

2024/25 Annual Plan



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Mayoral Foreword

Welcome to our 2024/25 Annual Plan. This plan details what our focus will be over the next 12 months. It is essential that we respond to the challenges of today while maintaining our assets for the future.

During the process of developing our Long Term Plan, the uncertainty around water infrastructure and changes coming out of central Government led the Council to be strong advocates for a one-year deferral. When this option was granted by the Government, we decided to produce a realistic plan for the next year rather than an unrealistic, optimistic plan for 10 years.

Unfortunately, a more certain outlook isn't necessarily a brighter one. Due to consistent under investment, we find ourselves in an unavoidable position where we must fund key basic infrastructure like drinking water to avoid the risk of harming our community.

This has created a "perfect storm" as like all businesses and households, we've been hit with high inflation, a jump in insurance charges and increased interest costs.

There is an additional factor for us as a council—we are very close to our debt ceiling. This means it is crucial we pay down debt despite experiencing the heightened effects of interest payments. We are not alone. Many other councils are in a similar position, particularly the ones with small rate payer bases.

We need to be deliberate in our thinking as we plan for the future of our District, while being mindful of our financial restraints and the impact on our ratepaying community.

A major factor for advocating for the one-year deferral was not only to get some clarity from central Government but also to get that clarity from the community we serve. Back to basics has been a constant conversation around the table, but it is time to understand what that means from the community.

It's no surprise that we have had to hit pause on several key projects. The feedback we've received through this process will allow us to build our Long Term Plan on a sounder basis.

We will be closely watching the Government's transitional arrangements for Local Water Done Well and strongly advocating in the interest of our District as the reform

agenda is developed. We know that an average proposed rates increase of 21.4% is an unprecedented figure for the District. To put this figure into context, when we first started the conversation, the number was 31.7%. As you can imagine we have had many difficult conversations over the past few months to bring this number down.

In this plan, we have tried to wind things back without completely slashing our services or underfunding renewals for the future.

We want to thank those who took the time to give us feedback on the draft Annual Plan. We received 150 submissions, with about 30 people attending our Annual Plan hearing. We heard some innovative suggestions for the future and will ensure these form part of our discussions for our 2025 – 34 Long Term Plan.



Ben Bell
MAYOR

Variations from the Long Term Plan

The 2021-31 LTP forecast a 2024/25 district-wide average rates increase of 4.15%. An annual plan or LTP is based on the best information available at the time it is adopted. By their very nature, they are out of date almost as soon as they are adopted, as new information arises all the time. This makes providing financial forecasts many years into the future very challenging.

The 2024/25 Annual Plan is an example of where factors that were not, and could not have been reasonably, predicted have had a sizeable impact on the forecasts provided in the 2021-31 LTP. The increase of inflation over the past four years has caused costs across the Council to increase significantly and this has been one of the key drivers for the average rates increase.

The major changes are summarised below, and have contributed to an average increase in rates of 21.4%:

Activities affected	Proposed change	Impact on rates	Impact on Level of service
All activities	Increase in interest costs of \$1.052 million, due to the cost of borrowing being higher than forecast with the Council's increase in average interest rate moving from 2.80% to 4.86%	+4.68%	Nil
All activities	Significant wage inflation across all activities, consistent increases in the minimum wage, bringing staffing levels back to pre-COVID levels in some areas, additional compliance related positions and compliance related training to ensure legislative requirements are met (\$2.238 million)	+9.95%	Nil
All activities	Due to inflationary pressures on construction costs, the revaluation of the Council's assets resulted in the movement being three times what the LTP had budgeted for. This has had a significant impact on the depreciation expense (\$1.967 million).	+8.7%	Nil
Solid Waste	Increase in central government waste disposal levy from \$50/tonne to \$60/tonne	+1.14%	Nil
All activities	Increase in insurance premiums (\$275k)	+1.2%	Nil
Multiple activities	Increase in the cost of chemicals (\$196k)	+0.87%	Nil
Multiple activities	Not fully funding depreciation in Wastewater, Stormwater, Parks & Reserves, Property, Libraries and Arts & Heritage activities	-5.63%	Nil
Multiple activities	Not renewing contractor agreements	-0.53%	Nil

A Council for You

Your councillors are just like you. They pay rates, use our wonderful facilities and work hard to fulfil your aspirations for the District. Like you, they are proud to call the Gore District home and look forward to working with you for Gore's future.



Mayor Ben Bell
 DISTRICT-WIDE WARD
 ✉ bbell@goredc.govt.nz
 ☎ 021 962 883



Deputy Mayor Cr Keith Hovell
 DISTRICT-WIDE WARD
 ✉ khovell@goredc.govt.nz
 ☎ 021 778 477



Cr Richard McPhail
 DISTRICT-WIDE WARD
 ✉ rmcphail@goredc.govt.nz
 ☎ 027 344 4460



Cr Joe Stringer
 DISTRICT-WIDE WARD
 ✉ jstringer@goredc.govt.nz
 ☎ 021 168 2532



Cr Glenys Dickson
 GORE WARD
 ✉ gdickson@goredc.govt.nz
 ☎ 027 208 9406



Cr Bronwyn Reid
 GORE WARD
 ✉ breid@goredc.govt.nz
 ☎ 021 0223 3362



Cr Paul McPhail
 GORE WARD
 ✉ pmcphail@goredc.govt.nz
 ☎ 027 208 7393



Cr Andy Fraser
 GORE WARD
 ✉ afraser@goredc.govt.nz
 ☎ 027 695 5451



Cr Robert McKenzie
 GORE WARD
 ✉ rmckenzie@goredc.govt.nz
 ☎ 027 208 0005



Cr Neville Phillips
 MATAURA WARD
 ✉ nphillips@goredc.govt.nz
 ☎ 027 229 9601



Cr John Gardyne
 WAIKAKA WARD
 ✉ jgardyne@goredc.govt.nz
 ☎ 027 223 3736



Cr Stewart Macdonell
 KAIWERA-WAIMUMU WARD
 ✉ smacdonell@goredc.govt.nz
 ☎ 027 202 7530

Annual Plan Disclosure Statement For The Year Ending 30 June 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:			
Income	< \$30 million	\$27.158 million	Yes
Increases	5.00%	21.4%	No
Debt affordability benchmark	Net debt to revenue is less than 175%	159%	Yes
Balanced budget benchmark	100%	95%	No
Essential services benchmark	100%	150%	Yes
Debt servicing benchmark	10.00%	7.9%	Yes

Notes

1. Rates affordability benchmark

- (1) 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.

- (2) 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.

2. Debt affordability benchmark

- (1) 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.
- (2) The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

3. Balanced budget benchmark

- (1) 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).
- (2) The Council meets the balanced budget benchmark if its revenue equals or is greater than its operating expenses.

4. Essential services benchmark

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

5. Debt servicing benchmark

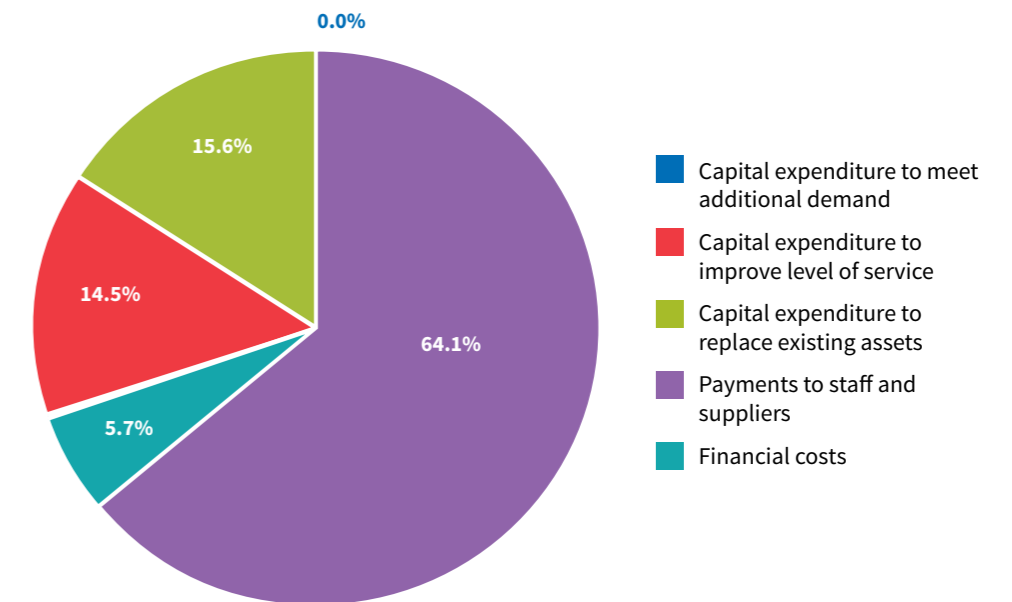
- (1) For this benchmark, the Council's planned borrowing costs are presented as a proportion of planned revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment).
- (2) Because Statistics 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 of Debenture Trust Deed Reporting, which are compatible with those independence requirements. Other than these engagements, we have no relationship with or interests in the District Council.

Financial Overview

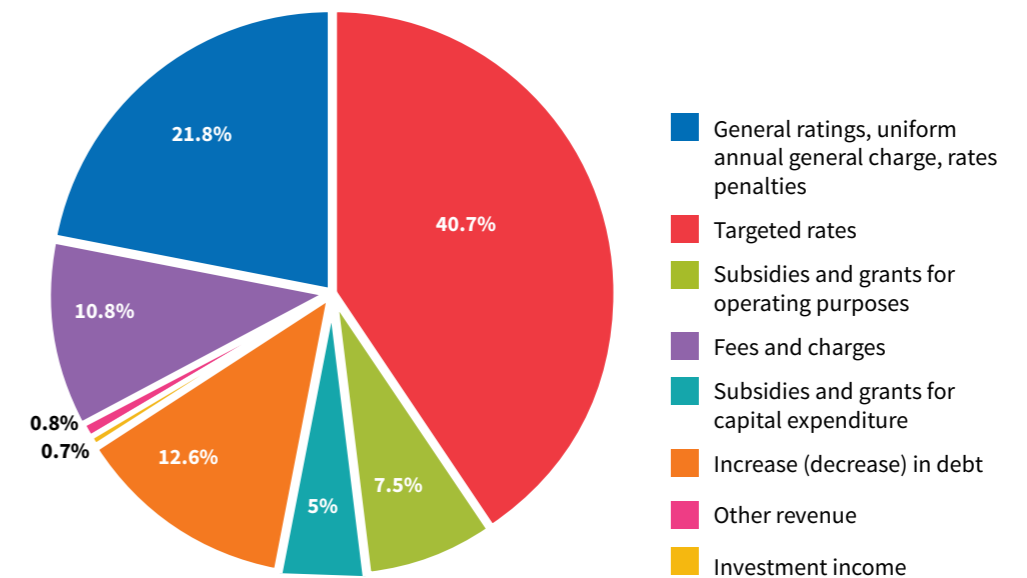
The average increase in rates across the District for 2024/25 is 21.4%. The impact of the increase will vary among the Residential, Commercial, Rural and Industrial sectors.

