



---

# **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

Page 5



# ANNUAL BUDGET

## SUPPORTING INFORMATION

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

2026/27





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 whakaihihi,  
tapatapahi ana

A creative and exciting  
city

---

**Whāinga 3**  
**Goal 3**

He hapori tūhonohono,  
he hapori haumarū

A connected and safe  
community

---

**Whāinga 4**  
**Goal 4**

He tāone toitū, he  
tāone manawaroa

A sustainable and  
resilient city

# Introduction





# Contents

## Introduction

Financial Overview and Forecast	xx
Financial Statements	xx
Annual Budget Disclosure Statement	xx

## Section 1 Implementing the Long-Term Plan

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).	
Groups of activities plus a guide	xx
Activity Financial Statements	xx

## Section 2 Financial and Rating Information

Here you can see what assumptions have been made in preparing the financial information. You'll also see details about the rating system.	
Significant Forecasting Assumptions	xxx
Rating System, Rates and Funding Impact Statements	xxx

## Section 3 Additional Information

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

# Financial Overview and Statements

## Overview

The Council's Annual Budget<sup>1</sup> 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.

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

The table below shows the key financial parameters for the Annual Budget compared with those for 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 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
<b>Operating Revenue</b>			
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	-	-
<b>193,151</b>	<b>Total Operating Revenue</b>	<b>208,655</b>	<b>201,948</b>
<b>Capital Revenue</b>			
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
<b>14,420</b>	<b>Total Capital Revenue</b>	<b>40,115</b>	<b>14,010</b>
<b>207,571</b>	<b>TOTAL REVENUE</b>	<b>248,770</b>	<b>215,958</b>

<b>Expenses</b>			
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	-	-
<b>207,854</b>	<b>Total Expenses</b>	<b>221,076</b>	<b>213,106</b>
<b>(283)</b>	<b>NET SURPLUS / (DEFICIT)</b>	<b>27,693</b>	<b>2,852</b>
<b>Other Comprehensive Revenue and Expense</b>			
124,376	Gain on property revaluations	30,340	31,596
<b>124,093</b>	<b>TOTAL COMPREHENSIVE REVENUE AND EXPENSE</b>	<b>58,034</b>	<b>34,448</b>



# PROSPECTIVE STATEMENT OF FINANCIAL POSITION

Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>ASSETS</b>			
<b>Current Assets</b>			
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	-	-
<b>21,670</b>	<b>Total Current Assets</b>	<b>24,846</b>	<b>10,194</b>
<b>Non-Current Assets</b>			
749	Inventories	19,197	2,756
-	Other financial assets	-	-
19,725	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
<b>2,384,523</b>	<b>Total Non-Current Assets</b>	<b>2,716,646</b>	<b>2,584,349</b>
<b>2,406,193</b>	<b>TOTAL ASSETS</b>	<b>2,746,492</b>	<b>2,594,542</b>

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

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
<b>Cash flows from operating activities</b>		
145,900	161,654	153,111
40,228	40,033	42,700
6,517	6,605	5,526
10,209	35,157	6,052
2,211	2,958	2,958
200	200	205
306	163	406
-	-	-
(141,004)	(143,037)	(146,782)
(14,066)	(20,474)	(14,499)
-	-	-
<b>50,501</b>	<b>83,259</b>	<b>49,676</b>
<b>Cash flows from investing activities</b>		
(1,300)	(1,393)	(1,177)
-	-	-
-	-	-
(97,398)	(158,095)	(98,815)

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

# Annual Budget (Plan) Disclosure Statement

For the year ending 30 June 2027

<b>What is the purpose of this statement?</b>	managing its revenues, expenses, assets, liabilities, and general financial dealings.	Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in 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	The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence)	

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 Manawātū 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 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.

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

Budget		LTP	Draft AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>Expenses</b>			
<b>An Innovative and Growing City</b>			
21,110	Housing	20,498	22,784
1,065	Urban Design	1,124	1,143
8,518	Economic Development	8,674	8,204
<b>Transport</b>			
4,334	Active and Public Transport	6,838	4,092
33,345	Roading	34,645	33,703
<b>A Creative and Exciting City</b>			
28,989	Recreation and Play	28,855	30,607
13,834	Arts and Heritage	14,479	12,966
<b>A Connected and Safe Community</b>			
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
<b>A Sustainable and Resilient City</b>			
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
<b>Water</b>			
14,441	Water	14,883	15,517
<b>Wastewater</b>			
16,984	Wastewater	17,418	20,627
<b>Stormwater</b>			
7,574	Stormwater	7,966	9,058
<b>Supporting the Organisation</b>			
8,344	Governance and Active Citizenship	8,728	8,360
5,352	Organisational Performance	12,293	1,983
<b>207,854 Total Expenses</b>		<b>221,075</b>	<b>213,106</b>
<b>160,603 NET OPERATING COSTS OF ACTIVITY</b>		<b>174,074</b>	<b>164,269</b>

