at least 61%.</p> <p>Resident satisfaction with Council's provision of noise control is at least 54%.</p>

Promote community health	Community spaces and events are smokefree and sunsmart. Council venues, facilities and events provide for healthy food and beverage choices. Community health issues and solutions are well-understood, and communities have access to the information they need.	Narrative measure outlining how Council's venues, spaces, events and health initiatives promote community health.	Narrative measure outlining how Council's venues, spaces, events and health initiatives promote community health.	Narrative measure outlining how Council's venues, spaces, events and health initiatives promote community health.	Narrative measure outlining how Council's venues, spaces, events and health initiatives promote community health.
Co-ordinate and support community safety and harm reduction initiatives	Public spaces, facilities and events are safe for everyone. The Council works in partnership with Police and communities. Responses to emerging safety issues promote community wellbeing.	Narrative measure outlining how Council works alongside other organisations to promote and support community safety.	Narrative measure outlining how Council works alongside other organisations to promote and support community safety.	Narrative measure outlining how Council works alongside other organisations to promote and support community safety.	Narrative measure outlining how Council works alongside other organisations to promote and support community safety.

## Āhuarangi hurihuri, toitūtanga

### Climate Change and Sustainability

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Reduce the production of greenhouse gases from Council activities (e.g. use of diesel, electricity and natural gas).	There is sound information about the greenhouse gas emissions from Council activities. This information is used to make decisions about where to act first.	Narrative measure outlining how the Council's actions and information help reduce community and Council GHG emissions.  City and Council Emissions Inventories show declining trends in tCO <sub>2</sub> e (measured annually).	Narrative measure outlining how the Council's actions and information help reduce community and Council GHG emissions.  City and Council Emissions Inventories show declining trends in tCO <sub>2</sub> e (measured annually).	Narrative measure outlining how the Council's actions and information help reduce community and Council GHG emissions.  City and Council Emissions Inventories show declining trends in tCO <sub>2</sub> e (measured annually).	Narrative measure outlining how the Council's actions and information help reduce community and Council GHG emissions.  City and Council Emissions Inventories show declining trends in tCO <sub>2</sub> e (measured annually).
Promote activities that support low-carbon city outcomes, including those that compensate for activities that produce greenhouse gases.	There is sound information about the greenhouse gas emissions from city activities. This information is used to make decisions about where to act first. The community have access to seed funding to support low-carbon city outcomes.				

Encourage and promote sustainable best-practices in Council activities and the wider community.	Council shares sustainability expertise and experience with local and regional partners. Council activities support the climate goals of Rangitāne o Manawātū. Community groups delivering climate mitigation or adaptation projects are supported and celebrated.				
Strengthen our city's adaptive capacity to Palmerston North's climate-related risks.	City preparations for civil defence emergencies include assessment of likely changes to the weather as a result of climate change. Communities in current or predicted high risk areas have the information and support they need to prepare for, respond to, and recover from natural disasters and other emergencies.	Narrative measure outlining Council's climate-related stormwater and civil defence initiatives and their contribution to strengthening the City's adaptive capacity.	Narrative measure outlining Council's climate-related stormwater and civil defence initiatives and their contribution to strengthening the City's adaptive capacity.	Narrative measure outlining Council's climate-related stormwater and civil defence initiatives and their contribution to strengthening the City's adaptive capacity.	Narrative measure outlining Council's climate-related stormwater and civil defence initiatives and their contribution to strengthening the City's adaptive capacity.

## Mō te kanorau koiora me Te Awa o Manawatū

### Biodiversity and the Manawatū River

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Encourage and enable the community's connection with the Manawatū River.	The Manawatū River is accessible for recreation and is a focus of community activities and events. Communities have information they need to understand the environmental, cultural and historic aspects of the River.	Narrative measure outlining how Council's initiatives and information encourages community use of the River and enhance its biodiversity.	Narrative measure outlining how Council's initiatives and information encourages community use of the River and enhance its biodiversity.	Narrative measure outlining how Council's initiatives and information encourages community use of the River and enhance its biodiversity.	Narrative measure outlining how Council's initiatives and information encourages community use of the River and enhance its biodiversity.
Protect, enhance and increase natural areas (e.g. bush remnants, gardens, stream banks, and berms).	The Manawatū River supports a healthy and diverse ecosystem. Natural areas thrive alongside more managed green spaces.				