Rates	Urban	Rural	Industrial	Utilities	Total (incl GST)
2023/24	18,476,262	6,632,046	412,824	85,092	25,606,224
2024/25	22,626,698	7,862,422	501,168	103,302	31,093,590
% increase	22.5%	18.6%	21.4%	21.4%	21.4%

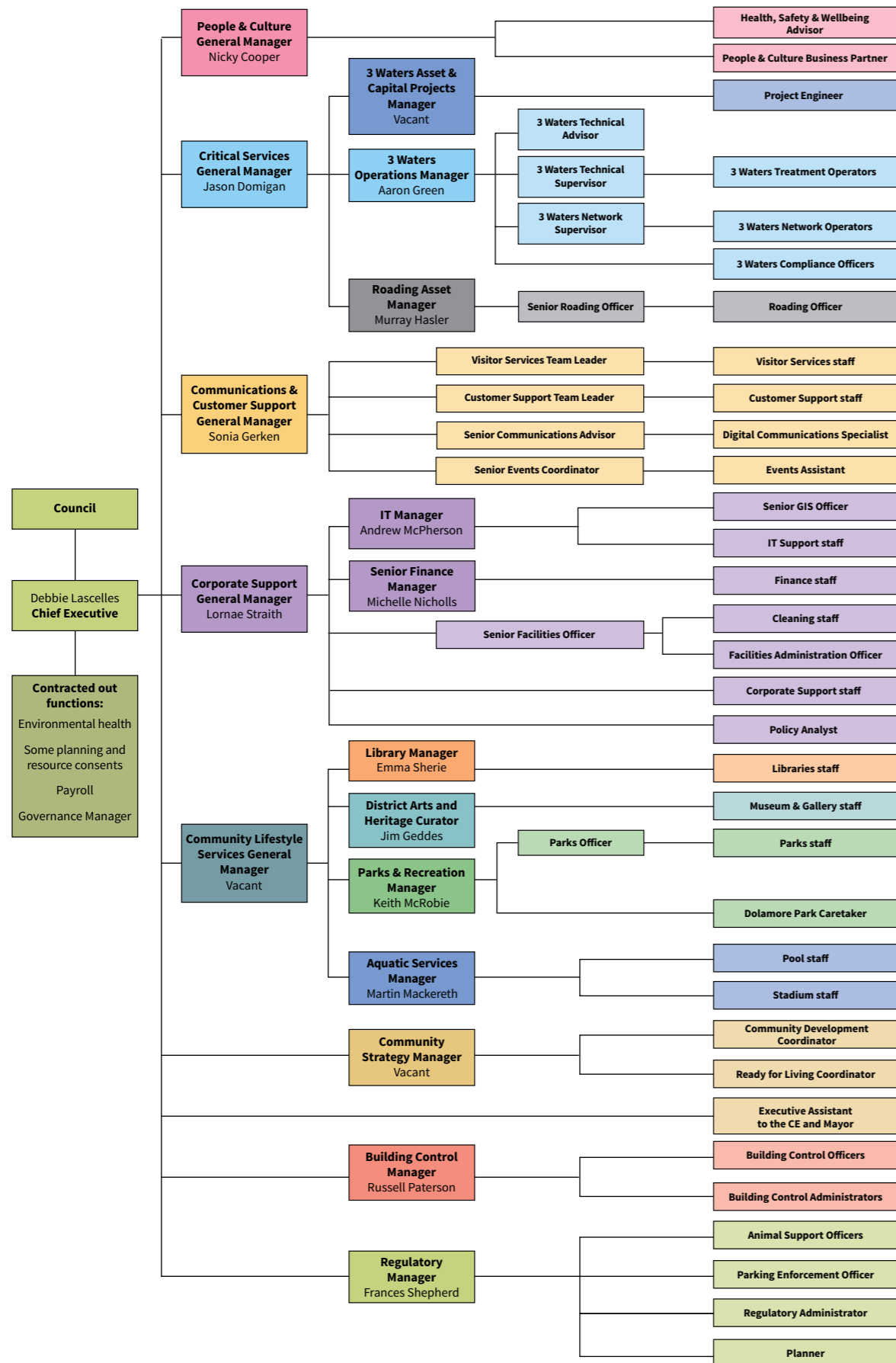
What work do we plan to do?



How do we plan to fund it?



Organisational Structure



Groups of Activities

The following pages contain each of the Council's activities and projects of significant community interest as set out in the Long Term Plan (LTP).

It includes the Funding Impact Statement for each activity and also includes information for those activities that have changed as the result of adjustments made in the development of the 2024/25 Annual Plan.

Unless noted in the Annual Plan, the information contained in the LTP is correct.

Water Supply



Water Supply

Refer to the LTP 2021-31 page 76

Activities

How and where water for human, agricultural, cultural and recreational uses is sustainably managed is of considerable importance. The Council has consistently regarded the provision of water services as vital to maintaining the community's health and well-being.

The Council owns and manages two water schemes (Gore and Mataura) with a total assets value of \$52.1 million. The transfer of ownership for the Otama Rural Water Supply away from the Council into a private company occurred on 1 July 2022. As a result of this the Council is no longer responsible for operating and maintaining this scheme.

Reticulated water supply services are provided to approximately 5,123 properties for domestic and industrial use with firefighting capabilities in the townships urban areas of Gore and Mataura. It is estimated that 74% of the usually resident population receive their water from the Council's reticulated water supplies.

The water supply network collects untreated water from both surface and groundwater sources. The volume of water abstracted is closely controlled and monitored through consents.

The raw water is treated prior to distribution throughout the networks. The water treatment is also closely monitored to ensure appropriate treatment standards are in place to protect public health. Water is gravity fed to the majority of consumers. However, it is pumped to some suburbs for dwellings at higher levels.

Assets provided within the network include:

- Pipes (gravity and rising mains)
- Valves
- Hydrants
- Meters
- Water reservoirs
- Water intakes, bores and wells
- Control Equipment
- Water treatment plants and pumping stations

Rationale

The collection, treatment and distribution of potable water are essential services for the benefit of residents and businesses throughout the District. The Council's water supply activity protects the health and well-being of the community and is indispensable to economic growth and development.

The Local Government Act 2002 determines infrastructure services, including water, to be a core service provided by local authorities. This legislation provides guidance on the way the Council manages and reports on the service.

Section 23 of the Health Act 1956 also dictates that it is every local authority's duty to "improve, promote, and protect public health within its district".

This permits the Council to make bylaws for the protection of public health and requires it to present reports from time to time to provide the Medical Officer of Health with an understanding of diseases, drinking water and sanitary conditions within the District.

Therefore the reasons that the Council continues to provide water supply services include:

- to address legislative requirements
- to protect public health
- to support and enable economic growth.

The Council's objectives for the community under this 10 Year Plan:

- Maintain steady growth of our District's population
- Sustain the wide range of economic, recreational and social opportunities that contribute to Rural City Living
- Ensure rates affordability and user-pays Councils services
- Build stronger relationships with Iwi.

The Council Community Outcome, to which the water activity contributes, is:

Outcome 4: We have a quality infrastructure with potential for growth.

Significant Negative Effects

While the Council acknowledges its water supply activity may have some adverse impacts, these relatively minimal impacts are outweighed by the public good that is served by the benefits of managing water supply, and most notably, public health and safety.

To mitigate the potential adverse effects of water abstraction from ecosystems, the Council is required to operate within the water take permit in accordance with the requirements of the Resource Management Act and local Iwi are consulted during resource consenting processes.

The remaining 35% of the Gore residents will not receive drinking water treated in accordance with standards until the Mataura River Crossing project has been completed which is due to be completed in the coming 2024/2025 financial year.

Non-financial information

The transfer of ownership for the Otama Rural Water Supply away from the Council into a private company occurred on 1 July 2022. As a result of this the Council is no longer responsible for operating and maintaining this scheme.

Levels of service

With the upgrade to the East Gore Water Treatment Plant now complete, approximately 65% of Gore residents are now receiving drinking water that is treated in accordance with the New Zealand Drinking Water Standards (the standards).

The project to upgrade the Mataura Water Treatment Plant has now been completed and now residents of Mataura also receive water treated in accordance with the standards.

Future changes

The Minister of Local Government has made public announcements about the first steps of the rollout of the Local Water Done Well programme of reforms.

The upcoming Local Government Water Services (Transitional Provisions) Bill will spell out what the obligations around service delivery planning are, and will provide a process for those local authorities wanting to establish CCOs under the Local Government Act to do so.

This legislation is expected either later in April or in early May with enactment scheduled by the end of June 2024.

Statement of Service Provision – Water

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We have a quality infrastructure with potential for growth	A potable water supply is provided in urban areas	Compliance with the bacterial criteria of the NZDWS: (NFPM1a)	
		Gore	Gore - 100% compliant
		Mataura	Mataura - 100% compliant
		Compliance with the protozoa criteria of the NZDWS: (NFPM1b)	
		Gore – East Gore	100% compliant
		Gore – Hilbre	100% compliant
	A reliable service and effective response to queries	Mataura	100% compliant
		Water quality complaints received (per 1,000 connections) (NFPM 4)	8
		Real water losses from the reticulation network (NFPM 2)	35%
		Response to an urgent customer request. (Urban, no water) (NFPM 3a)	60 min
		Resolution to an urgent customer request. (Urban, no water) (NFPM 3b)	8 hours
		Response to a non-urgent customer request. (Urban, no water) (NFPM 3c)	5 days
		Resolution to a non-urgent customer request. (Urban, no water) (NFPM 3d)	14 days
		Average consumption of drinking water (NFPM 5)	450L/p/day

Water Supply	
Level of service	
Fluorodation of the Matura water supply	40,000
Ongoing improvements to water safety	40,000
Matura River crossing project	3,900,000
Replacement of Hilbre Ave Reservoir	500,000
Fluoridation of the Gore water supply	165,000
Total capital expenditure for level of service projects	4,645,000
Renewals	
Minor renewals of mechanical and electrical equipment	77,000
Reticulation minor renewals	180,000
Replacement of the Charlton Road water main	500,000
Jacobstown consent renewal	45,000
Matura River emergency water take	35,000
Installation of fish screening at the Pleura Dam	300,000
Total capital expenditure for renewal projects	1,137,000
Total Wastewater	5,782,000

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - WATER For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	2,993	3,249	3,603
Subsidies and grants for operating purposes	-	-	-
Fees and charges	126	130	260
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	4
Total operating funding (A)	3,119	3,379	3,867
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	1,001	1,024	1,144
Finance costs	585	589	618
Internal charges and overheads	738	741	921
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,324	2,354	2,683
Surplus (deficit) of operating funding (A - B)	795	1,025	1,184
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(334)	(269)	4,553
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	(334)	(269)	4,553
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	22	22	4,645
- to replace existing assets	687	801	1,137
Increase/(decrease) in reserves	(248)	(67)	(45)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	461	756	5,737
Surplus (deficit) of capital funding (C - D)	(795)	(1,025)	(1,184)
Funding balance (A - B) + (C - D)	-	-	-



Wastewater



Wastewater

Refer to the LTP 2021-31 page 81

Activities

The Council owns and manages wastewater assets valued at \$27.2 million. It provides wastewater services to 5,066 households and businesses in Gore, Mataura and Waikaka.

