



PAPAIOEA
PALMERSTON
NORTH
CITY

PALMERSTON NORTH CITY COUNCIL

AGENDA

**ATTACHMENT 1 Supporting Information for the
Annual Budget 2026/27**

**COUNCIL
UNDER SEPARATE COVER**

9:00 AM, WEDNESDAY 11 FEBRUARY 2026

**COUNCIL CHAMBER, FIRST FLOOR
CIVIC ADMINISTRATION BUILDING
32 THE SQUARE, PALMERSTON NORTH**

COUNCIL MEETING

11 February 2026

Under Separate Cover

REPORTS

11. Annual Budget (Plan) 2026/27 - Adoption of Consultation Document and Supporting Information

1. Annual Budget 2026-27 Draft Supporting Information

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He iti rā, he iti pounamu

Small city benefits, big city ambition

Matawhānui Papaioea
Palmerston North vision

Whāinga 1 Goal 1

He tāone auaha,
he tāone tiputipu

An innovative
and growing city

Whāinga 2 Goal 2

He tāone whakaihīhi,
tapatapahi ana

A creative and exciting
city

Whāinga 3 Goal 3

He hapori tūhonohono,
he hapori haumaru

A connected and safe
community

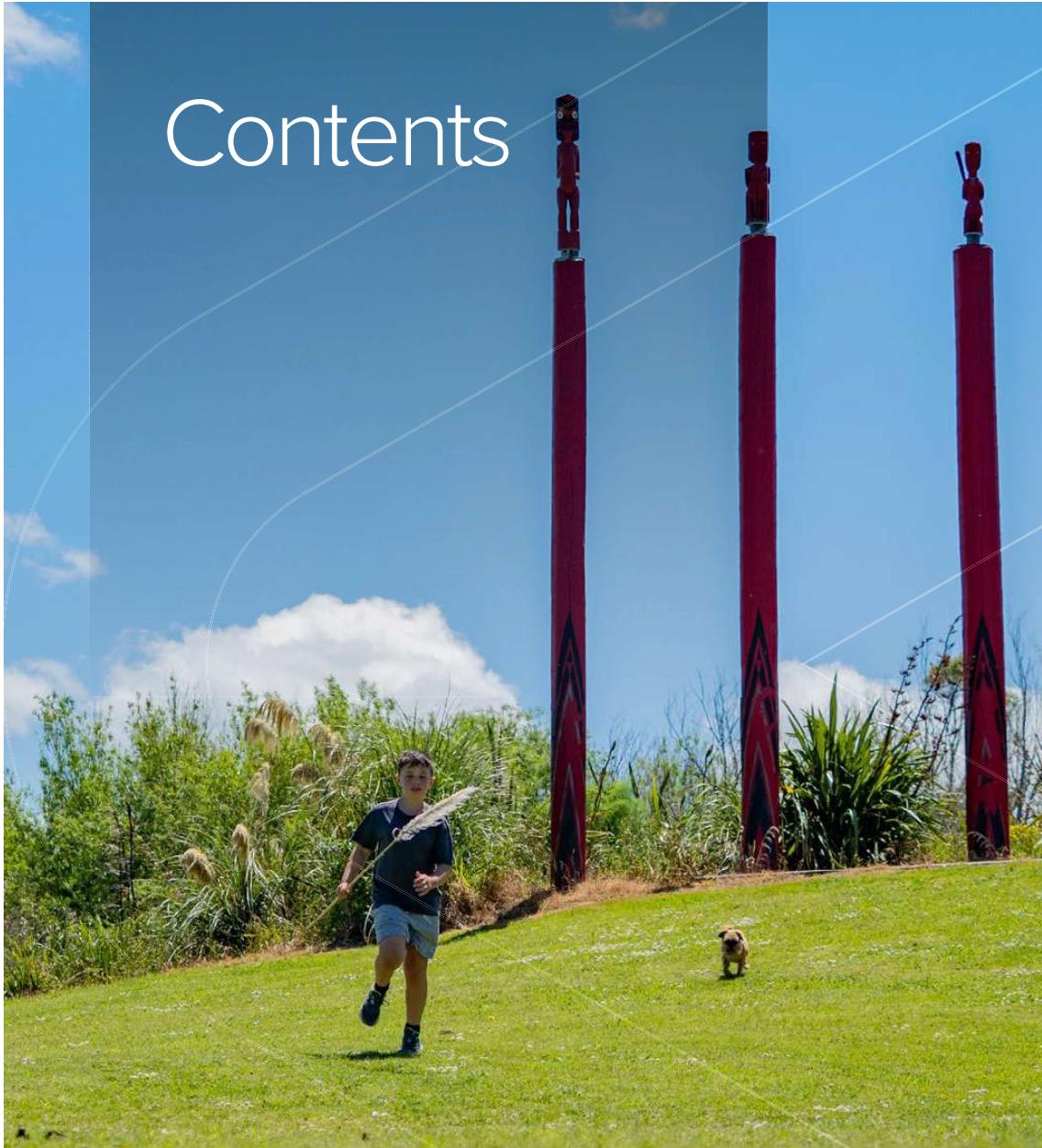
Whāinga 4 Goal 4

He tāone toitū, he
tāone manawaroa

A sustainable and
resilient city



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Financial Overview and Statements

Overview

The Council's Annual Budget¹ covers the period 1 July 2026 to 30 June 2027. 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 to 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.

¹ 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 2026/27 in the Long-Term Plan

Parameter	Long-Term Plan	Annual Budget	Limit
Increase in total rates	8.5%	4.9%	7.4%#
Net debt as a % of total assets	15.9%	14.5%	20%
Net debt as a % of total revenue	212.4%	186.9%	250%
Net interest as a % of total revenue	9.7%	7%	15%
Net interest as a % of annual rates income	12.5%	9.2%	20%

#Note: this limit comprises the following elements - October 2025 BERL cost index for 2027 (2.6%) + growth in the rating base (0.4%) + provision to fund cost of higher standards and new services (2%) + increase in funding required for interest and debt repayment (2.4%).

The LTP assumed this limit would be 8.5% but since then the BERL cost index has increased but the budget provision for increased interest and debt repayment has reduced due to lower average interest rates.

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 p/a. 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 \$30 million for capital renewals during 2026/27.

The Council's Prospective Statement of Comprehensive Revenue and Expense (next page) shows that including capital revenue of \$14 million there is a surplus of \$2.8 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**

Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Operating Revenue			
145,900	Rates revenue	161,654	153,111
6,517	Operating subsidies and grants	6,605	5,526
506	Finance revenue	363	611
40,228	Other revenue	40,033	42,700
-	Other gains	-	-
193,151	Total Operating Revenue	208,655	201,948
Capital Revenue			
10,209	Capital subsidies and grants	35,157	6,052
2,211	Development Contributions	2,958	2,958
2,000	Vested Assets	2,000	5,000
14,420	Total Capital Revenue	40,115	14,010
207,571	TOTAL REVENUE	248,770	215,958
Expenses			
63,344	Employee and elected representatives benefit expenses	64,844	65,699
49,578	Depreciation and amortisation	54,289	48,235
14,066	Finance costs	20,474	14,499
80,866	Other expenses	81,470	84,673
-	Other losses	-	-
207,854	Total Expenses	221,076	213,106
(283)	NET SURPLUS / (DEFICIT)	27,693	2,852
Other Comprehensive Revenue and Expense			
124,376	Gain on property revaluations	30,340	31,596
124,093	TOTAL COMPREHENSIVE REVENUE AND EXPENSE	58,034	34,448

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
ASSETS		
Current Assets		
4,051 Cash and cash equivalents	1,314	117
11,035 Trade and other receivables	12,122	15,224
6,583 Inventories	247	5,147
- Other financial assets	-	-
- Derivative financial instruments	-	-
21,670 Total Current Assets	24,846	10,194
Non-Current Assets		
749 Inventories	19,197	2,756
- Other financial assets	-	-
Investments in CCOs and industry companies	19,177	22,431
- Derivative financial instruments	-	-
2,356,432 Property, plant and equipment	2,542,662	2,551,810
1,010 Intangible assets	971	799
4,535 Investment property	14,249	4,365
2,072 Forestry assets	1,571	2,187
1 Investment in Associate	-	1
2,384,523 Total Non-Current Assets	2,716,646	2,584,349
2,406,193 TOTAL ASSETS	2,746,492	2,594,542

LIABILITIES			
Current Liabilities			
31,975 Trade and other payables	28,249	25,880	
364 Provisions	-	847	
7,720 Employee benefit liabilities	-	8,130	
- Borrowings	-	-	
- Derivative financial instruments	-	-	
40,059 Total Current Liabilities	28,357	34,857	
Non-Current Liabilities			
322 Provisions	1,217	251	
1,064 Employee benefit liabilities	6,698	1,203	
345,006 Borrowings	366,498	388,115	
Derivative financial instruments			
- (Non-Current Liabilities)	-	-	
346,391 Total Non-Current Liabilities	451,255	389,569	
286,450 TOTAL LIABILITIES	479,611	424,426	
2,019,743 NET ASSETS (ASSETS MINUS LIABILITIES)	2,266,881	2,170,116	
EQUITY ATTRIBUTABLE TO PNCC			
954,109 Retained earnings	1,200,924	1,001,800	
1,065,634 Other Reserves	1,065,957	1,168,316	
2,019,743 TOTAL EQUITY	2,266,881	2,170,116	

PROSPECTIVE STATEMENT OF CHANGES IN EQUITY

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
1,895,650 Balance at 1 July	2,208,847	2,135,668
124,093 Total comprehensive revenue and expense for the year	58,034	34,448
2,019,743 Balance at 30 June	2,266,881	2,170,116

PROSPECTIVE STATEMENT OF CASH FLOWS

Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Cash flows from operating activities			
145,900	Receipts from rates revenues	161,654	153,111
40,228	Receipts from other revenue	40,033	42,700
6,517	Operating subsidies and grants	6,605	5,526
10,209	Capital subsidies and grants	35,157	6,052
2,211	Development contributions	2,958	2,958
200	Interest received	200	205
306	Dividends received	163	406
-	Receipts from tax losses	-	-
	Payments to suppliers and employees	(143,037)	(146,782)
(141,004)			
(14,066)	Interest paid	(20,474)	(14,499)
-	Goods and Services Tax (net)	-	-
50,501	Total Cash flows from operating activities	83,259	49,676
Cash flows from investing activities			
(1,300)	Repayment or acquisition of investments	(1,393)	(1,177)
-	Proceeds from sale of property, plant and equipment	-	-
-	Investment in property development	-	-
	Purchase of property, plant and equipment	(158,095)	(98,815)
(97,398)			

(98,698)	Total Cash flows from investing activities	(159,966)	(99,992)
Cash flows from financing activities			
48,198	Proceeds from borrowings	76,706	50,315
48,198 Total Cash flows from financing activities			
	Net (decrease)/increase in cash, cash equivalents and bank overdrafts	-	-
4,051	Cash, cash equivalents and bank overdrafts at the beginning of the year	1,315	117
4,051	Cash, cash equivalents and bank overdrafts at the end of the year	1,315	117

Annual Budget (Plan) Disclosure Statement

For the year ending 30 June 2027

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 (these translate to a target maximum of 7.4% for 2026/27).	4.9%	Yes
Debt affordability benchmark	Net external debt as a percentage of total assets will not exceed 20%	14.5%	Yes
Debt affordability benchmark	Net external debt as a percentage of total revenue will not exceed 250%	186.9%	Yes
Debt affordability benchmark	Net interest as a percentage of total revenue will not exceed 15%	7.0%	Yes
Debt affordability benchmark	Net interest as a percentage of annual rates income will not exceed 20%	9.2%	Yes
Debt affordability benchmark	Liquidity available will exceed 110% of existing external debt	114.6%	Yes
Balanced budget benchmark	100%	100.6%	Yes
Essential services benchmark	100%	240.8%	Yes
Debt servicing benchmark	10%	6.5%	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 increase 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



Wāhanga 1

Section 1

This shows what we're planning to do, and how much it is expected to cost to implement 2026/27 (Year three of the Long-Term Plan).

Goal 1 An Innovative and Growing City

- Housing
- Urban Design
- Economic Development
- Transport

Goal 2 A Creative and Exciting City

- Arts and Heritage
- Recreation and Play

Goal 3 A Connected and Safe Community

- Community Support
- City Library
- Community Safety and Health

Goal 4 A Sustainable and Resilient City

- Climate Change and Sustainability
- Biodiversity and the Manawatū River
- Resource Recovery
- Water – Wastewater – Stormwater

Groups of Activities

What we are planning to do during 2026/27 (year three 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 to 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 Urban Design Economic Development Transport	Arts and Heritage Recreation and Play	Community Support City Library Community Safety and Health	Climate Change and Sustainability Biodiversity and the Manawatū 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 2026/27

Explanation indicated



Whole of Council - Activity Financial Statements

Budget		LTP	Draft AB
2025/26		2026/27	2026/27
		\$'000s	\$'000s
Revenue			
An Innovative and Growing City			
13,603	Housing	13,368	14,462
-	Urban Design	-	-
1,746	Economic Development	1,624	2,005
Transport			
293	Active and Public Transport	1,074	302
11,727	Roading	11,958	12,063
A Creative and Exciting City			
4,228	Recreation and Play	4,171	4,659
244	Arts and Heritage	287	468
A Connected and Safe Community			
1,558	Community Safety and Health	1,591	1,721
82	City Library	83	83
1,374	Community Support	1,045	1,092
A Sustainable and Resilient City			
95	Biodiversity and the Manawatū River	100	45
5,037	Resource Recovery	5,411	5,170
-	Climate Change and Sustainability	-	-
Water			
45	Water	46	46
Wastewater			
1,966	Wastewater	1,235	1,239
Stormwater			
-	Stormwater	-	-
Supporting the Organisation			
447	Governance and Active Citizenship	329	390
4,806	Organisational Performance	4,679	5,091
47,251 Total Revenue		47,001	48,837

Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Expenses			
An Innovative and Growing City			
21,110	Housing	20,498	22,784
1,065	Urban Design	1,124	1,143
8,518	Economic Development	8,674	8,204
Transport			
4,334	Active and Public Transport	6,838	4,092
33,345	Roading	34,645	33,703
A Creative and Exciting City			
28,989	Recreation and Play	28,855	30,607
13,834	Arts and Heritage	14,479	12,966
A Connected and Safe Community			
4,355	Community Safety and Health	4,371	4,395
12,728	City Library	11,903	11,857
9,910	Community Support	11,991	10,486
A Sustainable and Resilient City			
2,702	Biodiversity and the Manawatū River	2,924	2,591
12,968	Resource Recovery	11,833	13,139
1,301	Climate Change and Sustainability	1,650	1,592
Water			
14,441	Water	14,883	15,517
Wastewater			
16,984	Wastewater	17,418	20,627
Stormwater			
7,574	Stormwater	7,966	9,058
Supporting the Organisation			
8,344	Governance and Active Citizenship	8,728	8,360
5,352	Organisational Performance	12,293	1,983
207,854 Total Expenses		221,075	213,106
160,603 NET OPERATING COSTS OF ACTIVITY		174,074	164,269

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Rating Requirement		
(49,578) Less Depreciation	(54,289)	(48,235)
(5,103) Less Transfers To/(From) Reserves	(2,061)	(5,216)
30,835 Plus Net Capital Renewal (3 Year Average)	32,218	30,052
9,142 Plus Debt Repayment	11,710	12,241
145,900 RATES REQUIREMENT	161,653	153,111
	8.5%	4.9%

Capital Expenditure

Capital Renewals			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
An Innovative and Growing City			
408	Housing	417	350
-	Urban Design	-	-
1,228	Economic Development	1,051	885
Transport			
1,419	Active and Public Transport	2,191	1,464
9,552	Roading	10,404	11,004
A Creative and Exciting City			
4,744	Recreation and Play	3,761	5,432
567	Arts and Heritage	558	585
A Connected and Safe Community			
171	Community Safety and Health	205	205
1,045	City Library	1,450	1,039
459	Community Support	583	409
A Sustainable and Resilient City			
138	Biodiversity and the Manawatū River	69	69
600	Resource Recovery	376	309
Water			
5,482	Water	5,931	5,784
Wastewater			
5,431	Wastewater	5,152	5,267
Stormwater			
615	Stormwater	579	581
Supporting the Organisation			
2,455	Organisational Performance	3,193	2,240
34,313 Total Capital Renewals		35,921	35,623

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital New		
An Innovative and Growing City		
- Housing	8,188	500
9 Urban Design	9	9
- Economic Development	-	-
Transport		
1,140 Active and Public Transport	9,965	838
9,683 Roading	17,093	8,374
A Creative and Exciting City		
6,769 Recreation and Play	11,589	12,391
- Arts and Heritage	6,783	1,000
A Connected and Safe Community		
92 Community Safety and Health	99	99
35 City Library	-	-
5,368 Community Support	907	499
A Sustainable and Resilient City		
6,908 Biodiversity and the Manawatū River	7,298	458
2,716 Resource Recovery	625	486
1,179 Climate Change and Sustainability	1,205	1,206
Water		
5,139 Water	7,884	6,143
Wastewater		
9,054 Wastewater	15,492	9,785
Stormwater		
4,768 Stormwater	7,683	7,594
Supporting the Organisation		
- Governance and Active Citizenship	-	-
284 Organisational Performance	2,339	497
53,146 Total Capital New	97,160	49,881

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Growth		
An Innovative and Growing City		
- Housing	-	-
Transport		
- Active and Public Transport	-	-
3,651 Roading	5,969	5,568
A Creative and Exciting City		
175 Recreation and Play	4,758	1,684
A Connected and Safe Community		
- Community Support	-	-
A Sustainable and Resilient City		
- Biodiversity and the Manawatū River	-	-
- Resource Recovery	-	-
Water		
4,205 Water	7,352	3,817
Wastewater		
461 Wastewater	3,316	1,826
Stormwater		
1,448 Stormwater	3,619	417
9,940 Total Capital Growth	25,014	13,311
97,398 Total Capital Expenditure	158,095	98,815
Funded By		
4,753 External Revenue New / Growth	28,888	533
5,456 External Revenue Renewal	6,269	5,519
2,211 Development Contributions	2,958	2,958
30,835 Rates	32,218	30,052
54,143 New Borrowing / (Repayment)	87,762	59,753
97,398 Total	158,095	98,815

Housing - Activity Financial Statements		
Budget 2025/26	LTP 2026/27	Draft AB 2026/27
\$'000s	\$'000s	\$'000s
Revenue		
3,326 Social Housing	3,399	3,419
5,011 Building Services	5,042	5,162
3,512 Housing and Future development	3,589	3,590
1,753 Planning Services - Private	1,337	2,292
13,603 Total Revenue	13,368	14,462
Expenses		
5,570 Social Housing	6,008	5,585
7,021 Building Services	6,577	7,301
4,852 Housing and Future Development	5,847	5,723
1,970 Planning Services - Private	1,223	2,497
1,696 Planning Services - Public	843	1,679
21,110 Total Expenses	20,498	22,784
7,507 NET OPERATING COSTS OF ACTIVITY	7,130	8,322
Rating Requirement		
(1,336) Less Depreciation	(1,348)	(1,573)
Less Transfers To/(From) Reserves		
419 Plus Net Capital Renewal (3 Year Average)	426	357
342 Plus Debt Repayment	340	681
6,932 RATES REQUIREMENT	6,548	7,788

Budget 2025/26 \$'000s	LTP 2026/27 \$'000s	Draft AB 2026/27 \$'000s
Capital Expenditure		
408 Renewal	417	350
- New	8,188	500
- Growth	-	-
408 Total Capital Expenditure	8,606	850
Funded By		
- External Revenue New / Growth	-	-
- External Revenue Renewal	-	-
Development Contributions		
419 Rates	426	357
828 New Borrowing / (Repayment)	8,180	493
408 Total	8,606	850

Urban Design - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
- Total Revenue		-	-
Expenses			
674 City Centre		686	831
6 Place Activation		6	1
40 Placemaking		37	33
345 Urban Design		394	279
1,065 Total Expenses		1,124	1,143
1,065 NET OPERATING COSTS OF ACTIVITY		1,124	1,143
Rating Requirement			
(13) Less Depreciation		(27)	(19)
Less Transfers To/(From) Reserves		-	-
- Plus Net Capital Renewal (3 Year Average)		-	-
80 Plus Debt Repayment		59	64
1,132 RATES REQUIREMENT		1,155	1,188

Urban Design - Operational

STATUS	LTP		Draft AB	
	2026/27	2026/27	2026/27	2026/27
	\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE		
✓ 2054 - Funding Palmy BID group	261	258	-	
✓ 2521 - Supporting Certification of Green Buildings Standards	52	53	-	
TOTAL	313	311		
Funded Externally	-	-		
Funded by Council (Rates and Borrowing)	313	311		

Urban Design - Capital New / Growth

STATUS	LTP		Draft AB	
	2026/27	2026/27	2026/27	2026/27
	\$'000s	Growth	LOS	\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓ 1330 - City Centre - Placemaking Implementation	9	0%	100%	9
TOTAL	9			9
Funded Externally	-			-
Funded by Council (Rates and Borrowing)	9			9

Economic Development - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
257 Investment Property		263	370
300 Investments in Companies (including Airport)		156	400
113 City Marketing		115	135
144 Economic Development		137	147
898 Conference & Function Centre		917	917
35 International Relations		36	36
1,746 Total Revenue		1,624	2,005
Expenses			
526 Investment Property		736	347
221 Investments		298	296
374 Investments in Companies (including Airport)		425	340
768 City Marketing		703	655
3,218 Economic Development		3,195	3,224
2,167 Conference & Function Centre		1,996	2,130
747 Economic Events		724	685
497 International Relations		596	527
8,518 Total Expenses		8,674	8,204
6,772 NET OPERATING COSTS OF ACTIVITY		7,050	6,199

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Rating Requirement		
(767) Less Depreciation	(790)	(688)
(133) Less Transfers To/(From) Reserves	(156)	(156)
1,085 Plus Net Capital Renewal (3 Year Average)	1,019	870
62 Plus Debt Repayment	38	66
7,020 RATES REQUIREMENT	7,161	6,291
Capital Expenditure		
1,228 Renewal	1,051	885
- New	-	-
Growth		
1,228 Total Capital Expenditure	1,051	885
Funded By		
- External Revenue New / Growth	-	-
- External Revenue Renewal	-	-
Development Contributions		
1,085 Rates	1,019	870
2,313 New Borrowing / (Repayment)	32	15
1,228 Total	1,051	885

Economic Development - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 1344 - Major Events Fund	251	251	-
✓ 1480 - Sponsorship Opportunities for Council with economic benefits	69	69	-
✓ 2249 - Rural Games Support Funding	78	78	-
✓ 2448 - Manawatu Jet's Sponsorship	23	22	-
✓ 2522 - Major Schools Sports Event Partnership Fund	307	301	-
✓ 2525 - Central District Hind's Sponsorship	21	21	-
2560 - Support towards Manawatu Rugby in			
● Community Rugby and towards Cyclones and Turbos teams	-	26	New programme to provide support
● 2563 - Support towards Palmerston North Boys High School Hockey Turf project	-		As part of finalising the 2025/26 Annual Budget, Council 34 approved a \$33.5k budget and have subsequently reapproved the same funding for 2026/27
TOTAL	749	802	
Funded Externally	10	10	
Funded by Council (Rates and Borrowing)	739	792	

Economic Development - Capital Renewal			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
➤ 85 - Depot - Buildings and Structures Renewals	83	50	Minor renewals delayed by one year
✓ 251 - Conference & Function Centre - Replacement of Equipment	242	242	
➤ 270 - Holiday Park - Renewals	313	250	Minor renewals delayed by one year
✓ 272 - Staff Cafeteria - Replacement of Equipment	6	6	
➤ 664 - Conference & Function Centre - Renewals	104	44	Minor renewals delayed by one year
✓ 1166 - Conference & Function Centre - Equipment Purchases	78	78	
✓ 1730 - Information Centre - Building Renewals	21	11	
✓ 1753 - Investment Properties - Building Renewals	31	31	
✓ 1791 - Parks Depot - Building Renewals	31	31	
✓ 1970 - Gordon Kearn Forest Culvert Replacements	37	37	
✓ 2022 - Property - Hard Surfaces Renewals	104	104	
TOTAL	1,051	885	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	1,051	885	

Transport - Active and Public Transport - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
293 Active Transport		910	302
- Footpaths		164	-
293 Total Revenue		1,074	302
Expenses			
1,097 Active Transport		2,139	1,591
3,080 Footpaths		3,952	1,984
157 Public Transport		747	517
4,334 Total Expenses		6,838	4,092
4,041 NET OPERATING COSTS OF ACTIVITY		5,765	3,790

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Rating Requirement		
(2,673) Less Depreciation	(3,114)	(1,818)
Less Transfers To/(From) Reserves		
1,097 Plus Net Capital Renewal (3 Year Average)	1,107	1,060
438 Plus Debt Repayment	455	487
2,902 RATES REQUIREMENT	4,213	3,519
Capital Expenditure		
1,419 Renewal	2,191	1,464
1,140 New	9,965	838
- Growth	-	-
2,559 Total Capital Expenditure	12,157	2,303
Funded By		
199 External Revenue New / Growth	5,082	-
163 External Revenue Renewal	1,118	168
Development Contributions		
1,097 Rates	1,107	1,060
3,294 New Borrowing / (Repayment)	4,850	1,075
2,559 Total	12,157	2,303

Active and Public Transport - Operational

STATUS	\$'000s	LTP	Draft AB
		2026/27	2026/27
x 2473 - Roads and Streets Framework	63	-	No longer required
x 2476 - Bus Hub Detailed Business Case	235	-	No longer funded by NZTA Waka Kotahi
TOTAL	297	-	
Funded Externally	152	-	
Funded by Council (Rates and Borrowing)	146	-	

Active and Public Transport - Capital Renewal

STATUS	\$'000s	LTP	Draft AB
		2026/27	2026/27
x 64 - City-wide - Footpath - Renewals	1,252	-	No longer funded by NZTA
✓ 181 - City-wide - Public Transport Infrastructure Renewals	157	55	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✳ 2110 - City-wide - Footpath Renewals (No Subsidy)	-	1,135	NZTA Waka Kotahi Funding reduced - Key priority for Council - new programme with no co-funding
✓ 2256 - Bunnythorpe - Transport - Footpath Renewals	52	19	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓ 2371 - City-wide - Cycling Network - Renewals	313	109	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓ 2372 - City-wide - Streetscape - Renewals	52	19	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓ 2373 - City-wide - Shared Pathways - Renewals	313	109	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
✓ 2383 - City-wide - Active Transport Supporting Infrastructure - Renewals	52	19	Funding reduced by NZTA Waka Kotahi - reduction in work able to be delivered
TOTAL	2,191	1,464	
Funded Externally	1,118	168	
Funded by Council (Rates and Borrowing)	1,074	1,297	

Active and Public Transport - Capital New / Growth

STATUS		LTP		Draft AB	
		2026/27	2026/27	2026/27	INFORMATION / MAIN REASON FOR
		\$'000s	Growth	LOS	\$'000s CHANGE
x	243 - City Centre - Transit Hub Redevelopment	6,261	0%	100%	- No longer funded by NZTA Waka Kotahi
x	1559 - City-wide - Cycling Network Improvements	261	0%	100%	- No longer funded by NZTA Waka Kotahi
x	1680 - City-wide - Public Transport - Network Improvements	522	0%	100%	- No longer funded by NZTA Waka Kotahi
x	2057 - City-wide - Shared Pathways - New and Link Improvements	2,087	0%	100%	- No longer funded by NZTA Waka Kotahi
✓	2231 - City-wide - Public Transport - Transport Choices - Additional Bus Shelters	-	0%	100%	671 Installation of bus shelters spread over a number of years
x	2368 - City-wide - Footpaths - New	522	0%	100%	- No longer funded by NZTA Waka Kotahi
x	2505 - City-wide - Shared Pathways - Slip Prevention	313	0%	100%	- No longer funded by NZTA Waka Kotahi
*	2548 - City-wide - Shared Pathways - Slip Prevention (no Cofunding)	-	0%	100%	167 Council priority despite no cofunding from NZTA Waka Kotahi
TOTAL		9,965		838	
Funded Externally		5,082		-	
Funded by Council (Rates and Borrowing)		4,883		838	

Transport - Roading - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
4,103 Roads		4,341	4,135
7,139 Parking		6,972	7,428
49 Street Facilities		192	51
436 Street Lighting		453	450
11,727 Total Revenue		11,958	12,063
Expenses			
21,495 Roads		21,656	22,521
306 Traffic Services		168	1,119
3,972 Parking		3,689	4,235
4,839 Street Facilities		6,531	3,182
2,733 Street Lighting		2,601	2,646
33,345 Total Expenses		34,645	33,703
21,617 NET OPERATING COSTS OF ACTIVITY		22,687	21,640
Rating Requirement			
(12,251) Less Depreciation		(13,538)	(10,481)
Less Transfers To/(From) Reserves			
5,400 Plus Net Capital Renewal (3 Year Average)		5,541	5,895
1,777 Plus Debt Repayment		1,696	2,637
16,543 RATES REQUIREMENT		16,385	19,691

