

2025/2026 MĀHERE Ā-TĀU ANNUAL PLAN



Ko o mātou whāinga

MISSION

To work for a thriving and prosperous Taranaki by:

- Promoting the sustainable use, development and protection of Taranaki's natural and physical resources
- Safeguarding Taranaki's people and resources from natural and other hazards
- Promoting and providing for significant services, amenities and infrastructure
- Representing Taranaki's interests and contributions regionally, nationally and internationally.

We will do this by leading with responsibility, working co-operatively, encouraging community participation, and taking into account the Treaty of Waitangi.



Working with people | caring for our environment



He ngākau o mātou matapono

VALUES

He ngākau pono Integrity

Ehara o mātou mahinga tika, i te hanga ngawari.
We do what is right, rather than what is easy.

He ngākau tuki tahi Teamwork

He kapa mahi tahi, whaitake mātou, Te kaunihera o Taranaki.
We are one TRC team, working together with courage and purpose.

He ngākau aroha Care and Respect

Ko to mātou manaakitanga ki a tatou, he whakairo pai ki ngā tāngata katoa.
We demonstrate care and respect for ourselves and others; we treat everyone with dignity.

He ngākau kakama Agility

E whai ana mātou kia piki ake te kounga o te puna auaha.
We strive for excellence, embracing change as an opportunity for innovation.

Ko o mātou take

OUR PURPOSE

Our purpose, as defined in the Local Government Act 2002, is to:

- Enable democratic local decision-making and action by, and on behalf of, communities
- Promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.

This purpose is further clarified, refined, and focused by the various other Acts affecting our functional responsibilities such as the Resource Management Act 1991 and the Biosecurity Act 1993. These Acts set the more precise scope of responsibility and powers described in this Plan.



Ko te rārangī take

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BACK



He kupu whakataki

Foreword

Ka mihi nui ki a koutou katoa, greetings to you all.

Our mission is to improve lifestyles, support livelihoods and continue to take the region forward by working collaboratively with our communities and iwi partners to make Taranaki a fantastic place to live, play and do business. This mission guides our direction and shapes how we plan work for the year ahead.

Annual plans keep our communities up to date with what we are doing over the next financial year and if there are any differences between what we said we would do in long-term plans and what we're planning to do in the coming year.

This 2025/2026 Annual Plan is for year two of the 2024/2034 Long-Term Plan (LTP) and recommends no material changes to our work programmes set out in the LTP.

Additionally, there are also no significant changes in our activities, projects, levels of services, key performance indicators and performance targets and nothing new that has not already been consulted on during the LTP community conversation in 2024.

While we're taking a 'business as expected' approach to the coming financial year, there will be some changes to budgets as we respond to a volatile regulatory environment and continue to invest in how we can deliver effective work programmes for all our communities.

However, our Financial Strategy remains the same and the Funding Impact Statement is materially unchanged.

Focus areas and challenges

We talked to you about six key focus areas in the LTP and how these should be prioritised and funded over the next decade.

Your views last year shaped our approach to improving resource management, delivering on freshwater, adapting and mitigating to climate change, our approach to possum control, the future of Towards Predator-Free Taranaki and protecting indigenous biodiversity.

Our work programmes for 2025/2026 include delivering on all these focus areas, many of which are fundamental to our mission of caring for Taranaki, our environment and our natural resources, particularly freshwater.

A major project to renew how we effectively manage our natural resources is set to come to fruition in the coming

year with the drafting and notification of a new Land and Freshwater Plan for Taranaki. This will be the culmination of many years of engaging with communities and has been undertaken during a constantly shifting regulatory environment.

This work and other mahi will be undertaken and be dependent upon proposed reforms to freshwater management and two Acts to replace the Resource Management Act.

The year ahead will also see a continued focus on public transport, continuing work which began several years ago to refresh the network and deliver a first-rate bus service to communities across Taranaki while considering the shifting central government priorities.

Adapting and mitigating to climate change remains a major factor for the year ahead and the long-term and we will be developing a new Climate Change Strategy. Government policies in the short, medium and long-term will again be considered when developing the strategy.

We're looking forward to caring for our three world-class regional gardens – Tūpare, Hollard Gardens and Pukeiti – and continue our prudent stewardship of Stadium Taranaki and Port Taranaki.

The bottom line

Spending is forecast to be \$56.9m compared to \$56.1m in the 2024/2034 Long-Term Plan and we've reduced the total rates forecast as outlined in the LTP from 13.2% to a proposed 12.9% rise in the 2025/26 Annual Plan.

We look forward to delivering the work programmes set out in the 2025/2026 Annual Plan and remain focused on working with our community and caring for Taranaki.

This Plan was adopted on 13 May 2025.



Craig Williamson
Chairperson



Steve Ruru
Chief Executive

Ko ngā take pae tawhiti

Annual Plan purpose

The Local Government Act (2002) requires us to give effect to our overall purpose by preparing and maintaining various strategic and operational planning documents, including this Plan, annual plans, annual reports, resource management plans and plans under other legislation.

A long-term plan is required every three years, covering a 10-year period. An annual plan is required for each year a long-term plan is not prepared. The annual plans prepared in those years contain budget, funding, and financial statements for that year in support of the Long-Term Plan.

But the Long-Term Plan does more than this – it describes how, through its various activities and programmes, it will contribute to achieving the long-term outcomes for the community that the community itself has identified.

There are a number of other more specific documents, plans and strategies in place to help it carry out its work. These are also prepared and reviewed in consultation with the community. The 2024/2034 Long-Term Plan brings all the parts together in a single business planning process and document.

This is the first Annual Plan produced under the 2024/2034 Long-Term Plan. The purpose of the Annual Plan is to provide an update by exception against the Long-Term Plan, which remains the substantive reference document. Much of the material in the Long-Term Plan, e.g. explaining why we do what we do, remains current.

This Annual Plan concentrates on one year – in this case 2025/2026 – and includes such information as the performance measures for our programmes in this year.

Considerable effort was put into the preparation and adoption of the 2024/2034 Long-Term Plan. This included significant public engagement and consultation processes. This Annual Plan continues to deliver on the agreements put in place with the community in those plans. Indeed, there are no significant or material differences from the plans set out for 2025/2026 in the 2024/2034 Long-Term Plan.

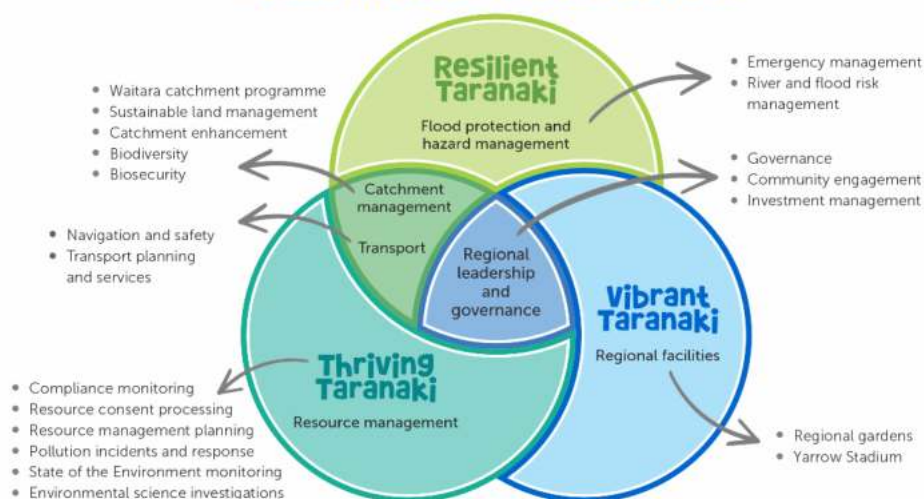
The Local Government Act 2002 clearly notes that if there are no significant or material differences in an annual plan from the position established for that year in the long-term plan, there is no obligation to undertake further public engagement and consultation. This is exactly the situation the Council found itself in. This Annual Plan delivers what was outlined for 2025/2026 in the 2024/2034 Long-Term Plan. There are no new issues, plans or programmes or work. This Annual Plan is regarded “business as planned”.

The emphasis in preparing this Annual Plan has been to produce a straight-forward easy to read document. This has been aided by the Local Government Act 2002, which only requires the Council to present, in an Annual Plan, financial information and deviations from the adopted Long-Term Plan. That is what this Annual Plan presents.

Except where noted, the plans, strategies, programmes and targets established in the 2024/2034 Long-Term Plan apply to this Annual Plan and the 2025/2026 operations. Therefore, it is important that readers read the Long-Term Plan in conjunction with this Annual Plan.

Copies of the Long-Term Plan are available from the Council or on our website (www.trc.govt.nz).

How activities contribute to well-being



Te pūrongo mana whakahaere

Governance report

Our publicly elected councillors have overall responsibility and accountability to the community for the direction and control of our functions. We achieve this accountability with the help of our committees.

The Council is made up of eleven councillors:

- Taranaki Māori constituency: One member
- New Plymouth constituency: Five members
- North Taranaki constituency: Two members
- Stratford constituency: One member
- South Taranaki constituency: Two members

Councillors

- Craig Williamson**
New Plymouth
Chair
- Neil Walker**
South Taranaki
Deputy Chair
- Donna Cram**
South Taranaki
- Tom Cloke**
New Plymouth
- David Lean**
New Plymouth
- Susan Hughes**
New Plymouth
- Mike Davey**
North Taranaki
- Charlotte Littlewood**
New Plymouth
- Alan Jamieson**
Stratford
- Bonita Bigham**
Taranaki Māori Constituency
- Donald McIntyre**
North Taranaki

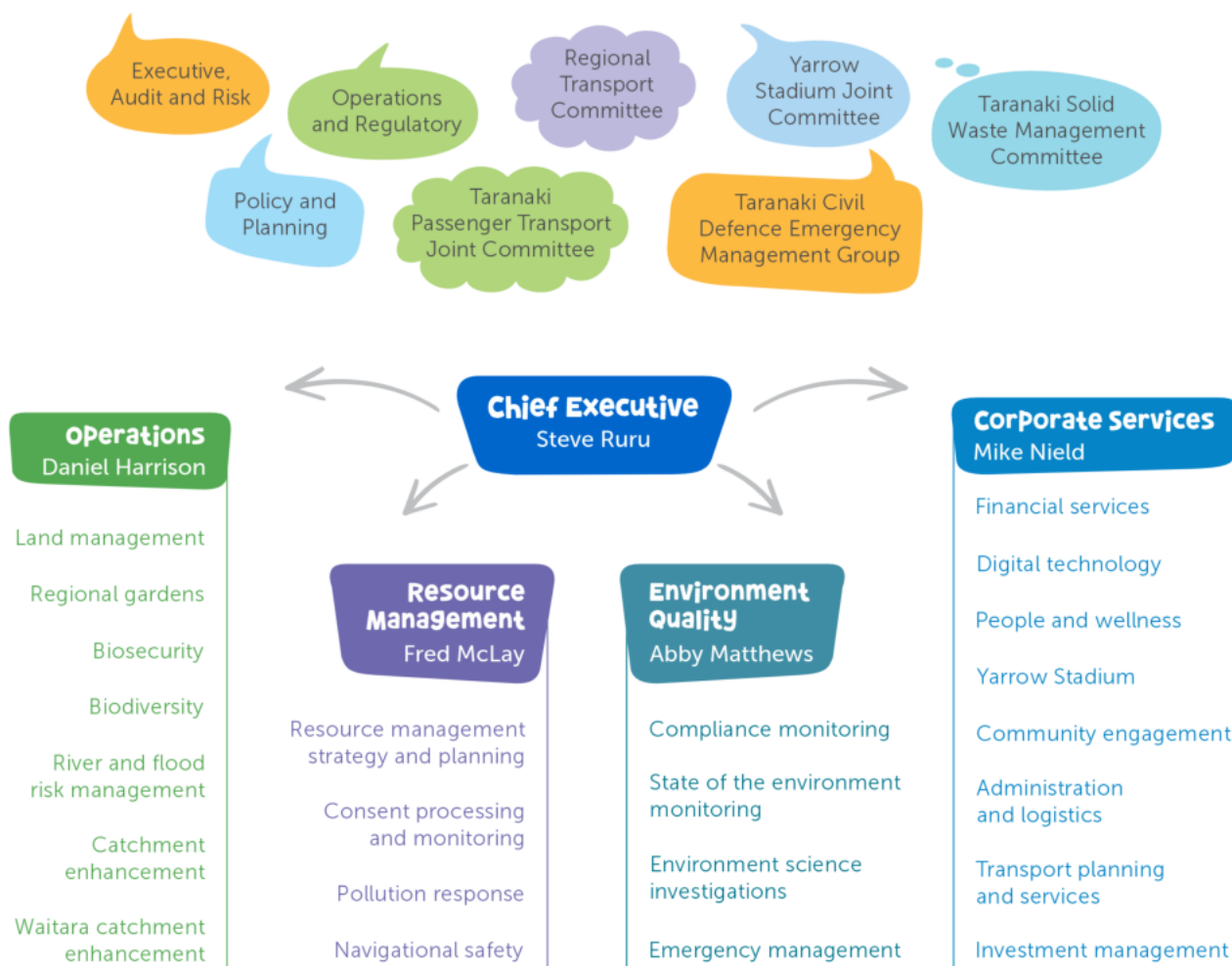
Iwi Representatives

- Emily Bailey**
Iwi Representative
- Richard Buttimore**
Iwi Representative
- Dion Luke**
Iwi Representative
- Peter Moeahu**
Iwi Representative
- Mitchell Ritai**
Iwi Representative
- Ānaru White**
Iwi Representative

Staff capacity

To undertake its activities, we employ a permanent staff with wide-ranging professional, technical, and administrative skills. The diagram below shows our committee and organisational structure.

Committee and Organisational Structure Taranaki Regional Council



Ko te mahinga tahi me te iwi Māori

Working together with Māori

Resource management issues and iwi

Taranaki tangata whenua, include the regions eight iwi: Ngāti Tama, Ngāti Mutunga, Ngāti Maru, Te Atiawa, Ngāruahine, Ngāti Ruanui, Taranaki, Ngāa Rauru and in addition, Ngāti Maniapoto, who via a recent Treaty of Waitangi Settlement with the Crown, have secured appropriate recognition of their special relationship with the region's natural and physical resources.

The Treaty Settlement for Taranaki Maunga has recently been completed which recognises the Maunga as a living entity – Te Kāhui Tupua. The entity is an ancestral figure with rights and responsibilities, which will be jointly managed by the iwi of Taranaki and the Crown. Included in the settlement were several name changes, such as the national park, now known as - Te Papa-Kura-o Taranaki (the highly regarded and treasured lands of Taranaki), and the highest peak now known as Taranaki Maunga.

Inherent in our relationship with the iwi of the region, and Ngāti Maniapoto, is our responsibility to apply kaitiakitanga. At the heart of kaitiakitanga is the need for us to seek to uphold te Oranga o te Taiao and protect the health of the natural environment and subject to this, enable the use and development of the environment in a way that promotes the well-being of both present and future generations.

Iwi and hapū, either individually or as a collective, want meaningful input to decision-making. We have established effective and efficient structures and processes to enable that to occur. We have recognised the importance of working together with Māori across the region by providing robust opportunities for Māori involvement in decision making processes and by committing to take into account Te Tiriti o Waitangi in our Mission Statement.

A key focus in the short to medium term will be the development and implementation of a dedicated Māori participation strategy. This strategy will ensure that mātauranga Māori values and principles become an integral part of policy and service delivery. It will also identify how we and tangata whenua can best work together on delivering shared priorities and build capacity within iwi and hapū.



Foundations of a relationship

We will act cooperatively and in good faith showing flexibility, responsiveness, and a desire to engage with Māori for the good governance of the region. This will be done in a manner that is inclusive and makes the best use of the resources of both Māori and ourselves.

We will work with iwi to agree how we might provide for iwi input into resource management and other areas of our work in which they have a clear interest.

Policy development

We will provide opportunities to involve Māori in major policy decisions including those required in developing policies, plans and strategies under the Local Government Act 2002, the Resource Management Act 1991, the Biosecurity Act 1993, the Civil Defence Emergency Management Act 2002, the Land Transport Management Act 2003, and the Maritime Transport Act 1994. These opportunities will include, but not be limited to:

- providing sufficient information for Māori to participate effectively in decision-making processes
- providing reasonable time for consideration of the information or advice given
- giving full and genuine consideration to the views of Māori when making decisions
- taking into account iwi management plans in the development of the regional policy statements and regional plans under the Resource Management Act 1991 and under the Natural and Built Environment Act 2023.



Resource consents process

We will continue to further develop and apply best practice in resource consent processing and administration, by:

- having regard to the effects on Māori of whether resource consent applications are to be notified or non-notified and in our consideration of whether to require applicants to obtain written approval to non-notification, where Māori are an affected party – noting the statutory acknowledgements arising from Tiriti o Waitangi settlements with iwi
- encouraging applicants to consult where Māori may be an interested and/or an affected party, as part of an assessment of environmental effects
- ensuring that sufficient information is provided by applicants on any actual or potential effects on Māori
- considering extending resource consent processing periods to enable adequate consultation and possible resolution of issues with Māori
- providing information and technical assistance on resource consents and resource consent processing and administration
- arranging and facilitating meetings and undertaking other forms of consultation with Māori as part of resource consent processing and administration
- holding meetings and pre-hearing meetings on marae as appropriate
- arranging interpretation services for the presentation of evidence in Te Reo when requested
- excluding the public from a hearing and restricting the publication of evidence, when necessary, to avoid offence to tikanga Māori or to avoid the disclosure of wāhi tapu locations

- considering the participation of Māori in resource consent monitoring, including providing for input into the design of monitoring programmes and involvement in monitoring activities
- considering the participation of Māori in enforcement activities, including matters related to sentencing.

Ongoing engagement

We will continue to engage with iwi by:

- meeting with Māori to discuss any matter of mutual interest or importance, at times and venues to be agreed
- providing opportunities for Māori, within the framework of standing orders, to appear before and address any meeting of a standing committee or a meeting of the full Council
- seeking opportunities, when appropriate, to be represented before meetings of Māori governance entities
- establishing as necessary, working parties or other informal groups with representatives of Māori to progress issues of mutual interest
- contracting with Māori for services for the delivery of specific advice, expertise, information, databases, research projects or training services
- looking to develop with the appropriate Māori governance entities, an effective working relationship with their governance entities, through memoranda of understanding, protocols or by other means.

Representation

We will continue to advocate for and provide opportunities for Iwi involvement in governance and representation by:

- continuing to support Māori representatives on the Policy and Planning and Operations and Regulatory committees, and in other areas arising out of Tiriti o Waitangi obligations
- establishing and supporting the Waitara River Committee which, by statute, has 50% iwi and hapū representation
- supporting the Māori constituency established under the Local Electoral Act 2001.

Information management

We will continue to support appropriate information management practices by:

- sharing information held with iwi, subject to any statutory restrictions on the release or use of that information
- protecting sensitive information provided by Māori and restricting access to it, in accordance with the Local Government Official Information and Meetings Act 1987 and other relevant legislation and by obtaining agreement from Māori to protect any sensitive or confidential information
- giving due respect and recognition to silent files or plans held by or received from Māori
- exploring opportunities to develop, in conjunction with Māori, databases of wāhi tapu sites, using information technology where possible, maintaining a database of iwi contacts including identifying authorized voice, member hapu and marae and providing Māori contact details for functions, responsibilities, and personnel
- considering iwi involvement or partnerships in resource investigations and projects.

Training

We will continue to support opportunities for training and development by:

- in conjunction with Māori and iwi, providing training in tikanga Māori to councillors and staff
- providing opportunities, within work programmes and activities, for Māori to gain experience, training, and skill development.

Resources

We will continue to support involvement by the provision of different resources by:

- providing technical advice, information and related support in the preparation and review of policies, plans and strategies
- providing technical advice, information, and related support in the processing of applications for resource consents
- providing staff time and costs in attending meetings, hui, or workshops
- providing technical assistance and advice in preparing iwi planning documents and by considering financial or other support that may be required to assist the preparation of such documents.

Related matters

We will work with iwi to review the effectiveness of our policies and processes for working with iwi at times and places or in ways agreed with iwi.

Other matters for our focussed attention, in the short to medium term, under this strategic priority area, include:

- finalising and implementing the Waitara River Committee and the Ngāti Maru Joint Management Agreement and developing the strategic plan for this Committee
- building an effective working relationship and a Relationship Agreement with Ngāti Maniapoto
- incorporating mātauranga Māori into resource management processes and our other decision-making and environmental management processes
- working with iwi/hapū and other key regional stakeholders to advance development and implementation of the new regional spatial strategy, the natural and built environment plan for the region and the national policy statements for freshwater management and indigenous biodiversity
- exploring opportunities for increased Māori involvement in our wider decision-making and service delivery processes.

Ko tō tātou rohe

Our region

Population as at 2022

126,900 

↑18.6% increase between 2000 and 2022

Average annual sunshine hours

2,500  **1972**

2,659 **2022**

5,457 **km²**

Marine area

extending 12 nautical miles into the territorial sea



295 **km**

Coastline



2 Marine reserves



530 Named rivers and streams



864,000 

Guest nights Year to July 2023



Top three industries by GDP (\$m)



\$1,455

Agriculture, forestry and fishing



\$1,082

Mining



\$1,048

Primary manufacturing



5,990^{mm}

Mean annual rainfall
on Taranaki Maunga
1933-2023



3

District Councils



Land area

93%

Rural



7%

Urban



723,610^{ha}

Total land area of Taranaki



Over

5,000



identified and mapped wetlands

28.6%

Land used for dairy production



19

Large
lakes



Gross Domestic Product
per capita as at 2024

\$86,216

Taranaki



\$78,453

New Zealand

21.8%

Māori



Strategic priorities

With the above changes in our operating environment in mind, we are conscious of the need to adjust our priorities. We see the need for these adjustments falling primarily in the following focus areas:

- Partnering with Māori
- Partnering in place
- Strengthening our organisation
- Leading the way through change
- Improving service delivery.

Details about how we plan to address each of these areas of strategic priority follow.

Partnering with Māori

The partnering with Māori focus area is anchored in the importance of Te Tiriti o Waitangi and working with Iwi Māori as tangata whenua. It also recognises the legal obligations on local government to ensure that Māori are more actively involved in our decision-making processes.

Our overriding commitment is that our future work with Māori will be based on mutually recognised trust and respect, noting that building this needed trust and respect is a journey we have commenced, but we acknowledge there is more work to do.

See the Working together with Māori section of this Plan.

Partnering in place

Partnering in place recognises the importance of working collaboratively with communities and key stakeholders to drive the implementation and achievement of the outcomes we all seek. Combining our skills and resources with those of our key stakeholders means that collectively the people and communities of Taranaki can deliver more, and delivery of desired outcomes can be accelerated.

Our key focus areas under this strategic priority include:

- Engaging key stakeholders key issues affecting Taranaki, including developing a common understanding and stronger unified voice.
- Developing an agreed set of regional priorities to which all agencies are committed.
- Building an engagement strategy to identify key partners and agreeing on how to work together to achieve mutual goals.