The network collects untreated wastewater. It is both pumped and gravity fed to three treatment plants for treatment before being discharged to the environment. The disposal of wastewater is closely monitored and controlled by discharge consents that the Council holds with Environment Southland.

The Council's asset network includes:

- Pipes (gravity and rising → mains)
- Manholes
- Mud tanks (for the combined wastewater and stormwater network)
- Cleaning eyes
- Pump stations (including buildings and pumps)
- Control equipment
- Wastewater treatment plants

Rationale

The collection, treatment and disposal of wastewater are essential services for residents and businesses throughout the District. The Council's wastewater activity protects the health and physical environment of the community and is indispensable to economic growth and development.

The Local Government Act 2002 determines infrastructure services, including wastewater, to be a core service provided by local authorities, and this legislation provides guidance on the way the Council manages and reports on the service.

Section 23 of the Health Act 1956 also dictates that every local authority must "improve, promote, and protect public health within its district". This requirement permits the Council to make bylaws for the protection of public health and requires the Council to present reports from time to time to provide the Medical Officer of Health with an understanding of diseases, drinking water and sanitary conditions within the District.

Therefore the reasons that the Council continues to provide wastewater services include:

- to address legislative requirements
- to protect public health
- to afford the environmental protection; and
- to support economic growth.

The Council's objectives for the community under this 10 Year Plan:

- Maintain steady growth of our District's population
- Sustain the wide range of economic, recreational and social opportunities that contribute to Rural City Living
- Ensure rates affordability and user-pays Councils services
- Build stronger relationships with Iwi.

The Council Community Outcome, to which the wastewater activity contributes, is:

Outcome 4: We have a quality infrastructure with potential for growth.

Outcome 6: We value and respect our environment

Significant Negative Effects

The Council acknowledges its wastewater activity may have some adverse impacts. However, these impacts must be considered against a scenario where wastewater in urban environments is not managed through a reticulated wastewater system. It is generally accepted that the public and environmental good that is provided by a reticulated network in an urban environment, and in particular the public health benefits, outweigh the adverse impacts. In saying this, where practicable, the Council is committed to minimising any adverse impacts its wastewater system may have.

To mitigate the potentially adverse effects of discharging treated wastewater into the Mataura River and the Waikaka Stream, the Council has established a robust system for monitoring discharges in accordance with the requirements of the Resource Management Act.

As treated wastewater is discharged into rivers and waterways, the Council's wastewater and stormwater activities potentially have adverse effects on the socio-economic and cultural interests of tangata whenua. In accordance with the requirements of the Resource Management Act, local Iwi are consulted during resource consenting processes

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Statement of Service Provision – Wastewater

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We have a quality infrastructure with potential for growth	A reliable service: effective response to queries	The number of dry weather overflows from Council's sewerage system, (per 1,000 connections) (NFPM 1)	1
		Response to a customer request. (Blockage or fault) (NFPM 3a)	Urgent 120 mins General < 8hrs
		Resolution to a customer request. (Blockage or fault) (NFPM 3b)	Urgent < 8 hours General 5 days
	Wastewater systems are effective and comply with environmental standards	Wastewater complaints received (per 1,000 connections) (NFPM 4)	< 10
We value and respect our environment	Our waterways and environment are protected from adverse impacts of providing the wastewater service	Compliance with Council's resource consents for discharge from its wastewater system measured by the number of abatement notices, infringement notices, enforcement orders and convictions (NFPM 2)	Abatement notice – 0
			Infringement notice - 0
			Enforcement orders – 0
			Convictions - 0

Levels of service

There have been no changes to the levels of service information contained in the 2021-31 LTP.

Future changes

The Minister of Local Government has made public announcements about the first steps of the rollout of the Local Water Done Well programme of reforms.

The upcoming Local Government Water Services (Transitional Provisions) Bill will spell out what the obligations around service delivery planning are, and will provide a process for those local authorities wanting to establish CCOs under the Local Government Act to do so.

This legislation is expected either later in April or in early May with enactment scheduled by the end of June 2024.

Council has been continuing to progress the consent renewals for Gore and Mataura wastewater treatment plants. Following the consultation with Hokonui Rūnanga in 2021, the Council established a technical working group to look at options for the ongoing discharges for the treated wastewater.

Preferred options have now been agreed and new consent applications will be submitted to Environment Southland.

Wastewater	
Level of service	
Mataura WWTP treatment improvements under new discharge consent	200,000
Obtain overflow consent under the pSLWP and or increased overflow monitoring	100,000
Total capital expenditure for level of service projects	300,000
Renewals	
Gore WWTP - minor renewals	55,000
Riverhead Lane pump station electrical overhaul (Mataura)	92,000
Miscellaneous minor PS renewals (pump & valve failures)	87,000
Mataura WWTP - wetland plants rejuvenation	25,000
Waikaka Wastewater Treatment Plant consent (200336)	35,000
Gore and Mataura Wastewater Treatment Plant re consenting	200,000
Dacre St pump station electrical overhaul (Mataura)	92,000
Unplanned/minor reticulation renewals	290,000
Total capital expenditure for renewal projects	876,000
Total Wastewater	1,176,000



GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - WASTEWATER For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	1,387	1,219	2,648
Subsidies and grants for operating purposes	-	-	-
Fees and charges	574	589	930
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
Total operating funding (A)	1,961	1,802	3,578
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	558	570	1,208
Finance costs	10	23	422
Internal charges and overheads	459	461	588
Other operating funding applications	-	-	-
Total applications of operating funding (B)	1,027	1,054	2,218
Surplus/(deficit) of operating funding (A - B)	934	751	1,360
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	699	210	(31)
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	699	210	(31)
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	224	300
- to replace existing assets	2,186	616	876
Increase/(decrease) in reserves	(553)	121	153
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,633	961	1,329
Surplus/(deficit) of capital funding (C - D)	(934)	(751)	(1,360)
Funding balance ((A - B) + (C - D))	-	-	-

Stormwater



Stormwater

Refer to the LTP 2021-31 page 85

Activities

The Council owns and manages stormwater assets valued at \$9.9 million. The Council provides Stormwater services to about 5,113 households and businesses in Gore, Mataura, Waikaka, Pukerau and Mandeville.

The stormwater network collects runoff from roads as well as households and businesses. It is discharged into the environment either by gravity or pumping. The quality of discharge is monitored and controlled by discharge consents that the Council holds with Environment Southland.

The Council's asset network includes:

- Pipes (gravity and rising mains)
- Manholes
- Cleaning eyes
- Pump stations (including buildings and pumps)
- Control equipment
- Outfalls.

Rationale

The collection and disposal of stormwater is an essential service for the benefit of residents and businesses throughout the District. The Council's stormwater activity protects the health and physical environment of the community and is indispensable to economic growth and development.

The Local Government Act 2002 determines infrastructure services, including wastewater, to be a core service provided by local authorities. This legislation provides guidance on the way the Council manages and reports on the service.

Section 23 of the Health Act 1956 also dictates that every local authority must "improve, promote, and protect public health within its district".

This permits the Council to make bylaws for the protection of public health and requires the Council to present reports from time to time to provide the Medical Officer of Health with an understanding of diseases, drinking water and sanitary conditions within the District.

Therefore the reasons that the Council continues to provide stormwater services include:

- to address legislative requirements
- to protect public health
- to afford the environmental protection; and
- to support economic growth.

The Council's objectives for the community under this 10 Year Plan:

- Maintain steady growth of our District's population
- Sustain the wide range of economic, recreational and social opportunities that contribute to Rural City Living
- Ensure rates affordability and user-pays Councils services
- Build stronger relationships with Iwi.

The Council Community Outcome, to which the stormwater activity contributes, is:

Outcome 4: We have a quality infrastructure with potential for growth.

Outcome 6: We value and respect our environment

Significant Negative Effects

The Council acknowledges its stormwater activity may have some adverse impacts; however, these impacts must be considered against a scenario where stormwater in urban environments is not managed through a reticulated system. It is generally accepted that the public and environmental good that is provided by a reticulated network in an urban environment, and in particular, the public health benefits

outweigh the adverse impacts. In saying this, where practicable, the Council is committed to minimising any adverse impacts its stormwater system may have.

To mitigate the potentially adverse effects of discharging stormwater into the Mataura River and the Waikaka and Pukerau Streams, the Council has established a robust system for monitoring discharges in accordance with the requirements of the Resource Management Act.

As stormwater discharges into rivers and waterways, the Council's stormwater activity potentially has negative effects on the socio-economic and cultural interests of Tangata Whenua. In accordance with the requirements of the Resource Management Act, local Iwi are consulted during resource consenting processes.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

There have been no changes to the levels of service information contained in the 2021-31 LTP.

Future changes

The Minister of Local Government has made public announcements about the first steps of the rollout of the Local Water Done Well programme of reforms.

The upcoming Local Government Water Services (Transitional Provisions) Bill will spell out what the obligations around service delivery planning are, and will provide a process for those local authorities wanting to establish CCOs under the Local Government Act to do so.

This legislation is expected either later in April or in early May with enactment scheduled by the end of June 2024.

Council has now completed the recent stormwater and wastewater separation project on Elizabeth Street in Gore. With many parts of the network still comprising combined systems, more of this work is scheduled to occur as part of Council's next Long Term Plan.