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

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



Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
<b>Capital Growth</b>		
<b>An Innovative and Growing City</b>		
- Housing	-	-
<b>Transport</b>		
- Active and Public Transport	-	-
3,651 Roding	5,969	5,568
<b>A Creative and Exciting City</b>		
175 Recreation and Play	4,758	1,684
<b>A Connected and Safe Community</b>		
- Community Support	-	-
<b>A Sustainable and Resilient City</b>		
- Biodiversity and the Manawatū River	-	-
- Resource Recovery	-	-
<b>Water</b>		
4,205 Water	7,352	3,817
<b>Wastewater</b>		
461 Wastewater	3,316	1,826
<b>Stormwater</b>		
1,448 Stormwater	3,619	417
<b>9,940 Total Capital Growth</b>	<b>25,014</b>	<b>13,311</b>
<b>97,398 Total Capital Expenditure</b>	<b>158,095</b>	<b>98,815</b>
<b>Funded By</b>		
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
<b>97,398 Total</b>	<b>158,095</b>	<b>98,815</b>

<b>Housing - Activity Financial Statements</b>		
<b>Budget</b>	<b>LTP</b>	<b>Draft AB</b>
<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>
<b>\$'000s</b>	<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>		
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
<b>13,603 Total Revenue</b>	<b>13,368</b>	<b>14,462</b>
<b>Expenses</b>		
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
<b>21,110 Total Expenses</b>	<b>20,498</b>	<b>22,784</b>
<b>7,507 NET OPERATING COSTS OF ACTIVITY</b>	<b>7,130</b>	<b>8,322</b>
<b>Rating Requirement</b>		
(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
<b>6,932 RATES REQUIREMENT</b>	<b>6,548</b>	<b>7,788</b>

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

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

Urban Design - Operational					
		LTP	Draft AB		
		2026/27	2026/27		
STATUS		\$'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					
		LTP	Draft AB		
		2026/27	2026/27		
STATUS		\$'000s	Growth	LOS	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

<b>Economic Development - Activity Financial Statements</b>		
<b>Budget</b>	<b>LTP</b>	<b>Draft AB</b>
<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>
<b>\$'000s</b>	<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>		
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
<b>1,746 Total Revenue</b>	<b>1,624</b>	<b>2,005</b>
<b>Expenses</b>		
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
<b>8,518 Total Expenses</b>	<b>8,674</b>	<b>8,204</b>
<b>6,772 NET OPERATING COSTS OF ACTIVITY</b>	<b>7,050</b>	<b>6,199</b>

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
<b>Rating Requirement</b>		
(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
<b>7,020 RATES REQUIREMENT</b>	<b>7,161</b>	<b>6,291</b>
<b>Capital Expenditure</b>		
1,228 Renewal	1,051	885
- New Growth	-	-
<b>1,228 Total Capital Expenditure</b>	<b>1,051</b>	<b>885</b>
<b>Funded By</b>		
- External Revenue New / Growth	-	-
- External Revenue Renewal	-	-
Development Contributions		
1,085 Rates	1,019	870
2,313 New Borrowing / (Repayment)	32	15
<b>1,228 Total</b>	<b>1,051</b>	<b>885</b>



Economic Development - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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	-	34	As part of finalising the 2025/26 Annual Budget, Council approved a \$33.5k budget and have subsequently reapproved the same funding for 2026/27
<b>TOTAL</b>		<b>749</b>	<b>802</b>	
Funded Externally		10	10	
Funded by Council (Rates and Borrowing)		739	792	

Economic Development - Capital Renewal			
		LTP	Draft AB
		2026/27	2026/27
STATUS		\$'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 Kear Forest Culvert Replacements	37	37
✓	2022 - Property - Hard Surfaces Renewals	104	104
<b>TOTAL</b>		<b>1,051</b>	<b>885</b>
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
<b>Revenue</b>		
293 Active Transport	910	302
- Footpaths	164	-
<b>293 Total Revenue</b>	<b>1,074</b>	<b>302</b>
<b>Expenses</b>		
1,097 Active Transport	2,139	1,591
3,080 Footpaths	3,952	1,984
157 Public Transport	747	517
<b>4,334 Total Expenses</b>	<b>6,838</b>	<b>4,092</b>
<b>4,041 NET OPERATING COSTS OF ACTIVITY</b>	<b>5,765</b>	<b>3,790</b>

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
<b>Rating Requirement</b>		
(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
<b>2,902 RATES REQUIREMENT</b>	<b>4,213</b>	<b>3,519</b>
<b>Capital Expenditure</b>		
1,419 Renewal	2,191	1,464
1,140 New	9,965	838
- Growth	-	-
<b>2,559 Total Capital Expenditure</b>	<b>12,157</b>	<b>2,303</b>
<b>Funded By</b>		
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
<b>2,559 Total</b>	<b>12,157</b>	<b>2,303</b>

Active and Public Transport - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
×	2473 - Roads and Streets Framework	63	-	No longer required
×	2476 - Bus Hub Detailed Business Case	235	-	No longer funded by NZTA Waka Kotahi
<b>TOTAL</b>		<b>297</b>	<b>-</b>	
Funded Externally		152	-	
Funded by Council (Rates and Borrowing)		146	-	
Active and Public Transport - Capital Renewal				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
×	64 - City-wide - Footpath - Renewals	1,252	-	No longer funded by NZTA
✓	181 - City-wide - Public Transport Infrastructure Renewa	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
<b>TOTAL</b>		<b>2,191</b>	<b>1,464</b>	
Funded Externally		1,118	168	
Funded by Council (Rates and Borrowing)		1,074	1,297	