- Keeping the community informed about the overall priorities and the outcomes that are being achieved by working together.

Strengthening our organisation

This priority area recognises the importance of building a dynamic, agile, innovative and high performing organisation – one where people want to come to work. We want to become an employer of choice. Continuing to live our agreed values (detailed in the front of this Plan) in everything we do is an important part of this.

Leading the way through change

This strategic priority area recognises the world in which we live, and work, is changing rapidly and that as a region, we are not isolated or immune from those changes or their effects. This creates an opportunity for us to step up and help lead the region and its communities through the change process. Focus areas within this strategic priority include:

- Developing a regional spatial plan to guide development.
- Supporting development of a regional approach to climate change, including by supporting a range of climate adaptation work.
- Keeping Towards Predator-Free Taranaki moving.
- Identifying new opportunities for cross-regional partnering and shared-service delivery.

Improving service delivery

This strategic priority area recognises the importance of having a continued focus on the effective and efficient delivery of our core services. Our focus areas are:

- Implementing the new freshwater management regime.
- Looking for improvements in how we deliver possum control.
- Supporting better regional action on biodiversity issues.
- Implementation of our digital strategy.
- Continuing to support the development of multi-agency service delivery arrangements.

Ko ngā kāhui mahinga

Groups of activities

The following section of this Plan summarises the plans and programmes for each of our groups of activities for 2025/2026.

We have six groups of activities, with contributing activities, as follows:

Resource management

- Resource management planning
- Resource consent processing
- Compliance monitoring
- Pollution incidents and response
- State of the environment monitoring
- Environmental science investigations

Regional facilities

- Regional gardens
- Stadium Taranaki

Flood protection and hazard management

- Emergency management
- River and flood risk management

Catchment management

- Catchment enhancement
- Biodiversity
- Biosecurity
- Waitara catchment programme
- Sustainable land management

Transport

- Transport planning and services
- Navigation and safety

Regional leadership and governance

- Governance
- Community engagement
- Investment management

Intended levels of service, performance measures and targets

Service levels, performance measures and the targets by which performance may be judged are identified for each activity. These describe, among other things, the key results, and outcomes we expect to achieve or contribute to, from each activity. We have selected a set of specified measures and targets to enable our performance to be meaningfully assessed.

As well as the specific output targets identified, we also specify in most cases, measures enabling our service levels and our performance of that service to be understood in terms of their:

- timeliness – unless stated otherwise, the target is to complete the tasks by 30 June of each year
- cost – the target is to complete the tasks defined within the budget set in the Indicative costs and sources of funds section of this Plan
- quantity – where a quantity measure is specified, the target is to meet that specified quantity
- quality – the target is to meet the quality expectations of the elected Councillors, or the provisions established in statutes or national instruments. We have extensive quality control procedures in place to ensure a high level of quality is present in the delivery of products or when undertaking activities.
- location – where a location is specified, the target is to deliver the service in that location.

Disclosure of significant negative effects on wellbeing

We are required to identify and disclose any activities we undertake in any wellbeing area with potentially significant adverse effects for other well-beings.

Based on our past monitoring and our projections for the levels of service proposed within this Plan, for all the groups of activities and associated programmes, we have identified no significant negative effects on the social, economic, cultural or environmental wellbeing of the community.

We will continue to monitor our activities for any significant negative effects on the social, economic, cultural or environmental wellbeing of the community. We will report on these if they arise. We have therefore not disaggregated and repeatedly made the same no effect statement about the risk of significant negative effects on wellbeing within each of the activity-focused sections of this Plan.

Performance monitoring and reporting

We use a wide range of measures and targets to monitor and report upon our performance at all levels and for a variety of purposes, in addition to those presented in this Plan. The key method of publicly reporting on the performance measures listed in this Plan is by means of each year's audited Annual Report.

Other public reporting measures include the preparation of a five-yearly report on the state of the Taranaki environment.



Ko ngā ture whakahaere rawa

Resource management

Resource management comprises the following activities:

- Resource management planning
- Consent processing
- Compliance monitoring
- Pollution incidents and response
- State of the environment monitoring
- Environmental science investigations.

Community wellbeing

The Resource Management group of activities contributes to community wellbeing by promoting the sustainable use, development and protection of Taranaki's natural and physical resources of land and soil, water, air, the coast.

Resource management activities will contribute primarily to the resilient and thriving Taranaki outcomes. They will also assist in the achievement of a prosperous Taranaki by enhancing Taranaki's clean, green image.

Further information on policies and programmes

Further detailed information on the specific strategies, policies, plans and guidelines affecting this group of activities can be found in the following sources:

- Resource Management Act 1991
- Soil Conservation and Rivers Control Act 1941
- Building Act 2004
- Local Government Act 2002
- Regional Policy Statement for Taranaki 2010
- Regional Coastal Plan for Taranaki 2023
- Regional Freshwater Plan for Taranaki 2001
- Regional Soil Plan for Taranaki 2001
- Regional Air Quality Plan for Taranaki 2011
- Resource Management Act Enforcement Policy (2017)
- Terrestrial Biodiversity Monitoring Plan 2016
- Building Act Manual – Non-Building Consent Authority Procedures for Dams (2024).

Key changes from the Long-Term Plan

There are no significant operational or financial changes to the intentions outlined in the 2024/2034 Long-Term Plan.



Activity area one: Resource management planning

Rationale and background

Resource management planning is one of our core activities. Much of the work we do under this activity area is required by national legislation, particularly the Resource Management Act 1991 (RMA).

Baseline

We currently have a regional policy statement and a full suite of operative regional plans in place. We are currently reviewing the land and water plans.

The Taranaki Coastal Plan has been approved by the Minister of Conservation and is now being implemented.

Expected level of service statement

We plan to have an updated Taranaki Regional Policy Statement and a full suite of Taranaki regional plans in place to guide and regulate regional resource use in Taranaki. These statutory documents will meet the requirements set out in the RMA.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Review and update existing RMA planning documents.	If legally able to, notify a revised combined land and freshwater plan.
Performance measure: Planning documents will be reviewed and developed in accordance with the requirements set out in the RMA.	

Activity area two: Resource consent processing

Rationale and background

Resource consent processing is one of our core functions. It is the functional area where the rubber meets the road on our mission to help achieve improvements to Taranaki's natural environment.

Baseline

Our processing and administering of resource consents is consistently compliant with Resource Management Act requirements.

The number and complexity of applications in our consent processing system has incrementally increased over recent years but this does not constitute a 'material' change. (NB the increases are in response to the increased number of consent renewal applications and changes to the requirements of changes to both the RMA and our regional plans).

Expected level of service statement

We will process all resource consent applications, and administer our dam safety responsibilities, in accordance with statutory requirements.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Process and make decisions on all resource consent applications, in compliance with statutory obligations. Performance measure: The number of resource consents processed in accord with statutory processing obligations and environmental limit requirements.	100% of resource consent decisions are made in a manner consistent with statutory obligations and timeframes.
Objective: Provide requested information in response to all appropriate requests from resource consent applicants. Performance measure: Number of occasions where information is provided to the standard required, within targeted deadline (less than 15 working days), that is accurate, regional plan consistent, and timely.	Accurate and regional plan consistent information is provided in response to all appropriate requests from resource consent applicants, in less than 15 working days, with no formal complaints.
Objective: Successfully defend all resource consent decisions appealed to the Environment Court. Performance measure: Percent (target 100%) of decisions successfully defended.	All resource consent decisions are successfully defended.
Objective: Minimise the number and duration of resource consent hearings by making full use of pre-hearing process opportunities. Performance measure: % of consent hearings successfully resolved.	At least 50% of resource consent submissions are successfully resolved through pre-hearings and before a hearing is required.

Activity area three: Compliance monitoring

Rationale and background

Compliance monitoring and the use of enforcement provisions are critical tools to assist achievement of resource management objectives.

Baseline

For major consents, individual and specific monitoring programmes are designed, implemented and publicly reported on annually.

For less significant consents, such as for dairy shed wastes, region-wide inspection programmes are completed. Approximately 2,500 inspections are undertaken annually as part of these programmes. This workload is projected to be ongoing.

Level of expected service statement

We will ensure agreed compliance monitoring programmes and enforcement procedures are developed and applied in a way that is consistent with statutory requirements.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Individual compliance monitoring programmes for all major consents are developed, implemented, and reported upon. Performance measure: % of individual compliance monitoring programmes that are, developed, implemented, and reported upon.	100% of individual compliance monitoring programmes are delivered in accordance with the performance measure.
Objective: Annual monitoring programmes for resource consents for agricultural discharges and for minor industries, not otherwise subject to an individual compliance programme, are developed and implemented. Performance measure: Percent of agricultural and minor compliance monitoring programmes developed, delivered, and reported on.	100% of annual agricultural and 90% of minor compliance monitoring programmes are delivered in accordance with the performance measure.
Objective: Significant point source discharges are monitored and reported on. Performance measure: % of point sources monitored and % attaining a 'good' or 'high' level of compliance.	100% of significant point sources are monitored and reported on with 90% attaining a 'good' or 'high' level of compliance.

Activity area four: Pollution incidents and response

Rationale and background

The task of responding to pollution and unauthorised resource use incidents is an important part of our responsibility to achieve desired environmental outcomes.

Baseline

Pollution incident response and enforcement – and related education, are applied to achieve RMA, resource consent, regional plan and/or national environmental standard requirements and expectations.

Level of expected service statement

We will implement our enforcement policy and respond to pollution and related complaints. We will also prepare for and respond to marine oil spill incidents.

Performance measures and targets

Performance measure	Targets
	2025/2026
<p>Objective: Enforcement Policy is developed and implemented, including education, and as part of this, enforcement tools are used to achieve compliance with resource consents, regional plans and/or national environmental standards.</p> <p>Performance measure: Enforcement policy, education and related measures are in place and full compliance with recorded requirements and standards is achieved.</p>	Policy, education, and enforcement tools achieve up to 100% compliance with statutory requirements.
<p>Objective: Pollution and related complaints are responded to in line with our triage/urgency priority-setting policy.</p> <p>Performance measure: % of matters requiring attendance within specified number hours or days, depending on the risk of environmental harm posed by the incident.</p>	100% of pollution complaints are responded to within 7 days if there is no immediate threat to the environment and within 4 hours for potentially major matters where there is immediate threat to the environment.
<p>Objective: Pollution incidents are controlled and responded to and related enforcement procedures are instigated – if required, all with an appropriate level of tangata whenua involvement and full public reporting.</p> <p>Performance measure: % of incidents that are managed to meet these requirements.</p>	100% of notified pollution incidents are controlled and cleaned up. Working with others, enforcement and reporting actions implemented in all cases.
<p>Objective: A Taranaki Marine Oil Spill Response Plan, as agreed with Maritime New Zealand, is prepared and implemented.</p> <p>Performance measures: Operative Taranaki Marine Oil Spill Response Plan is implemented in 100% of cases.</p>	Operative Regional Marine Oil Spill Response Plan is implemented, or as determined by a Regional On Scene Commander for Taranaki.

Activity area five: State of environment monitoring

Rationale and background

Our monitoring of the state of the environment provides core data and information to:

- Inform policy development and implementation
- Underpin consent, compliance, and enforcement decision-making
- Support the delivery of a range of operational activities
- Enable regular reporting and the preparation of a five-yearly Taranaki State of the Environment report.

Baseline

State of the environment monitoring has been carried out in the region since 1994. The programme now comprises monitoring of air quality, biodiversity, biosecurity, soil health and land use sustainability, freshwater quantity, and quality (rivers, lakes, and groundwater) and the coastal environment. Our data and information is analysed and made publicly available.

Reporting on different aspects of the environment is undertaken throughout the year, with an overview of the state of the environment in Taranaki published every five years. The most recent report 'Our Place: Taranaki State of Environment' was released in 2022. The next regional report is due in 2027.

Our state of the environment monitoring programmes are currently under review to ensure these are aligned to requirements of the NPS-FM. Live online environmental data is also maintained and reported on the Land, Air, Water Aotearoa (LAWA) and our websites.

Level of expected service statement

We will inform the public of the results of a science-based programme designed to develop an understanding of the state, causes and trends affecting the quality of the Taranaki environment.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: State of the environment (SOE) programmes are implemented, and associated reports are prepared. Performance measure: In accordance with national reporting requirements and standards, recognised and reputable methods of data collection, quality assurance, and analysis are applied, and reports are prepared.	State of the environment monitoring is delivered in accordance with the performance measure.
Objective: Annual monitoring information on selected aspects of the state of Taranaki's air, land, the coast, and water is made available to the public. Performance measure: State of the environment monitoring data is quality assured and made available to the public via LAWA and/or our websites.	Environmental data is quality assured under National Environmental Monitoring Standards (NEMS) quality coding scheme and is made available to the public.
Objective: Tangata whenua are provided with opportunities to participate and partner in state of the environment monitoring and reporting, including by – but not limited to, the opportunities related to meeting NPS-FM and NPS-IB requirements. Performance measure: Opportunities for tangata whenua involvement in state of the environment and other monitoring programmes is documented and reported on.	All state of the environment reports include a summary of tangata whenua involvement in state of the environment and other monitoring programmes.



Activity area six: Environmental science investigations

Rationale and background

While state of the environment monitoring provides a foundation stone for the collection of key data and information, proactively building knowledge and understanding enables us to get on the front foot in responding to current or emerging environmental issues.

Environmental science investigations are carried out to ensure decision-making is based upon sound evidence and the most up-to-date information is available to inform the resolution of our policy development challenges.

Research and investigations also ensure supporting information is developed in advance of policy requirements.

Baseline

The effects of land-use on soil health, water quality and ecosystem health / indigenous biodiversity are currently investigated and reported on, either using in-house resources, or with support from external funding sources such as Envirolink.

Level of expected service statement

We will continue to build an understanding of the changes occurring within the Taranaki environment by conducting tailored and issue-specific environmental science investigations, including those related to climate change with appropriate care and respect to mātauranga Māori.

Performance measures and targets

Performance measure	Targets
	2025/2026
<p>Objective: The effects of selected environmental pressures on soil health, water quality and ecosystem health / indigenous biodiversity are investigated and reported on.</p> <p>Performance measure: At least three environmental issue reports are prepared annually, on matters agreed to as being a priority for investigation, and to a standard that is viewed as being of value to the Taranaki community.</p>	Three environmental issue reports are prepared and made publicly available.
<p>Objective: Climate change considerations are incorporated into work programmes.</p> <p>Performance measure: Reports confirm this has been considered.</p> <p>The work to define how climate change considerations will be incorporated into work programmes is underway but not complete at the time of the adoption of this Plan.</p>	All externally published and agenda reports relating to work programmes demonstrate application of climate change considerations.
<p>Objective: Research and investigations provide solutions that assist community adaptation to climate change and/or decarbonisation of activities.</p> <p>Performance measure: An annual report demonstrates how our actions have assisted to achieve an annual decrease in our carbon emissions and community adaption. We are proposing to do this through setting specific emissions targets and reporting on our progress.</p>	A revised Climate Change Strategy is developed, implemented and publicly reported on.

Indicative costs and sources of funding

2024/2025		2025/2026	2025/2026
Estimate		Estimate	LTP
\$000s		\$000s	\$000s
	Expenditure		
2,425	Resource management planning	2,930	2,797
2,430	Resource consent processing	2,467	2,428
6,027	Compliance monitoring	6,311	6,189
1,500	Pollution incidents and response	1,545	1,538
5,034	State of the environment monitoring	5,317	5,179
1,061	Environmental science investigations	1,011	1,089
18,477	Total expenditure	19,581	19,220
	Income		
5,969	General rates	6,992	7,012
6,895	Direct charges	7,283	7,197
0	Transfer from reserves	0	0
0	Transfer to reserves	0	0
5,613	Investment funds	5,306	5,011
18,477	Total income	19,581	19,220
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
1,228	Motor vehicles	767	767
407	Plant and equipment	448	341
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
1,635	Total capital expenditure	1,214	1,108
	Funded by:		
1,635	Transfer from retained earnings	1,214	1,108
1,635	Total funding	1,214	1,108
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
1,635	- replace existing assets	1,214	1,108
1,635	Total capital expenditure	1,214	1,108
580	Proceeds from sale of assets	386	386
501	Depreciation/amortisation	501	519



Ko te mana whakahaere riu hopuwai

Catchment management

Catchment management comprises the following activities:

- Sustainable land management
- Catchment enhancement
- Biodiversity
- Biosecurity
- Waitara River catchment.

Community wellbeings

The Catchment Management group of activities contributes to community wellbeing by promoting the sustainable use, development and protection of Taranaki's natural and physical resources – particularly land, soil, water and biodiversity.

Catchment management activities contribute primarily to our resilient and thriving Taranaki outcomes. They will also assist in the achievement of a Prosperous Taranaki by enhancing Taranaki's clean, green image and ensuring this remains a proven ingredient for regional products placed in overseas markets, as well as emphasising Taranaki as an attractive place to work, do business and visit.

Further information on policies and programmes

Further detailed information on the specific strategies policies and plans relating to this group of activities be found in the following sources:

- Biosecurity Act 1993
- Local Government Act 2002
- Resource Management Act 1991

- Regional Pest Management Plan for Taranaki 2017
- Biosecurity Strategy for the Taranaki Regional Council 2017
- Biodiversity Strategy for the Taranaki Regional Council 2017
- New Plymouth District Council (Waitara Lands) Act 2018
- Regional Freshwater Plan for Taranaki 2001
- Towards a Predator free New Zealand – Predator Free 2050 Strategy
- Te Mana o te Taiao Aotearoa New Zealand Biodiversity Strategy 2020
- Regional Soil Plan for Taranaki 2001
- Regional Air Quality Plan for Taranaki 2011
- Regional Waste Strategy for Taranaki 2011.

Key changes from the Long-Term Plan

There are no significant operational or financial changes to the intentions outlined in the 2024/2034 Long-Term Plan.



Activity area one: Sustainable land management

Rationale and background

The promotion of sustainable land management is a core function under the Resource Management Act 1991. The Soil Conservation and Rivers Control Act 1941 also requires us, as a Catchment Authority, to promote wise land use and to prevent, control and mitigate the damage caused by accelerated erosion.

Baseline

Approximately 3,400 sustainable land management plans have been prepared since 1996. These now cover 75% of farmed areas.

Implementation of these plans has resulted in 90% of the region's intensively farmed zone's waterways being fenced and 82% having riparian vegetation where recommended. Over 90% of hill country plan holders have implemented their plans, either in whole or in part.

Level of expected service statement

We will work with landowners to support the development of Freshwater Farm Plans and advocate for the wise use of land to prevent, control and mitigate the damage caused by accelerated erosion and to achieve improvements to water quality.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Assist primary sector property owners to prepare sustainable land management, riparian area, agro-forestry and Freshwater Farm Plans Performance measure: Number of hectares of different farm plans prepared and/or increases on those hill country properties held in private ownership covered by specified plans.	Prepare 10,000 hectares of sustainable land management plans (predominantly hill country properties), 30 riparian area plans and 4,000 kms of riparian audits to underpin Freshwater Farm Plan recommendations.
Objective: Provide advice in response to enquiries about sustainable land use. Performance measure: The number of property owner contacts made and the number of days between receiving a request from a landowner and the provision of the requested advice.	Provide advice to all property owners within ten working days of an enquiry being received.
Objective: Monitor the benefits from implementing recommended fencing and planting and/or implementation of recommended sustainable land use plans. Performance measure: Every five years, compare and quantify the positive progress toward Landcare Research's recommended sustainable land uses.	No reporting on the progress until the next due date of 2029.

Activity area two: Catchment enhancement

Rationale and background

The achievement of sustainable land use objectives is best progressed by assisting landowners to plant and use the right vegetation in the right place. As a contribution toward this objective, we provide at cost, high-quality plants through bulk purchase contracts with nurseries.

Baseline

Since 2009, we have assisted property owners to plant 59,000 poplar poles, protected 1,438 hectares of new forest and encouraged the retirement of 5,575 hectares of marginal land by providing 273km of new fencing.

In addition, a total of 3,022 riparian management plans have been prepared. To date, we have supplied over 7.6m native riparian plants to landowners.

Level of expected service statement

We will continue to participate in the government's hill country erosion grant scheme. We will assist hill country plan holders to implement soil conservation works and thereby achieve land use changes that produce more sustainable land use. We will assist farmers to establish on-farm nurseries to help them to meet Freshwater Farm Plan requirements. We will protect riparian lands by assisting landowners to prepare riparian plans and by encouraging them to plant riparian plants and to protect these areas with fencing.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Make contributions to the protection of riparian areas in intensively farmed catchments. Performance measure: % of riparian plan streams protected by fencing and planted correlated against improvements in water quality.	600km of stream banks will be fenced, and 300km will be planted. Fencing will be completed on 6,904km of stream banks which is 85% of the fencing, resulting in 94% of riparian streams protected by fencing. Riparian planting will be completed on 4,974km which is 69% of the planting, resulting in 84% of riparian streams protected with vegetation.
Objective: Distribute hill country erosion grant scheme to assist plan holders with the implementation of soil conservation works to achieve sustainable land use practices. Performance measure: The expenditure of the total hill country erosion grants received, administered and applied.	100% of government allocated hill country erosion funding allocated through grants to achieve sustainable land management practices.
Objective: Assist landowners to establish on-farm nurseries to help meet Freshwater Farm Plan requirements. Performance measure: Number of on-farm nurseries established and % of plan holders planting soil conservation trees.	Five on-farm nurseries established annually with 30% of plan holders planting soil conservation trees.

Activity area three: Biodiversity

Rationale and background

The protection and maintenance of indigenous biodiversity is achieved via programmes that intersect many of our land management activities.

We intend to work with landowners to achieve increased biodiversity protection and management, particularly on private land.

Baseline

A total of 228 KNEs, comprising 13,092ha of private land have biodiversity plans (June 2023). There are 366 sites in the inventory of sites that contain regionally significant biodiversity (June 2023).

Fifty of the total of sixty-one (82%) assessments of Biodiversity Plan sites maintained or improved their condition score (June 2023).

Level of expected service statement

We will monitor ecosystems within Biodiversity Plans and provide the community with annual updates about the state of the region's indigenous biodiversity on private land. We will review the Taranaki Biodiversity Strategy to promote landscape-scale restoration of the region's indigenous biodiversity. We will continue to provide general and specific grants to assist landowners to protect wetlands and other areas of regional ecological significance on private land.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Survey ecosystem remnants to identify and assess new sites for inclusion within the Key Native Ecosystems (KNE) inventory. Monitor the condition of ecosystems subject to biodiversity plans to support the implementation of work programmes on recognised KNEs. Performance measure: Number and state/condition of KNEs as reported in an annual update.	More than 25 condition assessments are undertaken.
Objective: Prepare biodiversity plans to support the implementation of work programmes on all KNEs. Performance measure: Number of biodiversity plans prepared, as reported in an annual update.	More than 15 biodiversity plans are prepared.
Objective: Provide general and specific grants to assist landowners to protect wetlands and other areas of natural regional significance on private land. Performance measure: Number and value of grants issued and applied.	20 grants with a \$100,000 value have been issued and 20 are confirmed as having been applied.
Objective: Deliver the Taranaki requirements of the NPS for Indigenous Biodiversity. Performance measure: Meet the Taranaki requirements of the NPS for Indigenous Biodiversity.	Develop implementation plan.