Support and fund for-purpose organisations and local communities working to help achieve nature conservation outcomes.	Local communities and for-purpose organisations communities of interest have support to promote community wellbeing through conservation initiatives and information.	Narrative measure outlining how Council's support and funding help organisations and communities achieve good conservation outcomes.	Narrative measure outlining how Council's support and funding help organisations and communities achieve good conservation outcomes.	Narrative measure outlining how Council's support and funding help organisations and communities achieve good conservation outcomes.	Narrative measure outlining how Council's support and funding help organisations and communities achieve good conservation outcomes.
--	---	--	--	--	--



**Taumanu****Resource Recovery**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Promote waste reduction.	People have easy access to clear information about how to reduce waste and the impact of change.	Narrative measure outlining how Council's waste and recycling collection services, initiatives and information promote waste reduction and divert waste from landfill.	Narrative measure outlining how Council's waste and recycling collection services, initiatives and information promote waste reduction and divert waste from landfill.	Narrative measure outlining how Council's waste and recycling collection services, initiatives and information promote waste reduction and divert waste from landfill.	Narrative measure outlining how Council's waste and recycling collection services, initiatives and information promote waste reduction and divert waste from landfill.
Divert waste from landfill.	Council has high-quality information about waste. Council implements the most effective waste diversion initiatives.	100% compliance with resource consents measured by having no: abatement notices infringement notices enforcement orders convictions.	100% compliance with resource consents measured by having no: abatement notices infringement notices enforcement orders convictions.	100% compliance with resource consents measured by having no: abatement notices infringement notices enforcement orders convictions.	100% compliance with resource consents measured by having no: abatement notices infringement notices enforcement orders convictions.
Provide support for-purpose organisations and local communities to recover, reuse, repurpose or regenerate products.	Community groups have access to funding to develop and implement initiatives that divert waste from landfill.	Resident satisfaction with Council's provision of kerbside rubbish and recycling collections is at least 79%.	Resident satisfaction with Council's provision of kerbside rubbish and recycling collections is at least 79%.	Resident satisfaction with Council's provision of kerbside rubbish and recycling collections is at least 79%.	Resident satisfaction with Council's provision of kerbside rubbish and recycling collections is at least 79%.

Provide recycling collection services, including kerbside recycling, drop-off centres and public space recycling bins.	There is a weekly kerbside recycling collection service for all households in the urban area, alternating between general recycling (wheelie bins) and glass (crates). There are public space recycling bins throughout the city and recycling drop-off centres in Ashhurst, Awapuni, and Terrace End.				
Provide waste collection services, including kerbside collection, the Ashhurst transfer station, and public space rubbish bins.	There is a weekly kerbside waste collection service for all households in the urban area. There are public space rubbish bins throughout the city.				
Monitor and manage the closed landfills.	The closed landfills are compliant with regulatory requirements. The adverse environmental effects of the two closed landfills are well-understood and effectively managed.				

**Wai****Water - Wastewater – Stormwater****Water**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Provide safe and readily available water	Communities have access to a safe water supply. People have the information they need to conserve and reduce water use. Water infrastructure is well maintained and resilient.	<p>Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water.</p> <p>Resident satisfaction with Council's provision of water supply is at least 78%.</p>	<p>Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water.</p> <p>Resident satisfaction with Council's provision of water supply is at least 78%.</p>	<p>Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water.</p> <p>Resident satisfaction with Council's provision of water supply is at least 78%.</p>	<p>Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water.</p> <p>Resident satisfaction with Council's provision of water supply is at least 78%.</p>