Active and Public Transport - Capital New / Growth					
		LTP		Draft AB	
		2026/27		2026/27	
STATUS		\$'000s	Growth	LOS	INFORMATION / MAIN REASON FOR 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
<b>TOTAL</b>		<b>9,965</b>			<b>838</b>
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
<b>Revenue</b>		
4,103 Roads	4,341	4,135
7,139 Parking	6,972	7,428
49 Street Facilities	192	51
436 Street Lighting	453	450
<b>11,727 Total Revenue</b>	<b>11,958</b>	<b>12,063</b>
<b>Expenses</b>		
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
<b>33,345 Total Expenses</b>	<b>34,645</b>	<b>33,703</b>
<b>21,617 NET OPERATING COSTS OF ACTIVITY</b>	<b>22,687</b>	<b>21,640</b>
<b>Rating Requirement</b>		
(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
<b>16,543 RATES REQUIREMENT</b>	<b>16,385</b>	<b>19,691</b>

<b>Budget</b>	<b>LTP</b>	<b>Draft AB</b>
<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>
<b>\$'000s</b>	<b>\$'000s</b>	<b>\$'000s</b>
<b>Capital Expenditure</b>		
9,552 Renewal	10,404	11,004
9,683 New	17,093	8,374
3,651 Growth	5,969	5,568
<b>22,887 Total Capital Expenditure</b>	<b>33,465</b>	<b>24,946</b>
<b>Funded By</b>		
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
<b>22,887 Total</b>	<b>33,465</b>	<b>24,946</b>



Roading - Operational			
		LTP	Draft AB
		2026/27	2026/27
STATUS		\$'000s	\$'000s INFORMATION / MAIN REASON FOR CHANGE
x	1977 - Business Case - Milson Line Rail Overbridge	678	- No longer required
x	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
x	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				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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	
<b>TOTAL</b>		<b>10,404</b>	<b>11,004</b>	
Funded Externally		5,152	5,351	
Funded by Council (Rates and Borrowing)		5,252	5,653	

Roading - Capital New / Growth					
		LTP		Draft AB	
		2026/27		2026/27	
STATUS		\$'000s	Growth	LOS	INFORMATION / MAIN REASON FOR CHANGE
➤	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

		LTP		Draft AB	
		2026/27		2026/27	
STATUS		\$'000s	Growth	LOS	\$'000s
➤	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

<b>Arts and Heritage - Activity Financial Statements</b>		
<b>Budget</b>	<b>LTP</b>	<b>Draft AB</b>
<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>
<b>\$'000s</b>	<b>\$'000s</b>	<b>\$'000s</b>
<b>Revenue</b>		
3 Community & Commemorative Events	3	3
208 Support to arts, culture & heritage groups	250	255
34 Te Manawa	35	210
<b>244 Total Revenue</b>	<b>287</b>	<b>468</b>
<b>Expenses</b>		
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
<b>13,834 Total Expenses</b>	<b>14,479</b>	<b>12,966</b>
<b>13,590 NET OPERATING COSTS OF ACTIVITY</b>	<b>14,192</b>	<b>12,498</b>
<b>Rating Requirement</b>		
(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
<b>11,466 RATES REQUIREMENT</b>	<b>11,984</b>	<b>11,211</b>

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

Arts and Heritage - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'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 - Centrepont Theatre Rebuild Support	-	102	To support the rebuild through in-kind and grant funding
<b>TOTAL</b>		<b>188</b>	<b>290</b>	
Funded Externally		36	-	
Funded by Council (Rates and Borrowing)		152	290	
Arts and Heritage - Capital Renewal				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'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	
<b>TOTAL</b>		<b>558</b>	<b>585</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		558	585	

Arts and Heritage - Capital New / Growth					
LTP			Draft AB		
2026/27			2026/27		
STATUS	\$'000s	Growth	LOS	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
➤ 902 - Property - Seismic Strengthening of Council Properties	6,783	0%	100%	1,000	Reduced budget to enable understanding of legislative reset of seismic strengthening before construction is undertaken
<b>TOTAL</b>	<b>6,783</b>			<b>1,000</b>	
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
<b>Revenue</b>		
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
<b>4,228 Total Revenue</b>	<b>4,171</b>	<b>4,659</b>
<b>Expenses</b>		
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
<b>28,989 Total Expenses</b>	<b>28,855</b>	<b>30,607</b>
<b>24,761 NET OPERATING COSTS OF ACTIVITY</b>	<b>24,684</b>	<b>25,948</b>

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
<b>Rating Requirement</b>		
(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
<b>22,680 RATES REQUIREMENT</b>	<b>22,721</b>	<b>22,986</b>
<b>Capital Expenditure</b>		
4,744 Renewal	3,761	5,432
6,769 New	11,589	12,391
175 Growth	4,758	1,684
<b>11,687 Total Capital Expenditure</b>	<b>20,108</b>	<b>19,507</b>
<b>Funded By</b>		
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
<b>11,687 Total</b>	<b>20,108</b>	<b>19,507</b>

Recreation and Play - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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	
		2026/27	2026/27	
		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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
<b>TOTAL</b>		<b>3,761</b>	<b>5,223</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		3,761	5,223	

Recreation and Play - Capital New / Growth						
STATUS		LTP		Draft AB		INFORMATION / MAIN REASON FOR CHANGE
		2026/27	Growth	2026/27	\$'000s	
		\$'000s		LOS	\$'000s	
✓	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