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
9,552 Renewal	10,404	11,004
9,683 New	17,093	8,374
3,651 Growth	5,969	5,568
22,887 Total Capital Expenditure	33,465	24,946
Funded By		
842 External Revenue New / Growth	11,548	211
4,619 External Revenue Renewal	5,152	5,351
467 Development Contributions	625	625
5,400 Rates	5,541	5,895
22,359 New Borrowing / (Repayment)	10,599	12,865
22,887 Total	33,465	24,946

Roading - Operational			
STATUS	LTP 2026/27	Draft AB 2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✗ 1977 - Business Case - Milson Line Rail Overbridge	678	-	No longer required
✗ 2001 - Business Case - Stoney Creek Road Upgrade	678	-	No longer required
✓ 2477 - Regional Freight Ring Road Indicative Business Case	470	461	-
➢ 2485 - Aokautere Urban Growth Business Case	470	-	Deferred to 2027/28
✗ 2487 - Parking Management Plans	52	-	Budget transferred to 2477 - Regional Freight Ring Road Indicative Business Case
✓ 2533 - Future Development Strategy - Technical Support - Transport	63	63	-
TOTAL	2,410	524	
Funded Externally	479	-	
Funded by Council (Rates and Borrowing)	1,932	524	

Roading - Capital Renewal

STATUS	LTP		Draft AB
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 74 - City-wide - Street Light Renewals	522	930	Street Light Pole Renewal programme needed
✓ 82 - City-wide - Off-Street Parking - Renewals	157	158	
✓ 115 - City-wide - Sealed Roads - Pavement Rehabilitation	3,444	3,579	
✓ 122 - City-wide - Road Drainage Renewals	574	579	
✓ 139 - City-wide - Sealed Road Resurfacing	3,757	3,790	
✓ 162 - City-wide - Vehicle Crossing Renewals	146	354	Changes in NZTA Waka Kotahi Funding - ability to deliver more in this programme
✓ 2357 - Bunnythorpe - Transport - Pavement Renewals	209	211	
✗ 2375 - City-wide - Unsealed Roads - Resurfacing	104		- No longer funded by NZTA Waka Kotahi
✓ 2376 - City-wide - Traffic Services - Renewals	730	737	
✓ 2377 - City-wide - Transport - Environmental Renewals	31	32	
✓ 2379 - City-wide - Transport - Structural Component Renewal	730	637	
TOTAL	10,404	11,004	
Funded Externally	5,152	5,351	
Funded by Council (Rates and Borrowing)	5,252	5,653	

Roading - Capital New / Growth						
STATUS		LTP		Draft AB		INFORMATION / MAIN REASON FOR \$'000s CHANGE
		2026/27	2026/27	2026/27		
↖	159 - Kelvin Grove Road - Safety Improvements	1,044	0%	100%	2,218	Priority Works for Council in light of altered NZTA Waka Kotahi funding priorities
✓	201 - Urban Growth - Transport - Development Contributions Top-up	230	100%	0%	232	
✗	1003 - Whakarongo - Intersection - Safety Improvements	5,739	0%	100%		- See programme 2564
✳	1681 - Urban Growth - Kikiwhenua - Transport	-	100%	0%	4,686	Required growth programme that has been added since the LTP to unlock growth in Kikiwhenua.
✓	1804 - City-wide - Road Drainage - Additional Drainage Upgrades	125	0%	100%	126	
✗	1944 - Villages - Transport - Road Upgrades to Urban Standard	313	0%	100%		- No longer funded by NZTA Waka Kotahi
✓	2204 - City-wide - Street Racer Prevention	63	0%	100%	63	
➤	2335 - Stoney Creek Road - Safety Improvements	4,800	0%	100%	2,974	Updated construction timing from LTP
✗	2359 - PNITI - Bunnythorpe - Bridge Replacements	1,044	25%	75%		- No longer funded by NZTA Waka Kotahi
✓	2362 - City-wide - Transport - Bridge Improvements	835	0%	100%	413	No longer funded by NZTA Waka Kotahi - reduced scope of works
➤	2380 - City-wide - Transport - Emergency Reinstatements	261	0%	100%	413	Increasing level of funding from 2026/27 - 2027/28 to provide earlier responses to storm damage
✳	2389 - Urban Growth - Aokautere - Transport Improvements	-	100%	0%	650	Abbey Road Development Agreement
✗	2390 - City-wide - Transport - Low Cost/ Low Risk and Road to Zero	4,174	0%	100%		- No longer funded by NZTA Waka Kotahi
✓	2428 - City-wide - Street Trees - New and Replacements	626	0%	100%	310	No longer funded by NZTA Waka Kotahi - reduction in work able to be delivered

STATUS	LTP		Draft AB		INFORMATION / MAIN REASON FOR
	2026/27 \$'000s	Growth	2026/27 \$'000s	LOS	
➤ 2456 - Cliff Road Upgrade - Te Motu O Poutoa	3,809	0%	100%	-	Progress on this programme has been paused until funding for Te Motu O Poutoa is confirmed
✳ 2564 - Whakarongo & Aokautere - Intersection - Safety Improvements (state highway roads)	-	0%	100%	1,858	Upgrades towards Whakarongo and Aokautere intersection upgrades to meet short term growth needs
TOTAL	23,061		13,942		
Funded Externally	11,548		211		
Funded by Council (Rates and Borrowing)	11,513		13,731		

Arts and Heritage - Activity Financial Statements		
Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Revenue		
3 Community & Commemorative Events	3	3
208 Support to arts, culture & heritage groups	250	255
34 Te Manawa	35	210
244 Total Revenue	287	468
Expenses		
1,062 Community & Commemorative Events	1,503	1,275
256 Heritage Management	264	145
3,152 Other Cultural Facilities	3,457	2,092
3,635 Support to arts, culture & heritage groups	3,282	3,520
5,729 Te Manawa	5,974	5,934
13,834 Total Expenses	14,479	12,966
13,590 NET OPERATING COSTS OF ACTIVITY	14,192	12,498
Rating Requirement		
(2,947) Less Depreciation	(3,070)	(2,133)
Less Transfers To/(From) Reserves		
612 Plus Net Capital Renewal (3 Year Average)	598	620
210 Plus Debt Repayment	263	225
11,466 RATES REQUIREMENT	11,984	11,211

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
567 Renewal	558	585
- New	6,783	1,000
Growth		
567 Total Capital Expenditure	7,341	1,585
Funded By		
- External Revenue New / Growth	-	-
External Revenue Renewal		
Development Contributions		
612 Rates	598	620
1,179 New Borrowing / (Repayment)	6,743	965
567 Total	7,341	1,585

Arts and Heritage - Operational

STATUS	LTP		Draft AB	
	2026/27	\$'000s	2026/27	\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓ 1447 - Earthquake prone heritage building fund		81	81	-
✓ 1573 - Arts Event Fund		55	55	-
✓ 2498 - Natural and Cultural Heritage Incentive Fund		52	52	-
✳ 2551 - Centrepoint Theatre Rebuild Support		-	102	To support the rebuild through in-kind and grant funding
TOTAL	188		290	
Funded Externally		36	-	
Funded by Council (Rates and Borrowing)		152	290	

Arts and Heritage - Capital Renewal

STATUS	LTP		Draft AB	
	2026/27	\$'000s	2026/27	\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓ 213 - Cultural Facilities - Renewals		522	522	
777 - City Library- Heritage Technology, Equipment and Markers for Public Discovery and Access to Archives and Local History		-	26	Moved to Arts and Heritage from City Library to better align with purpose
✓ 1496 - Replacement of Street Flags		26	26	
✓ 2420 - Caccia Birch Signage Renewals		10	10	
TOTAL	558		585	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		558	585	

Arts and Heritage - Capital New / Growth					
STATUS	LTP		Draft AB		
	2026/27	2026/27	INFORMATION / MAIN REASON FOR	\$'000s	CHANGE
➤ 902 - Property - Seismic Strengthening of Council Properties	6,783	0%	100%	1,000	Reduced budget to enable understanding of 1,000 legislative reset of seismic strengthening before construction is undertaken
TOTAL	6,783			1,000	
Funded Externally	-			-	
Funded by Council (Rates and Borrowing)	6,783			1,000	

Recreation and Play - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
2,613 Central Energy Trust Arena		2,671	2,711
1,348 City Reserves		1,253	1,377
96 Local Reserves		72	99
166 Sportsfields		169	169
5 Swimming Pools		5	303
4,228 Total Revenue		4,171	4,659
Expenses			
9,975 Central Energy Trust Arena		10,833	10,487
5,370 City Reserves		5,496	5,909
4,821 Local Reserves		4,260	4,954
4,491 Sportsfields		4,540	4,113
1,342 Support to recreation groups		670	1,463
2,989 Swimming Pools		3,055	3,681
28,989 Total Expenses		28,855	30,607
24,761 NET OPERATING COSTS OF ACTIVITY		24,684	25,948

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Rating Requirement		
(7,824) Less Depreciation	(8,072)	(8,372)
(434) Less Transfers To/(From) Reserves	(235)	(666)
4,787 Plus Net Capital Renewal (3 Year Average)	4,687	4,416
1,389 Plus Debt Repayment	1,657	1,660
22,680 RATES REQUIREMENT	22,721	22,986
Capital Expenditure		
4,744 Renewal	3,761	5,432
6,769 New	11,589	12,391
175 Growth	4,758	1,684
11,687 Total Capital Expenditure	20,108	19,507
Funded By		
653 External Revenue New / Growth	2,680	-
594 External Revenue Renewal	-	-
321 Development Contributions	429	429
4,787 Rates	4,687	4,416
14,906 New Borrowing / (Repayment)	12,312	14,662
11,687 Total	20,108	19,507

Recreation and Play - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 1424 - Active Community Access Fund - Low Income Opportunities	12	12	-
➤ 2519 - Sportsfields - Artificial Football Field (subject to external funding)	-	431	Updated timing of programme from 2025/26 to 2026/27
➤ 2524 - Feasibility study - 50 Metre Pool	-	104	Programme deferred from 2025/26 as part of professional services reduction
✓ 2537 - Support for Covered Bowling Green to Bowls Palmerston North	235	235	-
✳ 2559 - Massey University Te Waimana o Turitea Botanical Gardens operational support	-	51	New programme to provide support
TOTAL	247	834	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	247	834	

Recreation and Play - Capital Renewal			
STATUS	LTP	Draft AB	\$'000s INFORMATION / MAIN REASON FOR CHANGE
	2026/27	2026/27	
✓ 819 - Central Energy Trust Arena - Replacement of Equipment	381	381	
✗ 1051 - CET Arena - Arena Renewals	522		400 Work commenced in 24/25 as early commencement of programme
✗ 1127 - City Reserves - Victoria Esplanade Shade House (including Bonsai Display)	299		- Work completed during 2025/26 (originally planned across 25/26 and 26/27)
✓ 1759 - CET Arena - Grounds Renewals	42	42	
➢ 1786 - Recreational Buildings - Sports Pavilion and Changing Room Renewals	209		- Defers refurbishments
✓ 1827 - Local Reserves - Renewals	821	822	-
✓ 1829 - Sportsfields and Artificial Turfs - Renewals	291	291	-
✓ 1830 - City Reserves - Memorial Park - Renewals	39	39	
✓ 1831 - City Reserves - Te Marae o Hine - The Square - Renewals	79	79	
✓ 1832 - City Reserves - Ashhurst Domain - Renewals	104	104	
✓ 1834 - City Reserves - Walkways - Renewals	125	125	
✓ 1835 - City Reserves - Linklater Reserve - Renewals	13	13	
✓ 1837 - Swimming Pools - Pool Renewals	756	756	-
✓ 1840 - City Reserves - Victoria Esplanade - Renewals	81	81	
✗ 2361 - CET Arena - Replacement of Grandstand Roof	-	2,089	Brought forward from 2027/28
TOTAL	3,761	5,223	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	3,761	5,223	

STATUS	LTP		Draft AB		
	2026/27	2026/27	2026/27	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 967 - City-wide - Edibles Planting	5	0%	100%	5	
✓ 1099 - Parks and Reserves - Shade Development	21	0%	100%	21	
✓ 1194 - CET Arena - Masterplan Redevelopment	8,870	0%	100%	8,878	-
↳ 1560 - Sportsfields - Bill Brown Park - Additional Carparking	-	0%	100%	480	Bring forward the carpark works to align with the Pasifika Centre timeline
✓ 1838 - City Reserves - Victoria Esplanade - Exotic Aviaries	16	0%	100%	16	
✗ 1845 - City Reserves - Te Marae o Hine - The Square - Capital New	102	0%	100%	-	Programme removed for 2026/27
➢ 1846 - City Reserves - Walkway Extensions - Capital New	211	0%	100%	-	Work deferred to 27/28
➢ 1847 - City Reserves - Victoria Esplanade - Capital New	81	0%	100%	63	Work deferred to 27/28
✓ 1848 - City Reserves - Linklater Reserve - Capital New	23	0%	100%	23	
✓ 1849 - City Reserves - Ashhurst Domain - Capital New	-	0%	100%	34	To complete work from 2025/26 reduction to programme
✓ 1851 - Sportsfield Improvements - Capital New	259	0%	100%	235	-
✓ 1852 - Local Reserves - Improvements to existing reserves to close identified level of service gaps	238	0%	100%	292	-
✗ 1853 - Local Reserves - Development of Existing Reserves - Capital New	80	0%	100%	-	Work completed in 2025/26 financial year
➢ 1854 - Swimming Pools - Splashhurst Pool Enhancements	-	0%	100%	18	Balance of work programme from 2024/25 to complete planned work
➢ 1855 - Urban Growth - Aokautere - Reserves Purchase	2,677	0%	100%	-	Deferred to 2028/29