Activity area four: Biosecurity

Rationale and background

Pest management is a core function as provided by the Biosecurity Act 1993. The Biosecurity Act 1993 contains powers that enable, but do not require, pest management to be carried out. Our Taranaki Biosecurity Strategy sets out the strategic framework we apply across both our pest programmes.

Baseline

The Taranaki Pest Management Plan was reviewed in 2018. The Residual Catch Rate (RTC) was 10.3% across the area covered by the possum self-help control programme (2022/2023). A total of 479 pest plant infestations were identified and then controlled pursuant to the requirements of the Regional Pest Management Plan. A total of 55 properties were issued a Notice of Direction for sustained control in 2022/2023.

Level of expected service statement

We will operate within the terms and conditions described in our Taranaki Pest Management Plan. We will control 100% of known infestations of eradication pests identified within this Plan. The risks to the environment and to primary production will be reduced by the maintenance we exercise over the area of the ring plain under the self-help pest control programme. We will reduce the extent of sustained control pest plants by applying an inspection and monitoring programme. We will continue to support Towards Predator-Free Taranaki.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Prepare and implement the Taranaki Regional Pest Management Plan. Performance measure: A current and statutorily compliant Pest Management Plan will be in place.	A Taranaki Regional Pest Management Plan is in place and implemented.
Objective: Reduce the risks to the environment and primary production by maintaining the area of the ring plain under the self-help possum control programme. Performance measure: % of residual trap catch recorded in designated areas.	RTC of less than 10% is recorded across the rural area covered by the self-help possum control programme.
Objective: Control known infestations of Senegal tea, climbing spindleberry, Madeira vine, moth plant and giant reed. Performance measure: % of infestations of specified pest plants over which control is exercised.	100% of known infestations of specified pest plants are controlled.
Objective: Reduce the extent of sustained control pest plants by applying an inspection and monitoring programme. Performance measure: Monitoring programme applied to affected areas confirms a reduction of pest plants in the affected area.	Monitoring programme confirms infestations are effectively controlled in affected area. All notices of direction are being complied with.
Objective: Ongoing mustelid control is maintained following initial control operations. Performance measure: % of landowners undertaking control in designated areas.	50% of landowners are undertaking regular control. Notices of Direction are being complied with.
Objective: Support the voluntary control of rodents in urban areas. Performance measure: Maintain urban trap networks.	Encourage trap-holders to actively maintain, check and rebait urban traps by engaging through at least three different communication channels.

Activity area five: Waitara River catchment

Rationale and background

The New Plymouth District Council (Waitara Lands) Act 2018 provides for the restoration, protection and enhancement of the environmental, cultural and spiritual health and wellbeing of the Waitara River, the general Waitara River catchment and the area near the lower catchment of the Waitara River.

Activities to achieve the above purposes may be performed within the bounds of our role and responsibilities under the Local Government Act 2002. This includes building the capacity of Waitara River Authorities. The activities to be carried out under these provisions are funded from the sale of Waitara Harbour Endowment Lands. The decisions about these activities must be in accord with the decisions of a Waitara River Committee and a related sub-committee.

Baseline

Revenue from the sale of Waitara Harbour Endowment Lands is accruing. The establishment and work of the Waitara River Committee and a related sub-committee is moving forward.

Level of expected service statement

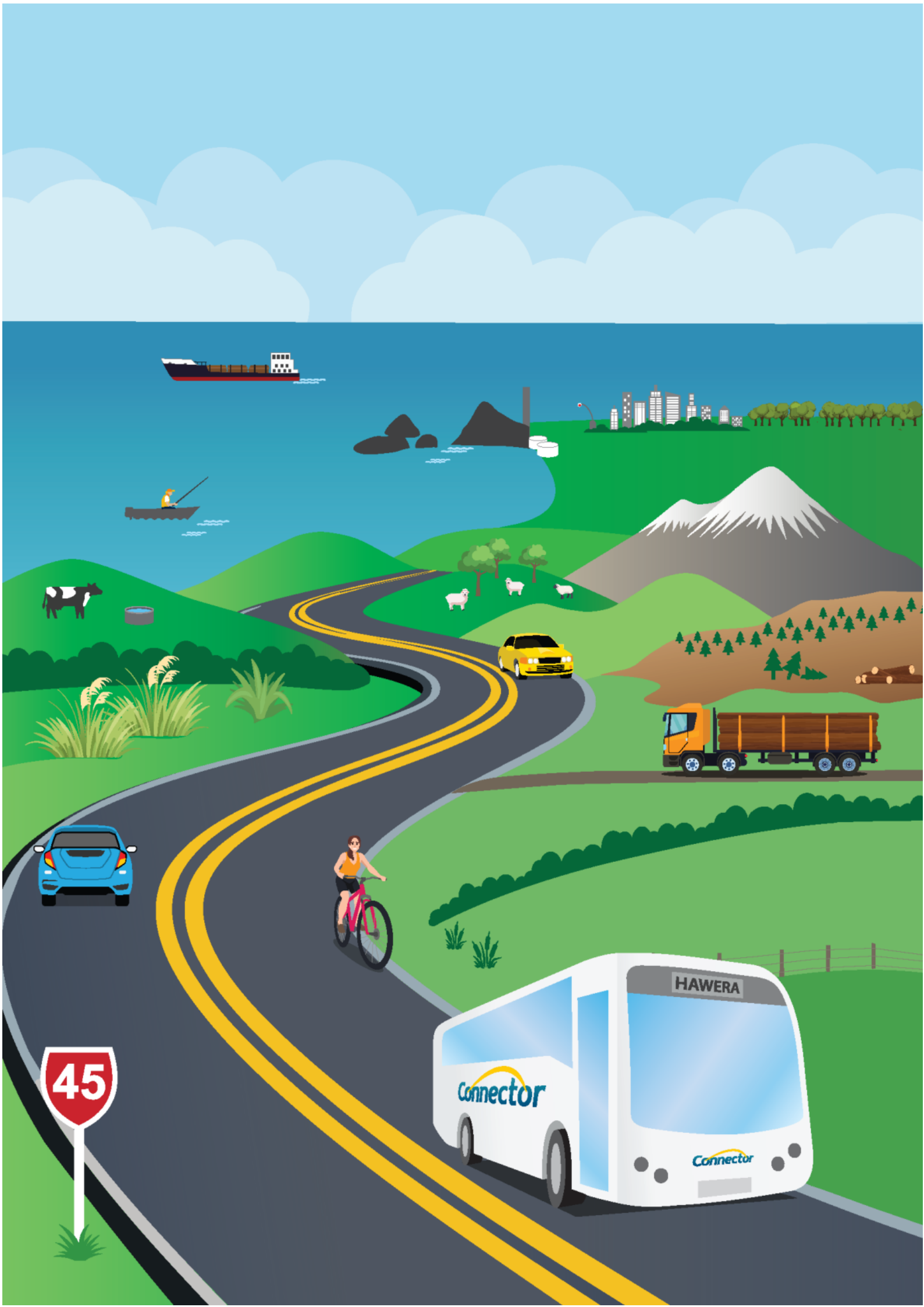
We will assist to establish and service the Waitara River Committees, including by assisting them to develop and implement a strategy for the distribution of the defined percent(s) of income from the sale of Waitara leasehold land, for the purposes established in the New Plymouth District Council (Waitara Lands) Act 2018.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Assist to establish and service the Waitara River Committees and provide support to these Committees. Performance measure: Committees are established and serviced in a manner that meets with the approval of Committee members.	Establish and service the Waitara River Committees and receive 90%+ support for these services in response to a survey of members.
Objective: Assist the Waitara River Committees to develop a strategy for the distribution of income from the sale of Waitara leasehold land. Performance measure: The strategy is developed, implemented, monitored and reported upon confirming enhancement of the Waitara River Catchment, the area adjacent to Waitara township and the capacity of Committee members.	A strategy for the use of funds from the sale of Waitara leasehold is developed consistent with the requirements of the New Plymouth District Council (Waitara Lands) Act 2018.

Indicative costs and sources of funds

2024/2025		2025/2026	2025/2026
Estimate		Estimate	LTP
\$000s		\$000s	\$000s
	Expenditure		
4,899	Sustainable land management	5,141	4,919
1,208	Catchment enhancement	1,198	1,208
2,434	Biodiversity	2,723	2,696
6,153	Biosecurity	5,536	5,689
333	Waitara catchment programme	354	354
15,027	Total expenditure	14,951	14,866
	Income		
6,251	General rates	6,975	7,105
0	Targeted rates	0	0
2,140	Direct charges	2,154	2,154
910	Government grants	0	910
450	Transfer from reserves	0	0
(600)	Transfer to reserves	(380)	(380)
5,876	Investment funds	5,293	5,077
15,027	Total income	14,951	14,866
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
244	Motor vehicles	159	159
22	Plant and equipment	102	102
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
266	Total capital expenditure	261	261
	Funded by:		
266	Transfer from retained earnings	261	261
266	Total funding	261	261
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
266	- replace existing assets	261	261
266	Total capital expenditure	261	261
143	Proceeds from sale of assets	96	96
435	Depreciation/amortisation	414	430



Ko ngā kawenga waka

Transport

Transport comprises the following activities:

- Transport planning and services
- Navigation and safety (Port Taranaki).

Community wellbeings

The Transport group of activities contributes to community wellbeings through an effective, efficient and safe land transport system that is resilient and responsive and addresses these in an environment of constrained funding and affordability.

A well-functioning transport system is an important enabler of many of the outcomes sought by the people of the region, and the country, across the full range of wellbeings. The Transport group of activities makes a particular contribution to the resilient and thriving Taranaki outcomes by assisting to put in place an effective, efficient and safe land transport system that performs in the public interest, including by:

- Facilitating growth and economic development
- Reducing safety risks
- Maintaining, and improving accessibility and public health
- Ensuring the Taranaki and a national integrated transport network is in place that is resilient and responsive.

Further information on policies and programmes

Further detailed information on the specific strategies, policies and plans affecting this group of activities can be found in the following sources:

- Local Government Act 2002
- Land Transport Management Act 2003
- Maritime Transport Act 1994
- Government Policy Statement on Transport 2023
- Regional Land Transport Plan for Taranaki
- Regional Public Transport Plan for Taranaki.

Key changes from the Long-Term Plan

There are no significant operational or financial changes to the intentions outlined in the 2024/2034 Long-Term Plan.

Activity area one: Transport planning and services

Rationale and background

We have three key strategic planning documents that help guide the region's land transport activities. These are the Regional Land Transport Plan (RLTP), the Better Travel Choices for Taranaki and the Regional Public Transport Plan for Taranaki (RPTP).

The first of these is the core statutory document to guide expenditure of national funding support. The others are important supporting building blocks to guide how aspects of that funding are proposed to be spent. All documents aim to help identify and prioritise actions and investment into the regional transport network, to best support the community's needs and aspirations.

Baseline

The Regional Land Transport Plan for Taranaki 2021/2022-2026/2027 is current and operational. The Better Travel Choices for Taranaki Plan is currently in the development phase. Between 2008/2009 and 2022/2023, the number of passengers on public transport services in the region grew from 349,607 to 694,895.

Level of expected service statement

We will prepare and implement a Land Transport Plan for Taranaki and a Better Travel Choices Plan for Taranaki.

Performance measures and targets

Performance measure	Targets
	2025/2026
<p>Objective: Prepare and implement a Land Transport Plan for Taranaki.</p> <p>Performance measure: The presence of a Land Transport Plan for Taranaki assists to provide forward-thinking, resilient and integrated land transport solutions, helps deliver attractive and reliable alternative transport modes, provides adequate access to funding to enable these regional land transport ambitions to be secured and is prepared consistent with the requirements of Waka Kotahi and relevant legislation.</p>	The Regional Land Transport Plan is current, in accord with statutory requirements.
<p>Objective: Prepare a Better Travel Choices for Taranaki report.</p> <p>Performance measure: The Better Travel Choices for Taranaki Plan has been developed, is current, and is in accord with travel choice ambitions.</p>	The Better Travel Choices for Taranaki Plan is developed and reviewed (annually) to ensure it remains current and reflects travel choice ambitions.
<p>Objective: Operationalise the public transport components of the above plans.</p> <p>Performance measure: Increase in the number of public transport users on an annual basis. Compliance with service contracts, patronage growth and fare box recovery obligations.</p>	Ensure compliance with, and actively monitor and report upon, public transport contracts and private share obligations. Actively monitor, report on and support the growth of patronage.

Activity area two: Navigation and safety

Rationale and background

We are required to assist the delivery of safe navigation and safe vessel / boat use within the harbour waters associated with Port Taranaki and its approaches.

Baseline

There have been no significant navigation incidents in the area within or adjacent to Port Taranaki in past the past 10 years.

Level of expected service statement

We will take actions to implement the requirements of the New Zealand Port and Maritime Safety Code, and the Port Taranaki Harbour Safety Management System. Implementation of the Navigation Bylaw for Port Taranaki and Approaches is also an action recognised in the Code.

Performance measures and targets

Performance measure	Targets
	2025/2026
<p>Objective: Implement the requirements of the New Zealand Port and Maritime Safety Code and the requirements of the Port Taranaki Harbour Safety Management System.</p> <p>Performance measure: The number of incidents involving navigation and safety within the area of Port Taranaki.</p>	No significant incidents occur involving risk to human life or injury, damage to property, damage to the environment or significant breaches of the New Zealand Port and Maritime Safety Code, and the Port Taranaki Harbour Safety Management System.

Indicative costs and sources of funds

2024/2025		2025/2026	2025/2026
Estimate		Estimate	LTP
\$000s		\$000s	\$000s
	Expenditure		
8,506	Transport planning and services	8,952	8,897
71	Navigation and safety	71	72
8,577	Total expenditure	9,023	8,969
	Income		
423	General rates	655	409
2,688	Targeted rates	2,703	2,897
1,114	Direct charges	1,389	1,136
3,955	Government grants	3,779	4,234
0	Transfer from reserves	0	0
0	Transfer to reserves	0	0
397	Investment funds	497	293
8,577	Total income	9,023	8,969
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
0	Motor vehicles	0	0
0	Plant and equipment	0	0
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
0	Total capital expenditure	0	0
	Funded by:		
0	Transfer from retained earnings	0	0
0	Total funding	0	0
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
0	- replace existing assets	0	0
0	Total capital expenditure	0	0
0	Proceeds from sale of assets	0	0
160	Depreciation/amortisation	0	163



Ko te mana tiaki i te waipuke, i ngā pūmate

Flood protection and hazard management

Flood protection and hazard management comprises the following activities:

- Emergency management
- River and flood risk management.

Community wellbeings

Flood protection and hazard management activities enhance the safety and wellbeing of the public, and the protection of property from hazards, by minimising and preventing damage by floods and river erosion.

This group of activities also involves working with others to provide an integrated and comprehensive emergency management system. The Taranaki system includes promoting hazard awareness, reducing risk, maintaining readiness and providing response and recovery capacity and capabilities.

Further information on policies and programmes

Further detailed information on the specific strategies, policies and plans relating to this group of activities can be found in the following sources:

- Civil Defence Emergency Management Act 2002
- National Civil Defence Emergency Management Plan 2015

- Taranaki Civil Defence Emergency Management Group Plan 2018
- Taranaki Civil Defence Emergency Management Annual Business Plans
- Soil Conservation and Rivers Control Act 1941
- Resource Management Act 1991
- Land Drainage Act 1908
- Lower Waitara River Flood Control Protection Scheme asset management plan
- Lower Waiwhakaiho Flood Control Protection Scheme asset management plan
- Ōkato Scheme asset management plan.
- Ōpunake Flood Control Scheme Asset Management Plan
- Waitotara Scheme Management Plan
- Taranaki Regional Council River and Flood Protection Bylaw 2020.

Key changes from the Long-Term Plan

There are no significant operational or financial changes to the intentions outlined in the 2024/2034 Long-Term Plan.



Activity area one: Emergency management

Rationale and background

The Civil Defence Emergency Management Act 2002 provides the basis for and defines who is accountable for emergency planning and management.

Baseline

The functions of the Civil Defence Emergency Management Group are embodied in the Taranaki Civil Defence Emergency Management Group Plan (2018). The Civil Defence Emergency Management Group Office is set up and operating in a manner consistent with the Group Plan.

Level of expected service statement

We will contribute to the Civil Defence Emergency Management Group Plan and contribute to the operations of an Emergency Management Office. We will assist this Office to implement effective multi-agency advisory group planning, training, maintenance and we will contribute to the enhancement of facilities and equipment. We will prepare hazard contingency plans, and standard operating procedures. We will assist to ensure there is a well-planned and well-delivered response to, and recovery from, a declared emergency.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Maintain and implement the Civil Defence Emergency Management Group Plan in accordance with statutory requirements. Performance measure: Plan is maintained and meets statutory requirements.	An operative Civil Defence Emergency Management Group Plan is in place in accordance with statutory requirements.
Objective: Contribute to the maintenance and operations of an Emergency Management Office and assist it to implement effective multi-agency advisory group planning, training, maintenance; enhance facilities and equipment; prepare hazard contingency plans and apply agreed standard operating procedures. Performance measure: No concerns are raised by other Group members about the level of support that is provided to the Taranaki Emergency Management Office.	Contributions to Group capability and capacity is maintained at the level expected by the Group. No issues are raised about the level of support provided.
Objective: Assist to ensure the response to and recovery from a declared regional emergency is carried out in accordance with established plans and procedures, so that harm and damage to people and property is minimised. Performance measure: Information shared at post-event debriefs confirms application of plans and procedures were in accord with expectations.	Response and recovery is carried out in accordance with established plans and procedures. After all events, response and recovery activities are reviewed by CDEM Group members and are found to be in accord with their expectations.



Activity area two: River and flood risk management

Rationale and background

Floods are New Zealand's most frequent, most damaging and most disruptive natural hazard. In Taranaki climate change is predicted to result in increases in the intensity and frequency of extreme rainfall events. This along with changes to wider climate cycles and the effect of these on river processes, is expected to increase our future flooding risk.

Baseline

The Waitara, Waiwhakaiho and Ōpunake flood control schemes are maintained to their full-service potential. The Waitotara and Ōkato river control schemes are maintained to the standard set out in their scheme management plans. Accurate and timely flood warnings and flood control advice is provided (approximately 35 warnings per annum). Regional plans and consent applications are audited to ensure activities are undertaken without increasing the risk of flooding and river erosion.

Level of expected service statement

We will monitor rainfall and river levels and issue timely flood warnings and maintain our monitoring systems and equipment to enable us to provide these warnings. We will undertake minor emergency river and flood control works when necessary. We will provide advice to the Taranaki community on river-related structure, erosion and land drainage issues. We will facilitate river control projects that may enhance environmental values in our region's waterways. We will continue to maintain and ensure the effective operational/service capacity of all flood and river control schemes across the region.

Performance measures and targets

Performance measure	Targets
	2025/2026
<p>Objective: Maintain schemes to their full-service potential and undertake minor emergency river and flood control works.</p> <p>Performance measure: All four flood protection schemes are maintained and managed in accord with the provisions of their asset management plans.</p>	All four flood protection schemes are maintained to provide protection to the agreed standard and scheme assets are maintained to the standard defined in the asset management plan for that scheme.
<p>Objective: Provide accurate and timely flood warnings and flood control advice.</p> <p>Performance measure: Warnings are issued consistent with requirements of Severe Weather and Flood Event Standard Operating Procedures.</p>	Continuous monitoring systems for water level (stage) and rainfall are maintained (98% functional) at essential flood warning sites under non-emergency conditions and timely (defined trigger water levels) warnings are issued in accordance with the Flood Event Standard Operating Procedure.

Indicative costs and sources of funds

2024/2025		2025/2026	2025/2026
Estimate		Estimate	LTP
\$000s		\$000s	\$000s
	Expenditure		
562	Emergency management	574	574
717	River and flood risk management	820	726
1,279	Total expenditure	1,394	1,300
	Income		
309	General rates	382	362
806	Targeted rates	845	814
0	Direct charges	0	0
0	Government grants	0	0
0	Transfer from reserves	0	0
(49)	Transfer to reserves	(39)	(51)
291	Investment funds	290	259
1,357	Total income	1,477	1,384
78	Operating surplus/(deficit)	83	84
	Capital expenditure		
0	Land	0	0
0	Buildings	0	0
0	Motor vehicles	0	0
0	Plant and equipment	0	0
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
0	Total capital expenditure	0	0
	Funded by:		
0	Transfer from retained earnings	0	0
0	Total funding	0	0
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
0	- replace existing assets	0	0
0	Total capital expenditure	0	0
0	Proceeds from sale of assets	0	0
20	Depreciation/amortisation	20	20



Regional facilities

Regional facilities comprises the following activities:

- Regional gardens
- Stadium Taranaki.

Community wellbeings

The regional facilities group of activities contributes to community wellbeings by supporting and developing regional gardens and ensuring the continuing maintenance and development of Stadium Taranaki as part of a prosperous and vibrant Taranaki.

This group of activities contributes to all community outcomes, with an emphasis toward the vibrancy of Taranaki.

Further information on policies and programmes

Further detailed information on the specific strategies, policies and plans relating to this group of activities can be found in the following sources:

- Local Government Act 2002
- Taranaki Regional Council Empowering Act 2001
- Hollard Garden Asset Management Plan 2023
- Tūpare Asset Management Plan 2023
- Pukeiti Asset Management Plan 2023.

Key changes from the Long-Term Plan

There are no significant operational or financial changes to the intentions outlined in the 2024/2034 Long-Term Plan.

Activity area one: Regional gardens

Rationale and background

The Taranaki Regional Council Empowering Act 2001 provided us with specific powers to undertake, implement, encourage or maintain any services, works or facilities that are for the recreational or cultural wellbeing of Taranaki, or that are for preserving or encouraging the reasonable enjoyment of the physical and cultural heritage of the Taranaki region.

Taranaki has many outstanding gardens that assist in attracting a significant number of visitors to the region. They are also treasured community amenities. Three of the most significant of these are Tūpare, Pukeiti and Hollard Gardens. They are owned and managed on behalf of our community.

Baseline

Asset management plans were adopted in 2023. In 2022/2023, Tūpare attracted 40,000 visitors, Hollard Gardens 20,000 and Pukeiti 65,000 visitors. There were 28 events at Tūpare, 33 at Hollard Gardens and 62 at Pukeiti. All three properties were part of the Taranaki Garden Festival.

Level of expected service statement

We will ensure Pukeiti, Tūpare and Hollard Gardens are appropriately maintained and enhanced, in accord with the matters specified in their asset management plans.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Maintain and enhance Taranaki's three regionally significant gardens. Performance measure: Pukeiti, Tūpare and Hollard Gardens are maintained and managed in accord with the provisions of their asset management plans.	The three properties are maintained to the standard, and in a manner consistent with the objectives outlined in the relevant asset management plans.
Objective: Increase the level of use of Taranaki's three regionally significant gardens. Performance measure: Number of visitors increases annually.	The three properties remain free to access and each of them record an annual increase in the number of visitors and events.