		LTP		Draft AB		
		2026/27		2026/27		
STATUS		\$'000s	Growth	LOS	\$'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 Hydrosides	-	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
<b>TOTAL</b>		<b>16,347</b>			<b>14,076</b>	
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
<b>Revenue</b>		
899 Cemeteries	896	919
475 Community Centres	148	148
- Support to community groups	-	25
<b>1,374 Total Revenue</b>	<b>1,045</b>	<b>1,092</b>
<b>Expenses</b>		
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
<b>9,910 Total Expenses</b>	<b>11,991</b>	<b>10,486</b>
<b>8,535 NET OPERATING COSTS OF ACTIVITY</b>	<b>10,946</b>	<b>9,394</b>
<b>Rating Requirement</b>		
(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
<b>8,413 RATES REQUIREMENT</b>	<b>10,788</b>	<b>8,819</b>

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



Community Support - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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	-
<b>TOTAL</b>		<b>812</b>	<b>849</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		812	849	

Community Support - Capital Renewal				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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	
<b>TOTAL</b>		<b>583</b>	<b>409</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		583	409	

Community Support - Capital New / Growth					
		LTP		Draft AB	
		2026/27		2026/27	
STATUS		\$'000s	Growth	LOS	\$'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 Rooding 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	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
<b>Revenue</b>		
82 Libraries	83	83
<b>82 Total Revenue</b>	<b>83</b>	<b>83</b>
<b>Expenses</b>		
12,728 Libraries	11,903	11,857
<b>12,728 Total Expenses</b>	<b>11,903</b>	<b>11,857</b>
<b>12,646 NET OPERATING COSTS OF ACTIVITY</b>	<b>11,820</b>	<b>11,774</b>
<b>Rating Requirement</b>		
(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
<b>11,259 RATES REQUIREMENT</b>	<b>10,593</b>	<b>11,621</b>

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

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	-
<b>TOTAL</b>		<b>26</b>	<b>26</b>	
	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	

		LTP	Draft AB
		2026/27	2026/27
STATUS		\$'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)
<b>TOTAL</b>		<b>1,450</b>	<b>1,039</b>
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
<b>Revenue</b>		
484 Public Health	495	622
1,074 Animal Control	1,096	1,099
<b>1,558 Total Revenue</b>	<b>1,591</b>	<b>1,721</b>
<b>Expenses</b>		
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
<b>4,355 Total Expenses</b>	<b>4,371</b>	<b>4,395</b>
<b>2,797 NET OPERATING COSTS OF ACTIVITY</b>	<b>2,781</b>	<b>2,674</b>
<b>Rating Requirement</b>		
(243) Less Depreciation	(325)	(221)
Less Transfers To/(From) Reserves		
165 Plus Debt Repayment	200	221
<b>2,897 RATES REQUIREMENT</b>	<b>2,826</b>	<b>2,844</b>
<b>Capital Expenditure</b>		
171 Renewal	205	205
92 New Growth	99	99
<b>262 Total Capital Expenditure</b>	<b>304</b>	<b>304</b>



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

Community Safety and Health - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
x	1539 - City Ambassadors	77	-	Programme has been incorporated as part of core operational budget
<b>TOTAL</b>		<b>77</b>	<b>-</b>	
	Funded Externally	-	-	
	Funded by Council (Rates and Borrowing)	77	-	
Community Safety and Health - Capital Renewal				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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
<b>TOTAL</b>		<b>205</b>	<b>205</b>	
	Funded Externally	-	-	
	Funded by Council (Rates and Borrowing)	205	205	

Community Safety and Health - Capital New / Growth						
LTP				Draft AB		
2026/27				2026/27		
STATUS		\$'000s	Growth	LOS	\$'000s	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
<b>Revenue</b>		
- Total Revenue	-	-
<b>Expenses</b>		
399 Support to environmental groups	374	459
96 SustainDraft ABle Practices	155	98
806 Climate Change and SustainDraft ABility	1,121	1,034
<b>1,301 Total Expenses</b>	<b>1,650</b>	<b>1,592</b>
<b>1,301 NET OPERATING COSTS OF ACTIVITY</b>	<b>1,650</b>	<b>1,592</b>
<b>Rating Requirement</b>		
(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					
LTP			Draft AB		
2026/27			2026/27		
STATUS		\$'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
<b>Rating Requirement</b>		
(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
<b>2,717 RATES REQUIREMENT</b>	<b>2,837</b>	<b>2,665</b>
<b>Capital Expenditure</b>		
138 Renewal	69	69
6,908 New	7,298	458
- Growth	-	-
<b>7,047 Total Capital Expenditure</b>	<b>7,367</b>	<b>527</b>
<b>Funded By</b>		
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
<b>7,047 Total</b>	<b>7,367</b>	<b>527</b>