Statement of Service Provision – Stormwater

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We have a quality infrastructure with potential for growth	A reliable service and effective response to queries	Response to a customer request (Flooding event that which enters a habitable building) (NFPM 3)	60 min
		Stormwater complaints received (per 1,000 properties connected) (NFPM 4) Faults or blockages	4
	Homes and properties are not affected by surface flooding caused by the Stormwater Activity	Number of flooding events (which enters a habitable building) (NFPM 1a)	3
		Number of habitable floors affected per 1,000 connected properties (per event) (NFPM 1b)	2
We value and respect our environment	Our waterways and environment are protected from adverse impacts of providing the Stormwater service	Compliance with Council's resource consents for discharge from its wastewater system measured by the number of abatement notices, infringement notices, enforcement orders and convictions (NFPM 2a-d)	Abatement notice - 0
			Infringement notice - 0
			Enforcement orders - 0
			Convictions - 0

Stormwater	
Level of service	
Gore high priority SW separation work	112,000
Obtain overflow consent under the pSLWP &/or increased overflow	50,000
Total capital expenditure for level of service projects	162,000
Renewals	
Reticulation renewals	100,000
Oxford and Richmond St pumpstation	193,000
Total capital expenditure for renewal projects	293,000
Total Stormwater	455,000

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - STORMWATER For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	859	948	1,126
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	-
Total operating funding (A)	859	948	1,126
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	190	195	211
Finance costs	142	181	142
Internal charges and overheads	111	111	151
Other operating funding applications	-	-	-
Total applications of operating funding (B)	443	487	504
Surplus (deficit) of operating funding (A - B)	416	461	622
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	2,343	155	54
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	2,343	155	54
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	2,421	280	162
- to replace existing assets	55	168	293
Increase/(decrease) in reserves	283	168	221
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	2,759	616	676
Surplus/(deficit) of capital funding (C - D)	(416)	(461)	(622)
Funding balance ((A - B) + (C - D))	-	-	-



Roading and Footpaths



Roading and Footpaths

Refer to the LTP 2021-31 page 89

Activities

The Gore District roading network comprises 896 kilometres of roads, with 538 kilometres unsealed. All work is procured in accordance with the Council's and Waka Kotahi (formerly NZTA) approved Procurement Strategy. While consultants generally undertake the design of major work, the supervision is managed by our in house project management team. Professional assistance is also engaged in some aspects of our strategic asset management.

The Council supports the objectives of the Regional Land Transport Strategy, Road Safety Strategy 2020, the New Zealand Transport Agency (Waka Kotahi) and the Government Policy Statement with its "Road to Zero" initiative, looking to improve road safety and sustainable transport throughout the region. Council staff work with other councils and transport stakeholders to further New Zealand Transport Agency initiatives by developing and implementing the Road Safety Action Plan, which addresses excessive speed, drink driving by developing and promoting safety management campaigns in the communities and schools.

Road classification heavily influences the maintenance priorities we place on the roads across the network. Presently we are transitioning from "One Network Road Classification" to a new road categorising "One Network Framework" that focuses more on our roads' use and informing future decision-making.

development and monitoring, travel demand assessments, road safety issues, stock truck effluent transfer sites, alternative transport options, regional development initiatives, and monitoring mobility services.

Rationale

Roads, bridges, and footpaths are provided and maintained to ensure safe and efficient passage of people and goods throughout the community, contributing to the effective functioning of the community and economy. Public ownership of the roading network ensures appropriate property access and freedom of travel throughout the District for all residents and visitors. Well maintained roads, footpaths, and street lighting provide for the safe and efficient travel of motor vehicles, cyclists, and pedestrians.

As the Council is the road controlling authority under the Local Government Act 1974, it has responsibility for all of the roads (state highways excluded) in the Gore District.

The Council Community Outcomes to which this group of activities contributes are:

Outcome 4: We have a quality infrastructure with potential for growth.

Significant Negative Effects

Despite the benefits the Council's roading activities bring, in terms of providing transportation infrastructure needed to support the everyday lives and livelihoods of residents in the District, roading activities are inevitably associated with a number of adverse effects.

These adverse effects include crashes causing injuries or death, noise, congestion, dust, stock truck effluent, and vehicle emissions. The Council's asset management plan identifies a number of actions for managing these adverse effects.

It is pertinent to note these negative effects are caused mainly by road users and are not caused by a deficiency in the road network itself. The Council's policy is to monitor and maintain an ongoing awareness of the possible risks and ensure that mitigation measures are implemented appropriately.

The network's resilience is occasionally challenged by natural events such as wind, rain, snow and flooding; as much as we can develop programmes to mitigate some of the effects, we can't fully guard ourselves against the impact of these events.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

There have been no changes to the statement of service contained in the 2021-2031 LTP. However, continuing significant inflationary pressure, both nationally and internationally, impacted tender prices received for the service contracts tendered during 2022. This may make it difficult to achieve some of the performance measure targets in our statement of service. An additional Roothing Officer has been employed to restore the Roothing Team to its full complement which is assisting our efforts to ensure performance measure targets are achieved.

Future changes

All of the Councils Roothing physical works contracts were re-tendered over the past two years. The inflationary effects mentioned above as expected significantly increased the prices received for our tenders. The Council entered into a collaborative resurfacing contract with Clutha District Council to help minimise further increases.

The current coalition government has recently released the draft Government Policy Statement for Land Transport for the next 10 years. This document along with the National Land Transport Plan (NLTP) will guide the central government direction for allocating funds to support the roading activity. This outcomes of these processes are likely to be known later in 2024.

Statement of Service Provision – Roothing and Footpaths

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We have a quality infrastructure with potential for growth	Maintain the road surfaces free of defects requiring evasive behaviour (e.g. potholes, shoving, edgebreak, ponding, bumps)	The change from the previous financial year in the number of fatalities and serious injury crashes on the local road network attributable to a network deficiency, expressed as a number	Number of fatal and serious crashes 0
	An appropriate level of ride comfort is maintained	The average quality of ride on a sealed local network, measured by smooth travel exposure using the National Association of Australian State Road Authorities (NAASRA) roughness count	Urban: NAASRA count < 220 Rural: NAASRA count < 120
	The yearly resurfacing programme is at a rate that maintains the integrity of our sealed road asset	The percentage of sealed network resurfaced each season required to manage the pavements within its suggested design life and budget	5.0 – 6.0% per annum
	Footpath hazards (trip or surfacing) are identified and mitigated	The footpath condition assessment is carried out every 12 months to develop the footpath renewal programme	1,500m2 per annum
	We respond to all customer requests relating to footpath and roads in a timely and efficient manner	The percentage of customer service requests relating to roads and footpaths to which territorial authority responds within 48 hours	95%
Residents are satisfied with the metalled road network through the identification and mitigation of driver hazards	The percentage of respondents to the Gore District Council annual resident survey within the range of neutral to very satisfied	75 – 78%	

Roading and Footpaths	
Level of service	
Minor improvements	190,000
Urban low cost low risk improvements	20,000
Total capital expenditure for level of service projects	210,000
Renewals	
Sealed road resurfacing	1,361,000
Bridge replacements	313,283
Traffic services	151,372
Unsealed road metalling	566,000
Footpath reconstruction	222,000
Roading - Rural - subsidised : Sealed road pavement rehabilitation	200,000
Drainage renewals	427,000
Vehicle & plant replacement	30,000
Structures component replacement	90,924
Total capital expenditure for renewal projects	3,361,579
Total Roading and Footpaths	3,571,579

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - ROADING For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	2,698	2,991	3,068
Subsidies and grants for operating purposes	1,950	1,895	2,468
Fees and charges	167	171	-
Internal charges and overheads recovered	220	209	260
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	274
Total operating funding (A)	5,035	5,266	6,070
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	3,169	3,259	3,987
Finance costs	124	136	110
Internal charges and overheads	604	588	803
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,897	3,980	4,900
Surplus (deficit) of operating funding (A - B)	1,138	1,286	1,170
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	1,855	1,824	2,160
Development and financial contributions	-	-	-
Increase/(decrease) in debt	299	353	(13)
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	2,154	2,177	2,147
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	452	481	210
- to replace existing assets	2,882	3,047	3,361
Increase/(decrease) in reserves	(42)	(65)	(254)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	3,292	3,463	3,317
Surplus / (deficit) of capital funding (C - D)	(1,138)	(1,286)	(1,170)
Funding balance ((A - B) (C-D))	-	-	-

Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation



Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation

Refer to the LTP 2021-31 page 93

Activities

The Gore District has an excellent range of open spaces, and community facilities. The open spaces provide an assortment of recreation opportunities and the property and community facilities assets serve the community well.

Among the Parks, Property and Recreation portfolio, the Gore Gardens and Eastern Southland Gallery are nationally recognised; Dolamore Park, Bannerman Park the MLT Events Centre and the Gore Multisports Complex are of regional benefit. In addition, the refurbishment of the James Cumming Community Centre incorporating the Gore Library and community space, and the phased development of Tulloch Park in Mataura will provide added benefit in the next few years. These high profile sites are supplemented with a range of district and local parks and facilities.

The Council owns and manages property, parks and recreation assets with an insurance value at over \$40 million. Parks, property and recreational activities are provided for in Gore, Mataura, Waimumu, Waikaka, Pukerau, Mandeville and Kaiwera, and the surrounding areas.

Council buildings, public conveniences and recreation facilities are located within Gore and Mataura. Cemeteries are located at these two towns, as well as Waikaka and Pukerau. All four areas have recreation reserves. In addition to the parks and reserves, the Council maintains one public swimming pool and events centre, which provide recreational opportunities for the people in the District, and subsidised swimming programmes.

Assets provided within the network include:

- Buildings
- Public conveniences
- Playgrounds
- Cemeteries
- Recreation facilities
- Aquatic facilities
- MLT Event Centre

Rationale

The Parks Property and Recreation activity is identified as a core service in terms of Section 11A of the Local Government Act 2012. The Parks Property and Recreation activity has many benefits for the community and provides opportunities for social interaction, and active and passive

recreation. The activity also plays a major role in the appearance and attractiveness of the District. How residents feel about the District is heavily influenced by the activity, which is positive. In attracting people to the District, as visitors and residents, the provision of quality open spaces and recreation opportunities is a key determinant.

This is an important consideration in terms of the manner in which Gore promotes itself and the lifestyle available.

Parks and reserves are provided by local government to ensure open spaces in urban areas, opportunities for recreation and sport, and to enhance community pride. Sports centres and parks provide opportunities for sports clubs and other recreation and community groups. Providing these services is believed to enhance the general health and wellbeing of the community where private enterprise may not be viable.

Community and civic buildings are provided to meet the operational need of the Council and provide the community with communal meeting spaces.

Public conveniences are an essential service and are utilised by both locals and visitors.

Councils are required to provide cemeteries by the Burial and Cremation Act 1964. Cemeteries are provided to protect public health and provide a location for bereavement within close proximity to the community.

The Local Government Act 2002 permits the Council to make bylaws for the protection of public health. It requires the Council to present reports from time to time to provide the Medical Officer of Health with an understanding of diseases, drinking water and sanitary conditions within the District.

The Council Community Outcomes to which this group of activities contributes are:

Outcome 3: We have a choice of quality places to go and things to do.

Significant Negative Effects

The Council acknowledges that some adverse impacts are possible as a result of operations to provide the services for the local community. However, these relatively minimal impacts are outweighed by the public good that is served by the benefits of providing safe and appealing areas for passive and active recreation that are accessible throughout the year.

To mitigate the potentially negative effects of necessary maintenance operations, contractors applying herbicides are GROWSAFE® certified, earthworks operations are carried

out during the summer months and appropriate erosion and sediment control measures are in place. Noise restrictions and working hour restrictions are also enforced to mitigate potential effects on local residents. Upgrade works on sports fields and re-vegetation in passive reserves are carried out to industry best-practice standards.