Activity area two: Stadium Taranaki

Rationale and Background

Stadium Taranaki is owned by the Taranaki Stadium Trust, a council-controlled organisation. The value of Stadium Taranaki to the regional community is well recognised. In the recent past, Stadium Taranaki has hosted a range of national and international sporting events.

There is a partnership funding arrangement between the Trust, the New Plymouth District Council and the Council for the operation, maintenance, and development of Stadium Taranaki. New Plymouth District Council funds the operations and event promotion at Stadium Taranaki under a management agreement with the Taranaki Stadium Trust.

Annual funding is provided to the Taranaki Stadium Trust for the long-term maintenance and development of Stadium Taranaki.

Baseline

We commenced funding the ongoing maintenance and development of Stadium Taranaki in 2012/2013. The repair and reinstatement of the stadium stands, to meet earthquake prone building standards, is underway with the West Stand being completed in May 2023. Reconstruction of the East Stand is due to be completed for the 2025 winter sports season.

Level of expected service statement

We will provide annual funding to the Taranaki Stadium Trust to enable the long-term maintenance and development of Stadium Taranaki.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Provide funding to the Stadium Taranaki Trust to maintain and develop the Stadium in a manner suited to its use for a range of events and activities. Performance measure: Maintenance and development are carried out consistent with current and or updated asset management plans.	Funding is provided and maintenance and development activities are carried out consistent with the adopted asset management plan.

Indicative costs and sources of funds

2024/2025		2025/2026	2025/2026
Estimate		Estimate	LTP
\$000s		\$000s	\$000s
	Expenditure		
3,972	Regional gardens	4,168	4,002
2,179	Stadium Taranaki	2,179	2,179
6,151	Total expenditure	6,347	6,181
	Income		
1,996	General rates	2,278	2,275
2,179	Targeted rates	2,179	2,179
100	Direct charges	162	102
1,876	Investment funds	1,729	1,625
6,151	Total income	6,347	6,181
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
595	Buildings	595	595
260	Motor vehicles	0	0
64	Plant and equipment	64	64
0	Office furniture	0	0
0	Computer equipment	0	0
0	Flood and river control assets	0	0
0	Computer software	0	0
919	Total capital expenditure	659	659
	Funded by:		
919	Transfer from retained earnings	659	659
919	Total funding	659	659
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
919	- replace existing assets	659	659
919	Total capital expenditure	659	659
120	Proceeds from sale of assets	0	0
608	Depreciation/amortisation	608	620



Ko te mana whakahaere rohe

Regional leadership and governance

Regional leadership and governance comprises the following activities:

- Governance
- Community engagement
- Investment management.

Community wellbeings

The regional leadership and governance group of activities contributes to community wellbeings by maintaining effective and open community representation as an important part of the democratic process; advocating on behalf of the Taranaki community on matters of regional interest; implementing and further developing a programme of information transfer, advice and education on activities; and ensuring that the equity, property and treasury investments are managed efficiently.

Regional leadership and quality governance sits at the heart of achieving a vibrant, thriving and resilient Taranaki.

Further information on policies and programmes

Further detailed information on the specific strategies, policies and plans relating to this group of activities can be found in the following sources:

- Port Companies Act 1988
- Port Taranaki Ltd's statement of corporate intent
- Local Government Act 2002
- Investment Policy
- Local Government Official Information and Meetings Act 1987
- Standing Orders.

Key changes from the Long-Term Plan

There are no significant operational or financial changes to the intentions outlined in the 2024/2034 Long-Term Plan.



Activity area one: Governance

Rationale and background

Governance is the provision of public representation, local authority elections, the preparation and adoption of statutory planning and reporting documents (Long-Term Plan, Annual Plans and Annual Reports) and quality decision-making, in accordance with statutory requirements.

In addition, we advocate and respond, on behalf of the Taranaki community, to initiatives proposed by other agencies, when those initiatives affect statutory responsibilities or relate to matters of regional significance of interest or concern to the people of Taranaki.

Baseline

Our meeting agenda format and content and our meetings are conducted in accordance with Standing Orders and the Local Government Official Information and Meetings Act.

All statutory planning and accountability documents are prepared and related process requirements operate in accordance with statutory provisions.

Since 2002, no decisions have been overturned because of non-compliance with the decision-making requirements of the Local Government Act 2002.

On the advocacy front, in an average year, we would be involved in commenting on between 15 and 20 third party-generated initiatives with implications for Taranaki.

Level of expected service statement

We provide for the effective governance for the completion of reporting and planning obligations and for the involvement of the Taranaki community in our decision-making. In addition, we will advocate for the region's interests and respond to proposals put forward by third parties that may impact on the Taranaki region and its communities.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Conduct meetings in a manner consistent with statutory requirements and Standing Orders. Performance measure: 100% compliance with statutory requirements and Standing Orders.	100% of agenda and minutes and 100% of meetings are conducted in accordance with Standing Orders, the Local Government Official Information and Meetings Act 1987 and the Local Government Act 2002.
Objective: Conduct triennial elections in a manner consistent with the Local Government Act 2002 and the Local Government Official Information and Meetings Act 1987. Performance measure: Conduct of elections is consistent with statutory requirements and does not give rise to judicial review.	Triennial local authority elections are conducted without any need for re-conduct because of judicial review.
Objective: Prepare statutory planning and reporting documents (Long-Term Plan, Annual Plans and Annual Reports) within statutory requirements. Performance measure: Documents meet statutory requirements.	All statutory planning and reporting documents are prepared and distributed in a manner that meets statutory requirements.
Objective: Advocate for the region's interests by preparing submissions in response to proposals put forward by third parties that may impact on our functions or the Taranaki region and its communities. Performance measure: Number of submissions. Evidence of success because of advocacy.	Prepare submissions in response to proposals put forward by third parties, with evidence to demonstrate that our advocacy has been considered in most cases.

Activity area two: Community engagement

Rationale and background

Community engagement activities focus on building communities that are well informed about our work, know how to get involved and are engaged in our processes. This work takes many forms including responding to requests for information, distributing information and undertaking display and extension initiatives in schools and within other forums, including those provided at Puke Ariki.

Baseline

Regular opportunities are provided to enable the community to get involved in our processes. For the year ending 30 June 2023, we:

- Issued 14 media releases
- Hosted 203,000 sessions on our website
- Had 31,000 engagements across eight social media channels
- Had 16,000 tamariki participating in education programmes.

Level of expected service statement

We will apply processes that inform and seek engagement from the region's community and schools on our work and decision-making via media releases, website content, bespoke consultation programmes and education programmes.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Use a range of communication channels to inform and engage the public. Performance measure: Audience engagement across key channels is sustained or increases.	Across key digital channels audience engagement increases +5% compared to previous year.
Objective: Encourage participation in our consultation programmes. Performance measure: Number of persons participating in consultation programmes increases annually.	Number of persons participating in consultation programmes increases +5% compared to previous year.
Objective: Encourage the participation of students in our education programmes. Performance measure: Number of students participating in education programmes increases.	Number of students participating in education programmes is greater than the previous year.
Objective: Provide annual funding for Puke Ariki and Aotea Utanganui activities, event, and exhibitions. Performance measure: Investment funding is provided for Puke Ariki and Aotea Utanganui activities, events and exhibitions.	Annual funding (minimum of \$150,000) for Puke Ariki and Aotea Utanganui activities, events and exhibitions.

Activity area three: Investment management

Rationale and background

Investment management involves managing equity, property, and treasury investments, including Port Taranaki Ltd.

Our investment portfolio is made up of equities, properties, cash and Port Taranaki Ltd (Port Taranaki). Our intention is for our investments to produce a revenue stream that will reduce our reliance on general rate revenue to fund our activities. The approach we apply within this activity area involves managing investments to optimise returns in the long-term, while balancing risk and return considerations. Our investments are managed prudently, with full knowledge that lower risk generally means lower returns.

Baseline

Investment returns provide more than \$8m per annum.

Level of expected service statement

We will manage our investments for the betterment of the Taranaki community and economy by actively seeking to use returns to reduce the general rate requirement by greater than \$8m per annum.

Performance measures and targets

Performance measure	Targets
	2025/2026
Objective: Monitor and review Port Taranaki Ltd's financial and operational performance. Performance measure: Our net returns from investment to the Taranaki community exceed \$8m.	The biannual performance review of Port Taranaki Ltd meets the expectations established in the Statement of Corporate Intent. Dividends to be at least \$8m per annum.
Objective: Ownership of Port Taranaki Ltd. Performance measure: Review the ownership structure of Port Taranaki Ltd.	Once, over the 10-year life of the 2024/2034 Long-Term Plan, complete a review of the ownership structure of Port Taranaki Ltd.
Objective: Manage property and treasury investments. Performance measure: 100% of investments are in accordance with approved policy and returns are more than \$1m per annum.	100% consistency with our Investment Policy. Level of investment returns to be at least \$1m per annum.

Indicative costs and sources of funds

2024/2025		2025/2026	2025/2026
Estimate		Estimate	LTP
\$000s		\$000s	\$000s
	Expenditure		
1,922	Governance	2,056	2,131
1,071	Community engagement	1,211	1,069
6	Investment management	6	6
2,999	Total expenditure	3,272	3,206
	Income		
1,338	General rates	1,790	1,809
403	Direct charges	124	104
1,258	Investment funds	1,359	1,293
2,999	Total income	3,272	3,206
0	Operating surplus/(deficit)	0	0
	Capital expenditure		
0	Land	0	0
5,000	Buildings	3,000	3,000
49	Motor vehicles	500	0
101	Plant and equipment	109	109
15	Office furniture	15	15
286	Computer equipment	409	465
0	Flood and river control assets	0	0
50	Computer software	50	50
5,501	Total capital expenditure	4,083	3,639
	Funded by:		
5,501	Transfer from retained earnings	4,083	3,639
5,501	Total funding	4,083	3,639
	Capital expenditure to:		
0	- meet additional demand	0	0
0	- improve the level of service	0	0
5,501	- replace existing assets	4,083	3,639
5,501	Total capital expenditure	4,083	3,639
23	Proceeds from sale of assets	300	0
827	Depreciation/amortisation	821	845



Ko Te Kaunihera ā rohe o Ngā Motu 2018 ture whenua (Waitara)

New Plymouth District Council (Waitara Lands) Act 2018

Pursuant to the *Waitara Harbours Act 1940*, we have an interest in 180ha of New Plymouth District Council owned Waitara Harbour endowment lands. The *New Plymouth District Council (Waitara Lands) Act 2018* (the Act):

- Provides lessees with the option to freehold their leasehold properties at any time
- Provides for a split of net accumulated and ongoing income between us and New Plymouth District Council
- In relation to our income, provides for the establishment of funds and committees for the application of accumulated and ongoing income by creating:
 - A fund to improve the health and well-being of the Waitara River and its catchment
 - A fund to improve Waitara and the lower Waitara River catchment.
- Provides for spending in accordance with determinations made by the Waitara River Committee on our functions and responsibilities. We do not have control over the determination made by the Committee
- Provides for us to carry out all activities in addition to, and not instead of, any existing activities.

We must establish a standing committee, called the Waitara River Committee, comprising:

- 5 members nominated by the Council
- 4 members nominated by the Waitara River Authorities
- 1 member nominated by Te Kōwhatu Tū Moana, in recognition of the historical and continuing mana whenua exercised by the Waitara hapū in Waitara.

We must delegate to the Waitara River Committee all of our powers that we consider necessary to enable the committee to perform its functions. The functions of the Waitara River Committee are:

- To determine the amounts and purposes of distributions of 70% of our income toward the restoration, protection, and enhancement of the environmental, cultural, and spiritual health and well-being of the Waitara River and the Waitara River catchment

- To determine the amounts and purposes of distributions of 30% of our income toward any matter in Waitara or in the lower catchment of the Waitara River
- To establish a subcommittee to make recommendations to the Waitara River Committee to determine the amounts and purposes of distributions of 30% of our income toward any matter in Waitara or in the lower catchment of the Waitara River.

The ways in which the restoration, protection, and enhancement of the environmental, cultural, and spiritual health and well-being of the Waitara River and the Waitara River catchment can be pursued include building the capacity and capability of the Waitara River Authorities to pursue those purposes. These functions must be performed only in relation to matters that are within our role and responsibilities under legislation.

The Waitara River Committee must establish a subcommittee. The function of the subcommittee is to make recommendations to the Waitara River Committee in relation to the amounts and purposes of distributions of 30% of our income toward any matter in Waitara or in the lower catchment of the Waitara River. The subcommittee comprises 4 members nominated by Te Kōwhatu Tū Moana.

Through to 30 June 2026, we intend to enable the establishment of the Waitara River Committee and the subcommittee, enable the Waitara River Committee and the subcommittee to develop a strategy for the delivery of the functions and responsibilities of the Committee and subcommittee and to commence the delivery of the strategy.

Reporting on the funds allocated (income) and the distribution of funds received (expenditure) will be included in each audited annual report.

Financial statements

The following pages present our financial projections for 2025/2026. In particular, the following information is presented:

- the practices and assumptions used in preparing the financial information
- the sources of income and where it is planned to be spent
- the effect of the planned income and expenditure on the overall net worth of the Council
- what we owe and own
- the forecast cash payments and receipts for each year
- additional supporting information.

The Statement of Financial Position includes the estimated financial position as at 1 July 2025. These figures differ from the estimated financial position as at 30 June 2026 included in the 2023/2034 Long-Term Plan.

The forecast prospective financial information has been prepared for the purposes of this Plan and may not be suitable for any other purpose. The forecast prospective financial information presented is based upon best-estimate assumptions. Whilst every care has been taken in the preparation of the forecast prospective financial information, the actual results are likely to differ. These differences may be material. The forecasts are based upon assumptions and information available as at May 2025. Actual financial results have been incorporated to the extent that they affect the opening forecast prospective financial position as at 1 July 2025.

The forecast financial information on pages 53 to 56 has been prepared in accordance with the current accounting policies as specified on pages 63 to 69. The forecast financial information presented in this Plan has been prepared in compliance with Public Benefit Entity Financial Reporting Standard No. 42: Prospective Financial Statements.

The summing of each Indicative costs and sources of funds statement with each group of activities equates to the figures included in the Statement of Comprehensive Revenue and Expense.

We are required to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses

Prior to 1996/1997, the Council used dividends received from Port Taranaki Ltd to repay debt inherited upon the corporatisation of the new port company. Since then, we have used the dividend returns to reduce the general rate requirement. In some years, we have received more dividend returns than we budgeted for. These extra dividends have accumulated in the Dividend Equalisation Reserve. In some years we have received less dividends than we budgeted for. In these cases, the Council has used the Dividend Equalisation Reserve to smooth the impact on the general rate requirement.

The returns from Port Taranaki Ltd have the potential to fluctuate significantly. We use the Dividend Equalisation Reserve to smooth fluctuations in dividend returns from Port Taranaki Ltd and, consequently, smooth the impact on general rate changes. Technically the use of the Dividend Equalisation Reserve results in unbalanced budgets where in some years there are surpluses and in others deficits.

We are required to ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses. Each year's budget is unbalanced, but by use of the Dividend Equalisation Reserve, each year's projected operating revenues are sufficient to cover projected operating expenses.

The Taranaki Regional Council adopted and authorised the issue of the 2025/2026 Annual Plan and prospective financial information on 13 May 2025. The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures.

Ko te whākinga rawa i ngā ritenga pūtea

Statement of comprehensive revenue & expense

2024/2025		2025/2026	2025/2026
Estimate \$000s		Estimate \$000s	LTP \$000s
	Cost of services		
18,477	Resource management	19,581	19,220
15,027	Catchment management	14,951	14,866
8,577	Transport	9,023	8,969
1,279	Flood protection and hazard management	1,394	1,300
6,151	Regional facilities	6,347	6,181
2,999	Regional leadership and governance	3,272	3,207
52,510	Total operating expenditure	54,568	53,743
	Revenue from exchange transactions		
6,572	Direct charges revenue	3,393	6,807
1,650	Rent revenue	1,932	1,683
8,000	Dividends	8,000	8,000
	Revenue from non-exchange transactions		
16,286	General rates revenue	19,071	18,973
5,673	Targeted rates revenue	5,727	5,890
4,079	Direct charges revenue	7,719	3,886
4,865	Government grants	4,689	5,143
0	Vested assets	0	0
47,125	Total income	50,530	50,382
(5,385)	Operating surplus/(deficit) before finance income and expenses and taxation	(4,038)	(3,361)
2,268	Finance income	1,785	1,785
1,935	Finance expense	2,327	2,327
333	Net finance expense	(542)	(542)
(5,052)	Operating surplus before taxation	(4,580)	(3,903)
	Other gains/losses		
874	Gains/(losses) on revaluation of properties	440	455
(4,178)	Operating surplus before taxation	(4,140)	(3,448)
(10)	Income tax expense	(10)	(10)
(4,188)	Surplus/(deficit) for the period	(4,150)	(3,458)
	Other comprehensive income		
0	Revaluation of property, plant and equipment	0	0
0	Other comprehensive income, net of tax	0	0
(4,188)	Operating surplus/(deficit)	(4,150)	(3,458)

This statement should be read in conjunction with the Explanatory Notes to the Financial Statements.

Ko te whāriki i ngā tinihanga pūtea/rawa hoki

Statement of changes in net assets/equity

2024/2025	2025/2026	2025/2026
Estimate \$000s	Estimate \$000s	LTP \$000s
Retained Earnings		
67,174 As at 1 July	64,474	63,598
(4,188) Total comprehensive income for the period	(4,150)	(3,458)
612 Transfers to and from reserves	416	1,333
63,598 As at 30 June	60,740	61,473
Reserves		
32,008 As at 1 July	32,339	31,396
0 Total comprehensive income for the period	0	0
(612) Transfers to and from reserves	(416)	(1,333)
31,396 As at 30 June	31,923	30,063
Asset revaluation reserves		
7,156 As at 1 July	7,156	7,156
0 Total comprehensive income for the period	0	0
0 Transfers to and from reserves	0	0
7,156 As at 30 June	7,156	7,156
Total equity		
106,338 As at 1 July	103,969	102,150
(4,188) Total comprehensive income for the period	(4,150)	(3,458)
0 Transfers to and from reserves	0	0
102,150 As at 30 June	99,819	98,692

This statement should be read in conjunction with the Explanatory Notes to the Financial Statements.

Ko te whāriki i te āhuatanga pūtea

Statement of financial position

2024/2025		2025/2026	2025/2026
Estimate \$'000s		Estimate \$'000s	LTP \$'000s
	Current assets		
602	Cash and cash equivalents	296	781
0	Current portion of investments	0	0
1,560	Receivables from exchange transactions	2,946	1,591
2,600	Receivables from non-exchange transactions	4,908	2,652
208	Inventories	212	212
416	Prepayments	367	424
312	Work-in-progress	816	318
5,698	Total current assets	9,546	5,978
	Non-current assets		
27,083	Treasury investments	27,460	27,083
26,799	Investments in CCOs & similar entities	26,799	26,799
45,000	Loan to Taranaki Stadium Trust	41,750	44,750
22,733	Investment properties	22,440	23,188
1,550	Intangible assets	977	1,600
42,153	Property, plant and equipment	46,635	44,690
161	Deferred tax	157	161
165,479	Total non-current assets	166,218	168,271
171,177	Total assets	175,763	174,249
	Current liabilities		
3,931	Payables from exchange transactions	5,508	4,010
2,080	Payables from non-exchange transactions	2,958	2,122
2,000	Borrowings	1,000	2,000
1,040	Work-in-progress	798	1,061
1,664	Employee entitlements	2,377	1,697
10,715	Total current liabilities	12,640	10,890
	Non-current liabilities		
312	Employee entitlements	454	317
58,000	Borrowings	62,850	64,350
58,312	Total non-current liabilities	63,304	64,667
69,027	Total liabilities	75,944	75,557
	Public equity		
63,598	Retained earnings	60,740	61,473
31,396	Reserves	31,923	30,063
7,156	Asset revaluation reserves	7,156	7,156
102,150	Total public equity	99,819	98,692
171,177	Total liabilities and equity	175,763	174,249

This statement should be read in conjunction with the Explanatory Notes to the Financial Statements.

Ko te whāriki i ngā kapewhiti pūtea

Statement of cash flows

2024/2025		2025/2026	2025/2026
Estimate \$'000s		Estimate \$'000s	LTP \$'000s
	Cash flows from operating activities		
	Cash was provided from:		
21,959	Rates	24,797	24,863
2,268	Interest	1,785	1,785
8,000	Dividends	8,000	8,000
0	Goods and services tax	0	0
10,560	Other exchange transactions	5,356	11,137
6,473	Other non-exchange transactions	12,223	6,315
49,260		52,161	52,100
	Cash was applied to:		
49,626	Employees and suppliers	51,944	50,949
1,935	Interest	2,327	2,327
60	Taxation	60	60
51,621		54,331	53,336
(2,361)	Net cash flows from operating activities	(2,171)	(1,236)
	Cash flows from investing activities		
	Cash was provided from:		
0	Investments	950	250
866	Property, plant and equipment	782	482
866		1,732	732
	Cash was applied to:		
20,583	Investments	0	0
8,320	Property, plant and equipment	6,218	5,667
28,903		6,218	5,667
(28,037)	Net cash flows from investing activities	(4,486)	(4,935)
	Cash flows from financing activities		
	Cash was provided from:		
29,000	Borrowing	6,600	6,600
29,000		6,600	6,600
	Cash was applied to:		
0	Borrowing	250	250
0		250	250
29,000	Net cash flows from investing activities	6,350	6,350
(1,398)	Net increase/(decrease) in cash and cash equivalents	(306)	179
2,000	Opening cash balance	602	602
602	Closing cash and cash equivalents	296	781

This statement should be read in conjunction with the Explanatory Notes to the Financial Statements.

Funding impact statement

The total estimated expenditure for 2025/2026 is \$56,895,333. This expenditure will be funded from the following sources consistent with the Revenue and Financing Policy:

	2025/2026
	Estimate \$000s
General rates	13,805
UAGC	5,266
Targeted rates	5,727
Direct charges	11,112
Government grants	4,689
Dividends	8,000
Rent revenue	1,932
Vested assets	0
Gains/(losses) on property revaluation	440
Finance income	1,785
Transfer from reserves	836
Transfer to reserves	(419)
Total funding	53,173

Capital value general rate

The Council proposes a general rate on the capital value on each rating unit in the region. The estimated general rate (in cents in the dollar of capital value) for 2025/2026 is 0.0301597 (GST inclusive). The Council proposes no differentials on the general rate. The general rate will be equalised between the three districts in the Taranaki region. The rates to be collected from each district are:

- New Plymouth and North Taranaki constituencies—to produce \$10,484,473 at a rate of 0.0297193 cents in the dollar of capital value GST inclusive
- Stratford constituency—to produce \$1,270,075 at a rate of 0.0300658 cents in the dollar of capital value GST inclusive
- South Taranaki constituency—to produce \$4,121,395 at a rate of 0.0296046 cents in the dollar of capital value GST inclusive.