Biodiversity and the Manawatū River - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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 Manawātū River - Capital New / Growth					
LTP				Draft AB	
2026/27				2026/27	
STATUS		\$'000s	Growth	LOS	\$'000s INFORMATION / MAIN REASON 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
<b>TOTAL</b>		<b>7,298</b>			<b>458</b>
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
<b>Revenue</b>		
951 Landfill Management	977	984
2,266 Waste Minimisation	2,467	2,314
1,820 Waste Management	1,967	1,872
<b>5,037 Total Revenue</b>	<b>5,411</b>	<b>5,170</b>
<b>Expenses</b>		
1,913 Landfill Management	1,902	2,686
8,383 Waste Minimisation	7,631	7,837
2,672 Waste Management	2,300	2,616
<b>12,968 Total Expenses</b>	<b>11,833</b>	<b>13,139</b>
<b>7,931 NET OPERATING COSTS OF ACTIVITY</b>	<b>6,422</b>	<b>7,968</b>
<b>Rating Requirement</b>		
(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
<b>7,469 RATES REQUIREMENT</b>	<b>6,077</b>	<b>7,808</b>
<b>Capital Expenditure</b>		
600 Renewal	376	309
2,716 New	625	486
- Growth	-	-
<b>3,316 Total Capital Expenditure</b>	<b>1,001</b>	<b>795</b>

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

Resource Recovery - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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	-
<b>TOTAL</b>		<b>376</b>	<b>309</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		376	309	

Resource Recovery - Capital New / Growth					
		LTP		Draft AB	
		2026/27		2026/27	
STATUS		\$'000s	Growth	LOS	\$'000s INFORMATION / MAIN REASON FOR CHANGE
✓	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/orgnisational 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
<b>TOTAL</b>		<b>625</b>			<b>486</b>
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
<b>Revenue</b>		
31 Water Collection	32	32
4 Water Distribution	4	4
10 Water Treatment	11	11
<b>45 Total Revenue</b>	<b>46</b>	<b>46</b>
<b>Expenses</b>		
3,939 Water Collection	4,959	3,480
7,516 Water Distribution	9,030	8,541
2,985 Water Treatment	894	3,496
<b>14,441 Total Expenses</b>	<b>14,883</b>	<b>15,517</b>
<b>14,396 NET OPERATING COSTS OF ACTIVITY</b>	<b>14,837</b>	<b>15,471</b>
<b>Rating Requirement</b>		
(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
<b>16,825 RATES REQUIREMENT</b>	<b>17,679</b>	<b>16,930</b>



<b>Budget</b>	<b>LTP</b>	<b>Draft AB</b>
<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>
<b>\$'000s</b>	<b>\$'000s</b>	<b>\$'000s</b>
<b>Capital Expenditure</b>		
5,482 Renewal	5,931	5,784
5,139 New	7,884	6,143
4,205 Growth	7,352	3,817
<b>14,826 Total Capital Expenditure</b>	<b>21,167</b>	<b>15,744</b>
<b>Funded By</b>		
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
<b>14,826 Total</b>	<b>21,167</b>	<b>15,744</b>

Water - Capital Renewal				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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
<b>TOTAL</b>		<b>5,931</b>	<b>5,784</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		5,931	5,784	

Water - Capital New / Growth						
		LTP		Draft AB		
		2026/27		2026/27		
STATUS		\$'000s	Growth	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	

		LTP	Draft AB			
		2026/27	2026/27			
STATUS		\$'000s	Growth	LOS	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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
<b>Capital Expenditure</b>		
5,431 Renewal	5,152	5,267
9,054 New	15,492	9,785
461 Growth	3,316	1,826
<b>14,947 Total Capital Expenditure</b>	<b>23,961</b>	<b>16,878</b>
<b>Funded By</b>		
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
<b>14,947 Total</b>	<b>23,961</b>	<b>16,878</b>

Wastewater - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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
<b>TOTAL</b>		<b>5,152</b>	<b>5,267</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		5,152	5,267	



Wastewater - Capital New / Growth						
		LTP		Draft AB		
		2026/27		2026/27		
STATUS		\$'000s	Growth	LOS	\$'000s	INFORMATION / MAIN REASON FOR 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
<b>TOTAL</b>		<b>18,808</b>			<b>11,611</b>	
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
<b>Revenue</b>		
- Total Revenue	-	-
<b>Expenses</b>		
7,574 Stormwater Collection and Disposal	7,966	9,058
<b>7,574 Total Expenses</b>	<b>7,966</b>	<b>9,058</b>
<b>7,574 NET OPERATING COSTS OF ACTIVITY</b>	<b>7,966</b>	<b>9,058</b>
<b>Rating Requirement</b>		
(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
<b>5,892 RATES REQUIREMENT</b>	<b>5,874</b>	<b>6,379</b>

<b>Budget</b>	<b>LTP</b>	<b>Draft AB</b>
<b>2025/26</b>	<b>2026/27</b>	<b>2026/27</b>
<b>\$'000s</b>	<b>\$'000s</b>	<b>\$'000s</b>
<b>Capital Expenditure</b>		
615 Renewal	579	581
4,768 New	7,683	7,594
1,448 Growth	3,619	417
<b>6,831 Total Capital Expenditure</b>	<b>11,881</b>	<b>8,592</b>
<b>Funded By</b>		
- 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
<b>6,831 Total</b>	<b>11,881</b>	<b>8,592</b>

Stormwater - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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	-
<b>TOTAL</b>		<b>137</b>	<b>137</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		137	137	
Stormwater - Capital Renewal				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	20 - City-wide - Stormwater Pump Station Renewals	211	211	-
✓	1062 - City-wide - Stormwater Network Renewal Works	368	370	
<b>TOTAL</b>		<b>579</b>	<b>581</b>	
Funded Externally		-	-	
Funded by Council (Rates and Borrowing)		579	581	