As per the requirements of the Resource Management Act, local Iwi are consulted during resource consenting processes for works not considered to be permitted activities in parks and reserves.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

There have been no changes to the level of service information contained in the 2021-31 LTP.

Future changes

The 2023/24 year has been about maintenance catch up with the major plant areas of the complex such as the sub power boards. We have also been completing an independent review on the Ice Rink ventilation and chiller

system so we have a clear view of future challenges and understanding of responsibilities.

The 2024/25 year is about minimizing costs and looking at what projects or items can be deferred to the following financial year or future years with little to no impact on our users. We are also looking at how we can increase the casual use and one-off activities that are seeing an increased uptake in our current financial climate. We are investigating new partnerships to bring in new opportunities such as Table Tennis nationals and a National Pickle ball event that will have a positive impact on our facility for the whole community.

The first phase of the Tulloch Park redevelopment project was completed in 2019. The Council received funds from the first tranche of the 3 Waters Better-Off funding package, TIF funding and Lottery Community Facility funding to progress the next phase of the Tulloch Park Development. The Council is working with the Mataura Community Board to complete the next phase of the development that includes a full size outdoor basketball court, a toilet and change building and a zero depth water park (splash pad).

2024/25 will also see the beginning of upgrades to our Public Conveniences with the construction of a new facility at Hamilton Park.

Statement of Service Provision – Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We have a choice of quality places to go and things to do	To provide safe, quality, accessible swimming pools with good opportunities for learning	Five key technical measures that reflect core values. This includes:	
		Customer satisfaction – measured by the annual resident survey	> 90%
		Swimming course enrolments – measured by enrolment records	1% increase on prior year
		Gore Aquatic Centre patronage	1% increase on prior year
		MLT Event Centre patronage	1% increase on prior year
Pool safe accreditation		Accreditation maintained	
	Parks, reserves and cemeteries provide a sense of place; active recreation spaces, as well as opportunities to interact with and beautify urban environments; facilities are safe, well maintained and appropriate for their use with high levels of public satisfaction	Percentage of community that are satisfied across the range of property and recreation criteria surveyed. This includes satisfaction levels for: <ul style="list-style-type: none"> • Parks and Reserves/Sportsgrounds • Playgrounds • Cemeteries • Public conveniences • The provision of community buildings or halls 	> 90% average across the 5 criteria surveyed

Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation	
Growth	
Charlton Park - berms	3,000
Mataura Cemetery - berms	3,000
Waikaka Toilets - accessibility	10,000
MCB Initiative - Pet cemetery	5,000
Level of service	
Multisports - upper plant room hatch relocation	45,000
MLT Stadium gravel drive - gravel east driveway	60,000
Waikaka River walkway development revegetation (Hamilton Park)	4,000
Gore gardens aviary upgrade	25,000
CCTV - Police cameras	38,750
Charlton Rd paddocks behind Multisport - drainage assessment	20,000
James Cumming Community rooms - kitchen zip	5,000
Gore Gardens lighting and power upgrade	14,000
Gore Main sport field P&R depot - heat pump installation	10,000
Ex-Plunket room move to transfer station	25,000
Aquatic - dive block and bulk head improvements	85,000
Hamilton Park toilets - Demo/Replace/Stabilise site	193,000
Mataura landfill revegetation	7,000
Mataura streetscape development	20,000
CCTV - GDC Property	38,750
Airport Taxiway - reseal	250,000
Renewals	
Charlton Park Cemetery building reroof	27,000
Mataura Library & Service Centre - asset renewal/refurbishment	210,000
Multisports - asset renewal/refurbishment	232,240
Mataura Cemetery - garden redevelopment	3,000
Hamilton Park - asset renewal/refurbishment	17,600
Parks & Reserves asset renewals	161,073
Playground equipment renewal	72,416
Replacement flags	10,500
Tulloch park drainage	10,000
Reserve signage/branding renewal	25,000
Pukerau Cemetery - garden redevelopment	3,000
Parks & Reserves - Dolamore Park asset renewals	42,490
Charlton Park - garden redevelopment	5,000
Gore Cemetery - garden redevelopment	3,000
Distribution boards	20,000
Airport boundary fence - replace 50/50 spilt	2,500
Appliance renewals	10,000
Total Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation	1,716,319

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - PARKS, RESERVES, AQUATIC FACILITIES, CIVIC BUILDINGS & RECREATION For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	2,465	2,411	2,773
Targeted rates	3,687	3,739	4,620
Subsidies and grants for operating purposes	37	38	240
Fees and charges	818	838	859
Internal charges and overheads recovered	1,613	1,633	1,960
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	5
Total operating funding (A)	8,620	8,659	10,457
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	4,375	4,407	5,159
Finance costs	233	237	765
Internal charges and overheads	2,660	2,666	3,442
Other operating funding applications	-	-	-
Total applications of operating funding (B)	7,268	7,310	9,366
Surplus/(deficit) of operating funding (A - B)	1,352	1,349	1,091
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(36)	(31)	(28)
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	(36)	(31)	(28)
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	64	35	21
- to improve the level of service	127	104	841
- to replace existing assets	889	779	854
Increase/(decrease) in reserves	236	400	(653)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	1,316	1,318	1,063
Surplus / (deficit) of capital funding (C - D)	(1,352)	(1,349)	(1,091)
Funding balance ((A - B) (C-D))	-	-	-

Other District Assets including Solid Waste and Civil Defence



Other District Assets including Solid Waste and Civil Defence

Refer to the LTP 2021-31 page 97

Activities

The Gore District Council manages other significant activities on behalf of the residents, namely solid waste service and Civil Defence.

Solid Waste

The Council's solid waste services include:

- Kerbside glass collection
- Kerbside residual waste collection
- Transfer station management
- Landfill operations

(WasteCo Ltd manage these tasks as part of the Southland-wide solid waste management contract through Wastenet)

- Cardboard collection and recycling.
- Aluminium cans collection recycling.

(GDC supporting local recycling management)

- Education and advocacy (waste minimisation group)
- Waste Audits
- Management of the two waste contracts.

(The above tasks are carried out by Wastenet as a joint initiative of the three Southland Councils).

The Council owns a transfer station in Gore and four closed landfill sites in Gore, Mataura, Waikaka and Pukerau.

No Emission Trading Scheme effects are emanating from these sites.

The costs of maintenance, renewal or replacement are funded through user fees and rates contributions.

Civil Defence

The Council is part of a Shared Services for Civil Defence and Emergency Management, which is delivered through Emergency Management Southland (EMS). EMS was established in 2009 as a coordinated approach by the four Councils in Southland to Emergency Management. The Council provides staff training and, in the event of an incident, the staff are deployed to support response and recovery.

Rationale

The Gore District faces the challenges of using resources while ensuring that our environment and health are not harmed through inefficient use or the waste generated. The disposal of solid waste in a way that protects the health of the community and the environment is a fundamental requirement for community wellbeing.

Under the Local Government Act 2002 and the Waste Minimisation Act 2008, the Council is required to encourage and promote effective and efficient waste management and minimisation within its district.

The Gore District Council maintains a "hands-on" approach to this activity because it considers that waste can be most effectively and efficiently managed by the Council, where long term benefits can be obtained for the community.

Regarding civil defence, a greater focus is being made on reducing risks and hazards affecting the safety and welfare of the district's residents. Coordination of activities between civil defence and resource management and the identification of management of earthquake-prone buildings are key actions being undertaken over the next few years, with the aim of avoiding unnecessary risks and improving the quality and safety of the District's building stock.

The Council Community Outcomes to which this group of activities contributes are:

Outcome 6: We value and respect our environment.

Significant Negative Effects

The Council recognises there are negative impacts associated with the collections and disposal of solid waste. At the same time, it needs to be recognised that it is essential to have efficient and effective means of disposing of solid waste. In short, any negative effects must be weighed against such need.

The minimising of waste through active recycling is proving to be challenging in the existing environment, especially with the closing up of viable markets to handle collected material.

While there is a risk that leachate from closed landfills may leach into streams and the water table, such risks are mitigated by adherence to resource consent requirements pertaining to the landfills.

The Council also strives to minimise nuisances such as noise, dust and odour from transfer station operations by closely monitoring the operation of the transfer station. The installation of wind fencing also mitigates the nuisance caused by windblown litter from waste disposal areas.

The Council in recognizing the inherent risk of transporting uncompacted loads to the landfill site, has recently installed a compactor to ensure the safe and efficient transport of our waste.

With regard to the risk of vermin such as rats and seagulls, the Council conducts regular checks for vermin and lays bait to minimise colonisation in waste disposal areas or facilities by vermin. Council staff also make an effort to keep solid waste disposal areas clean and tidy.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

Council gave consideration through the Annual Plan to reintroduce wider recycling options within the Gore and Mataura urban areas. This was proposed to involve expanding the current kerbside glass recycling collection service to include additional recyclable materials such as plastic, aluminium and tins, cardboard and paper.

Future changes

Solid Waste

Proposed changes to central Government legislation relating to solid waste will have an impact on Council's future treatment of solid waste.



Statement of Service Provision – Other District Assets including Solid Waste and Civil Defence

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We value and respect our environment	The reduction of waste disposed of reduces costs to residents and places less pressure on the environment. This has a positive impact on economic and environmental outcomes	Volume of waste per capita being disposed of at the regional landfill as recorded in the regional landfill weighbridge records	Material discarded < 650kg per capita (across Southland)

Other District Assets Including Solid Waste and Civil Defence	
Level of service	
Landfill OLD Gore fencing along railroad	5,000
Landfill OLD Gore strengthening road & pad in cell 1	21,000
Landfill - OLD container/safety gear portal	12,000
Closed landfill stormwater management	50,000
Old Maitava landfill - fencing	9,000
Total capital expenditure for level of service projects	97,000
Renewals	
Gore transfer station - replace gravel	6,000
3 Waters administration asset renewals	124,094
Total capital expenditure for renewal projects	130,094
Total District Assets Including Solid Waste and Civil Defence	227,094

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - OTHER DISTRICT ASSETS INCLUDING SOLID WASTE AND CIVIL DEFENCE For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	377	411	383
Targeted rates	1,726	1,751	1,922
Subsidies and grants for operating purposes	52	53	150
Fees and charges	777	794	1,201
Internal charges and overheads recovered	1,639	1,646	1,960
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	11
Total operating funding (A)	4,571	4,655	5,627

APPLICATIONS OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Payments to staff and suppliers	3,372	3,434	4,204
Finance costs	32	31	97
Internal charges and overheads	907	901	1,112
Other operating funding applications	-	-	-
Total applications of operating funding (B)	4,311	4,366	5,413
Surplus/(deficit) of operating funding (C)	260	289	214

SOURCES OF CAPITAL FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	(93)	(79)	(228)
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	(93)	(79)	(228)

APPLICATIONS OF CAPITAL FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	97
- to replace existing assets	127	136	130
Increase/(decrease) in reserves	40	74	(241)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	167	210	(14)
Surplus / (deficit) of capital funding (C - D)	(260)	(289)	(214)
Funding balance ((A - B) (C-D))	-	-	-

Community Services – Arts and Heritage, Libraries, Promotions and Grants



Community Services

– Arts and Heritage, Libraries, Promotions and Grants

Refer to the LTP 2021-31 page 101

Activities

Arts & Heritage

The Gore District hosts a significant range of award-winning cultural facilities, museums and collections. These have, in no small way, made Gore a destination in its own right for aficionados of arts. It is also the key to some of the District's main promotions and events.