		The following are mandatory measures from the DIA:  100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.	The following are mandatory measures from the DIA:  100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.	The following are mandatory measures from the DIA:  100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.	The following are mandatory measures from the DIA:  100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.
		Less than 40 complaints per 1,000 connections relating to clarity, taste, odour, continuity of water supply, drinking water pressure or flow, and our response to any of these issues.	Less than 40 complaints per 1,000 connections relating to clarity, taste, odour, continuity of water supply, drinking water pressure or flow, and our response to any of these issues.	Less than 40 complaints per 1,000 connections relating to clarity, taste, odour, continuity of water supply, drinking water pressure or flow, and our response to any of these issues.	Less than 40 complaints per 1,000 connections relating to clarity, taste, odour, continuity of water supply, drinking water pressure or flow, and our response to any of these issues.
		Average consumption of less than 360 litres of drinking water per day per resident.	Average consumption of less than 360 litres of drinking water per day per resident.	Average consumption of less than 360 litres of drinking water per day per resident.	Average consumption of less than 360 litres of drinking water per day per resident.
		2 hours or less median response time for urgent callout attendance.	2 hours or less median response time for urgent callout attendance.	2 hours or less median response time for urgent callout attendance.	2 hours or less median response time for urgent callout attendance.

		7 hours or less median response time for resolution of urgent callouts.	7 hours or less median response time for resolution of urgent callouts.	7 hours or less median response time for resolution of urgent callouts.	7 hours or less median response time for resolution of urgent callouts.
		10 hours or less median response time for non-urgent callout attendance.	10 hours or less median response time for non-urgent callout attendance.	10 hours or less median response time for non-urgent callout attendance.	10 hours or less median response time for non-urgent callout attendance.
		75 hours or less median response time for resolution of non-urgent callouts.	75 hours or less median response time for resolution of non-urgent callouts.	75 hours or less median response time for resolution of non-urgent callouts.	75 hours or less median response time for resolution of non-urgent callouts.
		Less than 20% of real water loss from the water reticulation network.	Less than 20% of real water loss from the water reticulation network.	Less than 20% of real water loss from the water reticulation network.	Less than 20% of real water loss from the water reticulation network.

## Stormwater

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Protect buildings and communities from flooding	The risk of negative impacts on the community is minimised in flood events. The stormwater system is effective and responsive to the impacts of climate change.	<p>Narrative measure outlining how Council's stormwater system is reducing flooding risks and responding to climate change.</p> <p>Resident satisfaction with Council's provision of stormwater is at least 62%.</p>	<p>Narrative measure outlining how Council's stormwater system is reducing flooding risks and responding to climate change.</p> <p>Resident satisfaction with Council's provision of stormwater is at least 62%.</p>	<p>Narrative measure outlining how Council's stormwater system is reducing flooding risks and responding to climate change.</p> <p>Resident satisfaction with Council's provision of stormwater is at least 62%.</p>	<p>Narrative measure outlining how Council's stormwater system is reducing flooding risks and responding to climate change.</p> <p>Resident satisfaction with Council's provision of stormwater is at least 62%.</p>
		<p>The following are mandatory measures from the DIA:</p> <p>Less than 5 flooding events that result in stormwater from Council's stormwater system entering a habitable floor in an urban area.</p>	<p>The following are mandatory measures from the DIA:</p> <p>Less than 5 flooding events that result in stormwater from Council's stormwater system entering a habitable floor in an urban area.</p>	<p>The following are mandatory measures from the DIA:</p> <p>Less than 5 flooding events that result in stormwater from Council's stormwater system entering a habitable floor in an urban area.</p>	<p>The following are mandatory measures from the DIA:</p> <p>Less than 5 flooding events that result in stormwater from Council's stormwater system entering a habitable floor in an urban area.</p>

		Less than 2 habitable floors per 1,000 properties within urban stormwater service areas affected by a flood event.	Less than 2 habitable floors per 1,000 properties within urban stormwater service areas affected by a flood event.	Less than 2 habitable floors per 1,000 properties within urban stormwater service areas affected by a flood event.	Less than 2 habitable floors per 1,000 properties within urban stormwater service areas affected by a flood event.
		Less than 2 hours median time to attend a flooding event.	Less than 2 hours median time to attend a flooding event.	Less than 2 hours median time to attend a flooding event.	Less than 2 hours median time to attend a flooding event.
		Less than 15 complaints received about the performance of the Council's urban stormwater system per 1,000 properties connected.	Less than 15 complaints received about the performance of the Council's urban stormwater system per 1,000 properties connected.	Less than 15 complaints received about the performance of the Council's urban stormwater system per 1,000 properties connected.	Less than 15 complaints received about the performance of the Council's urban stormwater system per 1,000 properties connected.
		100% compliance with resource consent conditions for discharge from our stormwater system measured by the number of Abatement notices, Infringement notices, Enforcement notices, or Order convictions.	100% compliance with resource consent conditions for discharge from our stormwater system measured by the number of Abatement notices, Infringement notices, Enforcement notices, or Order convictions.	100% compliance with resource consent conditions for discharge from our stormwater system measured by the number of Abatement notices, Infringement notices, Enforcement notices, or Order convictions.	100% compliance with resource consent conditions for discharge from our stormwater system measured by the number of Abatement notices, Infringement notices, Enforcement notices, or Order convictions.