Stormwater - Capital New / Growth						
		LTP		Draft AB		
		2026/27		2026/27		
STATUS		\$'000s	Growth	LOS	\$'000s	INFORMATION / MAIN REASON FOR 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	-
<b>TOTAL</b>		<b>11,302</b>			<b>8,011</b>	
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
<b>Revenue</b>		
23 Councillor Meetings and Administration	23	83
299 Direction Setting	306	306
125 Elections	-	-
<b>447 Total Revenue</b>	<b>329</b>	<b>390</b>
<b>Expenses</b>		
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
<b>8,344 Total Expenses</b>	<b>8,728</b>	<b>8,360</b>
<b>7,897 NET OPERATING COSTS OF ACTIVITY</b>	<b>8,399</b>	<b>7,971</b>
<b>Rating Requirement</b>		
(5) Less Depreciation	(29)	(57)
Less Transfers To/(From) Reserves		
- Plus Net Capital Renewal (3 Year Average)	-	-
20 Plus Debt Repayment	8	21
<b>7,911 RATES REQUIREMENT</b>	<b>8,378</b>	<b>7,935</b>

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

Governance and Active Citizenship - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	1949 - Civic and Cultural Precinct	104	104	-
✓	2241 - Rangitane Resource	149	149	-
x	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
<b>Revenue</b>		
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
<b>4,806 Total Revenue</b>	<b>4,679</b>	<b>5,091</b>
<b>Expenses</b>		
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
<b>5,352 Total Expenses</b>	<b>12,293</b>	<b>1,983</b>
<b>546 NET OPERATING COSTS OF ACTIVITY</b>	<b>7,614</b>	<b>(3,108)</b>

Budget	LTP	Draft AB
2025/26	2026/27	2026/27
\$'000s	\$'000s	\$'000s
<b>Rating Requirement</b>		
(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
<b>(1,867) RATES REQUIREMENT</b>	<b>8,508</b>	<b>(2,071)</b>
<b>Capital Expenditure</b>		
2,455 Renewal	3,193	2,240
284 New Growth	2,339	497
<b>2,739 Total Capital Expenditure</b>	<b>5,532</b>	<b>2,737</b>
<b>Funded By</b>		
- External Revenue New / Growth	-	-
- External Revenue Renewal	-	-
Development Contributions		
2,967 Rates	3,179	2,631
5,706 New Borrowing / (Repayment)	2,353	107
<b>2,739 Total</b>	<b>5,532</b>	<b>2,737</b>

Organisational Performance - Operational				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'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 initiatives	939	940	-
✓	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				
		LTP	Draft AB	
		2026/27	2026/27	
STATUS		\$'000s	\$'000s	INFORMATION / MAIN REASON FOR CHANGE
✓	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	
<b>TOTAL</b>		<b>3,193</b>	<b>2,240</b>	
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
<b>Single unit residential</b>				
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
<b>Two unit residential</b>				
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
<b>Non-residential</b>				
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
<b>Rural &amp; semi-serviced (5ha or more)</b>				
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
<b>Rural and semi-serviced (between 0.2 and 5ha)</b>				
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
<b>Miscellaneous</b>				
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 in the 250<sup>th</sup> property from the lowest.

The three-yearly revaluation of the city for rating purposes was undertaken in 2024 and those valuations are the base for valuation-based rates set in 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 <sup>1</sup>), with the differential factors as shown in the following table:

Differential Group		Differential Factor (expressed as % of Group Code MS)		Rate (cents in \$ of 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

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

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

## 5.4 Targeted rates (other)

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

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

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

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

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

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

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

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

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

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

### 5.4.1 Water supply

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

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

The estimated rates for the 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
--------------------	-------

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:

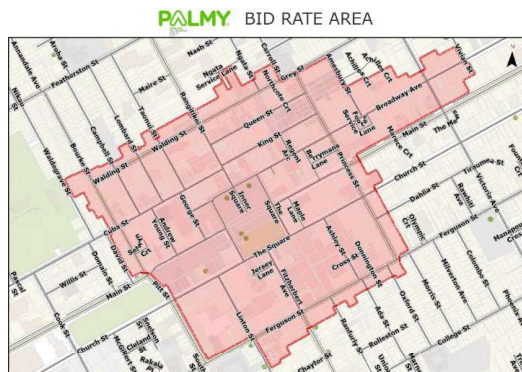
Rubbish and public recycling	\$128
------------------------------	-------

#### 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
<b>General rates</b>				
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
<b>Targeted rates</b>				
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 &	125	131	125
	rate in \$ of CV for commercially rated properties in Palmy BID area of central city	125	132	125
<b>Total Rates Revenue (GST Exclusive)</b>		\$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			
Budget	Whole of Council	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>Applications of Capital Funding</b>			
	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	<b>Total applications of capital funding</b>	159,966	96,402
<b>38,081</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>45,144</b>	<b>37,076</b>
<b>- Total Funding (Surplus) /Deficit</b>			
		-	-

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
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
(3,418)	increase (decrease) in debt	4,664	(3,727)
<b>3,418</b>	<b>Total Sources of capital funding</b>	<b>4,664</b>	<b>3,727</b>
<b>Applications of Capital Funding</b>			
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
<b>1,645</b>	<b>Total applications of capital funding</b>	<b>9,666</b>	<b>1,845</b>
<b>5,063</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>5,002</b>	<b>1,882</b>
<b>- Total Funding (Surplus) / Deficit</b>			
			-