Uniform annual general charge

The Council proposes a uniform annual general charge of \$102.93 (GST inclusive) on all separately used or inhabited parts of a rating unit in the region to produce \$6,055,387 (GST inclusive).

Separately used or inhabited part of a rating unit

Separately used or inhabited part of a rating unit (SUIP): A SUIP is defined as a separately used or occupied part of a rating unit and includes any part of a rating unit that is used or occupied by any person, other than the ratepayer, having a right to use or inhabit that part by virtue of a tenancy, lease, licence, or other agreement, or any part or parts of a rating unit that are used or occupied by the ratepayer for more than one single use.

Separately used or inhabited for a residential rating unit includes a building or part of a building that contains, two or more separately occupiable units, flats or houses each of which is separately inhabited or is capable of separate habitation.

Separately used or inhabited for a small holding or farmland property rating unit includes a rural property/farm with multiple dwellings (e.g., a house is used by a farm worker) each of which is separately inhabited or is capable of separate habitation.

Separately used or inhabited for a commercial or industrial rating unit: means a building or part of a building that is, or intended to be, or is able to be, separately tenanted, leased or subleased for commercial purposes.

An exception is made for motels/hotels as these are treated as one business even if each accommodation unit may be capable of separate habitation.

This definition of SUIP applies to the uniform annual general charge when used and to all fixed rates.

Targeted rates

The following table summarises the types of targeted rate, the group of activities or activity funded by that targeted rate together with the matters and factors of the targeted rates.

Group of activities funded	Type of rates	Location and types of land to be funded	Different factors or categories
Flood protection and hazard management	Flood and river control works rate	All properties in the New Plymouth and North Taranaki constituencies of the Taranaki region	Capital value
Flood protection and hazard management	Flood and river control works rate	All properties in the South Taranaki constituency of the Taranaki region	Capital value
Transport	Passenger transport services rate	All properties in the New Plymouth and North Taranaki constituencies of the Taranaki region	Capital value
Transport	Passenger transport services rate	All properties in the Stratford constituency of the Taranaki region	Capital value
Transport	Passenger transport services rate	All properties in the South Taranaki constituency of the Taranaki region	Capital value
Regional facilities	Regional sport and recreation facilities rate	All properties in the New Plymouth, North Taranaki, Stratford and South Taranaki constituencies of the Taranaki region	Fixed charge
Regional facilities	Regional sport and recreation facilities rate	All commercial and industrial properties in the New Plymouth and North Taranaki, constituencies of the Taranaki region	Land value

The Council proposes the following targeted rates for 2025/2026:

- A targeted rate for flood and river control works on the capital value on each rating unit in the New Plymouth and North Taranaki constituencies of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2025/2026 is 0.002541 GST inclusive to produce \$896,598 (GST inclusive).
- A targeted rate for flood and river control works on the capital value on each rating unit in the South Taranaki constituency of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2025/2026 is 0.000536 GST inclusive to produce \$74,640 (GST inclusive).
- A targeted rate for passenger transport services on the capital value on each rating unit in the New Plymouth and North Taranaki constituencies of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2025/2026 is 0.007629 GST inclusive to produce \$2,691,337 (GST inclusive).
- A targeted rate for passenger transport services on the capital value on each rating unit in the Stratford constituency of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2025/2026 is 0.004421 GST inclusive to produce \$186,759 (GST inclusive).
- A targeted rate for passenger transport services on the capital value on each rating unit in the South Taranaki constituency of the Taranaki region. The estimated targeted rate (in cents in the dollar of capital value) for 2025/2026 is 0.001658 GST inclusive to produce \$230,852 (GST inclusive).
- A differential targeted rate for regional sport and recreation facilities in the New Plymouth and North Taranaki constituencies of the Taranaki region.

Groups of properties (matters) used	Amount of rate and factor to be used	Total amount to be produced
Group 1 Commercial and Industrial.	A rate of 0.001998 cents in the dollar of land value GST inclusive.	\$36,991 GST inclusive
Group 1 Commercial and Industrial.	Fixed amount of \$96.60 GST inclusive for all separately used or inhabited parts of a rating unit.	\$243,722 GST inclusive
Groups 2, 3 and 4 being Residential, Small holdings and Farmland as defined below.	Fixed amount of \$45.30 GST inclusive for all separately used or inhabited parts of a rating unit	\$1,673,554 GST inclusive.

- The Council differentiates the regional sport and recreation facilities targeted rate for the New Plymouth and North Taranaki constituencies based on land use. The differential categories are:
 - Group 1: Commercial/industrial. All rating units that are used primarily for any commercial or industrial purpose.
 - Group 2: Residential. All rating units with a land area of one hectare or less, not being rating units in Group 1, used for residential and related purposes.
 - Group 3: Small holdings. All rating units, not being rating units included in Groups 1 or 2, having a land area of more than one hectare but no greater than four hectares.
 - Group 4: Farmland. All rating units, not being rating units included in Group 1, 2 or 3, having a land area in excess of four hectares.
- A targeted rate for regional sport and recreation facilities as a fixed amount on all separately used or inhabited parts of a rating unit in the Stratford constituency of the Taranaki region. The estimated fixed amount of \$28.46 for all separately used or inhabited parts of a rating unit for 2025/2026 to produce \$125,273 GST inclusive.
- A targeted rate for regional sport and recreation facilities as a fixed amount on all separately used or inhabited parts of a rating unit in the South Taranaki constituency of the Taranaki region. The estimated fixed amount of \$28.46 for all separately used or inhabited parts of a rating unit for 2025/2026 to produce \$425,930 GST inclusive.

The above figures are estimated cents in the dollar rates based upon the required revenue to be recovered from each type of rate and the current capital or land value of the region or sub-part of the region. The final capital or land value of the region or sub-part of the region used to set the rates (in July 2025) will be different from the values used in the above calculations. The effect on the cents in the dollar rates is not expected to be significant.

The Council does not require a lump sum contribution for any of its targeted rates.

Due dates

All rates will be payable in four equal instalments due on:

	New Plymouth and North Taranaki Constituencies	Stratford Constituency	South Taranaki Constituency
Instalment 1	27 August 2025	27 August 2025	27 August 2025
Instalment 2	26 November 2025	26 November 2025	26 November 2025
Instalment 3	25 February 2026	25 February 2026	25 February 2026
Instalment 4	27 May 2026	27 May 2026	27 May 2026

Penalties and discounts

Pursuant to Section 57 and 58 of the Local Government (Rating) Act 2002 the following penalties on unpaid rates will be applied.

A charge of 10 percent on so much of any instalment that has been assessed after 1 July 2025 and which remains unpaid after the due date for that instalment.

	New Plymouth and North Taranaki Constituencies	Stratford Constituency	South Taranaki Constituency
Instalment 1	27 August 2025	27 August 2025	27 August 2025
Instalment 2	26 November 2025	26 November 2025	26 November 2025
Instalment 3	25 February 2026	25 February 2026	25 February 2026
Instalment 4	27 May 2026	27 May 2026	27 May 2026

The Council will charge a penalty of 10 per cent on any portion of rates that were assessed or levied in any previous financial years to 1 July 2025 and which remain unpaid on 1 July 2025. The penalty will be applied on 30 September 2025 and a further additional penalty of 10 per cent on any rates that were assessed or levied in any previous financial years and which remain unpaid on 31 March 2026 (New Plymouth and North Taranaki constituencies).

The Council will charge a penalty of 10% on so much of any rates levied before 1 July 2025 which remain unpaid on 10 July 2025 or such later date as required under section 58(1) (b) (ii). A continuing additional penalty of 10% on so much of any rates levied before 1 July 2025 which remain unpaid six months after the previous penalty was added (Stratford constituency).

The Council will charge a penalty of 10% on so much of any rates levied before 1 July 2025 which remain unpaid on 1 July 2025 or such later date as required under section 58(1) (b) (ii). (South Taranaki constituency).

A discount of 2% will be allowed on the total rates set for the financial year, if the rates for a financial year are paid in full on or before the due date of the first instalment for the financial year (South Taranaki constituency only). This will be 30 August 2025.

Payment locations

The rates and charges will become due and payable at the principal offices and service centres of the region's district councils. The rates and charges can also be paid at the principal office of the Taranaki Regional Council.

Rating impact

The following are examples of the level of total rates that different groups of ratepayers will incur in 2025/2026 under this Plan. All figures are GST exclusive. These figures are calculated on the equalised capital value of each district. The actual rates struck will be on the unequalised capital value. Accordingly, there will be some differences (expected to be minor) between the figures below and the final rates figures charged.

Ratepayers in the New Plymouth and North Taranaki constituencies:

In these constituencies, ratepayers incur a mixture of capital value general rates, capital value targeted rates and fixed charge targeted rates. To determine the rates for any property, refer to the table for that type of property and then look by capital value.

Commercial and industrial property					
Capital value of property:	\$200,000	\$300,000	\$500,000	\$750,000	\$1,000,000
Land value of property:					
\$50,000	\$251.49	\$290.06	\$367.18	\$463.59	\$560.00
\$100,000	\$252.36	\$290.93	\$368.05	\$464.46	\$560.87
\$150,000	\$253.23	\$291.80	\$368.92	\$465.33	\$561.74
\$300,000	\$255.84	\$294.40	\$371.53	\$467.94	\$564.34
\$500,000	\$259.31	\$297.88	\$375.00	\$471.41	\$567.82
Residential property					
Capital value of property:	\$200,000	\$300,000	\$500,000	\$750,000	\$1,000,000
Total rates	\$206.02	\$244.58	\$321.71	\$418.11	\$514.52
Small holdings property					
Capital value of property:	\$200,000	\$300,000	\$500,000	\$750,000	\$1,000,000
Total rates	\$206.02	\$244.58	\$321.71	\$418.11	\$514.52
Farmland property					
Capital value of property:	\$500,000	\$1,000,000	\$2,000,000	\$3,000,000	\$5,000,000
Total rates	\$321.71	\$514.52	\$900.15	\$1,285.78	\$2,057.04

Ratepayers in the Stratford and South Taranaki constituencies:

In these constituencies, ratepayers incur a mixture of capital value general rates, uniform annual general charges and fixed charge targeted rates.

Stratford constituency					
Capital value of property:	\$200,000	\$500,000	\$1,000,000	\$2,000,000	\$5,000,000
Total rates	\$182.07	\$283.80	\$453.35	\$792.45	\$1,809.76
South Taranaki constituency					
Capital value of property:	\$200,000	\$500,000	\$1,000,000	\$2,000,000	\$5,000,000
Total rates	\$177.28	\$271.82	\$429.38	\$744.51	\$1,689.89

Rates equalisation/apportionment

The three Taranaki based district councils collect regional general rates on behalf of the Taranaki Regional Council. The projected apportionment of general rates between districts is as follows:

District	Capital Value Equalised \$	%	Estimated Rate Revenue \$	GST \$	GST incl rate revenue \$	Rate in the \$ excl GST
2016/2017						
New Plymouth	18,304,730,066	61.70%	2,926,703	439,005	3,365,708	
Stratford	2,873,743,895	9.69%	459,639	68,946	528,585	
South Taranaki	8,488,451,250	28.61%	1,357,099	203,565	1,560,664	
	29,666,925,211	100.00%	4,743,441	711,516	5,454,957	0.015989
2017/2018						
New Plymouth	16,998,928,540	55.35%	2,642,834	396,425	3,039,259	
Stratford	2,946,817,514	9.60%	458,378	68,757	527,135	
South Taranaki	10,763,892,555	35.05%	1,673,556	251,033	1,924,589	
	30,709,638,609	100.00%	4,774,768	716,215	5,490,983	0.015548
2018/2019						
New Plymouth	20,927,358,182	60.18%	2,965,459	444,819	3,410,277	
Stratford	3,082,320,450	8.86%	436,590	65,488	502,078	
South Taranaki	10,766,181,593	30.96%	1,525,600	228,840	1,754,440	
	34,775,860,225	100.00%	4,927,649	\$739,147	5,666,795	0.014169
2019/2020						
New Plymouth	22,154,282,246	62.49%	4,970,700	745,605	5,716,305	
Stratford	2,993,705,385	8.44%	671,351	100,703	772,054	
South Taranaki	10,305,036,050	29.07%	2,312,342	346,851	2,659,193	
	35,453,023,681	100.00%	7,954,393	1,193,159	9,147,552	0.0258019
2020/2021						
New Plymouth	23,344,023,600	61.69%	4,907,064	736,060	5,643,124	
Stratford	3,461,165,033	9.15%	727,827	109,174	837,001	
South Taranaki	11,033,882,958	29.16%	2,319,501	347,925	2,667,426	
	37,839,071,591	100.00%	7,954,392	1,193,159	9,147,551	0.0241749
2021/2022						
New Plymouth	25,305,918,029	63.00%	5,311,617	796,743	6,108,360	
Stratford	3,393,674,950	8.45%	712,431	106,865	819,296	
South Taranaki	11,470,400,824	28.55%	2,407,090	361,063	2,768,153	
	40,169,993,803	100.00%	8,431,138	1,264,671	9,695,809	0.0241369
2022/2023						
New Plymouth	31,510,825,488	63.35%	5,659,878	848,982	6,508,860	
Stratford	4,107,388,783	8.26%	737,973	110,696	848,669	
South Taranaki	14,119,916,550	28.39%	2,536,448	380,467	2,916,915	
	49,738,130,821	100.00%	8,934,299	1,340,145	10,274,444	0.0206571
2023/2024						
New Plymouth	35,015,906,250	65.00%	6,506,666	976,000	7,482,666	
Stratford	4,562,592,665	8.47%	847,869	127,180	975,049	
South Taranaki	14,291,429,064	26.53%	2,655,720	398,358	3,054,078	
	53,869,927,979	100.00%	10,010,255	1,501,538	11,511,793	0.0213696
2024/2025						
New Plymouth	34,127,865,126	65.52%	7,763,390	1,164,509	8,927,899	
Stratford	4,217,418,000	8.10%	959,760	143,964	1,103,724	
South Taranaki	13,741,371,500	26.38%	3,125,736	468,860	3,594,596	
	52,086,654,626	100.00%	11,848,886	1,777,333	13,626,219	0.0261607
2025/2026						
New Plymouth	34,764,871,056	66.04%	9,116,933	1,367,540	10,484,473	
Stratford	4,211,914,678	8.00%	1,104,413	165,662	1,270,075	
South Taranaki	13,662,788,150	25.96%	3,583,821	537,573	4,121,395	
	52,639,573,884	100.00%	13,805,168	2,070,775	15,875,943	0.0301597

Ko ngā wetenga i ngā whākinga pūtea

Explanatory notes to the financial statements

Summary of accounting policies

Reporting entity

Taranaki Regional Council is a regional local authority governed by the Local Government Act 2002.

The principal activity of the Council is the provision of local authority services, including resource management, catchment management, transport, flood protection and hazard management, regional facilities and regional leadership and governance to ratepayers and other residents of the Taranaki region.

The financial statements have been prepared in accordance with the requirements of the Local Government Act 2002, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

As the primary objective of the Council is to provide goods or services for community and social benefit, rather than for making a financial return, the Council is a public benefit entity for the purpose of financial reporting. The financial statements of the Council have been prepared in accordance with and comply with Tier 1 Public Benefit Entity (PBE) standards. The financial statements are presented in New Zealand dollars. The functional currency of Taranaki Regional Council is New Zealand dollars.

The financial statements have been prepared on a historical cost basis, modified by the revaluation of land and buildings, certain infrastructural assets, investment property, and financial instruments.

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements that management have made regarding the estimated useful life of plant property and equipment and the fair value of property, plant and equipment, are disclosed in the Summary of Accounting Policies.

Significant accounting policies

The following significant accounting policies have been adopted in the preparation and presentation of this Plan:

Subsidiaries

Consolidated prospective financial statements have not been prepared for the purposes of this Plan. The Council has not presented group prospective financial statements because the Council believes that the parent prospective financial statements are more relevant to users. The main purpose of prospective financial statements in this Plan is to provide users with information about the core services that the Council intends to provide, the expected cost of those services and consequently, how much the Council requires by way of rates to fund the intended levels of service. The level of rates funding required is not affected by subsidiaries except to the extent that the Council obtains distributions from, or further invests in, those subsidiaries. Such effects are included in the prospective financial statements of the Council.

Revenue

Revenue is recognised to the extent that it is probable that the economic benefits or service potential will flow to the Council and the revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, considering contractually defined terms of payment and excluding taxes/duty.

To the extent that there is a condition attached that would give rise to a liability to repay revenue, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised once the Council has satisfied these conditions.

Revenue from non-exchange transactions

- General and targeted rates: The Council recognises revenue from rates when the Council has set the rate and provided the rates assessment. Rates revenue is measured at the amount assessed, which is the fair value of the cash received or receivable.

- Government grants: Revenues from the Government is recognised when the Council obtains control of the transferred asset (cash, goods, services, or property), and when the revenue can be measured reliably and is free from conditions.
- Fines: The Council recognises revenue from fines when the notice of infringement or breach is served by the Council.
- Direct charges – goods and services: Rendering of services or the sale of goods at a price that is not approximately equal to the value of the service provided by the Council is considered a non-exchange transaction. This includes rendering of services where the price does not allow the Council to fully recover the cost of providing the service and where the shortfall is subsidised by income from other activities, such as rates. Revenue from such subsidised services is recognised when the Council issues the invoice or bill for the service.

Revenue from exchange transactions

- Direct charges – goods and services: Revenue from the rendering of services or the sale of goods is recognised by reference to the stage of completion of the service. Stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours for each contract. When the contract outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.
- Interest revenue: For all financial instruments measured at amortised cost and interest-bearing financial assets classified as available-for-sale, interest income is recorded using the effective interest rate. Effective interest rate is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability.
- Dividends: Revenue is recognised when the Council's right to receive the payment is established, which is generally when shareholders approve the dividend.
- Rental revenue: Rental revenue arising from operating leases on investment properties is accounted for on a straight-line basis over the lease.

Expenditure

The budget figures are Council only and do not include budget information relating to subsidiaries or associates.

Indirect costs relate to the overall costs of running the organisation and include staff time, office space and information technology costs. Indirect costs are allocated as overheads across all activities. Overheads

have been allocated against activity centres on the basis of staff numbers. However, in the case of Councillors, they have been allocated on a 0.5:1 ratio.

Income tax

The Council is exempt from income tax except for income received from Port Taranaki Ltd. Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position. Revenues, expenses and assets are recognised net of the amount of GST except:

When the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable; and in the case of receivables and payables, which are stated with the amount of GST included.

Cash and cash equivalents

Cash and cash equivalents in the statement of financial position comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash.

Inventories

Inventories are valued at the lower of weighted average cost or net realisable value.

Financial assets and liabilities

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial assets (other than shares in subsidiaries) are initially recognised at fair value. They are then classified as, and subsequently measured under, the following categories:

- amortised cost;
- fair value through other comprehensive revenue and expense (FVTOCRE); and
- fair value through surplus and deficit (FVTSD).

Transaction costs are included in the value of the financial asset at initial recognition unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit. The classification of a financial asset depends on its cash flow characteristics and the Council's management model for managing them.

A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are solely payments of principal and interest (SPPI) on the principal outstanding and is held within a management model whose objective is to collect the contractual cash flows of the asset.

A financial asset is classified and subsequently measured at FVTOCRE if it gives rise to cash flows that are SPPI and held within a management model whose objective is achieved by both collecting contractual cash flows and selling financial assets.

Financial assets that do not meet the criteria to be measured at amortised cost or FVTOCRE are subsequently measured at FVTSD. However, the Council may elect at initial recognition to designate an equity investment not held for trading as subsequently measured at FVTOCRE.

Subsequent measurement of financial assets at amortised cost - financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses (ECL). Where applicable, interest accrued is added to the investment balance.

Subsequent measurement of financial assets at FVTOCRE - financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except ECL and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.

Subsequent measurement of financial assets at FVTSD - Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit. Interest revenue and dividends recognised from these financial assets are separately presented within revenue.

Expected credit loss allowance (ECL) - The Council recognises an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset. ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the

remaining life of the financial asset (Lifetime ECL). When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council's historical experience and informed credit assessment and including forward-looking information. The Council consider a financial asset to be in default when the financial asset is more than 60 days past due. The Council may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

Fair value

The Council carries out a fair value assessment of its financial assets and liabilities as at 30 June of each year in accordance with PBE IPSAS 30 Financial Instruments: Disclosures.

Impairment

The Council assesses, at each reporting date, whether there is evidence that a financial asset or a group of financial assets is impaired. Financial assets are impaired when there is objective evidence that the Council will not be able to collect all amounts due according to the original terms of the receivables. Financial difficulties of the debtor, default payments or debts more than 60 days overdue are considered objective evidence of impairment. The carrying amount of an asset is reduced through the use of a provision account, and the amount of the loss is recognised in surplus or deficit. When a receivable is uncollectible, it is written off against the provision account for receivables. Subsequent recoveries of amounts previously written off are credited against surplus or deficit.

Risk management

The main risks arising from the Council's financial instruments are summarised below. The Council seeks to minimise the effects of these risks by adhering to a treasury policy that is reviewed by the Council.

Risk:	Exposure arising from:	How the risk is managed:
Interest rate risk	Value of a financial instruments fluctuating due to changes in market interest rates	Reviewing banking arrangements to ensure the best return on funds while maintaining access to liquidity levels required.
Credit risk	Risk of default on cash and receivables balances by the other party to the transaction	Ensuring the Council places its cash with high credit quality financial institutions and monitoring aging of debtors. Also, the Council is exposed to credit risk as a guarantor of all of NZLGFA's borrowings.
Liquidity risk	Risk the Council cannot pay its contractual liabilities as they fall due	Active capital management and flexibility in funding arrangements. Also, the Council is exposed to liquidity risk as a guarantor of all of NZLGFA's borrowings. This guarantee becomes callable in the event of the NZLGFA failing to pay its borrowings when they fall due.

Property, plant and equipment

Property, plant and equipment is measured initially at cost. Cost includes expenditure that is directly attributable to the acquisition of the items. The cost of an item of property plant and equipment is recognised only when it is probable that future economic benefit or service potential associated with the item will flow to the Council, and if the item's cost or fair value can be measured reliably. After initial recognition, property, plant and equipment are measured using either the cost model or the revaluation model.

For Council, land and work in progress is recorded at cost, flood and river control assets are recorded at fair value as determined by a valuer and all other assets are recorded at cost less accumulated depreciation and any impairment. All other assets are recorded at cost less accumulated depreciation and any impairment.

Council land and buildings are valued at cost. These classes of land and buildings are valued differently based upon the nature and use or purpose that the land is held for.

Revaluation is performed on a class-by-class basis. If an item of property, plant and equipment is revalued, the entire class to which the asset belongs is revalued. Valuations are performed with sufficient frequency to ensure that the fair value of a revalued asset does not differ materially from its carrying amount. The valuation cycle for revalued asset classes is normally three years. A revaluation surplus is recorded in other comprehensive revenue and expense and credited to the asset revaluation reserve in net assets/equity. However, to the extent that it reverses a revaluation deficit of the same class of asset previously recognised in surplus or deficit, the increase is recognised in surplus or deficit. A revaluation deficit is recognised in the surplus or deficit, except to the extent that it offsets an existing surplus on the same asset class recognised in the asset revaluation reserve.