The Council sees the development of heritage tourism as one of the key drivers of economic development in the District and, looking into the future, believes it can build on successes to date. Such successes include the Mataura Museum upgrade winning a major national award.

The Council arts and heritage department manages, in partnership with key public providers, cultural property and programmes for the benefit of the people of District, and visitors to the area. The department is also a pivotal link between local cultural interests and public sector agencies that govern policy surrounding the management and funding of cultural property and related infrastructures.

Staff in the department play a pivotal role in facilitating the development of arts, culture and heritage resources in the District. They actively seek capital funding from external sources for arts and heritage initiatives in the District, perform project management functions in the implementation phase of building arts and heritage facilities, as well as provide ongoing management of related collections and programmes.

The heritage precinct is home to much of the District's heritage facilities, namely:

- The Hokonui Heritage Centre – containing the Hokonui Moonshine Museum, Gore Historical Museum, Hokonui Heritage Research Centre and Fishing Museum
- The Eastern Southland Gallery – containing the John Money Wing, the Ralph Hotere Collection and the Gallery exhibition space.

Other facilities or areas where the department offers support include the Mataura Museum, Croydon Aviation Heritage Centre, the East Gore arts centre and Hokonui Pioneer Park.

Visitor Centre

The visitor centre serves as a booking outlet for residents and visitors to make their domestic travel arrangements, as well as being a source of professional tourism related advice and recommendations. It also provides a hub for both organisers and visitors to Gore for our key events, and works closely with the events coordinator to ensure the delivery of Council events.

Libraries

The Gore Library is no longer located in the heritage precinct. It has been in temporary premises since May 2019 after having had to vacate its home due to longstanding roof leaks resulting in the development of black mould; and the asbestos in the fabric of the building meant that repairs were not able to be carried out while the building was occupied. The library was housed temporarily in the James Cumming Wing hall on Ardwick Street from May 2019 to May 2021. Since May 2021 it has been in the Encounter New Life Church building on Jacob Street, a temporary lease arrangement that has been quite suitable.

Gore Libraries offer a wide range of books, magazines, DVDs, eBooks, eAudiobooks and other resources. Both libraries provide free use of internet computers and Wi-Fi. Ancestry.com is available for tracing family history and for children Encyclopedia Britannica Online and TumbleBooks are available for learning and reading experiences.

Gore Library is open 49.25 hours per week and Mataura Library and Service Centre 35 hours per week. The libraries have a total of 4,900 members, equating to 38% of residents. This figure is conservative since families often share one membership card.

Annual visitors number 108,560, and the issues per population are 7.9 per annum (in 2019-20 there were 101,363 issues). The libraries hold 42,064 physical items, most of which can be borrowed.

Children's areas are customised to be especially welcoming to children. A number of children's activities and programmes support literacy development and reading enjoyment. A community outreach schedule reaches some who may not be able to visit the library.

Mataura Library and Service Centre is a branch library that offers Council services, including rates payments, dog registration, information about Council facilities and faults reporting. It is also the booking agent for the Mataura Community Centre and Elderly Citizens Centre.

Grants

The Council provides grants to selected organisations to assist with the provision of economic, social (health and recreation), and cultural services to the community.

The provision of grants to organisations assists in providing valuable community services which are not provided by the Council or Central Government, and/or where there are significant gaps in service delivery.

Rationale

The current arts and heritage infrastructure in the Gore District is the result of considerable investment on the part of individuals, groups, businesses, public sector funding agencies and major philanthropists.

The current combined arts and heritage asset value of \$10 million is the product of gifts and donations from the people of Gore and key supporters of the District. In the interests of preserving, promoting and interpreting these holdings, a partnership has been developed between the Gore District

Council and local culture and heritage organisations to provide a professional service for the management, care and development of facilities and collections.

Collectively these assets and services combine to provide the District's residents an avenue for preserving, appreciating and demonstrating their cultural heritage. This cannot be easily replicated by private or commercial providers.

Further, the investment in arts and heritage has given the Gore District a distinct point of difference and advantage in attracting visitors and instilling local pride.

The provision of an events coordinator role compliments the tourism support services delivered via the visitor centre. The combination assists in developing the arts and heritage profile of the District and encourages visitor, residential and commercial growth.

The library service directly contributes to the Council's aspiration to provide opportunities for creativity, leisure, diversity and being involved. It is also a part of the aspiration to welcome newcomers as it is often one of the first places visited by new residents.

The libraries serve the Community's cultural, economic and social needs by:

- supporting recreational reading
- providing a repository for local history
- enriching the Gore District's cultural heritage through the acquisition and preservation of items in the library's collections
- providing opportunities for lifelong learning and the development of literacy and information skills
- maintaining relationships with the community.



The Council Community Outcomes to which this group of activities contributes are:

Outcome 1: We value our history and heritage.

Outcome 2: We live in a creative place.

Outcome 3: We have a choice of quality places to go and things to do.

Significant Negative Effects

The Council has not identified any negative effects from these activities.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

There have been no changes to the level of service information contained in the 2021-31 LTP

Future changes

Arts & Heritage

Key focuses for the Arts and Heritage activity in 2024/25 include:

- Fit-out of Win Hamilton Wing to incorporate 1st floor storage of the Gore District Historical Society archives documents, photographs, vulnerable collections, and GDC archives.
- Ground floor fit-out to house district heritage collections. All activity is to be financed from external sources (grants, donations and fundraising).

- Māruawai Centre fit-out incorporating relocated Hokonui Heritage Research Centre, museum display development and provision for temporary exhibition spaces. All activity is to be financed from external sources (grants, donations and fundraising).
- Assistance will be extended to the Gore Visitor Centre with digital and fit-out resources, as well as fund-raising support.

Libraries

The two district libraries in Gore and Mataura provide a diverse up-to-date range of services to the community. The facilities and services meet information, learning, recreational and cultural needs of residents of all ages and backgrounds.

Access to information will continue to be available in a variety of formats including books, media, and online apps. Free internet access is provided through Aotearoa People's Network. The libraries also provide activities and events that create social engagement and learning opportunities.

The two district libraries and their offerings enhance the community's well-being.

Gore Visitor Centre

The 2023/24 financial year was planned to be one of significant changes for the visitor centre with the relocation for the third and final time to the new Māruawai Centre proposed for December 2024.

This move required a budget for fit out and additional staffing, so it was decided to defer the move by six months until the 2025/26 year to ease the proposed rates increase for this financial year.

Statement of Service Provision – Community Services: Arts and Heritage, Libraries, Promotions and Grants

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We value our history and heritage.	Educating the public about arts and heritage contributes to the Council outcome of valuing our history and heritage	The public appreciates the services and assets of arts and heritage as recorded in the annual resident survey	90% satisfaction rate
We live in a creative place.			
We have a choice of quality places to go and things to do	Residents and visitors have valued library experiences. Friendly, knowledgeable staff ensure the libraries are a positive choice in terms of quality places to go and things to do	Survey of residents and library users indicates a quality service is provided as indicated in the annual resident survey and targeted library surveys	90% of surveyed residents or users are satisfied with the quality of library service
	The library service is accessible to residents and visitors including children, young adults, adults, the elderly, housebound, people who work business hours	Library opening hours per week Gore 49.25 Mataura 35	95% of opening hours are achieved

Community Services: Arts & Heritage, Libraries, Promotions and Grants	
Level of service	
Library furniture	33,000
Maruawai Centre - Security screen partition	15,000
Total capital expenditure for level of service projects	48,000
Renewals	
Library books & kanopy	109,000
Total capital expenditure for renewal projects	109,000
Total Community Services: Arts & Heritage, Libraries, Promotions and Grants	157,000

Schedule of Grants

The schedule of grants for the 2024/25 year is as follows:

Children's Day (Matairiki @ Waimumu).....	2,500
Country Music & Songwriters	5,000
Croydon Aviation Heritage Trust	6,000
Cycle Tour Southland.....	1,000
Eastern Southland Art Gallery	40,000
Enviro Schools.....	5,000
Gold Guitar Awards	5,000
Gore A & P Association	94,910
Gore Museum	11,000
Healthy Homes initiative	15,000
Heartland Life Education Trust	2,500
Hokonui Fashion Design Awards Grant	10,000
Hokonui Heritage Centre Trust.....	6,500
Hokonui Pioneer Village & Museum Inc	5,000
Hospital Incentives.....	2,000
Mataura Heritage Centre.....	9,500
Mataura School bus for swim lessons	4,000
Moonshine Committee	24,500
Pakeke Lions Recycling Services	25,282
Rural Halls	18,419
Scholarships x2	2,000
Southland Regional Heritage Trust*	22,792
Active Southland (funded resource)	30,000
Total Mobility.....	18,500
Tussock Country.....	46,583
Waikaka Domain Board.....	12,878
Total	\$425,864

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - ARTS & HERITAGE, LIBRARIES, PROMOTIONS AND GRANTS For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	2,167	2,236	3,008
Targeted rates	795	798	622
Subsidies and grants for operating purposes	200	205	207
Fees and charges	456	466	100
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	2
Total operating funding (A)	3,618	3,705	3,939
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	2,509	2,550	2,613
Finance costs	174	180	144
Internal charges and overheads	724	714	1,022
Other operating funding applications	-	-	-
Total applications of operating funding (B)	3,407	3,444	3,779
Surplus (deficit) of operating funding (A - B)	211	261	160
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	243	(144)	(74)
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	243	(144)	(74)
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	54	-	48
- to replace existing assets	397	114	109
Increase/(decrease) in reserves	3	3	(71)
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	454	117	86
Surplus / (deficit) of capital funding (C - D)	(211)	(261)	(160)
Funding balance ((A - B) (C-D))	-	-	-

Regulatory and Planning



Regulatory and Planning

Refer to the LTP 2021-31 page 107

Activities

The Regulatory Services Department administers the Council's statutory and regulatory responsibilities in respect of the following legislation:

- Building Act 2004
- Litter Act 1979
- Building (Infringement Offences Fees and forms) Regulations 2014
- Local Government Act 2002
- Building Regulations 1992
- Reserves Act 1977
- Building (Specified systems, change the use and earthquake-prone buildings) Regulations 2005
- Resource Management Act 1991
- Health Act 1956
- Sale and Supply of Alcohol Act 2012
- Food Act 1981
- Dangerous Goods Act 1974
- Dog Control Act 1996
- Council Bylaws

It includes the Council's resource management, building approval and inspection functions, environmental health, animal control, inspection of food premises, liquor licensing, and noise control.