Funding Impact Statements			
Budget	Transport	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'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	\$'000s	
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>				
<b>Sources of capital funding</b>				
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
<b>16,735</b>	<b>Total Sources of capital funding</b>	<b>36,822</b>		<b>17,170</b>
<b>Applications of Capital Funding</b>				
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	<b>Total applications of capital funding</b>	45,622		27,249
<b>8,711</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>8,799</b>		<b>10,079</b>
<b>- Total Funding (Surplus) / Deficit</b>				
		<b>-</b>		

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			
Budget	A creative and exciting city	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
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
<b>5,688</b>	<b>Total Sources of capital funding</b>	<b>20,479</b>	<b>14,837</b>
<b>Applications of Capital Funding</b>			
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
<b>12,254</b>	<b>Total applications of capital funding</b>	<b>27,449</b>	<b>21,092</b>
<b>6,565</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>6,971</b>	<b>6,255</b>
<b>Total Funding (Surplus) / Deficit</b>		<b>-</b>	



Funding Impact Statements			
Budget	A connected and safe community	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'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	A connected and safe community	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
113	Subsidies and grants for capital expenditure	-	-
4,732	increase (decrease) in debt	642	(57)
<b>4,845</b>	<b>Total Sources of capital funding</b>	<b>642</b>	<b>57</b>
<b>Applications of Capital Funding</b>			
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	<b>Total applications of capital funding</b>	3,245	2,251
<b>2,324</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>2,603</b>	<b>2,308</b>
<b>Total Funding (Surplus) / Deficit</b>			<b>-</b>

Funding Impact Statements			
Budget	A sustainable and resilient city	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'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			
Budget	A sustainable and resilient city	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
1,663	Subsidies and grants for capital expenditure	2,035	-
-	Development and financial contributions	-	-
9,129	increase (decrease) in debt	6,120	1,334
<b>10,793</b>	<b>Total Sources of capital funding</b>	<b>8,155</b>	<b>1,334</b>
<b>Applications of Capital Funding</b>			
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
<b>11,542</b>	<b>Total applications of capital funding</b>	<b>9,572</b>	<b>2,528</b>
<b>749</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>1,417</b>	<b>1,194</b>
<b>Total Funding (Surplus) / Deficit</b>		<b>-</b>	<b>-</b>

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

Funding Impact Statements			
Budget	Wastewater	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	-	-
14,385	Targeted rates	16,282	15,951
763	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	
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>				
<b>Sources of capital funding</b>				
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
<b>9,830</b>	<b>Total Sources of capital funding</b>	<b>17,513</b>		<b>13,493</b>
<b>Applications of Capital Funding</b>				
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	<b>Total applications of capital funding</b>	23,961		16,878
<b>5,117</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>6,448</b>		<b>3,386</b>
<b>- Total Funding (Surplus) / Deficit</b>				
		-		-



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

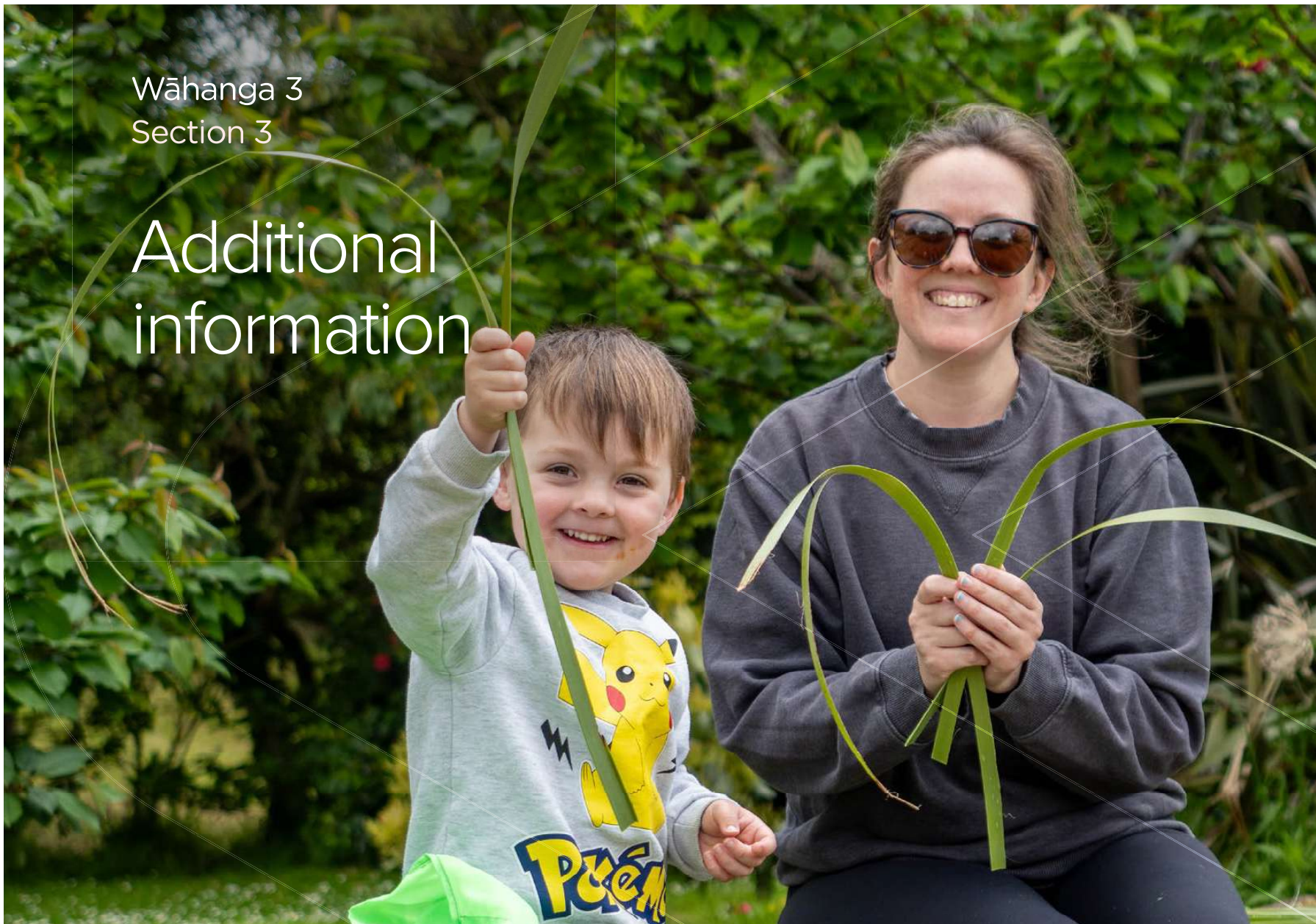
Funding Impact Statements			
Budget	Stormwater	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'000s	\$'000s
<b>Applications of Capital Funding</b>			
	Capital Expenditure:-		
1,448	- to meet additional demand	3,619	417
4,768	- to improve the level of service	7,683	7,594
615	- to replace existing assets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