**Wastewater**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Manage city wastewater	City wastewater is effectively and efficiently collected, treated and disposed of. Wastewater infrastructure is well maintained and resilient.	Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.	Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.	Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.	Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.
		Narrative measure outlining progress on the Nature Calls project.	Narrative measure outlining progress on the Nature Calls project.	Narrative measure outlining progress on the Nature Calls project.	Narrative measure outlining progress on the Nature Calls project.
		Resident satisfaction with Council's provision of the sewerage system is at least 73%.	Resident satisfaction with Council's provision of the sewerage system is at least 73%.	Resident satisfaction with Council's provision of the sewerage system is at least 73%.	Resident satisfaction with Council's provision of the sewerage system is at least 73%.
		The following are mandatory measures from the DIA:  Less than 1 dry weather wastewater overflows from Council's wastewater system per 1,000 connections.	The following are mandatory measures from the DIA:  Less than 1 dry weather wastewater overflows from Council's wastewater system per 1,000 connections.	The following are mandatory measures from the DIA:  Less than 1 dry weather wastewater overflows from Council's wastewater system per 1,000 connections.	The following are mandatory measures from the DIA:  Less than 1 dry weather wastewater overflows from Council's wastewater system per 1,000 connections.



		<p>No more than 15 complaints per 1,000 connections about:</p> <ul style="list-style-type: none"> <li>➤ Wastewater odor</li> <li>➤ Wastewater system faults</li> <li>➤ Wastewater system blockages</li> <li>➤ Response to issues with the wastewater system.</li> </ul>	<p>No more than 15 complaints per 1,000 connections about:</p> <ul style="list-style-type: none"> <li>➤ Wastewater odor</li> <li>➤ Wastewater system faults</li> <li>➤ Wastewater system blockages</li> <li>➤ Response to issues with the wastewater system.</li> </ul>	<p>No more than 15 complaints per 1,000 connections about:</p> <ul style="list-style-type: none"> <li>➤ Wastewater odor</li> <li>➤ Wastewater system faults</li> <li>➤ Wastewater system blockages</li> <li>➤ Response to issues with the wastewater system.</li> </ul>	<p>No more than 15 complaints per 1,000 connections about:</p> <ul style="list-style-type: none"> <li>➤ Wastewater odor</li> <li>➤ Wastewater system faults</li> <li>➤ Wastewater system blockages</li> <li>➤ Response to issues with the wastewater system.</li> </ul>
		Median time for attending overflows resulting from blockages or other faults is less than 1.5 hours.	Median time for attending overflows resulting from blockages or other faults is less than 1.5 hours.	Median time for attending overflows resulting from blockages or other faults is less than 1.5 hours.	Median time for attending overflows resulting from blockages or other faults is less than 1.5 hours.
		Median time for resolution of overflows resulting from blockages or other faults is less than 8 hours.	Median time for resolution of overflows resulting from blockages or other faults is less than 8 hours.	Median time for resolution of overflows resulting from blockages or other faults is less than 8 hours.	Median time for resolution of overflows resulting from blockages or other faults is less than 8 hours.
		100% compliance with resource consents for discharge from our wastewater system as measured by the number of:	100% compliance with resource consents for discharge from our wastewater system as measured by the number of:	100% compliance with resource consents for discharge from our wastewater system as measured by the number of:	100% compliance with resource consents for discharge from our wastewater system as measured by the number of:

		<ul style="list-style-type: none"> <li>➤ Abatement notices</li> <li>➤ Infringement notices</li> <li>➤ Enforcement notices</li> <li>➤ Convictions received by us in relation to resource consents</li> </ul>	<ul style="list-style-type: none"> <li>➤ Abatement notices</li> <li>➤ Infringement notices</li> <li>➤ Enforcement notices</li> <li>➤ Convictions received by us in relation to resource consents</li> </ul>	<ul style="list-style-type: none"> <li>➤ Abatement notices</li> <li>➤ Infringement notices</li> <li>➤ Enforcement notices</li> <li>➤ Convictions received by us in relation to resource consents</li> </ul>	<ul style="list-style-type: none"> <li>➤ Abatement notices</li> <li>➤ Infringement notices</li> <li>➤ Enforcement notices</li> <li>➤ Convictions received by us in relation to resource consents</li> </ul>
--	--	---	---	---	---

**Good Governance and Active Citizenship**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets (2024-25)	Year 2 Targets (2025-26)	Year 3 Targets (2026-27)	Year 4-10 Targets
Base our decisions on sound information and advice.	Decision-makers will have evidence-based, impartial and timely advice based on our strategic goals and objectives.	Narrative measure on actions to improve advice decision makers, including elected member feedback, officer training on report writing and speaking in the Chamber, and report template updates to reflect sustainability and Council's direction.  Biennial benchmarking of Local Government advice by NZIER.	Narrative measure on actions to improve advice decision makers, including elected member feedback, officer training on report writing and speaking in the Chamber, and report template updates to reflect sustainability and Council's direction.  Biennial benchmarking of Local Government advice by NZIER.	Narrative measure on actions to improve advice decision makers, including elected member feedback, officer training on report writing and speaking in the Chamber, and report template updates to reflect sustainability and Council's direction.  Biennial benchmarking of Local Government advice by NZIER.	Narrative measure on actions to improve advice decision makers, including elected member feedback, officer training on report writing and speaking in the Chamber, and report template updates to reflect sustainability and Council's direction.  Biennial benchmarking of Local Government advice by NZIER (in year 5, 7 and 9).
Oversee Council operations and communicate outcomes and decisions to our communities.	The performance of Council and Council Controlled Organisations' is reviewed and reported on our website, along with all other Council decisions.	Council quarterly reports (financial and strategic performance monitoring) and annual report are considered in public committee and the annual report published on our website.	Council quarterly reports (financial and strategic performance monitoring) and annual report are considered in public committee and the annual report published on our website.	Council quarterly reports (financial and strategic performance monitoring) and annual report are considered in public committee and the annual report published on our website.	Council quarterly reports (financial and strategic performance monitoring) and annual report are considered in public committee and the annual report published on our website.

		CCO six-monthly and annual reports are considered by committee and annual reports published on our website.	CCO six-monthly and annual reports are considered by committee and annual reports published on our website.	CCO six-monthly and annual reports are considered by committee and annual reports published on our website.	CCO six-monthly and annual reports are considered by committee and annual reports published on our website.
Provide leadership and advocacy for Palmerston North.	Elected Members and staff represent the interests of Palmerston North in government, community and commercial processes and opportunities.	<p>Narrative measure outlining how Council's advocacy promotes the City's interests.</p> <p>Narrative measure outlining how Council's information and governance processes and systems encourage public participation.</p> <p>Narrative measure on community feedback about Council's engagement processes (including feedback from Reference Groups, Residents' Survey results and comparative digital engagement statistics.)</p>	<p>Narrative measure outlining how Council's advocacy promotes the City's interests.</p> <p>Narrative measure outlining how Council's information and governance processes and systems encourage public participation.</p> <p>Narrative measure on community feedback about Council's engagement processes (including feedback from Reference Groups, Residents' Survey results and comparative digital engagement statistics.)</p>	<p>Narrative measure outlining how Council's advocacy promotes the City's interests.</p> <p>Narrative measure outlining how Council's information and governance processes and systems encourage public participation.</p> <p>Narrative measure on community feedback about Council's engagement processes (including feedback from Reference Groups, Residents' Survey results and comparative digital engagement statistics.)</p>	<p>Narrative measure outlining how Council's advocacy promotes the City's interests.</p> <p>Narrative measure outlining how Council's information and governance processes and systems encourage public participation.</p> <p>Narrative measure on community feedback about Council's engagement processes (including feedback from Reference Groups, Residents' Survey results and comparative digital engagement statistics.)</p>