The residual value and the useful life of assets are reviewed at least annually. Depreciation calculated on a straight-line basis, which writes off the value of the assets over their expected remaining lives after allowing for residual values where applicable. The depreciation rates are as follows:

Buildings	5 to 45 years	2 to 20%
Motor vehicles	5 to 8 years	12 to 20%
Plant and equipment	2.5 to 25 years	4 to 40%
Office furniture and fittings	5 to 10 years	10 to 20%
Computer equipment	5 years	20%

Flood scheme assets – the nature of these assets is equivalent to land improvements and, as such, they do not incur a loss of service potential over time. Land and flood scheme assets are not depreciated. Maintenance costs are expensed as they are incurred in the surplus or deficit in the Statement of Comprehensive Revenue and Expense.

Impairment losses of continuing operations, including impairment on inventories, are recognised in the surplus or deficit. An assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Council estimates the assets or CGU's recoverable amount.

For non-financial non-cash-generating assets, except for those assets that are valued using the revaluation model, the Council assesses at each reporting date whether there is an indication that a non-cash-generating asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Council estimates the asset's recoverable service amount. An asset's recoverable service amount is the higher of the non-cash-generating asset's fair value less costs to sell and its value in use.

Where the carrying amount of an asset exceeds its recoverable service amount, the asset is considered impaired and is written down to its recoverable service amount. Impairment losses are recognised immediately in surplus or deficit.

Intangible assets

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. The cost of intangible assets acquired in a business combination is their fair value at the date of acquisition. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and accumulated impairment losses. Internally generated intangibles, excluding capitalised development costs, are not capitalised and the related expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred.

The amortisation expense on intangible assets with finite lives is recognised in surplus or deficit as the expense category consistent with the function of the intangible assets. The Council holds computer software packages for internal use, including purchased software and software developed in-house by the Council. Purchased software is recognised and measured at the cost incurred to acquire the software. Developed software is recognised and measured during the development stage in accordance with the Research and Development policy below. Costs directly associated with the development of software, including employee costs, are capitalised as an intangible asset. Training costs and costs associated with maintaining computer software are recognised as expenses when incurred. The estimated useful lives are as follows:

Computer software:	5 years	20%
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Investments

The investment in subsidiaries is carried at cost in the Council's financial statements.

Loan to Taranaki Stadium Trust

Investment loans held by the Council are accounted for at cost less any impairment charges in the financial statements of the Council.

Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the cost of replacing part of an existing investment property at the time that cost is incurred if the recognition criteria are met, and excludes the costs

of day-to-day maintenance of an investment property. Subsequent to initial recognition, investment properties are measured at fair value, which is based on active market prices, adjusted, if necessary, for any difference in the nature, location or condition of the specific asset at the reporting date. Gains or losses arising from changes in the fair values of investment properties are recognised in surplus or deficit in the year in which they arise.

Employee benefits

Liabilities for wages and salaries (including non-monetary benefits), annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee rendered the related services and are generally expected to be settled within 12 months of the reporting date. The liabilities for these short-term benefits are measured at the amounts expected to be paid when the liabilities are settled. Expenses for non-accumulating sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

Employees of the Council become eligible for long service leave after a certain number of years of employment, depending on their contract. The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. The Council's liability is based on an actuarial valuation. Actuarial gains and losses on the long-term incentives are accounted for in the surplus or deficit.

Provisions

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Borrowings

All borrowing costs are expensed in the period they occur.

Payables

Provisions are recognised when the Council has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Equity

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of reserves. Accumulated comprehensive revenue and expense is the Council's accumulated surplus or deficit, adjusted for transfers to/from specific reserves. The asset revaluation reserve for the revaluation of those PP&E items that are measured at fair value after initial recognition. The cash flow hedge reserve is for the revaluation of derivatives designated as cash flow hedges. It consists of the cumulative effective portion of net changes in the fair value of these derivatives. Targeted rates reserves are a restricted equity reserve that comprises funds raised by the Council through targeted rates. The use of these funds is restricted to the specific purpose for which the targeted rates were levied. A special purpose reserve is a restricted equity reserve created by the Council for the specific identified purpose. The use of these funds is restricted to the specific purpose.

The Council manages capital as a by-product of managing its revenue, expenses, assets, liabilities and general financial dealings. The Local Government Act 2002 requires the Council to manage its revenue, expenses, assets, liabilities and general financial dealings in a manner that promotes the current and future interests of the community. Additionally, The Local Government (Financial Reporting and Prudence) Regulation 2014 sets out several benchmarks for assessing whether the Council is managing its revenue, expenses, assets and liabilities prudently. An additional objective of capital management is to ensure that the expenditure needs identified in the Council's Long-Term Plan and Annual Plan are met in the manner set out in those plans. The Local Government Act 2002 requires the Council to make adequate and effective provision in its Long-Term Plan and in its Annual Plan to meet the expenditure needs identified in those plans. The factors that the Council is required to consider when determining the appropriate sources of funding for each of its activities are set out in the Local Government Act 2002. The sources and levels of funding are set out in the funding and financial policies in the Council's Long-Term Plan. The Council monitors actual expenditure incurred against the long-term plan and annual plan.

Leases

The determination of whether an arrangement is or contains a lease is based on the substance of the arrangement at inception date. The substance of the arrangement depends on whether fulfilment of the arrangement is dependent on the use of a specific asset or assets, or the arrangement conveys a right to use the asset, even if that right is not explicitly specified in an

arrangement. Finance leases are leases that transfer substantially all risks and benefits incidental to ownership of the leased item to the Council. Assets held under a finance lease are capitalised at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Council also recognises the associated lease liability at the inception of the lease, at the same amount as the capitalised leased asset. Leases in which the Council does not transfer substantially all the risks and benefits of ownership of an asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised over the lease term.

Statement of cash flows

Cash flows from operating activities are presented using the direct method. Definitions of terms used in the Statement of Cash Flows:

- Cash means cash on deposit with banks, net of outstanding bank overdrafts.
- Investing activities comprise the purchase and sale of property, plant and equipment, investment properties and investments
- Financing activities comprise the change in equity and debt capital structure of the Council.
- Operating activities include all transactions and events that are not investing or financing activities.

Cash flows are included in the statement of cash flows on a net basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

Related party transactions

All transactions between the Council and the entities that it controls are undertaken in the normal course of business.

Work-in-progress

Work-in-progress relates to unbilled time and costs (current asset) or time and costs billed-in-advance (current liability) for resource consent applications, resource consent compliance monitoring and unauthorised pollution incidents.

Critical accounting estimates and assumptions

The preparation of the Council's requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Judgements, estimates and assumptions

Judgements that management have made regarding the estimated useful life of plant property and equipment and the fair value of investment properties and property, plant and equipment, are disclosed in the Summary of Accounting Policies.

Reserves

Reserve funds are utilised to provide a fund for expenditure on specific purposes. In some circumstances the reserves are a legal requirement. The Council holds the following reserve funds:

North Taranaki/Waitara River Control Scheme Reserve

The Council strikes a targeted rate based on capital values over the New Plymouth district for:

- maintenance of the Waitara River Flood Protection scheme
- the construction of flood protection works in the lower Waiwhakaiho catchment; and
- for other minor river control works which are required for flood protection in the district.

Any unspent funds must be appropriated to this reserve and may only cover expenditure on those purposes. This reserve fund relates to the Flood protection and hazard management group of activities.

2025/2026	
Estimate \$000s	
Opening balance 1 July	1,313
Transfer from retained earnings	39
Transfer to retained earnings	0
Closing balance 30 June	1,353

South Taranaki Rivers Control Scheme reserve

The Council strikes a targeted rate based on capital values over the South Taranaki constituency for purposes of:

- construction and maintenance of the Ōpunake Flood Protection scheme
- other minor river control works which are required for flood protection in the South Taranaki constituency.

Any unspent funds must be appropriated to this reserve. Funds may only be appropriated to cover expenditure on the above purposes. This reserve fund relates to the Flood protection and hazard management group of activities.

2025/2026	
Estimate \$000s	
Opening balance 1 July	0
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	0

Contingency/disaster Reserve

This reserve was created to meet the Council's share of the replacement cost of infrastructure assets affected by natural disasters. It also covers the Council's commitments under the National Civil Defence Plan in the event of emergencies. It is available for any other contingency or emergency response purposes including oil spill response and flood response. This reserve fund relates to the Resource management and the Flood protection and hazard management groups of activities.

2025/2026	
Estimate \$000s	
Opening balance 1 July	1,086
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	1,086

Dividend Equalisation Reserve

The Council transfers dividends received in excess of budget to this reserve. The reserve is to be used to equalise dividend returns over time. Dividends in excess of budget since 1996/97 have been transferred to the reserve. Prior to 1996/97 all dividends were used to repay debt incurred during the incorporation of Port Taranaki Ltd. From 1996/97 onwards dividends have been used to reduce the general rate requirement. This reserve fund relates to all groups of activities.

2025/2026	
Estimate \$000s	
Opening balance 1 July	2,521
Transfer from retained earnings	0
Transfer to retained earnings	836
Closing balance 30 June	1,685

Pest Animal Management: Te Papa-Kura-o-Taranaki Control Reserve

This reserve was created to meet the Council's share of the costs associated with initial control works and maintenance works resulting from the cyclical pest control works undertaken by the Department of Conservation in Te Papa-Kura-o-Taranaki. This reserve smooths the Council's revenue and expenditure. Funds are transferred to the reserve annually. When the Council's expenditure is incurred, the funding is sourced from the reserve fund. This reserve fund relates to the Catchment management group of activities.

2024/2025	
Estimate \$000s	
Opening balance 1 July	463
Transfer from retained earnings	380
Transfer to retained earnings	0
Closing balance 30 June	843

Endowment Land Sales Reserve

This reserve was created to account for the proceeds from the sale of endowment land. The proceeds from the sale of endowment lands can only be used for purposes specified by the Local Government Act 1974 and the Local Government Act 2002. This reserve fund relates to all groups of activities.

2024/2025	
Estimate \$000s	
Opening balance 1 July	2,935
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	2,935

Waitara Lands Act 2018 Reserve

This reserve was created to account for the proceeds from the sale of Waitara Harbours Board endowment land. The proceeds from the sale of endowment lands can only be used for purposes specified by the New Plymouth District Council (Waitara Lands) Act 2018 and the Local Government Act 2002. This reserve fund relates to the Resource management and Catchment management groups of activities.

2024/2025	
Estimate \$000s	
Opening balance 1 July	24,022
Transfer from retained earnings	0
Transfer to retained earnings	0
Closing balance 30 June	24,022

Statement of comprehensive income

Included in the Statement of Comprehensive Revenue and Expense but not separately disclosed, are the following balances:

2024/2025	
Estimate \$000s	
Depreciation	2,364
Employee benefits	23,351

Rating base information

The number of rating units within the region at the end of the preceding financial year is:

2024/2025	
Estimate \$000s	
Rating units	56,893

Council-controlled organisations

A council-controlled organisation can be a company, partnership, trust, or other similar arrangement in which one or more local authorities, directly or indirectly, controls the organisation.

Taranaki Stadium Trust

The Taranaki Stadium Trust is a charitable trust and a council-controlled organisation under the Local Government Act 2002. The Taranaki Stadium Trust was established in November 1999 to own and operate the then Rugby Park in New Plymouth. The Taranaki Stadium Trust has no subsidiaries or joint ventures.

The purpose of the Trust is to promote the effective and efficient maintenance, development, management, operation and promotion of Stadium Taranaki as a community asset used for recreation, sporting and cultural activities for the benefit of the people of Taranaki, working with the Taranaki Regional Council and the New Plymouth District Council.

The Trust, the New Plymouth District Council and the Taranaki Regional Council have a partnership arrangement for the operation and development/enhancement of the Stadium Taranaki facilities. Under the Trust's Deed and the management agreement between the Trust and the New Plymouth District Council, the New Plymouth District Council operates and funds the operations of Stadium Taranaki. The Taranaki Regional Council funds, via the Trust, the long-term maintenance and development of Stadium Taranaki. This partnership for funding and operating, maintaining and developing assists in maintaining Stadium Taranaki as a premier regional sports and events venue.

The performance of Taranaki Stadium Trust can be judged against the following measures:

- the presence of a Management Agreement with the New Plymouth District Council for the operation of the Stadium
- the provision of annual funding for a programme of agreed maintenance and long-term development of the Stadium. The programme of maintenance and long-term development is to be agreed upon by the Taranaki Regional Council and the New Plymouth District Council.

Significant policies and obligations on ownership and control

The Trust will remain in our control as long as the partnership agreement between the Trust, the New Plymouth District Council and the Taranaki Regional Council continues. If the partnership dissolves, control of the Trust, and the associated obligations, revert to the New Plymouth District Council. The return clauses could be exercised during the lifetime of this Plan.

Regional Software Holdings Ltd

Regional Software Holdings Ltd (RSHL) is a company governed by the Companies Act 1993 and incorporated in New Zealand. RSHL is a council-controlled organisation pursuant to the Local Government Act 2002. RSHL has no subsidiaries or joint ventures.

RSHL provides a framework for collaboration across Te Uru Kahika. It supports the procurement or development of shared solutions in a manner that provides greater consistency in how we operate. RSHL provides a more cost-effective alternative than individual councils can achieve on their own. The company operates by facilitating collaborative initiatives between councils and through managed contractual arrangements.

The vision of RSHL is to provide high-quality shared services for Te Uru Kahika (and associated agencies) that delivers value to customers, shareholders and the sector. The principles of RSHL that should be considered when making any decisions relating to the Company are as follows:

- Work for the good of Te Uru Kahika
- Be transparent and accountable
- Create value
- Work smarter, not harder
- Gain consistency
- Reduce duplication
- Be customer centric
- Recognise and manage shareholder risk
- Support our people.

In addition to operating the Company, with regard to the principles, the primary objectives of the Company are to:

- Ensure the local government sector is better prepared to respond to future challenges
- Achieve a better return on investment with a focus on quality of outcome and realising the value proposition for the sector
- Increase credibility of the sector as a trusted deliverer with a unified and consistent sector profile
- Improve key staff attraction and retention
- Achieve consistent good practise process across the sector and within councils.

The performance of RSHL can be judged against the following measures:

Theme: Programme Delivery

Performance Statement: We will maintain a high standard of delivery of our programmes to customers.

- All projects and programmes will follow an appropriate approval pathway for their size, scope and complexity.
- All programmes will have an effective governance structure and planning processes appropriate to the size and complexity of the programme.
- Draft plans and budgets will be set before 1 March, final plans and budgets will be set by 30 June.
- An independent assurance review will be completed for major programmes each year. To be completed by 30 June each year.
- All programmes will meet agreed delivery targets set by the programme governance group each year.
- Annual performance surveys will be completed with participating councils. Survey feedback will be considered and actioned where appropriate

Theme: Service Delivery

Performance Statement: We will maintain a high standard of delivery of our services to customers.

- All services are clearly defined, including service definition, service level expectations and funding models. June 2026.
- All services will have an effective customer advisory structure appropriate to the size and complexity of the service. June 2026.
- All services will meet or exceed agreed service level expectations each year. June 2027.

Theme: Operational Excellence

Performance Statement: We will set a high standard for the governance and management of the company.

- We will operate within approved budget, with any material variations approved by the board. Assessed at year-end.
- We will meet all statutory governance and reporting deadlines. Assessed in July for the previous year.
- The board will operate according to the Institute of Directors' Code of Practice. Self-assessment to be completed in June for the previous financial year.

Significant policies and obligations on ownership and control

We will retain our shareholding in RSHL as long as we remain a user of the IRIS solution.

Appendices

Appendix 1: Charging policies

Resource Management Act Charging Policy. Schedule of charges pursuant to section 36 of the Resource Management Act 1991

Schedule 1: Scale of charges for staff time

	Rate for processing resource consents and responding to pollution incidents.	Rate for all other Council work.
Professional staff	\$134/hr	\$129/hr
Professional/supervisory staff	\$170/hr	\$160/hr
Team Leaders	\$209/hr	\$195/hr
Managers	\$246/hr	\$230/hr
Support staff	\$134/hr	\$129/hr
Directors	\$409/hr	\$382/hr

Explanation

This scale of charges is used to calculate the Council's actual and reasonable costs when carrying out functions under the Resource Management Act 1991, including any functions transferred to it under section 33. Where those actual and reasonable costs exceed any specified charges, the Council may recover those costs as additional charges under section 36(3) of the Resource Management Act 1991. Staff time is recovered at the charge appropriate to the task which they are undertaking. The charges are calculated as per the IPENZ method with a multiplier of 2.1. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 2: Fixed minimum charges for the preparation or change of policy statement or plans and the processing of resource consents

Request for preparation or change to a plan/policy statement	\$77,000
For non-notified farm dairy discharge consent	\$1,650
For non-notified consent other	\$1,870
For notified consents (limited and public)	\$9,900
Renewal or change consent:	
• Non-notified	\$1,870
• Notified (limited and public)	\$9,900
Non-notified review of consent	\$1,210
Notified review of consent	\$9,900
Extension of a consent lapse date	\$690
Certificate of compliance	\$1,815
Serve notice of a permitted activity	\$421
Approvals under Resource Management Act:	
Water Measuring Regulations	\$502
Transfer of consent to another party or change of consent holder name (1 to 5 consents)	\$133 per consent
Transfer of consent to another party or change of consent holder name (6 to 20 consents)	\$117 per consent
Transfer of consent to another party or change of consent holder name (more than 21)	\$88 per consent

Explanation

Applicants, in accordance with Council policy, are required, where necessary, to pay all actual and reasonable charges for staff time, consultants, cultural and other experts, legal, hearing costs (including legal, administration, hearing commissioners (and disbursements and councillors acting as hearing commissioners costs), plant and laboratory analyses where these costs exceed the fixed minimum charges set out in Schedule 2. The above charges include those arising from any functions transferred to the Council under section 33 of the Resource Management Act 1991. Where independent commissioners are requested by submitters, these additional costs will be recovered from the applicant and reimbursed after collection from the submitter under Schedule 10. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 3: Scale of charges for the use of plant

BTEX Absorption Disk	\$654.60 per sample
Deposition gauge	\$61.70 per month
Drager air sampler	\$49.40 per sample
DusTrak desktop monitor (PM10)	\$123.40 per day
DusTrak handheld	\$37.10 per deployment
Gastec air sampler	\$61.70 per sample
Multigas monitor	\$123.40 per deployment
Passive absorption disks	\$209.30 per sample
Black Disc	\$12.30 per deployment
Contolotron	\$185.10 per day
Electric fishing equipment	\$308.60 per day
Fyke net	\$37.10 per deployment
G-minnow trap	\$12.30 per deployment
Macroinvertebrate sample processing	\$540.00 per sample
Miscellaneous fish survey equipment	\$123.40 per survey
Periphyton aspirator	\$123.40 per day
Portable dissolved oxygen sensor	\$432.00 per month
Spotlight Surveys	\$37.10 per night survey
Vandorn sampler	\$61.70 per day
Waitaha Sonde	\$6,171.00 per year
Bladder pump	\$135.50 per day
Bladder pump-bladder	\$21.70 per item
Disposable Bailer	\$24.60 per sample
Electrical submersible pump	\$61.70 per day
Groundwater level logger	\$222.60 per year
Groundwater Sample tubing – bladder	\$3.90 per metre
Groundwater Sample tubing – drop tube	\$2.40 per metre
Groundwater Sample tubing – peristaltic	\$1.30 per metre
Peristaltic Pump	\$74.00 per day
Portable (12v) groundwater pump	\$147.60 per day
Motorboat	\$2,468.40 per day
Quad bike	\$432.00 per day
RTK GPS survey equipment	\$370.30 per day
Single axle trailer	\$86.40 per day
Spill Response Trailer	\$308.60 per day
Spray Unit	\$246.80 per day
Survey equipment – digital dumpy level	\$123.40 per day
Tandem trailer	\$117.30 per day
Teryx ATV	\$617.10 per day
Traffic management (TMS)	\$107.40 per hour
Bertrand Rd hydrometric equipment	\$1,020.00 per year
Cell telemetry	\$37.10 per month
Data Logger	\$197.20 per year
Hydrological gauging equipment (M9)	\$222.60 per gauging

Hydrological gauging equipment (wading)	\$92.60 per gauging
In stream temperature monitor	\$30.90 per month
Mangaehu hydrometric equipment	\$861.50 per year
Mangati Environmental Sensors	\$6,171.00 per year
Mangati hydrometric equipment	\$9,709.92 per year
Mangawhero-iti hydrometric equipment	\$1,436.30 per year
Oaonui hydrometric equipment	\$465.90 per year
Patea McColl's bridge hydrometric equipment	\$1,441.10 per year
Patea Skinner Rd hydrometric equipment	\$646.10 per year
Radio Telemetry	\$12.30 per month
RNZ Uruti Telemetry	\$396.00 per year
Repair Parts (battery/fuse/cable)	\$61.70 per deployment
Surrey Road Telemetry	\$6,050.00 per year
Standard hydrometric equipment	\$2,144.10 per year
Tangahoe hydrometric equipment	\$749.00 per year
Tawhiti hydrometric equipment (lower)	\$1,903.30 per year
Tawhiti hydrometric equipment (upper)	\$1,177.30 per year
Waingongoro hydrometric equipment	\$913.60 per year
Waitaha hydrometric equipment	\$9,709.92 per year
Rain Gauge Calibration	\$370.30 per deployment
Chlorine Meter	\$22.90 per use
Drone	\$145.20 per day
Multi-parameter Field Meter	\$123.40 per day
Haehanga hydrometric equipment	\$2,621.50 per year

Explanation

This scale of charges is used to calculate the Council's actual and reasonable costs when carrying out functions under the Resource Management Act 1991. Where those actual and reasonable costs exceed any specified amounts, the Council may recover those costs as additional charges under section 36(3) of the Resource Management Act 1991. The use of materials stored in the spill response trailer and/or used in spill response will be recovered from the spiller on an actual and reasonable basis. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 4: Fixed minimum charges for laboratory analyses

The Council has engaged a contract laboratory, RJ Hill Laboratories Ltd, to undertake the Council's regular sample analysis. Pricing of analysis is set out in the Council's contract with the supplier, these negotiated prices are subject to commercial sensitivity and therefore are not published in detail in this schedule. The Council's approach to calculating laboratory analysis charges is to use the original contract pricing with the application of a handling cost (of \$5.10) per analysis method which provides for the time required to coordinate and maintain this service. Total costs of analysis including the adjustment will be made available on request. An explanation of the methods used for laboratory analyses is available on request.

Explanation

This schedule sets out the Council's approach to recovering actual and reasonable costs of laboratory analysis when carrying out functions under the Resource Management Act 1991. Where those actual and reasonable costs exceed the fixed charges in this schedule, the Council may recover those costs as additional charges under section 36(3) of the Resource Management Act 1991. An explanation of the methods used for laboratory analyses is available on request. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. Charges exclude GST. Effective from 1 July 2025.