The work undertaken in this area includes, but is not limited to:

- Providing Land Information Memoranda in accordance with the requirements of the Local Government Official Information and Meetings Act 1987;
- Keeping property files up to date and available for public enquiries;
- Providing advice on planning matters to prospective applicants, affected neighbours and other agencies;
- Promoting the sustainable management of natural and physical resources in the Gore District via the District Plan;
- Processing resource consent applications for land use and subdivision;
- Reviewing and developing appropriate bylaws relating to public nuisances and the management/use of public land;
- Providing advice and administering the Building Act 2004, including checking that buildings comply with the New Zealand Building Code;
- Issuing building warrants of fitness and compliance schedules;
- Investigating complaints related to unauthorised building work;
- Monitoring the building stock and implementing the earthquake-prone building legislation;
- Implement and enhance the electronic building consent application system – GoGet /Simpli;
- Embracing electronic building inspections via GoGet mobile and by virtual conferencing methods;

- Being mindful of all legislation updates and pending changes via sector consultation processes;
- Responding to noise complaints;
- Controlling the sale and supply of liquor via the Sale and Supply of Alcohol Act 2012;
- Processing applications for on, off club and special licenses, processing manager's certificates and renewals, and monitoring licensed premises for compliance;
- Responding to and managing animal related dangers and nuisance in relation to stock on public roads and under the Dog Control Act 1996.

Rationale

The provision of these activities is required under the legislation listed above and provides for the protection and safety of the people and resources that make up the Gore District.

The Council is charged with providing the activities in this group to ensure public health and safety, and economic activity and development occurs in a way that does not place people or the environment at risk. This activity group makes a primary contribution to the community outcomes of a safe and supportive community and a sustainable environment.

The Council Community Outcomes to which this group of activities contributes are:

Outcome 6: We value and respect our environment.

Significant Negative Effects

The Council has not identified any significant negative

effects resulting from this activity.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

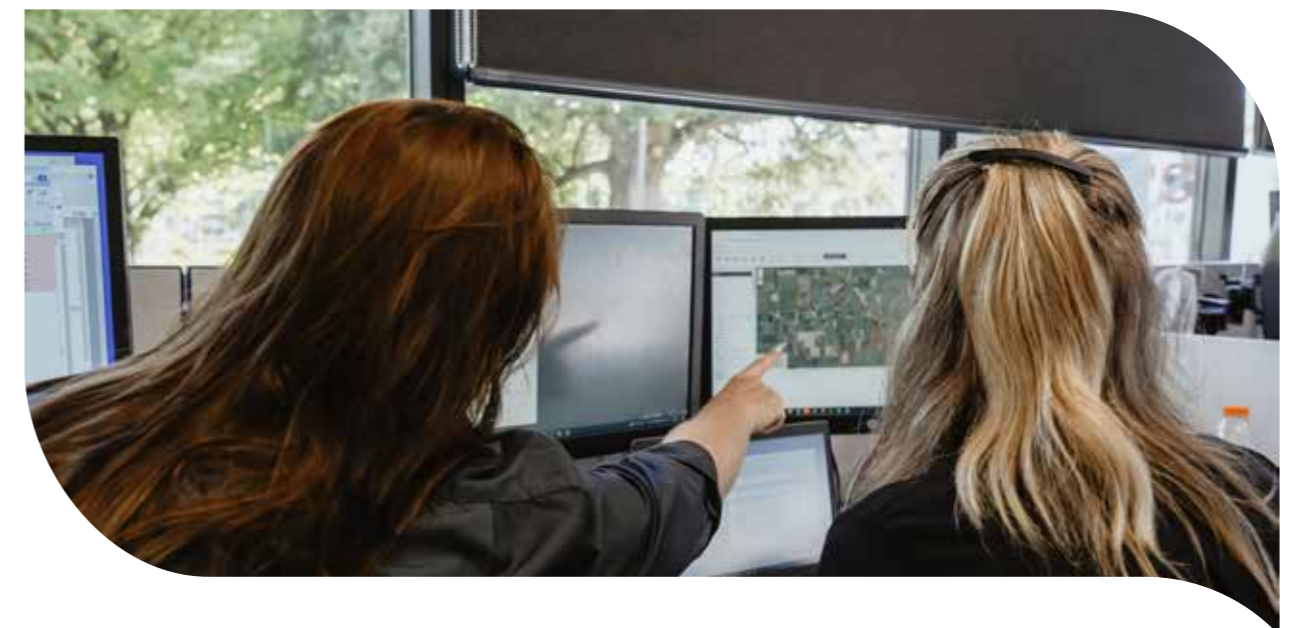
There have been no changes to the level of service information contained in the 2021-31 LTP.

Future changes

The digitisation of Council property files and electronic consent application/processing has been in place since 2021. Customers can request property files via the Council's website in a secure manner and lodge building consents online and track their progress in real time.

In the area of planning services, a major change in service delivery occurred in July 2021. The Property Group was appointed to be the Council's principal advisor in respective planning services. The Council has a Planner on staff who will work alongside The Property Group to ensure planning services provide continuity to our customers.

The Gore District Plan was notified in 2023 with hearings commencing May 2024. A dedicated committee of the Council has been working with The Property Group and Hokonui Rūnunga to undertake a comprehensive review of the plan, considering national planning instruments that have come on board since the last plan was adopted in 2006. It is expected that the hearings will run for approximately 12 months with decisions released soon thereafter.



Statement of Service Provision – Regulatory and Planning

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We value and respect our environment	The Council provides a timely resource consent processing service	Percentage of resource consent applications processed in accordance with statutory timeframes (within 20 working days of filing)	100%
A key objective under this outcome is to maintain a regulatory culture that places and emphasis on education, empowerment and collaboration over rigid application of rules and implementation of sanctions	The Council processes, inspects and certifies building work in the Gore District	The Gore District Council maintains its processes so that it meets Building Control Authority accreditation every two years. (IANZ accreditation certificate)	Accreditation maintained

Regulatory and Planning	
Level of service	
Stockyards - animal enforcement	15,000
GOGET - Building software upgrade	50,000
Total capital expenditure for level of service projects	65,000
Renewals	
Parking meters - renewal (damage & replacement)	10,000
Total capital expenditure for renewal projects	10,000
Total Regulatory and Planning	75,000

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - REGULATORY AND PLANNING For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General rates, uniform annual general charges, rates penalties	536	774	1,521
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,160	1,186	1,318
Internal charges and overheads recovered	583	581	987
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	50
Total operating funding (A)	2,279	2,541	3,876

APPLICATIONS OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Payments to staff and suppliers	1,295	1,288	3,158
Finance costs	79	82	143
Internal charges and overheads	1,079	1,070	1,687
Other operating funding applications	-	-	-
Total applications of operating funding (B)	2,453	2,440	4,988
Surplus (deficit) of operating funding (A - B)	(174)	101	(1,112)

SOURCES OF CAPITAL FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	209	(96)	1,202
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding (C)	209	(96)	1,202

APPLICATIONS OF CAPITAL FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Capital expenditure			
- to meet additional demand	-	-	-
- to improve the level of service	-	-	65
- to replace existing assets	35	5	10
Increase/(decrease) in reserves	-	-	15
Increase/(decrease) of investments	-	-	-
Total applications of capital funding (D)	35	5	90
Surplus / (deficit) of capital funding (C - D)	174	(101)	1,112
Funding balance ((A - B) (C-D))	-	-	-

Democracy and Administration



Democracy and Administration

Refer to the LTP 2021-31 page 11158

Activities

Democracy is the political arm of the Council's operations, comprising:

- the Mayor, elected at large over the District;
- three Councillors elected at large over the District;
- eight Councillors elected from wards within the District;
- the Chief Executive and support services provided by Council staff.

The Gore District has one community board – the Mataura Community Board. It comprises a chairman and four members, as well as the Council's Mataura ward elected representative.

Councillors oversee the performance of activities and assets to ensure that it represents the best operation, maintenance and use of community resources. This, and other important decision-making takes place at Council and committee meetings.

Councillors are representatives of their communities and an important part of their role is communicating with residents, informing them of the reasons for Council decisions and advocating on their behalf.

The Council is required to review its representation structure at six yearly intervals under Section 19 of the Local Electoral Amendment Act 2002. The Council's representation arrangements were reviewed and completed in 2018.

The next triennial elections are due to be held in 2025.

No other significant changes are anticipated for the democracy activity over the next 10 years.

The administrative activities of the Council include customer service functions for Council services, accounting and finance, information technology, human resources and senior management functions. The operational costs for this activity have been allocated across the other activities performed by the Council.

Rationale

Councillors and Community Board members provide leadership for the District. They have a major role in helping the District and its communities develop and move forward. Decisions are made in the interests of the entire district with current and future generations in mind.

They set priorities and make decisions on the scope and levels of service, as well as determining how to spread the cost of these services and activities as equitably as practicable.

The Council community outcomes to which this group of activities contributes are:

Outcome 5: We live in a compassionate and caring community

Significant Negative Effects

The Council has not identified any significant negative effects resulting from this activity.

Non-financial information

There have been no changes to the non-financial information contained in the 2021-31 LTP.

Levels of service

There have been no changes to the level of service information contained in the 2021-31 LTP.

Future changes

The Council must review its representation at least every six years to make sure we're best representing our community. We look at things like the number of people elected, the number of wards and their boundaries, and if community boards are appropriate.

There are four proposed changes currently being consulted on with the community. These are:

- A new boundary for the Gore Ward
- Merging the Kaiwera-Waimumu and Waikaka wards into one rural ward
- Keeping the Mataura Community Board as currently operated
- Keeping the same number of Councillors

Once submissions close, the Council will meet to deliberate on the feedback prior to formally adopting the final recommendations of the representation review. Any changes we make now will be in place for the 2025 election.