STATUS	LTP			Draft AB		
	2026/27 \$'000s	Growth	LOS	2026/27 \$'000s	INFORMATION / MAIN REASON FOR CHANGE	
✓ 1857 - Kikiwhenua Cultural Historic - Reserve Purchase and Development	991	0%	100%	986	-	
✓ 1859 - Urban Growth - Whakarongo - Reserves Purchase and Development	1,683	100%	0%	1,684	-	
✓ 1884 - Local Reserves - Accessibility and Safety Improvements	121	0%	100%	121		
↖ 2366 - Securing the Future of the Lido Outdoor Hydroslides	-	0%	100%	821	Brought forward from 2029/30	
✓ 2426 - CET Arena - Upgrade of lighting to LED	783	0%	100%	400	Updated schedule of anticipated work over 2026/27 to 2030/31 financial years	
➢ 2527 - Urban Growth - Aokautere - Reserves Development	188	100%	0%	-	Gully planting and walkway linkages will occur later. Delayed by stormwater issues for gullies in area being resolved	
TOTAL	16,347			14,076		
Funded Externally	2,680			-		
Funded by Council (Rates and Borrowing)	13,667			14,076		

Community Support - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
899 Cemeteries		896	919
475 Community Centres		148	148
- Support to community groups		-	25
1,374 Total Revenue		1,045	1,092
Expenses			
1,800 Cemeteries		1,556	2,133
1,916 Community Centres		1,975	1,852
2,109 Public toilets		2,370	2,038
4,085 Support to community groups		6,090	4,462
9,910 Total Expenses		11,991	10,486
8,535 NET OPERATING COSTS OF ACTIVITY		10,946	9,394
Rating Requirement			
(834) Less Depreciation		(958)	(1,280)
Less Transfers To/(From) Reserves			
493 Plus Net Capital Renewal (3 Year Average)		491	381
219 Plus Debt Repayment		308	324
8,413 RATES REQUIREMENT		10,788	8,819

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
459 Renewal	583	409
5,368 New - Growth	907	499
5,827 Total Capital Expenditure	1,491	908
Funded By		
113 External Revenue New / Growth	-	-
External Revenue Renewal		
Development Contributions		
493 Rates	491	381
6,207 New Borrowing / (Repayment)	1,000	527
5,827 Total	1,491	908

Community Support - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 549 - Palmerston North Surf Lifesaving Club - One-off Grant	16	16	-
✓ 1448 - Welcoming Communities	5	42	No increase - LTP had only partial budget showing against programme
✓ 1574 - Hancock community house management fund	73	73	-
✓ 2023 - Community Development Small Grants Fund	255	255	-
✓ 2450 - Homelessness Response Pilot	240	240	-
✓ 2531 - Community Led Initiatives Fund	188	188	-
✓ 2534 - Support youth well-being outcomes	35	35	-
TOTAL	812	849	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	812	849	

Community Support - Capital Renewal

STATUS	LTP		Draft AB	
	2026/27	2026/27		
	\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE		
➤ 186 - Public Toilets - Renewals	125	-		Defers refurbishments
➤ 265 - Community Centres - Renewals	125	75		Defers refurbishments
✓ 1769 - Community Agency Facilities - Renewals	31	31		
✓ 1796 - Cemeteries - Building Renewals	26	26		
✓ 1828 - Cemeteries - Non-Building Asset Renewals	275	276		
TOTAL	583	409		
Funded Externally	-	-		
Funded by Council (Rates and Borrowing)	583	409		

Community Support - Capital New / Growth					
STATUS	LTP		Draft AB		
	2026/27	2026/27	2026/27	2026/27	2026/27
					\$'000s INFORMATION / MAIN REASON FOR CHANGE
➤ 161 - Public Toilets - New City-wide Toilets	209	0%	100%	-	- No new toilets required for 2026/27
✓ 1833 - City Growth - Cemeteries - Extensions to burial and ashes areas to meet demand	225	0%	100%	226	
➤ 1882 - City Growth - Cemeteries - Expansion of Kelvin Grove Cemetery Roading network	465	0%	100%	266	Development staged over 2 years
✓ 2452 - Community Gardens - Water Supply and Signage	8	0%	100%	8	
TOTAL	907		499		
Funded Externally	-		-		
Funded by Council (Rates and Borrowing)	907		499		

City Library - Activity Financial Statements		
Budget 2025/26 \$'000s	LTP 2026/27 \$'000s	Draft AB 2026/27 \$'000s
Revenue		
82 Libraries	83	83
82 Total Revenue	83	83
Expenses		
12,728 Libraries	11,903	11,857
12,728 Total Expenses	11,903	11,857
12,646 NET OPERATING COSTS OF ACTIVITY	11,820	11,774
Rating Requirement		
(2,656) Less Depreciation	(2,660)	(1,364)
Less Transfers To/(From) Reserves		
1,246 Plus Net Capital Renewal (3 Year Average)	1,411	1,184
23 Plus Debt Repayment	22	27
11,259 RATES REQUIREMENT	10,593	11,621

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
1,045 Renewal	1,450	1,039
35 New	-	-
Growth		
1,080 Total Capital Expenditure	1,450	1,039
Funded By		
External Revenue New / Growth		
External Revenue Renewal		
Development Contributions		
1,246 Rates	1,411	1,184
2,326 New Borrowing / (Repayment)	39	(145)
1,080 Total	1,450	1,039

City Library - Operational

	LTP	Draft AB
	2026/27	2026/27
STATUS	\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓ 2457 - City Library- Summer Reading Programme	26	26
TOTAL	26	26
Funded Externally	-	-
Funded by Council (Rates and Borrowing)	26	26

City Library - Capital Renewal

	LTP	Draft AB
	2026/27	2026/27
STATUS	\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓ 178 - City Library (all sites) Replacement of Shelving, Furniture and Equipment	31	31
✓ 188 - City Library (all sites) Replacement and Purchase of Library Materials	897	825
✓ 202 - City Library - Central Library Interior Design Renewals	21	21
✓ 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	26	Moved to Arts and Heritage from City Library to better align with purpose
✓ 1120 - Community Libraries - Renewals	31	31

STATUS	LTP		Draft AB
	2026/27	2026/27	
	\$'000s		\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓ 1138 - City Library (all sites) Digital Technology to Support 21st Century Citizens and Service (Renewal)	52	52	
✗ 1139 - City Library (all sites) Radio Frequency Identification (RFID) Materials Management	52	-	Reduction due to uncertainty of sequencing of library refurbishments/rebuilds
✓ 1775 - Central Library - Renewals	52	52	
✗ 2455 - City Library- Mobile Library Replacement Fit Out (including digital)	261	-	Budget transferred to Fleet (Programme 1879) for a replacement Mobile Library (or refurbishment)
TOTAL	1,450	1,039	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	1,450	1,039	

Community Safety and Health - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
484 Public Health		495	622
1,074 Animal Control		1,096	1,099
1,558 Total Revenue		1,591	1,721
Expenses			
1,123 Public Health		1,125	1,139
1,566 Animal Control		1,623	1,637
1,123 Civil Defence		926	1,105
543 Safer Community Initiatives		697	513
4,355 Total Expenses		4,371	4,395
2,797 NET OPERATING COSTS OF ACTIVITY		2,781	2,674
Rating Requirement			
(243) Less Depreciation		(325)	(221)
Less Transfers To/(From) Reserves			
165 Plus Debt Repayment		200	221
2,897 RATES REQUIREMENT		2,826	2,844
Capital Expenditure			
171 Renewal		205	205
92 New		99	99
Growth			
262 Total Capital Expenditure		304	304

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Funded By		
- External Revenue New / Growth	-	-
External Revenue Renewal		
Development Contributions		
178 Rates	171	171
440 New Borrowing / (Repayment)	133	133
262 Total	304	304

Community Safety and Health - Operational

STATUS	LTP	Draft AB	\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE
	2026/27	2026/27		
x 1539 - City Ambassadors	77 -			Programme has been incorporated as part of core operational budget
TOTAL	77 -			
Funded Externally	-	-		
Funded by Council (Rates and Borrowing)	77 -			

Community Safety and Health - Capital Renewal

STATUS	LTP	Draft AB	\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE
	2026/27	2026/27		
✓ 40 - Noise Measuring Equipment for Noise Complaints - Rolling Replacement	48	48 -		
✓ 1512 - CCTV Citywide - Rolling replacements	83	84		
● 2242 - Civil Defence Emergency Operations Centre - Equipment replacement	-	16		Correcting programme numbering. Refer programme #2242 & #2539
✓ 2260 - Civil Defence Emergency Management - Radio and Communication equipment replacement	42	42		
✓ 2382 - Civil Defence Emergency Management - NZRT4 - Safety Equipment Replacement	16	16		
x 2539 - Civil Defence Emergency Operations Centre - Equipment replacement	16 -			Correcting programme numbering. Refer programme #2242 & #2539
TOTAL	205	205		
Funded Externally	-	-		
Funded by Council (Rates and Borrowing)	205	205		

Community Safety and Health - Capital New / Growth						
STATUS		LTP		Draft AB		
		2026/27		2026/27		
					INFORMATION / MAIN REASON FOR CHANGE	
✓	2410 - CCTV Citywide - New Cameras	83	0%	100%	84	
✓	2416 - Civil Defence Emergency Management - NZRT4 - New Safety Equipment	16	0%	100%	16	
TOTAL		99		99		
Funded Externally		-		-		
Funded by Council (Rates and Borrowing)		99		99		

Climate Change and Sustainability - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
Revenue			
- Total Revenue		-	-
Expenses			
399 Support to environmental groups		374	459
96 SustainDraft ABle Practices		155	98
806 Climate Change and SustainDraft ABility		1,121	1,034
1,301 Total Expenses		1,650	1,592
1,301 NET OPERATING COSTS OF ACTIVITY		1,650	1,592
Rating Requirement			
(3) Less Depreciation		(86)	(101)
Less Transfers To/(From) Reserves			
Plus Net Capital Renewal (3 Year Average)			
25 Plus Debt Repayment		82	66

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
1,324 RATES REQUIREMENT	1,646	1,556
Capital Expenditure		
Renewal		
1,179 New	1,205	1,206
Growth		
1,179 Total Capital Expenditure	1,205	1,206
Funded By		
External Revenue New / Growth		
External Revenue Renewal		
Development Contributions		
- Rates	-	-
1,179 New Borrowing / (Repayment)	1,205	1,206
1,179 Total	1,205	1,206

Climate Change and Sustainability - Capital New / Growth					
STATUS	LTP		Draft AB		
	2026/27	2026/27	2026/27	2026/27	2026/27
\$'000s		Growth	LOS	\$'000s INFORMATION / MAIN REASON FOR CHANGE	
✓	1888 - Low Carbon Fund	1,049	0%	100%	1,050
✓	1924 - Improving remote monitoring capabilities	157	0%	100%	157
TOTAL		1,205		1,206	
Funded Externally					
Funded by Council (Rates and Borrowing)					
		1,205		1,206	

Biodiversity and the Manawatū River - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
95 Central Energy Trust Wildbase		100	45
95 Total Revenue		100	45
Expenses			
1,239 Central Energy Trust Wildbase		1,188	1,419
633 Biodiversity		646	665
831 Manawatū River		1,091	507
2,702 Total Expenses		2,924	2,591
2,607 NET OPERATING COSTS OF ACTIVITY		2,824	2,546

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Rating Requirement		
(37) Less Depreciation	(231)	(99)
Less Transfers To/(From) Reserves		
84 Plus Net Capital Renewal (3 Year Average)	109	109
63 Plus Debt Repayment	134	109
2,717 RATES REQUIREMENT	2,837	2,665
Capital Expenditure		
138 Renewal	69	69
6,908 New	7,298	458
- Growth	-	-
7,047 Total Capital Expenditure	7,367	527
Funded By		
1,582 External Revenue New / Growth	2,035	-
81 External Revenue Renewal	-	-
- Development Contributions	-	-
84 Rates	109	109
5,468 New Borrowing / (Repayment)	5,223	417
7,047 Total	7,367	527

Biodiversity and the Manawatū River - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 835 - Biodiversity Improvements as Part of Te Apiti Project	47	46	-
TOTAL	47	46	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	47	46	

Biodiversity and the Manawatū River - Capital Renewal			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 1136 - CET Wildbase Recovery Centre - Renewals	31	31	-
✓ 1825 - City Reserves - Manawatu River Park - Renewals	37	37	
TOTAL	69	69	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	69	69	

Biodiversity and the Manawatū River - Capital New / Growth					
STATUS	LTP		Draft AB		
	2026/27	2026/27	INFORMATION / MAIN REASON		
	\$'000s	Growth	LOS	\$'000s	FOR CHANGE
✓ 1077 - Citywide - Biodiversity Enhancement Through Native Planting	31	0%	100%	31	
➤ 1895 - City Reserves - Manawatu River Park - Te Motu o Poutoa Development Plan - Implementation	7,266	0%	100%	-	The project has been delayed awaiting for external funding confirmation
➤ 2239 - City Reserves - Te Motu o Poutoa - Design and Consenting	-	0%	100%	426	Design work delayed while awaiting confirmation of funding before proceeding
TOTAL	7,298			458	
Funded Externally	2,035			-	
Funded by Council (Rates and Borrowing)	5,263			458	

Resource Recovery - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
951 Landfill Management		977	984
2,266 Waste Minimisation		2,467	2,314
1,820 Waste Management		1,967	1,872
5,037 Total Revenue		5,411	5,170
Expenses			
1,913 Landfill Management		1,902	2,686
8,383 Waste Minimisation		7,631	7,837
2,672 Waste Management		2,300	2,616
12,968 Total Expenses		11,833	13,139
7,931 NET OPERATING COSTS OF ACTIVITY		6,422	7,968
Rating Requirement			
(1,039) Less Depreciation		(1,438)	(1,070)
(230) Less Transfers To/(From) Reserves		-	-
522 Plus Net Capital Renewal (3 Year Average)		591	517
285 Plus Debt Repayment		502	393
7,469 RATES REQUIREMENT		6,077	7,808
Capital Expenditure			
600 Renewal		376	309
2,716 New		625	486
- Growth		-	-
3,316 Total Capital Expenditure		1,001	795

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Funded By		
- External Revenue New / Growth	-	-
External Revenue Renewal		
Development Contributions		
522 Rates	591	517
3,838 New Borrowing / (Repayment)	410	278
3,316 Total	1,001	795

Resource Recovery - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 1909 - Waste Minimisation Levy - Contestable Fund	47	45	-
➤ 2328 - Resilience of the Closed Landfills - Investigation	-	103	Originally scheduled for 2025/26 in the LTP. Deferred to 2026/27 as part of finalising the 2025/26 Annual Budget
✓ 2506 - Resource Recovery - Data Platform to Licence Waste Collectors	53	53	-
TOTAL	100	201	
Funded Externally	47	45	
Funded by Council (Rates and Borrowing)	53	156	