Schedule 5: Fixed initial annual monitoring deposit charges for activities with tailored compliance monitoring programmes 2025/2026

Catchments - Herekawe Stream

Beach Energy Resources NZ (Kupe) Limited	\$4,387
Methanex NZ Limited	\$9,628
New Plymouth District Council	\$4,387
New Zealand Oil Services Ltd	\$4,387
OMV New Zealand Limited	\$4,387

Catchments - Hongihongi Stream

Bulk Storage Terminals Limited	\$2,350
Molten Metals Limited	\$4,226
New Plymouth District Council	\$2,390
OMV New Zealand Limited	\$2,350
Port Taranaki Limited	\$2,131
Seaport Land Company Limited	\$2,390
Technix Bitumen Technologies Limited	\$2,131
Z Energy Limited	\$2,131

Catchments - Lower Waiwhakaiho

Airshed

DIALOG Fitzroy Limited	\$7,904
Downer New Zealand Limited	\$7,904
Katere Surface Coatings Limited	\$5,059
The Occupier	\$4,509

Catchments - Lower Waiwhakaiho River

Bunnings Limited	\$7,561
DIALOG Fitzroy Limited	\$11,659
Downer EDI Works Limited	\$4,042
Envirowaste Services Limited	\$4,003
Firth Industries Limited	\$4,116
Holcim New Zealand Limited	\$3,913
KiwiRail Holdings Limited	\$4,148
New Plymouth District Council	\$15,071
New Zealand Railways Corporation	\$4,074
Ravensdown Limited	\$3,985
Taranaki Sawmills Limited	\$6,994
Urban Aspect 24 Limited	\$7,743
Urban Aspect Limited	\$3,884
Waste Management NZ Limited	\$4,228

Catchments - Mangati Stream

Barton Holdings Limited	\$9,003
First Gas Limited	\$7,040
Greymouth Petroleum Acquisition Company Ltd	\$8,538
J Swap Contractors Limited	\$10,023
McKechnie Aluminium Solutions Limited	\$11,299
Move Freight Limited	\$2,642
Move Logistics Group Limited	\$9,826
New Plymouth District Council	\$10,743

Nexans New Zealand Limited	\$19,444
Schlumberger New Zealand Limited	\$8,143
Tasman Oil Tools Limited	\$8,538
Tegel Foods Limited	\$11,733
Tegel Foods Limited - Poultry Processing Plant	\$26,460

Catchments - Tawhiti Stream

Graeme Lowe Protein Limited	\$484
Silver Fern Farms Limited	\$33,191
Taranaki Fish & Game Council	\$4,205

Catchments - Waitaha Stream

AICA (NZ) Limited	\$15,059
Arxada NZ Limited	\$2,920
C&O Concrete Products Limited - New Plymouth	\$6,696
Energyworks Limited	\$9,403
Greymouth Facilities Limited	\$8,020
Intergroup Limited	\$10,123
New Plymouth District Council	\$8,490
Pounamu Oilfield Services Limited	\$8,113
SRG Global Asset Services (Taranaki) Ltd	\$4,790
Symons Property Developments Limited	\$7,314
Taranaki Sawmills Limited	\$10,690
Woodwards 2008 Limited	\$1,296

Dairy processing

Fonterra Limited	\$190,380
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Hydro-electric energy

Greenfern Industries Limited	\$24,610
Manawa Energy Limited	\$132,057
Opunake Power Limited	\$3,836

Industrial

Anzco Foods Waitara Limited	\$536
Ballance Agri-Nutrients Limited	\$673
Ballance Agri-Nutrients Limited	\$536
Dow Chemical (NZ) Ltd	\$20,912
Downer New Zealand Limited	\$2,825
Fonterra Limited	\$693
Liquigas Limited - Head Office	\$1,740
McKechnie Aluminium Solutions Limited	\$24,519
Methanex Motunui Limited	\$2,162
Molekulis Limited	\$654
Port Taranaki Limited	\$44,408
Powerco Limited - Electricity Operations	\$654
Sandford Bros Limited	\$536
Solexin Industries Limited	\$1,191
Taranaki Bulk Storage Limited	\$1,305
Taranaki Stock Car Club Inc	\$716

Technix Bitumen Technologies Limited	\$2,825
Transpower New Zealand Limited	\$716

Irrigation

AJ & DI Dravitzki Trusts Partnership	\$1,369
Alexander Farms Limited	\$1,912
Anthony Ingman & Kerstin Johanna Williams	\$456
AR Geary Trust	\$1,923
BLL Farm Trust	\$6,124
BR & RG Harvey Family Trust	\$863
Coastal Country Farms Limited	\$3,400
David John Alexander	\$1,369
David Pease Family Trust	\$3,593
Donna-Maree Baker	\$1,505
Duncan Robert Emerson Wilson	\$4,404
FJ Goodin & Sons Limited	\$3,400
Fonic Farms Limited	\$1,420
Friesianroots Limited	\$3,423
Gibbs G Trust	\$1,976
Hawera Golf Club Inc	\$943
Inglewood Golf Club Inc	\$715
John & Elaine Glenda Sanderson	\$4,524
JW & MT Hamblyn Family Trusts	\$1,923
Kaihihi Trust	\$1,976
Kaitake Golf Club Inc	\$1,046
Kereone Farms Limited	\$6,964
Kohi Investments Limited	\$2,172
Larsen Trusts Partnership	\$456
Leatherleaf Limited	\$1,315
Leonie Ann Campbell	\$5,788
Luttrell Trust Partnership	\$6,124
Manaia Golf Club	\$625
Manukorihi Golf Club Inc	\$1,091
Mara Trust	\$3,400
MI & PM Stevenson Family Trust	\$1,561
New Plymouth Golf Club Inc	\$1,046
Nigel Wayne & Denise Mary King	\$1,555
Nilock & Camole Trusts	\$1,923
Oceanview Trust	\$456
Ohawe Farm Limited	\$863
PKW Farms LP	\$1,976
Pukeone Company Limited	\$1,369
Pukeone Partnership	\$5,235
Riverside Farms Taranaki Ltd	\$1,420
RM & MC Julian Family Trust	\$6,124
Roger Dickie Family Trust	\$1,976
Spenceview Farms	\$6,124
Summerset Villages (Bell Block) Limited	\$1,731
Te Ngutu Golf Club Incorporated	\$943
Turangarere Trust	\$1,369
Waikaikai Farms Limited	\$1,482
Waitara Golf Club Inc	\$986
Waitotara Kiwifruit Limited Partnership	\$1,912
Waiwira Holdings Limited	\$4,107
Wayne Douglas & Sandra Christine Morrison	\$7,508
Westown Golf Club Incorporated	\$986
Woollaston Family Trust Partnership	\$456

Landfills/cleanfills

A & A George Family Trust	\$3,238
AA Contracting Limited	\$4,055
Barry John & Lynette Betty Bishop	\$4,055
Gas & Plumbing Ltd	\$3,166
Groundworkx Taranaki Limited	\$2,320
Malandra Downs Limited	\$4,175
New Plymouth District Council	\$110,262
South Taranaki District Council	\$32,936
Stratford District Council	\$7,305
Value Timber Supplies Limited	\$5,549
Westown Agriculture Limited	\$5,145

Marine discharges

Fonterra Limited	\$0
New Plymouth District Council	\$37,603
South Taranaki District Council	\$38,908

Meat processing

Ample Group Limited	\$30,730
Anzco Foods Limited	\$4,164
Riverlands Eltham Limited	\$69,263
Silver Fern Farms Limited	\$58,258

Minor industries

Airport Farm Trustee Limited	\$3,989
Brokers United Limited	\$328
Eltham Sandblasting Limited	\$328
Firth Industries - Division of Fletcher Concrete & Infrastructure Limited	\$2,176
Fletcher Concrete & Infrastructure Limited	\$2,176
Fulton Hogan Limited - New Plymouth	\$348
Grays Blast & Paint Limited	\$328
Inglewood Timber Processors	\$872
Mervyn Jack Hooper	\$328
New Plymouth District Council	\$6,439
Normanby Engineering Sandblasting & Spraypainting	\$328
Oscar4U	\$328
Osflo Fertiliser Limited	\$9,096
Paws & Claws Kennels and Cattery Ltd	\$872
Peter Jones	\$872
Spotswood College Board of Trustees	\$0
Taranaki District Health Board	\$872
Taranaki Galvanisers 2022 Limited	\$7,385
The Tirimoana No 1 Trust	\$3,155
Transpower New Zealand Limited	\$657
W Abraham Limited	\$4,011

Miscellaneous

Cadless Developments Limited	\$0
New Plymouth District Council	\$16,859

New Plymouth District Council & Methanex Motunui Limited	\$35
New Zealand Railways Corporation	\$35
Nigel Cliffe	\$460
South Taranaki District Council	\$9,935
Stratford High School	\$460
Taranaki Regional Council	\$35
Waka Kotahi NZ Transport Agency	\$446,861

Non-renewable energy

Contact Energy Limited	\$48,772
Nova Energy Limited	\$38,514

Petrochemical

Ballance Agri-Nutrients (Kapuni) Limited	\$68,371
Cheal Petroleum Limited	\$15,467
Flexgas Limited	\$10,879
Greymouth Petroleum Acquisition Company Ltd	\$2,548
Greymouth Petroleum Central Limited	\$4,659
Greymouth Petroleum Limited	\$6,841
Greymouth Petroleum Turangi Limited	\$4,800
Methanex Motunui Limited	\$26,500
NZ Surveys 2020 Limited	\$1,860
NZEC Tariki Limited	\$3,637
NZEC Waihapa Limited	\$14,723
Petrochem Limited	\$2,280
Taranaki Ventures Limited	\$6,198
Todd Energy Limited	\$35,609
Todd Petroleum Mining Company Limited	\$34,135
Westside New Zealand Limited	\$11,577

Petrochemical production stations

Beach Energy Resources NZ (Kupe) Limited	\$22,871
Bridge Petroleum Limited	\$243
Cheal Petroleum Limited	\$15,175
Greymouth Petroleum Acquisition Company Limited	\$5,145
Greymouth Petroleum Central Limited	\$18,720
Greymouth Petroleum Limited	\$3,252
Greymouth Petroleum Mining Group Limited	\$0
Greymouth Petroleum Turangi Limited	\$17,255
Matahio NZ Onshore Limited	\$9,537
New Zealand Energy Corporation Waihapa Limited	\$0
NZEC Tariki Limited	\$1,025
NZEC Waihapa Limited	\$3,696
NZEC Waihapa Limited and NZEC Tariki Limited	\$343
OMV New Zealand Limited	\$25,212
Petrochem Limited	\$1,555
Taranaki Ventures Limited	\$3,221
Todd Energy Limited	\$22,770
Todd Petroleum Mining Company Limited	\$17,176
TWN Limited Partnership	\$15,988
Westside Corporation	\$722
Westside New Zealand Limited	\$7,941

Piggeries

Aorere Farms Partnership	\$3,073
D H Lepper Family Trust	\$9,725
RKM Farms Limited	\$7,283
Stanley Bros Trust	\$24,834

Quarries

AA Contracting Limited	\$1,455
Bunn Earthmoving Ltd	\$779
Burgess Crowley Partnership	\$1,809
Civil Holdings Limited	\$25,404
Dennis Mark & Diane Lillian Bourke	\$1,809
Ferndene Group Limited	\$3,171
G & G Holdings (2024) Limited	\$779
GC Land Holdings Ltd	\$779
Gibson Family Trust	\$727
Goodin AG Limited	\$727
Hey Trust No 2	\$779
Horizon Trust Management Limited	\$5,957
Hurlstone Trust	\$727
Jones Group 2021 Limited	\$1,367
Jones Quarry Limited	\$5,617
Jones Quarry Uruti Stone Limited	\$1,250
R A Wallis Limited	\$1,559
Richard John Dreaver	\$1,455
Smart Aggregate Limited	\$1,455
Vickers Quarries Limited	\$3,368
Whitaker Civil Engineering Limited	\$2,183
Windy Point Quarry Limited	\$1,559
Winstone Aggregates Limited	\$1,571

Sewerage discharges and treatment

New Plymouth District Council	\$20,655
Papa Rererangi I Puketapu Limited (NP Airport)	\$0
South Taranaki District Council	\$102,356
Stratford District Council	\$43,796
Wai-iti Motor Camp Limited	\$7,747

Waste recovery

Remediation (NZ) Limited	\$140,657
Surrey Road Land Farm Limited	\$13,792
Taranaki By-Products Limited	\$97,504
Waikaikai Farms Limited	\$0
Waste Remediation Services Limited	\$49,763

Water take

Alexander Bruce Middleton	\$814
AME Limited	\$1,054
Awatea Hawkes Bay Trust	\$498
Belmont Dairies Limited	\$498
Bristol Properties Limited Partnership	\$543
Bucman Trust	\$543
Caiseal Trust Partnership	\$543

Carter AJ Limited	\$814
Cold Creek Community Water Supply Limited	\$18,088
Construction Mechanics (1993) Limited	\$543
Corteva Agriscience New Zealand Limited	\$950
DP & JH Roper Family Trusts Partnership	\$498
Hernley Farm Limited	\$1,403
IBEC Holdings Ltd	\$814
IHC New Zealand Inc	\$1,054
Ivy Plains Limited	\$498
Joblin Partners Limited	\$498
Kaipia Road Limited Partnership	\$543
Lander & Co	\$1,054
Longview Limited	\$859
Lupton Trust	\$498
Mangaroa Farms Partnership	\$498
Mark Gwerder Family Trust	\$498
Medley Partners	\$1,566
MJ Fahy & MO Fahy	\$814
Moorelands Trust Partnership	\$453
New Plymouth District Council	\$30,719
Norwood Farm Partnership	\$543
Oakura Farms Limited	\$181
Oaonui Water Supply Limited	\$16,631
Parihaka Papakainga Trust	\$181
Pariroa Marae - The Trustees	\$814
PKW Farms LP	\$1,087
Pungarehu Farmers Group Water Scheme	\$1,100
Sona Chosta Limited	\$1,054
South Taranaki District Council	\$66,799
Stoney River Dairy Limited	\$181
Stratford District Council	\$11,312
Taranaki Racing Inc	\$3,151
Te Rua O te Moko Limited	\$498
The Occupier	\$3,206
The Tom Lance Trust	\$1,221
Zenith Trust	\$1,009

Explanation

The Council's fixed initial deposit charges for activities with tailored compliance monitoring programmes, excluding that for the NES for plantation forestry, are presented in various groups based on the nature of the activity and/or type of industry. Any additional actual and reasonable costs over and above the initial fixed deposit charge will be charged in arrears.

For new tailored compliance monitoring programmes or inclusion of new consents into existing programmes (that arise between the setting of these charges and the end of the financial year that they relate to), an estimate will be provided to the consent holder and compliance monitoring work charged according to this. Where no estimate is provided, compliance monitoring costs will be recovered per Schedule 6, 7 and 8 of this Plan.

Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring

charge. See the scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. The above charges include those arising from any functions transferred to the Council under section 33 of the Resource Management Act 1991. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 6: Charges for monitoring under the National Environmental Standard for Plantation Forestry

With reference to regulation 106 of the National Environmental Standards for Commercial Forestry 2023 (NES), the Council sets the following charges under section 36(1)(cc) of the Resource Management Act 1991 for monitoring permitted activities authorised under regulations in the NES that address afforestation earthworks, river crossings, forestry quarrying and harvesting.

The NES applies to commercial forest blocks of more than one hectare. The charges set out below will be applied to the Council's monitoring of these activities. Explanation about the monitoring charges is included within the description of the charges and at the end.

Notification of harvesting and pre activity monitoring

Earthworks and quarrying notification under regulations 25 and 52 have a minimum notification period of 20 working days. Notification will involve some work for the Council and allows the Council to plan for any compliance monitoring, including any pre-earthworks/harvest instream macroinvertebrate survey (\$2,853 per survey) if stream conditions provide for it.

Afforestation

Afforestation must be undertaken with the provisions of the NES. Assessment of afforestation management plans and afforestation inspections (includes travel time, inspection and post inspection activities) are up to \$1,287 per inspection.

Harvesting

The first inspection, with the earthworks plan available, will be used for discussion with the operator about how the regulations in the NES would be met. Inspection (includes travel time, inspection and notification work) and sampling will be undertaken under:

- a) regulation 33 which requires roads, tracks and landings to be managed and aligned to divert water runoff to stable ground and away from areas of constructed fill, and to minimise disturbance to earthflows and gullies
- b) regulations 26 and 65 associated with sediment management
- c) regulations 28 and 55 addressing accelerated erosion, stream obstruction, or diversion of water flow
- d) regulations 31, 56, and 67 addressing sediment and stormwater controls
- e) regulations 36-46 for river crossings (fish passage, effects on other structures, erosion and sediment control and discharges)
- f) regulations 32 and 55 regarding site stabilisation
- g) regulation 58 regarding quarrying
- h) regulation 68 regarding restrictions on how harvesting can occur, on any riparian margin or adjacent to water bodies.

Per inspection	Up to \$1,287
Per each upstream or downstream sample for colour, turbidity, and suspended solids, if stream conditions are appropriate	Up to \$125

Post harvesting

Inspection(s) to ensure all the relevant NES requirements have been met, especially removal of stream structures, stabilisation, silt and sediment control, and slash and debris placement will occur. Includes travel time, inspection and notice:

Per survey for a post-harvest instream macroinvertebrate survey, if stream conditions:

Provide for it	\$2,853
Per inspection	\$1,287

Explanation

This section of the schedule sets out the charges for inspections and sampling to address activities under the NES, including afforestation. The number of inspections and sampling required per forest will vary depending on size and once monitoring is undertaken, the degree of compliance with the regulations. Non-compliance with regulations will result in additional inspections and/or sampling to ensure compliance has been achieved.

It is envisaged that a moderate-sized and above forest would get a monthly inspection during harvesting and a post-harvest inspection, depending on compliance. Each moderate to large forest could also receive at least one harvest and post-harvest instream macroinvertebrate

survey by a freshwater biologist if stream conditions provide for it.

Harvest inspections would be monthly as a minimum and may also include water quality sampling. If inspections take less than a day inclusive of equipment preparation, travel, on-site time, post-visit recording, issue of inspection notices, and any follow-up discussions to confirm details and accuracy of records, then some remission of the charge will occur.

Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges for staff time, macroinvertebrate sample processing, and laboratory analyses are set out in Schedules 1, 3 and 4. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 7: Fixed minimum charges for monitoring farm dairy discharges

The fixed charges for farm dairy discharge compliance monitoring inspection and sampling are set out below:

Discharge to land consent	\$760
Discharge to water, no sampling	\$637
Discharge to water consent, including sampling discharge and receiving environment	\$1,208
Discharge to land and water consent, including sampling discharge and receiving environment	\$1,530
Discharge to land and water consent, no sampling	\$875
Discharge to land by contractors under regional consents	\$1,392
Where non-compliance is detected the following additional monitoring re-inspection and sampling fixed charge may apply:	
Minor Non-compliance	
Discharge to land or water consent, no sampling	\$1,144
Discharge to water consent, including sampling and reinspection	\$1,647
Significant Non-compliance	
Discharge to land or water consent, no sampling	\$2,149
Discharge to water consent, including sampling and reinspection	\$2,528

Explanation

The above fixed minimum charges for the annual farm dairy discharge compliance monitoring inspection and re-inspection, both including sampling, are based on actual and reasonable charges for staff time (Professional Staff and Managers, Schedule 1) and laboratory analyses (Schedule 4). The above fixed minimum charges for monitoring, re-inspection and sampling after non-compliance with resource consent

conditions or the Resource Management Act 1991, whether this arises from the annual inspection or not, are based on actual and reasonable charges for staff time (Professional Staff and Managers Schedule 1) and laboratory analyses (Schedule 4).

Significant non-compliance activities are non-compliances that will have actual or potential effects on the environment. Examples of a minor non-compliance are deficient baffles between ponds, minor failure to contain shed/race effluent and washings where these discharge to land, and deficient stormwater diversion system. Examples of significant non-compliance are ponding of effluent on the soil surface (unauthorised by resource consent), breach of discharge standards required in the resource consent, inadequate effluent storage and land area, significant increase in stock numbers beyond those allowed in the consent, and an inadequate effluent system. The above are examples and it should be noted they do not represent a complete list of non-compliances.

Additional charges may be levied under section 36(3) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring and non-compliance charges. An example is a significant non-compliance for a discharge to land farm dairy discharge consent where sampling costs of the discharge and receiving water may be required. See the scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 8: Fixed minimum charges for monitoring instream structures where no tailored compliance monitoring programme exists

Excluding structures that are addressed under Schedule 5, the fixed charge for the following types of compliance monitoring inspections of instream structures is \$560 per inspection per structure:

- The initial compliance monitoring inspection, following the installation of an authorised structure.
- A re-inspection arising from a 'minor' non-compliance detected in a previous inspection.
- Ongoing routine compliance monitoring inspections of authorised structures.

An example of a 'minor' non-compliance may be the requirement for additional small-scale rip-rap rock work needed to remove a small perch at an outlet. Non-compliances considered to be greater than 'minor' will be addressed through the abatement or enforcement process which is charged at an actual and reasonable

cost rate incurred by the Council; these costs are expected to be higher than the fixed charge. See scales of charges for staff time as set out in Schedule 1.

Routine inspections will be undertaken, on a schedule that factors in the likelihood of future non-compliance and any respective potential level of adverse effects resulting from non-compliance. The inspection reoccurrence period will be between 1 – 8 years. The monitoring schedule, per structure, will be determined by Council officers, with that schedule subject to change should any issues arise.

For the monitoring of instream structures the key issues monitored are the maintenance of fish passage and erosion control.

More than one consent on the same property could be monitored during a daily inspection round. In such cases, the Council may scale the monitoring charge downward according to the instream structures monitored.

Explanation

The above fixed charges for compliance monitoring inspections and re-inspections are based on staff time for Professional Staff (Schedule 1). Additional charges may be levied under section 36(3) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See scales of charges for staff time as set out in Schedule 1. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 9: Fixed minimum charges for monitoring where no tailored compliance monitoring programme exists

The fixed charge for a regular compliance monitoring inspection that is not addressed in Schedule 5 or 6 is \$460 per inspection plus any additional plant or laboratory analyses costs as set out in Schedules 3 and 4.

The fixed charge for a regular compliance monitoring re-inspection arising from non-compliance detected in an inspection that is not addressed in Schedule 5 or 6 is \$505 per inspection plus any additional plant or laboratory analyses costs as set out in Schedules 3 and 4.

For the monitoring of some resource consents, it is not possible to predesign a monitoring programme, or to apply a fixed charge. This may be because the consent is exercised irregularly, or the scale of the consented activity varies unpredictably. In such cases, the Council will scale the monitoring programme according to the

activity and charge for reasonable inspection time, sample analysis and equipment hire as set out in Schedules 1, 3 and 4. This approach will be applied to monitoring of consents such as those associated with well-sites, hydraulic fracturing, forestry, construction of pipelines/highways/other roading projects and other temporary earthworks.