Funding Impact Statements			
Budget	Supporting the Organisation	LTP 2024	AB
2025/26		2026/27	2026/27
\$'000s		\$'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	\$'000s
<b>(SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>			
<b>Sources of capital funding</b>			
-	Subsidies and grants for capital expenditure	-	-
2,439	increase (decrease) in debt	2,185	(143)
-	Gross proceeds from sale of assets	-	-
<b>2,439</b>	<b>Total Sources of capital funding</b>	<b>2,185</b>	<b>143</b>
<b>Applications of Capital Funding</b>			
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
<b>4,039</b>	<b>Total applications of capital funding</b>	<b>7,403</b>	<b>3,914</b>
<b>1,600</b>	<b>Total (SURPLUS) / DEFICIT OF CAPITAL FUNDING</b>	<b>5,218</b>	<b>4,057</b>
<b>Total Funding (Surplus) / Deficit</b>		<b>-</b>	<b>-</b>

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](http://www.pncc.govt.nz) and searching Long-Term Plan, or by phoning us on 06 356 8199 and asking for a copy.

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

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

## Whare Housing

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



		<div>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.</div>	<div>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.</div>	<div>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.</div>	<div>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.</div>
<div>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.</div>	<div>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.</div>	<div>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.</div>	<div>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.</div>	<div>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.</div>	<div>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.</div>
		<div>At least 95% of building consent applications are processed within statutory timeframe.</div>	<div>At least 95% of building consent applications are processed within statutory timeframe.</div>	<div>At least 95% of building consent applications are processed within statutory timeframe.</div>	<div>At least 95% of building consent applications are processed within statutory timeframe.</div>

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 ohaoaha

### Economic Development

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

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

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

Tūnuku

Transport

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

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



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

## Toi me ngā taonga tuku iho Arts and Heritage

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

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

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

Rēhia

Recreation and Play

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

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

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

## Tautāwhi hapori

### Community Support

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



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

## Whare Puna Mātauranga

### City Library

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

Haumaru hapori, hauora hapori

Community Safety and Health

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

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

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

## Āhuarangi hurihuri, toitūtanga

### Climate Change and Sustainability

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

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 koiora me Te Awa o Manawatū

### Biodiversity and the Manawatū River

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



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

## Taumanu

### Resource Recovery

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

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

Wai

Water - Wastewater – Stormwater

Water

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

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

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

Stormwater

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

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



**Wastewater**

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

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

		<div>➤ Abatement notices</div> <div>➤ Infringement notices</div> <div>➤ Enforcement notices</div> <div>➤ Convictions received by us in relation to resource consents</div>	<div>➤ Abatement notices</div> <div>➤ Infringement notices</div> <div>➤ Enforcement notices</div> <div>➤ Convictions received by us in relation to resource consents</div>	<div>➤ Abatement notices</div> <div>➤ Infringement notices</div> <div>➤ Enforcement notices</div> <div>➤ Convictions received by us in relation to resource consents</div>	<div>➤ Abatement notices</div> <div>➤ Infringement notices</div> <div>➤ Enforcement notices</div> <div>➤ Convictions received by us in relation to resource consents</div>
--	--	--	--	--	--

**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>

**PALMY**<sup>TM</sup>  
PAPAIOEA  
PALMERSTON  
NORTH  
CITY



**Te Kaunihera o Papaioea**  
Palmerston North City Council  
[pncc.govt.nz](http://pncc.govt.nz) / [info@pncc.govt.nz](mailto:info@pncc.govt.nz) / 06 356 8199