Resource Recovery - Capital Renewal			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 185 - Closed Landfills and Transfer Stations - Site Renewals	26	26	
✓ 612 - Recycling - City-wide Wheelie Bin and Crate Renewals	104	104	
➤ 649 - Recycling - Materials Recovery Facility Renewals	10		- Minor renewals delayed by one year
➤ 1368 - City-wide - Public Space Rubbish & Recycling Bins Renewals	157		100 Minor renewals delayed by one year
✓ 1374 - City-wide - Recycling Drop Off Facilities - Renewals	16	16	
✓ 1721 - Composting Activity Site Renewals	10	10	
✓ 1784 - Rubbish and Recycling Buildings - Renewals	52	52	-
TOTAL	376	309	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	376	309	

Resource Recovery - Capital New / Growth						
STATUS	LTP		Draft AB			\$'000s INFORMATION / MAIN REASON FOR CHANGE
	2026/27	2026/27	Growth	LOS		
✓ 506 - City-wide - Public Space Rubbish & Recycling Bins Development	104	0%	100%	20	Reduction to programme budget proposed as a result of lower demand experienced for public bins	
✓ 657 - Urban Growth - Recycling - City-wide Wheelie Bins and Crates	94	0%	100%	94	-	
➤ 727 - Recycling - Materials Recovery Facility Development	104	0%	100%	200	Deferral of major upgrade to facility	
➤ 1371 - Closed Landfills and Transfer Stations - Safety, Security and Development	72	0%	100%	151	-	
1410 - Recycling - City-wide Recycling Services to Commercial/orgnisaional Properties Development	21	0%	100%	21		
➤ 2336 - Compost Bunker Processing System Development	104	0%	100%	Programme deferred by 12 months to allow - confirmation of increased level of service for kerbside organics		
➤ 2337 - Tip Road Development	125	0%	100%	- Deferred to the next LTP		
TOTAL	625			486		
Funded Externally	-			-		
Funded by Council (Rates and Borrowing)	625			486		

Water - Activity Financial Statements		
Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Revenue		
31 Water Collection	32	32
4 Water Distribution	4	4
10 Water Treatment	11	11
45 Total Revenue	46	46
Expenses		
3,939 Water Collection	4,959	3,480
7,516 Water Distribution	9,030	8,541
2,985 Water Treatment	894	3,496
14,441 Total Expenses	14,883	15,517
14,396 NET OPERATING COSTS OF ACTIVITY	14,837	15,471
Rating Requirement		
(4,644) Less Depreciation	(5,024)	(5,539)
Less Transfers To/(From) Reserves		
6,212 Plus Net Capital Renewal (3 Year Average)	6,796	5,929
861 Plus Debt Repayment	1,069	1,069
16,825 RATES REQUIREMENT	17,679	16,930

Budget 2025/26 \$'000s	LTP 2026/27 \$'000s	Draft AB 2026/27 \$'000s
Capital Expenditure		
5,482 Renewal	5,931	5,784
5,139 New	7,884	6,143
4,205 Growth	7,352	3,817
14,826 Total Capital Expenditure	21,167	15,744
Funded By		
1,115 External Revenue New / Growth	-	-
- External Revenue Renewal	-	-
444 Development Contributions	595	595
6,212 Rates	6,796	5,929
19,479 New Borrowing / (Repayment)	13,776	9,220
14,826 Total	21,167	15,744

Water - Capital Renewal

STATUS	LTP		\$'000s INFORMATION / MAIN REASON FOR CHANGE
	2026/27	Draft AB 2026/27	
✓ 199 - City-wide - Water Supply Bore and Network Facility Renewals	421	422	
✓ 207 - Turitea WTP - Equipment and Facility Renewals	211	211	
✓ 214 - City-wide - Water Toby and Manifold Renewals	421	422	
✓ 218 - City-wide - Water Main Renewals	3,158	3,167	
✓ 1061 - City-wide - Water Supply Reservoir Renewals	105	106	
✓ 1700 - City-wide - Water Meter Renewals	316	317	
✓ 1701 - City-wide - Water Supply Valve & Hydrant Renewals	263	264	
✓ 1797 - Water Treatment Plant - Building Renewals	52	52	
✓ 1822 - Water Pump Stations - Building Renewals	47	47	
➤ 2276 - Turitea Dams - Access Road Renewals	263	-	Minor renewals delayed by one year
✓ 2279 - Longburn - Water Asset Renewals	316	317	
✓ 2280 - Bunnythorpe - Water Asset Renewals	211	211	
✓ 2288 - Turitea WTP - Automation and PLC Renewals	53	53	
✓ 2310 - Citywide - Water Critical Spare Replacements	95	95	
✳ 2567 - Replacement of Water Service Covers	-	100	New programme needed, utility service covers in roading corridors has been raised as a potential safety issue by NZTA
TOTAL	5,931	5,784	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	5,931	5,784	

Water - Capital New / Growth						
STATUS		LTP		Draft AB		
		2026/27	2026/27	LOS	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	132 - City-wide - Water Supply Resilience - Trunk Mains	1,278	10%	90%	1,030	-
✓	246 - Urban Growth - Development Contributions - Water Supply	316	100%	0%	317	
✓	651 - City-wide - Water Supply Resilience - Seismic Strengthening	211	0%	100%	211	-
➤	1004 - Urban Growth - Whakarongo - Water Supply	1,358	180%	-80%	1,000	To align with anticipated timing of development
✗	1054 - Ashhurst - Water Quality Improvements	526	0%	100%		- Completed in 2025/26
✓	1384 - City-wide - Water Supply Resilience - City Supply Reservoir	1,053	0%	100%	758	-
✓	1388 - Palmerston North - District Metering Areas for Water Supply	79	0%	100%	79	
✓	1389 - City-wide - Water Supply Resilience - Security of Supply	32	0%	100%	32	
✓	1607 - City-wide - Health & Safety - Water Treatment Chemical Handling	211	0%	100%	211	
✓	1696 - City-wide - Drinking Water Standards Upgrades	632	0%	100%	633	
✓	1697 - Turitea WTP - Water Supply Resilience - Upgrades	158	0%	100%	155	-
✗	1873 - City-wide - Water Main Upgrades - Firefighting	105	0%	100%		- No work required currently
✓	1874 - Turitea Dams - Health & Safety Improvements	158	0%	100%	158	

STATUS		LTP 2026/27		Draft AB 2026/27		INFORMATION / MAIN REASON FOR \$'000s CHANGE
		\$'000s	Growth	LOS	\$'000s	
✓	2048 - City-wide - Water Toby and Manifold enhancements	790	0%	100%	792	
✓	2060 - City-wide - Commercial Water Meters	74	0%	100%	74	-
✓	2228 - City-wide - Water Main Improvement	1,053	0%	100%	1,056	
➤	2297 - Urban Growth - Napier Road Bore (City East)	1,579	60%	40%	1,000	Programme delayed
➤	2298 - Bunnythorpe - Water Quality Improvements	-	0%	100%	288	Programme completed over 2025/26 and 2026/27 years
➤	2299 - Urban Growth - New Northern Water Supply Bore (Milson Line)	2,632	60%	40%	1,500	To align with anticipated timing of development
➤	2301 - Urban Growth - New Longburn Water Supply Bore	1,467	60%	40%	-	Programme delayed
✓	2303 - Citywide - Bore Facility Improvements	211	0%	100%	211	-
TOTAL		15,236			9,960	
Funded Externally		-			-	
Funded by Council (Rates and Borrowing)		15,236			9,960	

Wastewater - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
1,203 Wastewater Treatment and Disposal		1,235	1,239
763 Central Districts Water Establishment		-	-
Expenses			
10,769 Wastewater Collection		12,832	11,344
4,715 Wastewater Treatment and Disposal		4,586	6,342
1,500 Central Districts Water Establishment		-	2,942
16,984 Total Expenses		17,418	20,627
15,018 NET OPERATING COSTS OF ACTIVITY		16,183	19,389
Rating Requirement			
(5,751) Less Depreciation		(6,349)	(6,823)
(737) Less Transfers To/(From) Reserves		-	(2,940)
5,218 Plus Net Capital Renewal (3 Year Average)		5,662	5,479
636 Plus Debt Repayment		786	846
14,385 RATES REQUIREMENT		16,282	15,951

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
5,431 Renewal	5,152	5,267
9,054 New	15,492	9,785
461 Growth	3,316	1,826
14,947 Total Capital Expenditure	23,961	16,878
Funded By		
250 External Revenue New / Growth	4,344	322
- External Revenue Renewal	-	-
421 Development Contributions	563	563
5,218 Rates	5,662	5,479
19,495 New Borrowing / (Repayment)	13,391	10,513
14,947 Total	23,961	16,878

Wastewater - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 1401 - City-wide - Infiltration & Inflow Investigations	546	300	Strategy now being developed. Revised programme of works for 26/27
TOTAL	546	300	
Funded Externally	-	-	
Funded by Council (Rates and Borrowing)	546	300	

Wastewater - Capital Renewal

STATUS	LTP		\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE		
	2026/27					
	2026/27	LTP				
✓ 54 - City-wide - Wastewater Pipe Renewal	2,105	2,112		-		
✓ 65 - City-wide - Wastewater Pump Station Renewal	174	174				
✓ 179 - Totara Road Wastewater Treatment Plant - Minor Equipment Renewals	263	264		-		
✓ 1380 - Totara Rd WWTP - Biogas Generator Major Overhauls	163	164				
✓ 1714 - City-wide Wastewater Trunk Mains Renewal	1,263	1,267				
✓ 1799 - Wastewater Treatment Plant - Buildings Renewals	52	52				
✓ 1801 - Wastewater Pump Stations - Building Renewals	47	47				
✓ 1887 - 3 Waters Minor Equipment Renewals	32	32				
✓ 2323 - Citywide - Relining of Wastewater Pipes	632	633				
✓ 2530 - Bunnythorpe - Wastewater Reticulation Renewals	421	422				
● 2566 - Replacement of Wastewater Service Covers	-	100	New programme needed, utility service covers in roading corridors has been raised as a potential safety issue by NZTA			
TOTAL	5,152	5,267				
Funded Externally	-	-				
Funded by Council (Rates and Borrowing)	5,152	5,267				

Wastewater - Capital New / Growth						
STATUS		LTP		Draft AB		
		2026/27	2026/27	INFORMATION / MAIN REASON FOR	\$'000s	CHANGE
✓	66 - Totara Road Wastewater Treatment Plant - Resilience Programme	263	0%	100%	322	-
✓	73 - Urban Growth - Development Contributions - Wastewater	158	100%	0%	158	
➤	628 - Totara Road Wastewater Treatment Plant - Consent Renewal Upgrade	4,344	0%	100%	2,000	Revised programme in light of Waste Water Standards being released from Taumata Arowai
➤	1074 - Totara Road Wastewater Treatment Plant - Earthquake Strengthening of Civil Structures	2,632	0%	100%	1,800	Physical works deferred while awaiting technical report
➤	1616 - City-wide - Wastewater Pump Station - Capacity Upgrade	2,316	0%	100%	1,200	Rescope of planned work required. Physical work deferred.
✓	1617 - Totara Road Wastewater Treatment Plant - Biogas System Improvements	1,316	0%	100%	1,320	-
➤	1677 - Upsizing of Kairanga Bunnythorpe Road Sewer and Storage	790	0%	100%		- Work deferred to LTP
✓	1712 - City-wide Wastewater reticulation wet weather overflow mitigation	526	0%	100%	528	-
➤	1821 - City-wide Wastewater Pipeline Realignment of critical at-risk mains	526	0%	100%	370	Reduced scope of works to be completed
✓	2229 - City-wide - Wastewater Pipe Improvement	1,053	0%	100%	1,056	
✓	2257 - Citywide - Discharge Smart Meters for Large Tradewaste Customers	42	0%	100%	40	-
✓	2322 - Bunnythorpe - Wastewater Network Upgrades	316	0%	100%	317	
✓	2329 - Citywide - Wastewater Pump Station H&S Upgrades	53	0%	100%	53	
✓	2330 - 3 Waters Telemetry Upgrades	526	0%	100%	528	
✓	2331 - Citywide Wastewater Critical Spares	53	0%	100%	53	
✓	2347 - Wastewater Trunk Main - Infill Upgrades	737	10%	90%	200	
✉	2511 - Urban Growth - Kikiwhenua - Wastewater	3,158	100%	0%	1,667	Brought forward to commence in 2025/26
TOTAL		18,808		11,611		
Funded Externally		4,344		322		
Funded by Council (Rates and Borrowing)		14,464		11,289		

Stormwater - Activity Financial Statements		
Budget	LTP	Draft AB
2025/26	2026/27	2026/27
Revenue		
- Total Revenue	-	-
Expenses		
7,574 Stormwater Collection and Disposal	7,966	9,058
7,574 Total Expenses	7,966	9,058
7,574 NET OPERATING COSTS OF ACTIVITY	7,966	9,058
Rating Requirement		
(2,561) Less Depreciation	(2,913)	(3,599)
Less Transfers To/(From) Reserves		
515 Plus Net Capital Renewal (3 Year Average)	430	431
363 Plus Debt Repayment	391	488
5,892 RATES REQUIREMENT	5,874	6,379

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
615 Renewal	579	581
4,768 New	7,683	7,594
1,448 Growth	3,619	417
6,831 Total Capital Expenditure	11,881	8,592
Funded By		
- External Revenue New / Growth	3,198	-
External Revenue Renewal		
558 Development Contributions	746	746
515 Rates	430	431
6,788 New Borrowing / (Repayment)	7,507	7,415
6,831 Total	11,881	8,592

Stormwater - Operational

STATUS	LTP		Draft AB	
	2026/27	\$'000s	2026/27	\$'000s
✓ 2316 - Third Party Stormwater Flood Problem Resolution		16	15	-
✓ 2502 - Stormwater Network Resilience Study		26	26	-
✓ 2532 - Future Development Strategy - Technical Support - Stormwater		95	95	-
TOTAL		137	137	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		137	137	

Stormwater - Capital Renewal

STATUS	LTP		Draft AB	
	2026/27	\$'000s	2026/27	\$'000s
✓ 20 - City-wide - Stormwater Pump Station Renewals		211	211	-
✓ 1062 - City-wide - Stormwater Network Renewal Works		368	370	
TOTAL		579	581	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		579	581	