Explanation

The above fixed charges for compliance monitoring inspections and re-inspections are based on staff time for a Professional Staff (Schedule 1). Additional charges may be levied under section 36(3) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See scales of charges for staff time, consultants, plant and laboratory analyses set out in Schedules 1, 3 and 4. The above charges include those arising from any functions transferred to the Council under section 33 of the Resource Management Act 1991. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 10: Charges for those requesting hearing commissioners

Any submitter making a request, under section 100A of the Resource Management Act 1991, shall be required to pay the additional cost of having the application heard and decided by independent commissioners as reasonably determined by the Council using costs set out in Schedules 1 and 2.

Explanation

For a notified resource consent application, a submitter may request that the Council delegate its functions, powers and duties required to hear and decide the application to one or more independent hearing commissioners. Section 36 (1)(ab) of the Resource Management Act 1991 allows the Council to estimate the additional costs, as if the request had not been made, and immediately invoice the requestor(s) for this additional cost. Where more than one submitter makes a request, the costs may be shared equally. If the additional cost of independent hearing commissioners is less than the payment, then a refund will be made. Schedule 1 sets out the Council's scale of charges for staff time and Schedule 2 sets out the fixed minimum cost of processing resource consent applications and includes hearing costs. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per

annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 11: Charges for permitted activity monitoring under the National Environmental Standard for Freshwater: Changes In Land Use

With reference to regulation 75 of the Resource Management (National Environmental Standards for Freshwater) Regulations 2020 (NES), the Council sets the following charge, under section 36(1)(cc) of the Resource Management Act 1991, for monitoring permitted activities authorised under regulations in the NES. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following sections of the regulations:

- 16 Conversion of plantation to pastoral land use
- 18 Conversion of land on farm to dairy farmland
- 22 Use of land as dairy support land
- 29 Intensification: temporary standards.

Inspection includes travel time, inspection, monitoring and reporting. Non-compliance with the regulations will result in additional costs arising from inspections and/or monitoring to ensure compliance has been achieved.

Each inspection and monitoring charge will be \$534.

Explanation

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES as set out above. Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 12: Charges for permitted activity monitoring under the National Environmental Standard for Freshwater: Wetlands

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the Resource Management Act 1991, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance

inspections and monitoring under the following sections of the regulations:

38 Restoration of natural wetlands

40 Scientific research

43 Maintenance of wetland utility structure

46 Maintenance of specified infrastructure and other infrastructure

48 Sphagnum moss harvesting

50 Arable and horticultural land use.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulations will result in additional inspections and/or monitoring to ensure compliance has been achieved. Non-compliance with the regulations may result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$534 per inspection, when required to determine compliance and are not annual.

Explanation

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES-FW as set out above. Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in, Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 13: Charges for permitted activity monitoring under the National Environmental Standard for Freshwater: Intensive Winter Grazing

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the Resource Management Act 1991, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following section of the regulations:

26 Intensive winter grazing.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulation may result in additional inspections and/or monitoring to ensure

compliance has been achieved. The inspection and monitoring charge will be \$519 per inspection when required to determine compliance. Inspections will generally be annual.

Explanation

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES-FW as set out above. Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 14: Charges for permitted activity monitoring under the National Environmental Standard for Freshwater: Natural Hazards

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the Resource Management Act 1991, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following section of the regulation:

51 Natural hazard works.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulation may result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$534 per inspection.

Explanation

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES-FW as set out above. Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 15: Charges for permitted activity monitoring under the National Environmental Standard for Freshwater: Culverts and Weirs

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the Resource Management Act 1991, for monitoring permitted activities authorised under regulations in the NES-FW installed after 3 September 2020. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following sections of the regulations:

70 Culverts

72 Weirs.

Inspection (includes travel time, inspection, monitoring and reporting) will be undertaken by Council officers. Non-compliance with the regulations will result in additional inspections and/or monitoring to ensure compliance has been achieved. The inspection and monitoring charge will be \$534 per inspection, when required to determine compliance and are not annual.

Explanation

This section of the schedule sets out charges for inspections and monitoring to address permitted activities under the NES as set out above. Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Schedule 16: Charges for permitted activity monitoring under the National Environmental Standard for Freshwater: Synthetic Fertiliser

With reference to regulation 75 of the NES-FW, the Council sets the following charges, under section 36(1)(cc) of the Resource Management Act 1991, for monitoring permitted activities authorised under regulations in the NES-FW. The Council may charge for monitoring permitted activities for compliance inspections and monitoring under the following section of the regulation:

33 Application of synthetic nitrogen fertiliser.

The determination regarding whether the nitrogen cap has been exceeded will involve an assessment of data

received by the Council. Non-compliance with the regulations may result in additional assessments and costs to ensure compliance has been achieved.

If the data is supplied via the Council or regional council sector web portal in an appropriate form the assessment and reporting charge will be \$71. If data is not supplied as above, the charge will be \$268. This data must be supplied to the Council annually. These are annual charges and may be invoiced with farm dairy effluent costs in schedule 7 to reduce costs.

Explanation

This section of the schedule sets out charges for assessments to address permitted activities under the NES as set out above. Additional charges may be levied under section 36(5) of the Resource Management Act 1991 where the Council's actual and reasonable costs exceed the fixed monitoring charge. See the scales of charges set out in Schedules 1 and 3. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges exclude GST. Effective from 1 July 2025.

Building Act Charging Policy

Schedule of charges pursuant to the Building Act 2004. Dam compliance and safety

Function	Deposit	Additional hourly charge
Project information audit memorandum	Large Dam (above \$100,000 value) \$1,425 Medium Dam (\$20,000 to \$100,000 value) \$1,133 Small Dam (\$0 to \$20,000 value) \$807	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time.
Lodge building warrant of fitness	\$148	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Amendment to compliance schedule	\$148	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Certificate of Acceptance	Large Dam (above \$100,000 value) \$5,743 Medium Dam (\$20,000 to \$100,000 value) \$2,902 Small Dam (\$0 to \$20,000 value) \$745	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Lodge dam classification (potential impact category)	\$148	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Lodge annual dam safety compliance certificate	\$148	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.
Lodge dam safety assurance programme	\$148	Actual and reasonable costs based on Appendix 1, Schedule 1—Scale of charges for staff time. Actual and reasonable for expert advice.

Explanation

The charges are for the Council's actual and reasonable costs when carrying out functions under the Building Act 2004 in relation to dams. The charge (in most cases) will be made up of a deposit and where required an additional charge, when the cost of performing the function exceeds the deposit by more than \$20. If the cost of performing the function is less than the deposit paid by more than \$20, a refund will be given.

The Building Act does not specify a particular procedure for the Council to follow when setting Building Act fees and charges. Charges under the Building Act 2004 for performing any other function under the Act will be based on the staff charge our rates in Schedule 1. The Council has decided, for completeness and ease of reference, to include these charges in this Plan. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges are GST exclusive. Effective from 1 July 2025.

Local Government Act Charging Policy

Schedule of charges pursuant to the Local Government Act 2002. Inspection and incident cost recovery

Pursuant to section 150 of the Local Government Act 2002, the Council gives notice that it has adopted the following schedules of charges for the recovery of the costs of inspection, including but not limited to routine and additional inspections, and inspections following any incidents, discharges, spillages or non-containment of substances that cause, or have the potential to cause, adverse environmental effects, where these costs are not covered by a more specific charge elsewhere.

The cost recovery schedule for staff time is set out in Schedule 1; plant is set out in Schedule 3; and laboratory analysis costs are set out in Schedule 4.

Explanation

The scale of charges set out above may apply for the recovery of reasonable costs incurred of staff time and analyses associated with inspections and following incidents, discharges, spillages, non-containment of substances or breaches of permitted activity standards that cause, or have the potential to cause, adverse environmental effects. Inspections of permitted activities may be undertaken to assess compliance with permitted activity standards. Inspections may involve actions such as taking and analysing samples to determine environmental effects. All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges are GST exclusive. Effective from 1 July 2025.

Local Government Official Information and Meetings Act Charging Policy

Schedule of charges pursuant to the Local Government Official Information and Meetings Act 1987

Pursuant to section 13(1A) of the Local Government Official Information and Meetings Act 1987 (LGOIMA), the Council may charge for the supply of information to recover its reasonable costs for labour and materials.

The cost recovery schedule for staff time is set out in Schedule 1.

The first 15 minutes of time spent actioning a request for information on each or any occasion relating to the same general matter shall be provided free of charge. The Council reserves its rights to charge for the provision of information above 15 minutes.

The Council requires payment in advance.

The first 20 pages of black and white photocopying on standard A4 or A3 paper shall be provided free of charge. Where the total number of pages of photocopying is more than 20 then each sheet of paper will be charged at 10 cents per sheet.

Upon receipt of a request for information, the Council will advise of the decision to charge, the estimated amount of the charge, how the charge has been calculated, the requirement to pay in advance and the right to seek a review by an Ombudsman of the estimated charge.

Explanation

The scale of charges set out above may apply for the recovery of staff time and reasonable costs incurred with the collection and supply of information under LGOIMA. The recovery regime is based upon the Ombudsman's guidance "The LGOIMA for local government agencies: A guide to processing requests and conducting meetings". All collection costs incurred in the recovery of a debt will be added to the amount due. Overdue invoices will incur an interest charge at 12% per annum. All charges are GST exclusive. Effective from 1 July 2025.

Appendix 2: Funding Impact Statements (Regulations)

The following information is presented for compliance with Local Government (Financial Reporting and Prudence) Regulations 2014. In accordance with the Regulations, the information presented is incomplete (in particular, the information presented does not include depreciation and internal transactions such as overheads) and it is not prepared in compliance with generally accepted accounting practice. It should not be relied upon for any other purpose than compliance with the Local Government (Financial Reporting and Prudence) Regulations 2014.

Whole of council funding impact statement

2024/25		2025/26	2025/26
Estimate LTP \$'000s		Estimate Annual Plan \$'000s	Indicative LTP \$'000s
Sources of operating funding			
16,286	General rates, uniform annual general charges, rates penalties	19,071	18,973
5,673	Targeted rates	5,727	5,890
4,865	Subsidies and grants for operating purposes	4,689	5,143
10,652	Fees and charges	11,112	10,693
11,917	Interest and dividends from investments	11,717	11,468
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
49,393	Total operating funding	52,315	52,167
Applications of operating funding			
49,959	Payments to staff and suppliers	52,205	51,125
1,530	Finance costs	1,639	1,639
0	Other operating funding applications	0	0
51,489	Total applications of operating funding	53,844	52,764
(2,096)	Surplus/(deficit) of operating funding	(1,528)	(597)
Sources of capital funding			
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
866	Gross proceeds from sale of assets	782	482
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
866	Total sources of capital funding	782	482
Applications of capital funding			
Capital expenditure to:			
0	- meet additional demand	0	0
0	- improve the level of service	0	0
8,320	- replace existing assets	6,218	5,667
199	Increase/(decrease) in reserves	419	431
(9,749)	Increase/(decrease) in investments	(7,383)	(6,213)
(1,230)	Total applications of capital funding	(746)	(115)
2,096	Surplus/(deficit) of capital funding	1,528	597
0	Funding balance	0	0

Resource management funding impact statement

2024/25		2025/26	2025/26
Estimate LTP \$'000s		Estimate Annual Plan \$'000s	Indicative LTP \$'000s
Sources of operating funding			
5,969	General rates, uniform annual general charges, rates penalties	6,992	7,012
0	Targeted rates	0	0
0	Subsidies and grants for operating purposes	0	0
6,895	Fees and charges	7,283	7,197
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
12,864	Total operating funding	14,275	14,209
Applications of operating funding			
10,726	Payments to staff and suppliers	11,417	11,535
21	Finance costs	44	44
7,250	Internal charges and overheads applied	7,448	7,166
0	Other operating funding applications	0	0
17,997	Total applications of operating funding	18,909	18,745
(5,133)	Surplus/(deficit) of operating funding	(4,634)	(4,536)
Sources of capital funding			
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
580	Gross proceeds from sale of assets	386	386
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
580	Total sources of capital funding	386	386
Applications of capital funding			
Capital expenditure to:			
0	- meet additional demand	0	0
0	- improve the level of service	0	0
1,635	- replace existing assets	1,214	1,108
0	Increase/(decrease) in reserves	0	0
(6,188)	Increase/(decrease) in investments	(5,462)	(5,258)
(4,553)	Total applications of capital funding	(4,248)	(4,150)
5,133	Surplus/(deficit) of capital funding	4,634	4,536
0	Funding balance	0	0

Catchment management funding impact statement

2024/25		2025/26	2025/26
Estimate LTP \$000s		Estimate Annual Plan \$000s	Indicative LTP \$000s
Sources of operating funding			
6,251	General rates, uniform annual general charges, rates penalties	6,975	7,105
0	Targeted rates	0	0
910	Subsidies and grants for operating purposes	910	910
2,139	Fees and charges	2,154	2,154
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
9,300	Total operating funding	10,038	10,169
Applications of operating funding			
9,821	Payments to staff and suppliers	9,608	9,727
0	Finance costs	0	0
4,771	Internal charges and overheads applied	4,930	4,689
0	Other operating funding applications	0	0
14,592	Total applications of operating funding	14,537	14,416
(5,292)	Surplus/(deficit) of operating funding	(4,499)	(4,247)
Sources of capital funding			
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
143	Gross proceeds from sale of assets	96	96
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
143	Total sources of capital funding	96	96
Applications of capital funding			
0	Capital expenditure to:	0	0
0	- meet additional demand	0	0
0	- improve the level of service	0	0
266	- replace existing assets	261	261
150	Increase/(decrease) in reserves	380	380
(5,565)	Increase/(decrease) in investments	(5,044)	(4,792)
(5,149)	Total applications of capital funding	(4,403)	(4,151)
5,292	Surplus/(deficit) of capital funding	4,499	4,247
0	Funding balance	0	0

Transport funding impact statement

2024/25		2025/26	2025/26
Estimate LTP \$000s		Estimate Annual Plan \$000s	Indicative LTP \$000s
Sources of operating funding			
423	General rates, uniform annual general charges, rates penalties	655	409
2,688	Targeted rates	2,703	2,897
3,955	Subsidies and grants for operating purposes	3,779	4,234
1,114	Fees and charges	1,389	1,137
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
8,180	Total operating funding	8,526	8,677
Applications of operating funding			
7,923	Payments to staff and suppliers	8,442	8,320
0	Finance costs	0	0
494	Internal charges and overheads applied	581	486
0	Other operating funding applications	0	0
8,417	Total applications of operating funding	9,023	8,806
(237)	Surplus/(deficit) of operating funding	(497)	(129)
Sources of capital funding			
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
0	Gross proceeds from sale of assets	0	0
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
0	Total sources of capital funding	0	0
Applications of capital funding			
0	Capital expenditure to:	0	0
0	- meet additional demand	0	0
0	- improve the level of service	0	0
0	- replace existing assets	0	0
0	Increase/(decrease) in reserves	0	0
(237)	Increase/(decrease) in investments	(497)	(129)
(237)	Total applications of capital funding	(497)	(129)
237	Surplus/(deficit) of capital funding	497	129
0	Funding balance	0	0

Flood protection and hazard management funding impact statement — emergency management

2023/24	2024/25	2025/26
Estimate \$000s	Estimate \$000s	Indicative \$000s
Sources of operating funding		
290 General rates, uniform annual general charges, rates penalties	326	335
0 Targeted rates	0	0
0 Subsidies and grants for operating purposes	0	0
0 Fees and charges	0	0
0 Internal charges and overheads recovered	0	0
0 Local authorities fuel tax, fines, infringement fees and other receipts	0	0
290 Total operating funding	326	335
Applications of operating funding		
563 Payments to staff and suppliers	574	574
0 Finance costs	0	0
0 Internal charges and overheads applied	0	0
0 Other operating funding applications	0	0
563 Total applications of operating funding	574	574
(273) Surplus/(deficit) of operating funding	(248)	(239)
Sources of capital funding		
0 Subsidies and grants for capital expenditure	0	0
0 Development and financial contributions	0	0
0 Increase/(decrease) in debt	0	0
0 Gross proceeds from sale of assets	0	0
0 Lump sum contributions	0	0
0 Other dedicated capital funding	0	0
0 Total sources of capital funding	0	0
Applications of capital funding		
0 Capital expenditure to:	0	0
0 - meet additional demand	0	0
0 - improve the level of service	0	0
0 - replace existing assets	0	0
0 Increase/(decrease) in reserves	0	0
(273) Increase/(decrease) in investments	(248)	(239)
(273) Total applications of capital funding	(248)	(239)
273 Surplus/(deficit) of capital funding	248	239
0 Funding balance	0	0

Flood protection and hazard management funding impact statement —river and flood risk management

2023/24	2024/25	2025/26
Estimate \$000s	Estimate \$000s	Indicative \$000s
Sources of operating funding		
19 General rates, uniform annual general charges, rates penalties	56	27
806 Targeted rates	845	814
0 Subsidies and grants for operating purposes	0	0
0 Fees and charges	0	0
0 Internal charges and overheads recovered	0	0
0 Local authorities fuel tax, fines, infringement fees and other receipts	0	0
825 Total operating funding	900	841
Applications of operating funding		
577 Payments to staff and suppliers	606	589
0 Finance costs	0	0
119 Internal charges and overheads applied	194	117
0 Other operating funding applications	0	0
696 Total applications of operating funding	800	706
129 Surplus/(deficit) of operating funding	100	135
Sources of capital funding		
0 Subsidies and grants for capital expenditure	0	0
0 Development and financial contributions	0	0
0 Increase/(decrease) in debt	0	0
0 Gross proceeds from sale of assets	0	0
0 Lump sum contributions	0	0
0 Other dedicated capital funding	0	0
0 Total sources of capital funding	0	0
Applications of capital funding		
0 Capital expenditure to:	0	0
0 - meet additional demand	0	0
0 - improve the level of service	0	0
0 - replace existing assets	0	0
49 Increase/(decrease) in reserves	39	51
80 Increase/(decrease) in investments	61	84
129 Total applications of capital funding	100	135
(129) Surplus/(deficit) of capital funding	(100)	(135)
0 Funding balance	0	0

Regional facilities funding impact statement

2023/24		2024/25	2025/26
Estimate \$000s		Estimate \$000s	Indicative \$000s
Sources of operating funding			
1,996	General rates, uniform annual general charges, rates penalties	2,278	2,275
2,179	Targeted rates	2,179	2,179
0	Subsidies and grants for operating purposes	0	0
100	Fees and charges	162	102
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
4,275	Total operating funding	4,618	4,556
Applications of operating funding			
4,110	Payments to staff and suppliers	4,148	4,152
1,508	Finance costs	1,595	1,595
1,433	Internal charges and overheads applied	1,591	1,410
0	Other operating funding applications	0	0
7,051	Total applications of operating funding	7,334	7,157
(2,776)	Surplus/(deficit) of operating funding	(2,716)	(2,601)
Sources of capital funding			
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
120	Gross proceeds from sale of assets	0	0
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
120	Total sources of capital funding	0	0
Applications of capital funding			
0	Capital expenditure to:	0	0
0	- meet additional demand	0	0
0	- improve the level of service	0	0
919	- replace existing assets	659	659
0	Increase/(decrease) in reserves	0	0
(3,575)	Increase/(decrease) in investments	(3,375)	(3,260)
(2,656)	Total applications of capital funding	(2,716)	(2,601)
2,776	Surplus/(deficit) of capital funding	2,716	2,601
0	Funding balance	0	0

Regional leadership and governance funding impact statement

2023/24		2024/25	2025/26
Estimate \$000s		Estimate \$000s	Indicative \$000s
Sources of operating funding			
1,338	General rates, uniform annual general charges, rates penalties	1,790	1,809
0	Targeted rates	0	0
0	Subsidies and grants for operating purposes	0	0
403	Fees and charges	124	104
0	Internal charges and overheads recovered	0	0
0	Local authorities fuel tax, fines, infringement fees and other receipts	0	0
1,741	Total operating funding	1,914	1,913
Applications of operating funding			
1,876	Payments to staff and suppliers	2,077	2,112
0	Finance costs	0	0
1,096	Internal charges and overheads applied	1,174	1,066
0	Other operating funding applications	0	0
2,972	Total applications of operating funding	3,251	3,178
(1,231)	Surplus/(deficit) of operating funding	(1,337)	(1,265)
Sources of capital funding			
0	Subsidies and grants for capital expenditure	0	0
0	Development and financial contributions	0	0
0	Increase/(decrease) in debt	0	0
23	Gross proceeds from sale of assets	300	0
0	Lump sum contributions	0	0
0	Other dedicated capital funding	0	0
23	Total sources of capital funding	300	0
Applications of capital funding			
0	Capital expenditure to:	0	0
0	- meet additional demand	0	0
0	- improve the level of service	0	0
5,501	- replace existing assets	4,083	3,639
0	Increase/(decrease) in reserves	0	0
(6,709)	Increase/(decrease) in investments	(5,120)	(4,904)
(1,208)	Total applications of capital funding	(1,037)	(1,265)
1,231	Surplus/(deficit) of capital funding	1,337	1,265
0	Funding balance	0	0

Appendix 3: Reporting and prudence regulations

Annual plan disclosure statement for period commencing 1 July 2025

What is the purpose of this statement?

The purpose of this statement is to disclose the council's planned financial performance in relation to various benchmarks to enable the assessment of whether the council is prudently managing its revenues, expenses, assets, liabilities, and general financial dealings. The Council is required to include this statement in its annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the regulations). Refer to the regulations for more information, including definitions of some of the terms used in this statement.

Benchmark		Planned	Met
Rates affordability benchmark			Yes
• Income	Total rates will not exceed 60% of total revenue.	47.4%	Yes
• Increases	Total rates increase will not exceed 10% of total expenditure.	5.0%	Yes
Debt affordability benchmark	Total interest expense on net external public debt will not exceed 50% of total annual rates and levies.	9.4%	Yes
Balanced budget benchmark	100%	95.0%	No
Essential services benchmark	100%	The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services. The Council's only network services are in relation to flood protection and control works. The Council does not provide any of the other network services. These network services are in the form of land assets. Accordingly, there is no depreciation on these assets. The Council's capital expenditure will always be equal to or greater than the depreciation expense.	Yes
Debt servicing benchmark	10%	4.5%	Yes

Rates affordability benchmark

For this benchmark,—

- (a) 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; and
- (b) 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.

The Council meets the rates affordability benchmark if—

- (a) its planned rates income for the year equals or is less than each quantified limit on rates; and
- (b) its planned rates increases for the year equal or are less than each quantified limit on rates increases.

Debt affordability benchmark

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

Balanced budget benchmark

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). The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

Essential services benchmark

For this benchmark, the Council's planned capital expenditure on network services is presented as a proportion of expected depreciation on network services. 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.

Debt servicing benchmark

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). 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.

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Abby Matthews – (Director – Environment Quality)
AD Fred McLay – (Director – Resource Management)
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