Stormwater - Capital New / Growth							
STATUS	LTP		Draft AB			INFORMATION / MAIN REASON FOR \$'000s CHANGE	
	2026/27		2026/27				
	\$'000s	Growth	LOS	\$'000s	CHANGE		
✓ 22 - Citywide - Restoring Flood Capacity of Stormwater Channels	158	0%	100%	158	-		
✓ 51 - Urban Growth - Development Contributions - Stormwater	316	100%	0%	317			
✓ 1060 - City-wide - Stormwater Network Improvement Works	2,662	0%	100%	2,670			
✓ 1372 - City-wide Stormwater Pump Stations Improvement	272	0%	100%	273	-		
➤ 1704 - Urban Growth - Aokautere - Stormwater	3,198	0%	100%	- Work deferred until land access issues resolved			
✓ 1708 - City-wide - Stormwater Flood Mitigation	2,737	0%	100%	2,745	-		
➤ 2035 - Urban Growth - Napier Rd Extention - Stormwater	-	90%	10%	100 Work deferred from 2025/26 to 2026/27			
➤ 2312 - Industrial Growth - Longburn Stormwater	105	90%	10%	- To be assessed as part of LTP			
✓ 2313 - Citywide - Installation of new Stormwater Assets	421	0%	100%	422			
✓ 2325 - Ashhurst - Stormwater Asset Improvement	1,117	0%	100%	1,120			
➤ 2509 - Bunnythorpe - Stormwater Asset Improvement	211	0%	100%	100 Reduction of planned work			
✓ 2529 - Citywide - Data Collection Devices for Stormwater Monitoring and Planning	105	0%	100%	106	-		
TOTAL	11,302			8,011			
Funded Externally	3,198			-			
Funded by Council (Rates and Borrowing)	8,104			8,011			

Governance and Active Citizenship - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
23 Councillor Meetings and Administration		23	83
299 Direction Setting		306	306
125 Elections		-	-
447 Total Revenue		329	390
Expenses			
2,556 Councillor Meetings and Administration		2,824	2,541
5,008 Direction Setting		5,510	5,408
417 Elections		32	27
362 Mayoral Office		362	385
8,344 Total Expenses		8,728	8,360
7,897 NET OPERATING COSTS OF ACTIVITY		8,399	7,971
Rating Requirement			
(5) Less Depreciation		(29)	(57)
Less Transfers To/(From) Reserves		-	-
- Plus Net Capital Renewal (3 Year Average)		-	-
20 Plus Debt Repayment		8	21
7,911 RATES REQUIREMENT		8,378	7,935

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Capital Expenditure		
Renewal	-	-
- New		
Growth		
- Total Capital Expenditure	-	-
Funded By		
External Revenue New / Growth	-	-
External Revenue Renewal	-	-
Development Contributions	-	-
- Rates		
- New Borrowing / (Repayment)	-	-
- Total	-	-

Governance and Active Citizenship - Operational

STATUS	LTP	Draft AB	INFORMATION / MAIN REASON FOR \$'000s CHANGE
	2026/27	2026/27	
✓ 1949 - Civic and Cultural Precinct	104	104	-
✓ 2241 - Rangitane Resource	149	149	-
✗ 2535 - Food security resilience policy implementation	31	-	Operational budget already exists. Programme not required
TOTAL	285	254	
Funded Externally	149	149	
Funded by Council (Rates and Borrowing)	136	105	

Organisational Performance - Activity Financial Statements			
Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
Revenue			
202 Civic Administration Building		207	207
1 Customer Services		1	1
334 Financial Services		337	341
- Print Synergy		-	35
4,269 External Contracts		4,135	4,507
4,806 Total Revenue		4,679	5,091
Expenses			
970 Civic Administration Building		1,077	746
1 Customer Services		1	1
(2,875) Financial Services		(3,171)	(2,929)
1,921 Information Services		9,364	(1,101)
204 Marketing & Communications		173	187
(2) Print Synergy		183	(13)
4,199 External Contracts		3,906	4,228
934 Plant and vehicle operations		761	863
5,352 Total Expenses		12,293	1,983
546 NET OPERATING COSTS OF ACTIVITY		7,614	(3,108)

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
Rating Requirement		
(3,994) Less Depreciation	(4,316)	(2,999)
(3,570) Less Transfers To/(From) Reserves	(1,670)	(1,454)
2,967 Plus Net Capital Renewal (3 Year Average)	3,179	2,631
2,183 Plus Debt Repayment	3,700	2,859
(1,867) RATES REQUIREMENT	8,508	(2,071)
Capital Expenditure		
2,455 Renewal	3,193	2,240
284 New	2,339	497
Growth		
2,739 Total Capital Expenditure	5,532	2,737
Funded By		
- External Revenue New / Growth	-	-
- External Revenue Renewal	-	-
Development Contributions		
2,967 Rates	3,179	2,631
5,706 New Borrowing / (Repayment)	2,353	107
2,739 Total	5,532	2,737

Organisational Performance - Operational			
STATUS	LTP	Draft AB	
	2026/27	2026/27	
	\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓ 1520 - Digital Transformation	1,044	1,454	Carried forward from 2024/25 to 2026/27 to manage programme budget
2346 - Organisation wide - systems			
✓ replacement or new systems	939	940	-
initiatives			
✓ 2451 - Leadership Development	172	169	-
TOTAL	2,155	2,563	
Funded Externally	-	-	
Funded by Council (Rates and			
Borrowing)	2,155	2,563	

Organisational Performance - Capital Renewal

STATUS	LTP		Draft AB	
	2026/27	2026/27	\$'000s INFORMATION / MAIN REASON FOR CHANGE	
	\$'000s			
✓ 53 - User Hardware - rolling replacement	490	491		
✓ 58 - Network Additions and Upgrades	78	78		
✓ 68 - Aerial Photography	42	42		
✓ 80 - Council Small Mobile Plant and Equipment - Replacement	292	292		-
✗ 86 - Property - Furniture Replacements	31 -		No longer required	
➤ 281 - CAB - Renewals	209		109 Minor renewals delayed by one year	
✓ 784 - Replacement of Council's Photocopiers/Printers	16	16		
✓ 1879 - Council's Plant and Vehicle - Replacements	1,722		1,212 Rationalisation of replacements due to fleet utilisation review	
✗ 2495 - Council Chambers refresh	313 -		No longer required	
TOTAL	3,193	2,240		
Funded Externally	-	-		
Funded by Council (Rates and Borrowing)	3,193	2,240		

Wāhanga 2
Section 2

Financial
and
rating
information



Wāhanga 2 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 312) and cover the following issues:

Issue	Level of uncertainty of assumption	Significance of financial impact on overall position
1. Population and Household Growth	Medium	Medium
2. City Growth – Nature, Type and Location	Medium	High
3. Pandemics	Low	Low
4. Climate Change	Medium	Low
5. Natural Disasters and 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 and Lines of Credit	Medium	Low

11. Revaluation of Property, Plant and 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 Manawatū 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 two years 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% for 2026/27.

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. Last year Central government 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') – new legislation sets the framework for the future delivery of the three waters activities. Council has resolved to form a new water services entity (Central Districts Water – CDW) in conjunction with Horowhenua and Ruapehu District Councils. Establishment plans are now well advanced, and it is intended CDW will assume responsibility for the delivery of water, wastewater and stormwater services from 1 July 2027.

It has been assumed the establishment costs to be incurred during 2026/27 will be funded from debt in the interim then transferred to CDW.

It is intended that Council assets and liabilities associated with the three waters will transfer to CDW on 1 July 2027 as will all waters related revenue and expenses.

Earthquake Prone Buildings – new legislation has been introduced which seeks to reduce the costs and disruption caused by focusing on higher-risk buildings. Council is now reassessing its property portfolio against the proposed new criteria. It is

expected the number of Council-owned properties deemed to be earthquake-prone will be significantly reduced and likewise the cost of upgrades required.

Government reform proposals – the Government has signalled its intention to implement a wide range of other changes that will impact on the role of the Council and the way it is funded. These include:

- Changes to the way regional councils are governed
- New resource management legislation with a potential change to the roles of local councils
- Changes to the way growth is funded through development contributions, development levies and levies from separate infrastructure funding vehicles
- Capping the increases in rates that councils are able to approve.

The budget assumption is that none of these changes will be operative for the 2026/27 year.

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 2026/27 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 and part of the costs of delivering goal two (a creative and exciting city) and in particular the recreation and play activity. 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 2026/27

Examples of proposed rates for 2026/27 are shown in the following table:

	Land Value	Capital Value	Rates 2025/26	Rates 2026/27
Single unit residential				
Average	352,000	630,000	3,532	3,635
Median	330,000	580,000	3,390	3,483
Quartile 1	260,000	495,000	3,015	3,118
Quartile 3	410,000	720,000	3,862	3,969
Two unit residential				
Average	436,000	818,000	6,366	6,685
Median	380,000	640,000	5,764	5,981
Quartile 1	315,000	560,000	5,266	5,486
Quartile 3	475,000	781,000	6,529	6,767
Non-residential				
Average	1,087,000	2,510,000	21,487	22,589
Median	640,000	1,100,000	11,966	12,059
Quartile 1	385,000	640,000	7,446	7,505
Quartile 3	1,200,000	2,43,000	22,738	23,408

	Land Value	Capital Value	Rates 2025/26	Rates 2026/27
Rural & semi-serviced (5ha or more)				
Average	1,284,000	1,640,000	2,791	2,955
Median	680,000	1,073,000	1,746	1,917
Quartile 1	475,000	561,000	1,244	1,329
Quartile 3	1,170,000	1,718,000	2,680	2,896
Rural and semi-serviced (between 0.2 and 5ha)				
Average	513,000	1,128,000	2,651	2,893
Median	485,000	1,100,000	2,551	2,798
Quartile 1	415,000	850,000	2,170	2,350
Quartile 3	560,000	1,320,000	2,925	3,222
Miscellaneous				
Average	942,000	2,144,000	8,086	8,812
Median	530,000	750,000	4,107	4,182
Quartile 1	243,000	410,000	2,030	2,289
Quartile 3	1,000,000	1,535,000	7,580	7,764

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 is the 250th 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 2026/27.

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

- The Council's total rates revenue will increase by 4.9%.
- the Uniform Annual General Charge will be \$300 per rating unit (\$300 in 2025/26).
- Targeted rates in the form of fixed amounts will be applied for water supply (\$479); wastewater disposal (\$433); kerbside recycling (\$134); rubbish and public recycling (\$128) (\$487, \$397, \$188 and \$69 respectively in 2025/26).
- 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 \$433 compared with \$397 per pan in 2025/26.
- 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) and a portion of the goal two activities (recreation and play). This is to be based on the capital value. As a consequence, the general rate will be lower than in 2025/26.

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 CV)
Code	Brief Description	Actual 2025/26	Proposed 2026/27	Proposed 2026/27
R1	Single-unit residential	Balance (approx. 80)	Balance (approx. 79)	0.3256
R2	Two unit residential	110	110	0.4506
R3	Three unit residential	120	120	0.4915
R4	Four unit residential	130	130	0.5325
R5	Five unit residential	140	140	0.5734
R6	Six unit residential	150	150	0.6144
R7	Seven unit residential	160	160	0.6554
R8	Eight or more unit residential	170	170	0.6963
MS	Miscellaneous	100	100	0.4096
CI	Non-residential (Commercial/Industrial)	250	250	1.0240
FL	Rural/Semi-serviced (5 ha. or more)	25	25	0.1024
FS	Rural/Semi-serviced (0.2 ha. or less)	75	75	0.3072
FM	Rural/Semi-serviced (between 0.2 & 5 ha.)	55	55	0.2253

5.2 Uniform annual general charge

The Council proposes to set a uniform annual general charge of \$300 (\$300 for 2025/26) 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 and a portion of the goal two (creative and exciting city) activities including recreation and play.

The rate will be set on a differential basis on land use (see description in section 5.4 ¹), 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 2025/26	Proposed 2026/27	Proposed 2026/27
R1	Single-unit residential	Balance (approx. 76)	Balance (approx. 76)	0.1611
R2	Two unit residential	120	120	0.2533
R3	Three unit residential	120	120	0.2533
R4	Four unit residential	120	120	0.2533
R5	Five unit residential	120	120	0.2533
R6	Six unit residential	120	120	0.2533
R7	Seven unit residential	120	120	0.2533
R8	Eight or more unit residential	120	120	0.2533
MS	Miscellaneous	100	100	0.2111
CI	Non-residential (Commercial/Industrial)	200	200	0.4222
FL	Rural/Semi-serviced (5ha. Or more)	35	35	0.0739
FS	Rural/Semi-serviced (0.2 ha. Or less)	75	75	0.1583
FM	Rural/Semi-serviced (between 0.2 & 5 ha.)	55	55	0.1161

¹ 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 2026/27 year are:

Connected:	\$479
Serviceable:	\$239.50

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 \$266 per metered connection for connections of 25mm or less and \$567 for connections greater than 25mm) and a variable amount (estimated at \$2.0612 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 2026/27 year are:

Connected:	\$433
Serviceable:	\$216.50

In addition, for the 2026/27 year the Council proposes to set a targeted rate for connected non-residential rating units of \$433 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 \$134. 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 2026/27 year are:

Kerbside recycling	\$134
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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 2026/27 year are:

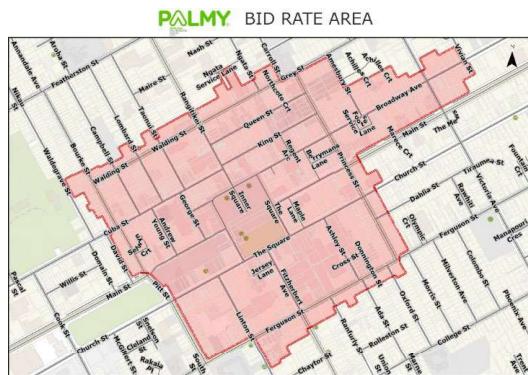
Rubbish and public recycling	\$128
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5.4.4 Palmy BID

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 \$345 per rating unit; and
- A variable amount of 0.014 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 2025/26.

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.

Monthly Invoicing	
Instalment	Due date
1	20 July 2026
2	20 August 2026
3	20 September 2026
4	20 October 2026
5	20 November 2026
6	20 December 2026
7	20 January 2027
8	20 February 2027
9	20 March 2027
10	20 April 2027
11	20 May 2027
12	20 June 2027

Two-monthly invoicing			
Linton, East & North Rounds		Ashhurst, South West, PNCC & Central Rounds	
Instal #	Due date	Instal #	Due date
1	20 July 2026	1	20 August 2026
2	20 September 2026	2	20 October 2026
3	20 November 2026	3	20 December 2026
4	20 January 2027	4	20 February 2027
5	20 March 2027	5	20 April 2027
6	20 May 2027	6	20 June 2027

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 3 July 2026 and again on 5 January 2027.

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

9. Rating base information

The following are projected as at 30 June 2026:

Number of rating units: 35,150

Total capital value of all rating units: \$31,300,000,000

Total land value of all rating units: \$15,600,000,000

Approximately 670 of those projected at 30 June 2026 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	AB 2025/26 \$000	LTP 2026/27 \$000	Draft AB 2026/27 \$000
General rates				
General rates	rate in \$ of LV (differentiated by use)	64,207	55,867	49,459
UAGC	fixed charge p rating unit	8,864	6,552	8,903
Targeted rates				
Innovative & growing city (transport/economic development/ urban design & housing) and Creative & exciting city (recreation & play)	rate in \$ of CV (differentiated by use)	33,191	58,604	53,279
Water				
- connected	fixed charge p SUIP (residential) or p rating unit (non-residential)	13,862	13,681	13,235
- serviceable	fixed charge p SUIP (residential) or p rating unit (non-residential)	148	147	142
- metered	\$ p m3 plus fixed charge	3,575	3,960	3,754
Wastewater				
- connected	fixed charge p SUIP (residential) or p rating unit (non-residential)	11,467	12,796	12,613
- serviceable	fixed charge p SUIP (residential) or p rating unit (non-residential)	123	132	130
- pans	fixed charge p pan	3,224	3,574	3,539
Rubbish & recycling				
- kerbside recycling	fixed charge p SUIP	5,364	4,381	3,837
- rubbish & public recycling	fixed charge p SUIP	2,104	1,696	3,971
Palmy BID	Fixed charge p rating unit & rate in \$ of CV for commercially rated properties in Palmy BID area of central city	125 125	131 132	125 125
Total Rates Revenue (GST Exclusive)		\$145,900	\$161,654	\$153,111

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 2026/27 assumes:

	\$000
Total comprehensive revenue (as shown on page xx in Prospective Statement of Comprehensive Revenue & Expense)	34,448
Less capital revenue	14,010
Non-cash items	
- add depreciation	48,235
- less gain on property revaluations	31,596
- add cost of goods sold	0
Surplus of operating funding (as shown in Whole of Council Funding Impact Statement on page xx)	37,077

Funding Impact Statements		Budget	Whole of Council	LTP 2024	AB
2025/26				2026/27	2026/27
		\$'000s		\$'000s	\$'000s
(SURPLUS) / DEFICIT OF OPERATING FUNDING					
Sources of operating funding					
73,780	General rates, uniform annual general charges, rates penalties		62,771	74,976	
72,120	Targeted rates		98,883	78,135	
6,517	Subsidies and grants for operating purposes		6,605	5,526	
8,134	Fees and charges		8,053	8,583	
506	Interest and dividends from investments		363	611	
32,094	Local authorities fuel tax, fines, infringement fees, and other receipts		31,980	34,117	
193,151	Total Sources of operating funding		208,654	201,948	
Applications of operating funding					
141,004	Payments to staff and suppliers		143,037	150,372	
14,066	Finance costs		20,474	14,499	
155,070	Total Applications of operating funding		163,510	164,871	
(38,081)	Total (SURPLUS) / DEFICIT OF OPERATING FUNDING		(45,144)	(37,077)	
(SURPLUS) / DEFICIT OF CAPITAL FUNDING					
Sources of capital funding					
10,209	Subsidies and grants for capital expenditure		35,157	6,052	
2,211	Development and financial contributions		2,958	2,958	
48,198	increase (decrease) in debt		76,707	50,316	
-	Gross proceeds from sale of assets		-	-	
60,618	Total Sources of capital funding		114,821	59,326	

Funding Impact Statements		LTP 2024	AB
Budget	Whole of Council	2026/27	2026/27
2025/26			
\$'000s		\$'000s	\$'000s
Applications of Capital Funding			
Capital Expenditure:-			
9,940	- to meet additional demand	25,014	13,311
53,146	- to improve the level of service	97,160	49,881
34,313	- to replace existing assets	35,921	35,623
1,300	Increase (decrease) of investments	1,871	2,413
98,698	Total applications of capital funding	159,966	96,402
38,081	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING	45,144	37,076
- Total Funding (Surplus) /Deficit			

Funding Impact Statements			
Budget	An innovative and growing city	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
15,084	Targeted rates	14,863	15,272
10	Subsidies and grants for operating purposes	-	10
6,260	Fees and charges	6,126	6,538
1,315	Internal charges and overheads recovered	2,289	1,371
9,079	Local authorities fuel tax, fines, infringement fees, and other receipts	8,866	9,919
31,748	Total Sources of operating funding	32,144	33,110
Applications of operating funding			
16,033	Payments to staff and suppliers	17,623	20,206
1,199	Finance costs	2,421	1,613
9,453	Internal charges and overheads applied	7,098	9,408
26,685	Total Applications of operating funding	27,142	31,228
(5,063)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(5,001)	(1,882)

Funding Impact Statements			
Budget	An innovative and growing city	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING			
Sources of capital funding			
-	Subsidies and grants for capital expenditure	-	-
(3,418)	increase (decrease) in debt	4,664	(3,727)
3,418	Total Sources of capital funding	4,664	3,727
Applications of Capital Funding			
Capital Expenditure:-			
-	- to meet additional demand	-	-
9	- to improve the level of service	8,197	509
1,636	- to replace existing assets	1,468	1,235
-	Increase (decrease) of investments	-	3,590
1,645	Total applications of capital funding	9,666	1,845
5,063	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING	5,002	1,882
- Total Funding (Surplus) /Deficit			

Funding Impact Statements		LTP 2024	AB
Budget	Transport	2026/27	2026/27
2025/26		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
1,088	General rates, uniform annual general charges, rates penalties	-	-
18,357	Targeted rates	20,599	23,210
3,995	Subsidies and grants for operating purposes	5,141	4,123
201	Fees and charges	205	207
5,334	Internal charges and overheads recovered	5,542	5,319
7,824	Local authorities fuel tax, fines, infringement fees, and other receipts	7,685	8,035
36,800	Total Sources of operating funding	39,172	40,894
Applications of operating funding			
16,678	Payments to staff and suppliers	18,803	18,354
3,208	Finance costs	4,270	3,520
8,202	Internal charges and overheads applied	7,300	8,941
28,089	Total Applications of operating funding	30,372	30,815
(8,711)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(8,799)	(10,079)

Funding Impact Statements		Budget	Transport	LTP 2024	AB
2025/26				2026/27	2026/27
				\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING					
Sources of capital funding					
5,822	Subsidies and grants for capital expenditure			22,900	5,730
467	Development and financial contributions			625	625
10,446	increase (decrease) in debt			13,297	10,815
16,735	Total Sources of capital funding			36,822	17,170
Applications of Capital Funding					
Capital Expenditure:-					
3,651	- to meet additional demand			5,969	5,568
10,823	- to improve the level of service			27,058	9,212
10,971	- to replace existing assets			12,595	12,469
25,446	Total applications of capital funding			45,622	27,249
8,711	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING			8,799	10,079
- Total Funding (Surplus) /Deficit					

Funding Impact Statements		Budget	A creative and exciting city	LTP 2024	AB
2025/26				2026/27	2026/27
		\$'000s		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING					
Sources of operating funding					
34,146	General rates, uniform annual general charges, rates penalties			11,444	19,126
-	Targeted rates			23,384	15,071
97	Subsidies and grants for operating purposes			115	124
-	Fees and charges			-	-
2,155	Internal charges and overheads recovered			3,045	2,172
4,376	Local authorities fuel tax, fines, infringement fees, and other receipts			4,343	5,003
40,773	Total Sources of operating funding			42,331	41,496
Applications of operating funding					
26,862	Payments to staff and suppliers			27,750	27,588
2,560	Finance costs			3,797	2,753
4,785	Internal charges and overheads applied			3,813	4,899
34,207	Total Applications of operating funding			35,360	35,241
(6,565)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING			(6,971)	(6,256)

Funding Impact Statements		LTP 2024	AB
Budget	A creative and exciting city	2026/27	2026/27
2025/26		\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING			
Sources of capital funding			
1,247	Subsidies and grants for capital expenditure	2,680	-
321	Development and financial contributions	429	429
4,121	increase (decrease) in debt	17,369	14,408
5,688	Total Sources of capital funding	20,479	14,837
Applications of Capital Funding			
Capital Expenditure:-			
175	- to meet additional demand	4,758	1,684
6,769	- to improve the level of service	18,372	13,391
5,310	- to replace existing assets	4,319	6,017
12,254	Total applications of capital funding	27,449	21,092
6,565	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING	6,971	6,255
Total Funding (Surplus) /Deficit			

Funding Impact Statements		LTP 2024	AB
Budget	A connected and safe community	2026/27	2026/27
2025/26		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
22,569	General rates, uniform annual general charges, rates penalties	24,165	23,285
330	Subsidies and grants for operating purposes	-	-
1,520	Fees and charges	1,565	1,682
1,856	Internal charges and overheads recovered	2,311	1,972
1,164	Local authorities fuel tax, fines, infringement fees, and other receipts	1,154	1,215
27,439	Total Sources of operating funding	29,195	28,154
Applications of operating funding			
18,204	Payments to staff and suppliers	19,439	18,361
856	Finance costs	1,011	754
6,055	Internal charges and overheads applied	6,142	6,731
25,115	Total Applications of operating funding	26,593	25,845
(2,324)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(2,603)	(2,308)

Funding Impact Statements		Budget	LTP 2024	AB
		2025/26	2026/27	2026/27
		\$'000s	\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING				
Sources of capital funding				
113	Subsidies and grants for capital expenditure		-	-
4,732	increase (decrease) in debt		642	(57)
4,845	Total Sources of capital funding		642	57
Applications of Capital Funding				
Capital Expenditure:-				
-	- to meet additional demand		-	-
5,495	- to improve the level of service		1,007	599
1,674	- to replace existing assets		2,238	1,652
7,169	Total applications of capital funding		3,245	2,251
2,324	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING		2,603	2,308
Total Funding (Surplus) /Deficit				
-				

Funding Impact Statements		LTP 2024	AB
Budget	A sustainable and resilient city	2026/27	2026/27
2025/26		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
4,041	General rates, uniform annual general charges, rates penalties	4,483	4,221
7,469	Targeted rates	6,077	7,808
1,155	Subsidies and grants for operating purposes	1,200	1,119
84	Internal charges and overheads recovered	127	18
3,977	Local authorities fuel tax, fines, infringement fees, and other receipts	4,311	4,096
16,726	Total Sources of operating funding	16,197	17,262
Applications of operating funding			
10,299	Payments to staff and suppliers	10,334	10,295
760	Finance costs	1,430	736
4,917	Internal charges and overheads applied	3,016	5,038
15,976	Total Applications of operating funding	14,780	16,068
(749)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(1,417)	(1,194)

Funding Impact Statements		LTP 2024	AB
Budget	A sustainable and resilient city	2026/27	2026/27
2025/26		\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING			
Sources of capital funding			
1,663	Subsidies and grants for capital expenditure	2,035	-
-	Development and financial contributions	-	-
9,129	increase (decrease) in debt	6,120	1,334
10,793	Total Sources of capital funding	8,155	1,334
Applications of Capital Funding			
Capital Expenditure:-			
-	- to meet additional demand	-	-
10,804	- to improve the level of service	9,128	2,150
738	- to replace existing assets	444	378
11,542	Total applications of capital funding	9,572	2,528
749	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING	1,417	1,194
Total Funding (Surplus) / Deficit			

Funding Impact Statements		LTP 2024	AB
Budget	Water	2026/27	2026/27
2025/26			
	\$'000s	\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
-	General rates, uniform annual general charges, rates penalties	-	-
16,825	Targeted rates	17,679	16,930
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
2,237	Internal charges and overheads recovered	1,825	2,292
45	Local authorities fuel tax, fines, infringement fees, and other receipts	46	46
19,107	Total Sources of operating funding	19,550	19,269
Applications of operating funding			
7,029	Payments to staff and suppliers	7,089	7,529
1,804	Finance costs	2,687	1,716
3,201	Internal charges and overheads applied	1,909	3,026
12,034	Total Applications of operating funding	11,685	12,271
(7,072)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(7,865)	(6,998)

Funding Impact Statements		LTP 2024	AB
Budget	Water	2026/27	2026/27
2025/26		\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING			
Sources of capital funding			
1,115	Subsidies and grants for capital expenditure	-	-
444	Development and financial contributions	595	595
6,195	increase (decrease) in debt	12,707	8,151
7,754	Total Sources of capital funding	13,302	8,746
Applications of Capital Funding			
Capital Expenditure:-			
4,205	- to meet additional demand	7,352	3,817
5,139	- to improve the level of service	7,884	6,143
5,482	- to replace existing assets	5,931	5,784
14,826	Total applications of capital funding	21,167	15,744
7,072	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING	7,865	6,998
- Total Funding (Surplus) /Deficit			-

Funding Impact Statements		LTP 2024	AB
Budget	Wastewater	2026/27	2026/27
2025/26		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
14,385	General rates, uniform annual general charges, rates penalties	-	-
763	Targeted rates	16,282	15,951
-	Subsidies and grants for operating purposes	-	-
-	Fees and charges	-	-
619	Internal charges and overheads recovered	1,501	678
1,203	Local authorities fuel tax, fines, infringement fees, and other receipts	1,235	1,239
16,969	Total Sources of operating funding	19,018	17,868
Applications of operating funding			
7,087	Payments to staff and suppliers	5,919	9,401
1,430	Finance costs	2,139	1,590
3,335	Internal charges and overheads applied	4,511	3,492
11,852	Total Applications of operating funding	12,569	14,483
(5,117)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(6,448)	(3,386)

Funding Impact Statements		Budget	Wastewater	LTP 2024	AB
2025/26				2026/27	2026/27
		\$'000s		\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING					
Sources of capital funding					
250	Subsidies and grants for capital expenditure			4,344	322
421	Development and financial contributions			563	563
9,159	increase (decrease) in debt			12,605	12,607
9,830	Total Sources of capital funding			17,513	13,493
Applications of Capital Funding					
Capital Expenditure:-					
461	- to meet additional demand			3,316	1,826
9,054	- to improve the level of service			15,492	9,785
5,431	- to replace existing assets			5,152	5,267
14,947	Total applications of capital funding			23,961	16,878
5,117	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING			6,448	3,386
- Total Funding (Surplus) /Deficit					

Funding Impact Statements		Budget	Stormwater	LTP 2024	AB
2025/26				2026/27	2026/27
		\$'000s		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING					
Sources of operating funding					
5,892	General rates, uniform annual general charges, rates penalties		5,874	6,379	
-	Fees and charges		-	-	
78	Internal charges and overheads recovered		1,309	-	
-	Local authorities fuel tax, fines, infringement fees, and other receipts		-	-	
5,970	Total Sources of operating funding		7,182	6,379	
Applications of operating funding					
2,097	Payments to staff and suppliers		1,725	1,831	
1,187	Finance costs		1,415	1,047	
1,808	Internal charges and overheads applied		3,221	2,582	
5,092	Total Applications of operating funding		6,361	5,460	
(879)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING		(821)	(919)	
(SURPLUS) / DEFICIT OF CAPITAL FUNDING					
Sources of capital funding					
-	Subsidies and grants for capital expenditure		3,198	-	
558	Development and financial contributions		746	746	
5,395	increase (decrease) in debt		7,116	6,927	
5,953	Total Sources of capital funding		11,060	7,673	

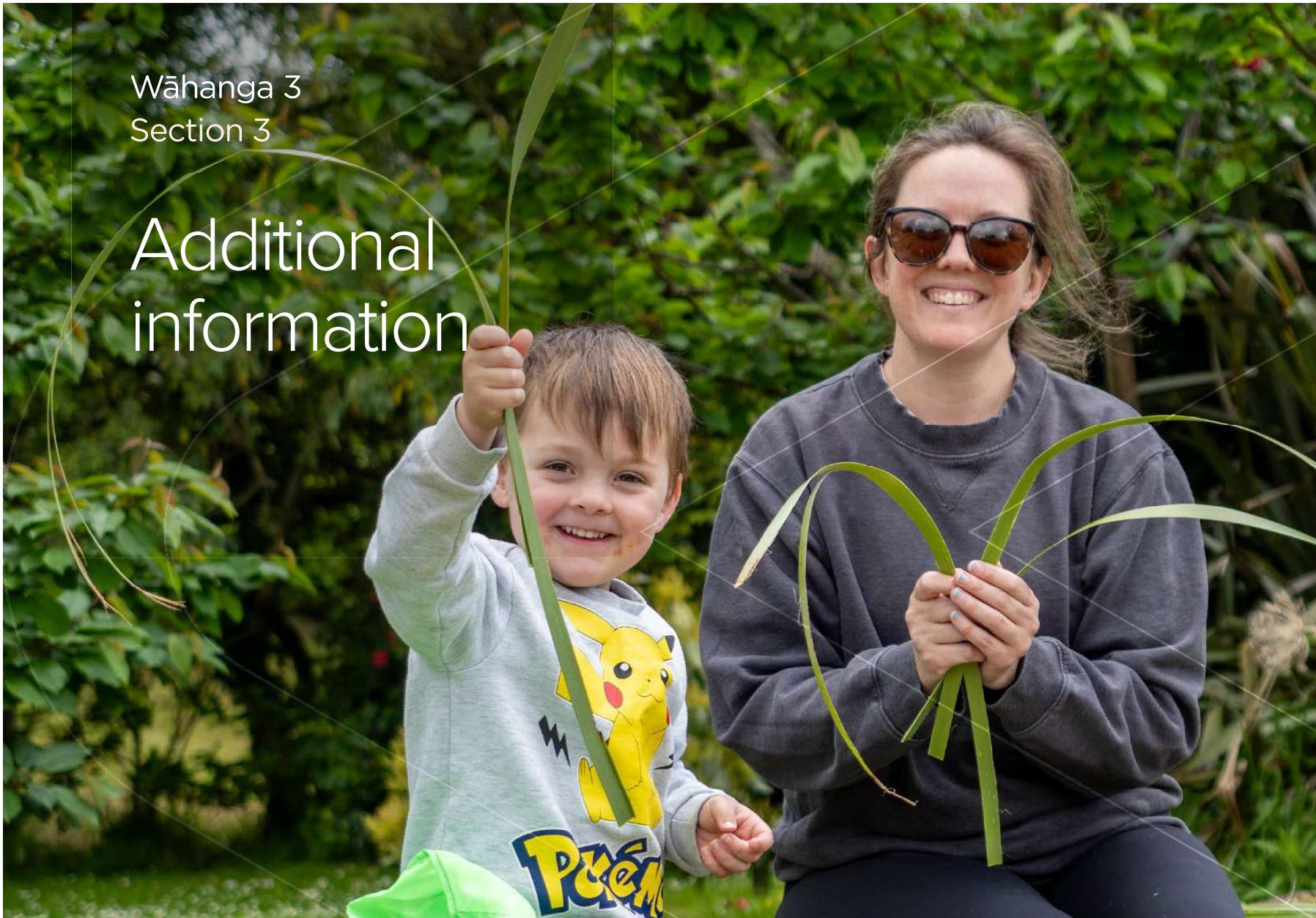
Funding Impact Statements		LTP 2024	AB
Budget	Stormwater	2026/27	2026/27
2025/26			
	\$'000s	\$'000s	\$'000s
Applications of Capital Funding			
Capital Expenditure:-			
1,448	- to meet additional demand	3,619	417
4,768	- to improve the level of service	7,683	7,594
615	- to replace existing assets	579	581
6,831	Total applications of capital funding	11,881	8,592
879	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING	821	919
Total Funding (Surplus) /Deficit			
-			

Funding Impact Statements		LTP 2024	AB
Budget	Supporting the Organisation	2026/27	2026/27
2025/26		\$'000s	\$'000s
SURPLUS / (DEFICIT) OF OPERATING FUNDING			
Sources of operating funding			
6,044	General rates, uniform annual general charges, rates penalties	16,804	5,881
-	Targeted rates	-	-
167	Subsidies and grants for operating purposes	149	149
153	Fees and charges	157	157
45,297	Internal charges and overheads recovered	37,153	47,789
4,933	Local authorities fuel tax, fines, infringement fees, and other receipts	4,703	5,174
56,594	Total Sources of operating funding	58,966	59,150
Applications of operating funding			
43,461	Payments to staff and suppliers	44,336	43,662
1,061	Finance costs	1,303	770
10,473	Internal charges and overheads applied	8,109	10,662
54,995	Total Applications of operating funding	53,748	55,094
(1,600)	Total SURPLUS / (DEFICIT) OF OPERATING FUNDING	(5,218)	(4,057)

Funding Impact Statements		Budget	Supporting the Organisation	LTP 2024	AB
2025/26				2026/27	2026/27
				\$'000s	\$'000s
(SURPLUS) / DEFICIT OF CAPITAL FUNDING					
Sources of capital funding					
-	Subsidies and grants for capital expenditure			-	-
2,439	increase (decrease) in debt			2,185	(143)
-	Gross proceeds from sale of assets			-	-
2,439	Total Sources of capital funding			2,185	143
Applications of Capital Funding					
Capital Expenditure:-					
-	- to meet additional demand				
284	- to improve the level of service			2,339	497
2,455	- to replace existing assets			3,193	2,240
1,300	Increase (decrease) of investments			1,871	1,177
4,039	Total applications of capital funding			7,403	3,914
1,600	Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING			5,218	4,057
Total Funding (Surplus) / Deficit					

Wāhanga 3
Section 3

Additional
information



Wāhanga 3
Section 3

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 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.

**Where
Housing**

What We Will Do (Our levels of service)	What This Means	Year 1 Targets	Year 2 Targets	Year 3 Targets	Year 4-10 Targets
		(2024-25)	(2025-26)	(2026-27)	
Rezone enough land and provide infrastructure to accommodate residential growth.	<p>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.</p> <p>Narrative measure outlining progress on zoning and providing infrastructure for residential needs, including the proportion within the existing urban footprint.</p> <p>At least 80% of resource consent applications are processed within statutory timeframe.</p>	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.

		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.	<p>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>	<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>
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		<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>
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Toi me ngā taonga tuku iho

Arts and Heritage

What We Will Do (Our levels of service)	What This Means	Year 1 Targets	Year 2 Targets	Year 3 Targets	Year 4-10 Targets
		(2024-25)	(2025-26)	(2026-27)	
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.				

Annual Budget 2026/2027 | Palmerston North

Levels of Service and Performance Measures

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.
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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.	Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations. Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.	Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations. Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.	Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations. Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.	Narrative measure outlining Parks Check Annual Survey results on how well Council's parks are meeting community expectations. Parks Check satisfaction of at least 90% satisfied or very satisfied with overall quality of sports fields, parks and reserves.

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).

Tautawhi 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.	<p>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.</p>	<p>Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.</p> <p>Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.</p>	<p>Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.</p> <p>Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.</p>	<p>Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.</p> <p>Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.</p>	<p>Narrative measure outlining initiatives undertaken by Council-supported organisations to promote community wellbeing.</p> <p>Resident Survey satisfaction with Council's provision of funding and support for community groups is at least 43%.</p>

Provide and support community centres and Hancock Community House.	<p>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>	<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.	<p>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.</p>	<p>Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.</p>	<p>Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.</p>	<p>Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.</p>	<p>Narrative measure outlining number, type, accessibility and location of toilets, plus annual satisfaction survey results.</p>

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.	<p>City Library collections, services and programmes are widely accessible and responsive to community needs. There are no fines charged for overdue City Library items.</p> <p>Resident Survey satisfaction with Council's provision of public libraries is at least 81%.</p>	<p>Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.</p>	<p>Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.</p>	<p>Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.</p>	<p>Narrative measure outlining use of the Library's collections, services and programmes, and showing that they are accessible and responsive to community needs.</p>
		<p>Narrative measure outlining how the archives collect and protect community stories.</p>	<p>Narrative measure outlining how the archives collect and protect community stories.</p>	<p>Narrative measure outlining how the archives collect and protect community stories.</p>	<p>Narrative measure outlining how the archives collect and protect community stories.</p>
Collect and protect community stories through the city archives.	<p>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.</p>				

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	<p>The city is prepared and equipped for civil defence emergencies and has 24/7 Civil Defence Emergency Management.</p> <p>Communities have the information and support they need to prepare for, respond to, and recover from natural disasters and other emergencies.</p>	<p>Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.</p>	<p>Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.</p>	<p>Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.</p>	<p>Narrative measure outlining Council's civil defence initiatives and their contribution to the communities' and Council's readiness for emergencies.</p>

Provide environmental health services	<p>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>	<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 tCO2e (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 tCO2e (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 tCO2e (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 tCO2e (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 Manawatū. 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 koiroa 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.
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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.	Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water. Resident satisfaction with Council's provision of water supply is at least 78%.	Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water. Resident satisfaction with Council's provision of water supply is at least 78%.	Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water. Resident satisfaction with Council's provision of water supply is at least 78%.	Narrative measure outlining how Council's water supply is safe and well-maintained and people are encouraged to conserve water. Resident satisfaction with Council's provision of water supply is at least 78%.

		<p>The following are mandatory measures from the DIA:</p> <p>100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.</p>	<p>The following are mandatory measures from the DIA:</p> <p>100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.</p>	<p>The following are mandatory measures from the DIA:</p> <p>100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.</p>	<p>The following are mandatory measures from the DIA:</p> <p>100% compliance with the bacterial and protozoal requirements of the Water Services (Drinking Water Services for New Zealand) Regulations 2022.</p>
		<p>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.</p>	<p>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.</p>	<p>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.</p>	<p>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.</p>
		<p>Average consumption of less than 360 litres of drinking water per day per resident.</p>	<p>Average consumption of less than 360 litres of drinking water per day per resident.</p>	<p>Average consumption of less than 360 litres of drinking water per day per resident.</p>	<p>Average consumption of less than 360 litres of drinking water per day per resident.</p>
		<p>2 hours or less median response time for urgent callout attendance.</p>	<p>2 hours or less median response time for urgent callout attendance.</p>	<p>2 hours or less median response time for urgent callout attendance.</p>	<p>2 hours or less median response time for urgent callout attendance.</p>

		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	<p>City wastewater is effectively and efficiently collected, treated and disposed of. Wastewater infrastructure is well maintained and resilient.</p> <p>The following are mandatory measures from the DIA:</p> <p>Less than 1 dry weather wastewater overflows from Council's wastewater system per 1,000 connections.</p>	<p>Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.</p> <p>Narrative measure outlining progress on the Nature Calls project.</p> <p>Resident satisfaction with Council's provision of the sewerage system is at least 73%.</p>	<p>Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.</p> <p>Narrative measure outlining progress on the Nature Calls project.</p> <p>Resident satisfaction with Council's provision of the sewerage system is at least 73%.</p>	<p>Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.</p> <p>Narrative measure outlining progress on the Nature Calls project.</p> <p>Resident satisfaction with Council's provision of the sewerage system is at least 73%.</p>	<p>Narrative measure outlining how Council's wastewater system is effective, well-maintained and resilient.</p> <p>Narrative measure outlining progress on the Nature Calls project.</p> <p>Resident satisfaction with Council's provision of the sewerage system is at least 73%.</p>

		No more than 15 complaints per 1,000 connections about: <ul style="list-style-type: none"> ▷ Wastewater odor ▷ Wastewater system faults ▷ Wastewater system blockages ▷ Response to issues with the wastewater system. 	No more than 15 complaints per 1,000 connections about: <ul style="list-style-type: none"> ▷ Wastewater odor ▷ Wastewater system faults ▷ Wastewater system blockages ▷ Response to issues with the wastewater system. 	No more than 15 complaints per 1,000 connections about: <ul style="list-style-type: none"> ▷ Wastewater odor ▷ Wastewater system faults ▷ Wastewater system blockages ▷ Response to issues with the wastewater system. 	No more than 15 complaints per 1,000 connections about: <ul style="list-style-type: none"> ▷ Wastewater odor ▷ Wastewater system faults ▷ Wastewater system blockages ▷ Response to issues with the wastewater system.
		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">▷ Abatement notices▷ Infringement notices▷ Enforcement notices▷ Convictions received by us in relation to resource consents	<ul style="list-style-type: none">▷ Abatement notices▷ Infringement notices▷ Enforcement notices▷ Convictions received by us in relation to resource consents	<ul style="list-style-type: none">▷ Abatement notices▷ Infringement notices▷ Enforcement notices▷ Convictions received by us in relation to resource consents	<ul style="list-style-type: none">▷ Abatement notices▷ Infringement notices▷ Enforcement notices▷ Convictions received by us in relation to resource consents
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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>



PAPAIOEA
PALMERSTON
NORTH
CITY



Te Kaunihera o Papaioea
Palmerston North City Council

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