Statement of Service Provision – Democracy and Administration

Community Outcome	Customer Levels Levels of Service	Performance Measures	Target 2025
We live in a compassionate, caring community	Direction is set to determine what activities the Council should engage in	Percentage of residents and ratepayers satisfied with the Council's decisions and actions. As measured by the annual resident survey within the range of neutral to very satisfied	80%

Democracy and Administration	
Level of service	
MCB Initiative - Tulloch park stage 2	50,000
Timesheets and job capture	10,000
Total capital expenditure for level of service projects	60,000
Renewals	
End-user compute	74,000
Customer services administration asset renewals	60,089
Total capital expenditure for renewal projects	134,089
Total Democracy and Administration	194,089

GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - DEMOCRACY & ADMINISTRATION For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
General Rates, Uniform annual general charges, rates penalties	1,523	1,558	1,920
Targeted rates	-	-	-
Subsidies and grants for operating purposes	8	8	176
Fees and charges	77	79	21
Internal charges and overheads recovered	3,787	3,735	5,351
Local authorities fuel tax, fines, infringement fees and other receipts	79	81	265
Total Operating Funding	5,271	5,461	7,733

APPLICATIONS OF OPERATING FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Payments to staff and suppliers	4,663	4,632	6,652
Finance costs	2	(6)	64
Internal charges and overheads	560	552	791
Other operating funding applications	-	-	-
Total applications of operating funding	5,225	5,178	7,507
Surplus (deficit) of operating funding	249	283	226

SOURCES OF CAPITAL FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase/(decrease) in debt	196	(639)	14
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Total sources of capital funding	196	(639)	14

APPLICATIONS OF CAPITAL FUNDING	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Capital expenditure			
- to meet additional demand	21	98	-
- to improve the level of service	-	-	60
- to replace existing assets	143	180	134
Increase/(decrease) in reserves	281	(634)	46
Increase/(decrease) of investments	-	-	-
Total applications of capital funding	4445	(356)	240
Surplus / (deficit) of capital funding	(249)	(283)	(226)
Funding balance	-	-	-

Prospective Financial Statements

Statement of Comprehensive Revenue and Expense as at 30 June 2025

REVENUE	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Rates	21,210	22,083	27,158
Subsidies and grants	4,103	4,024	5,401
Finance revenue	79	81	323
Fees and charges	3,813	3,909	4,687
Other revenue	343	344	344
Total revenue	29,548	30,441	37,913
EXPENDITURE			
Personnel costs	7,504	7,587	9,825
Depreciation and amortisation expense	7,201	7,276	9,243
Finance expense	1,379	1,454	2,506
Other expenses	13,639	13,780	18,506
Total expenses	29,723	30,097	40,080
Surplus/(deficit)	(175)	344	(2,167)
OTHER COMPREHENSIVE REVENUE AND EXPENSE			
Items that will not be reclassified to surplus/(deficit)			
Gain/(loss) on property, plant and equipment revaluation	-	41,185	31,230
Other comprehensive revenue and expense	-	41,185	31,230
Total comprehensive revenue and expense	(175)	41,529	29,063

Prospective statement of changes in equity As at 30 June 2025

	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Equity at beginning of year	455,956	455,781	495,885
Total Comprehensive revenue and expense	(175)	41,529	29,063
Equity at end of year	455,781	497,310	524,948

Statement of Financial Position as at 30 June 2025

CURRENT ASSETS	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Cash and cash equivalents	2,291	2,286	2,820
Receivables	4,633	4,749	3,573
Inventories	226	226	774
Other financial assets	1,802	1,802	1,721
Other current assets	225	225	9
Total current assets	9,177	9,288	8,896
NON-CURRENT ASSETS			
Other financial assets	339	339	1,261
Property, plant and equipment	505,515	546,515	578,050
Total non-current assets	505,855	546,854	579,311
Total assets	515,032	556,142	588,207
CURRENT LIABILITIES			
Payables	4,451	4,562	3,163
Employee entitlements	760	770	1,038
Borrowings	11,000	8,500	13,500
Provisions	135	135	48
Other financial liabilities	-	-	295
Total current liabilities	16,346	13,967	18,044
NON-CURRENT LIABILITIES			
Borrowings	40,253	42,213	45,086
Provisions	74	74	66
Other financial liabilities	2,578	2,578	62
Total non-current liabilities	42,905	44,865	45,215
Total liabilities	59,251	58,832	63,259
Net assets	455,781	497,310	524,948
EQUITY			
Reserves	313,014	354,200	390,171
Retained earnings	142,797	143,110	134,777
Total equity	455,781	497,310	524,948

The opening balances for the 2024 - 2025 year have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Prospective Financial Statements

Cash Flow Statement as at 30 June 2025

CASH FLOWS FROM OPERATING ACTIVITIES	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Receipts from rates revenue	21,097	21,968	27,158
Receipts from other revenue	4,156	4,253	4,979
Subsidies and grants	4,103	4,024	5,401
Interest received	79	81	323
Payments to suppliers and employees	(21,023)	(21,247)	(28,284)
Finance costs	(1,379)	(1,454)	(2,506)
Net cash inflow/ (outflow) from operating activities	7,033	7,625	7,071
CASH FLOWS FROM INVESTING ACTIVITIES			
Receipts from maturity of other financial assets	-	-	-
Receipts from sale of property, plant and equipment	-	-	-
Purchase of property, plant and equipment	(10,776)	(7,090)	(13,354)
Purchase of other financial assets	-	-	(197)
Net cash inflow/ (outflow) from investing activities	(10,776)	(7,090)	(13,551)
CASH FLOWS FROM FINANCING ACTIVITIES			
Proceeds from borrowings	14,739	10,460	7,880
Repayment of borrowings	(11,000)	(11,000)	(2,431)
Net cash inflow / (outflow) from financing activities	3,739	(540)	5,449
Net increase (decrease) in cash and cash equivalents	(4)	(5)	(1,031)
Cash and cash equivalents at the beginning of the financial year	2,295	2,291	3,851
Cash and cash equivalents at the end of the financial year	2,291	2,286	2,820

The opening balances for the 2025 year have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Reconciliation between all of Council Funding Impact Statement and Financial Statements as at 30 June 2025

REVENUE	LTP 2023-24 \$000	LTP 2024-25 \$000	AP 2024-25 \$000
Total operating revenue per Statement of Comprehensive Revenue and Expense	29,548	30,441	37,913
Less			
NZTA and other government subsidy received for capital expenditure	(1,855)	(1,824)	(2,160)
Net change in fair value of financial assets carried at fair value through profit or loss (Interest rate swaps)	-	-	-
Net change in fair value of available for sale assets carried at fair value through profit or loss (Shares)	-	-	-
Assets vested in Council	-	-	-
Gross proceeds from sale of assets	-	-	-
	(1,855)	(1,824)	(2,160)
Total operating revenue per all of Council Funding Impact Statement	27,693	28,617	35,753
EXPENDITURE			
Total operating expenditure per Statement of Comprehensive Revenue and Expense	29,723	30,097	40,080
Less			
Depreciation	(7,201)	(7,276)	(9,243)
Decrease in investments	(9)	(9)	-
	(7,210)	(7,285)	(9,243)
Total operating expenditure per all of Council Funding Impact Statement	22,513	22,812	30,837

Annual Depreciation by Groups of Activities

	LTP 2023 -2024 \$000	LTP 2025 \$000	AP 2025 \$000
Water	1,279	1,279	1,184
Wastewater	1,087	1,087	2,092
Stormwater	623	623	957
Roading	2,741	2,759	2,945
Other district assets including Solid Waste and Civil Defence	364	365	249
Community services - Arts & Heritage, Libraries, Promotions and Grants	190	190	197
Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation	643	658	1,330
Regulatory and Planning	46	46	63
Democracy and Administration	228	228	226
Total annual depreciation	7,201	7,235	9,243

Statement of Accounting Policies

Summary of accounting policies

Reporting entity

The Gore District Council (“the Council” or “GDC”) is a local territorial authority governed by the Local Government Act 2002, and the Local Government (Ratings) Act 2002. It is domiciled and operates in New Zealand. The primary objective of the Council is to provide goods or services for the community or social benefit, rather than making a financial return. Accordingly, the Council has designated itself as a Public Benefit Entity (PBE) for the purposes of Financial Reporting.

Basis of preparation

The preparation of financial statements in conformity with New Zealand equivalents to International Public Sector Accounting Standards (NZ IPSAS) requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and in future periods if the revision affects both current and future periods.

The financial statements have been prepared on the basis of historical cost, except for the revaluation of certain non-current assets and financial instruments. Cost is based on the fair values of the consideration given in exchange for assets.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied consistently to all periods presented in these financial statements. The financial statements are presented in

New Zealand dollars, due to rounding to the nearest thousand dollars (\$000), the notes may not reconcile to the statements by \$1,000. New Zealand dollars are the Council’s functional currency.

Statement of compliance

These financial statements of the Gore District Council have been prepared in accordance with the requirements of the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP). The Council is a Tier 2 reporting entity but has elected to report under Tier 1.

These financial statements comply with PBE Standards.

Implementation of new accounting standards

No new or amended accounting standards were adopted in the current financial year.

Standards issued but not yet effective

The Council will adopt the following accounting standard in the reporting period after the effective date.

2022 Omnibus Amendments to PBE standards, issued June 2022

The 2022 Omnibus Amendments include several general updates and amendments to several Tier 1 and Tier 2 PBE accounting standards. The revised PBE standards are effective from the year ending 30 June 2024. They are not expected to have any significant impact on the Council’s financial statements.

PBE IFRS 17 Insurance Contracts

PBE IFRS 17 Insurance Contracts for public sectors was issued in June 2023. This standard establishes principles for the recognition, measurement, presentation, and disclosure of insurance contracts. It is effective for the reporting periods beginning on or after 1 January 2026 with early adoption permitted. The Council has not assessed in detail the effect of the new standard.

Changes in accounting policies

There have been no changes in accounting policies.

Significant Accounting Policies

Revenue recognition

Revenue is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts and GST.

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Council are recognised as revenue when control over the asset is obtained.

Rates revenue

Rates revenue is recognised when it is levied.

Fees and charges and other revenue

Revenue from services rendered is recognised when it is probable that the economic benefits associated with the transaction will flow to the entity. The stage of completion at balance date is assessed based on the value of services performed to date as a percentage of the total services to be performed.

Licences and fees are recognised as income when supplies and services have been rendered.

Grants and subsidies

Government grants are recognised when eligibility is established. The Council receives government grants from the New Zealand Transport Agency, which subsidises part of the Council’s costs in maintaining the local roading infrastructure. The New Zealand Transport Agency roading subsidies are recognised as conditions pertaining to eligible expenditure have been fulfilled.

Other grants are recognised when they become receivable unless there is an obligation in substance to return the funds if conditions of the grants and subsidies are not met. If there is such an obligation, the grants and subsidies are initially recorded in the statement of financial position when received at fair value as grants and subsidies received in advance. As the conditions are satisfied, the carrying amount of the liability is reduced and an equal amount recognised as revenue.

Dividends are recognised when the entitlement to the dividend is established.

Interest revenue is recognised on a time proportionate basis using the effective interest method.

Other gains and losses

Net gains or losses on the sale of property, plant and equipment, property intended for sale and financial assets are recognised when an unconditional contract is in place, and it is probable that the Council will receive the consideration due.

Revenue from exchange and non-exchange transactions

PBE standards distinguish between revenue from exchange and revenue from non-exchange transactions. These two types of revenue are accounted for under two different

accounting standards. PBE IPSAS 9 provides guidance on accounting for revenue from exchange transactions, and PBE IPSAS 23 provides guidance on accounting for revenue from non-exchange transactions.

Professional judgement has been exercised in determining whether the substance of a transaction is that of a non-exchange or an exchange transaction.

The Council discloses the revenue from exchange transactions and revenue from non-exchange transactions separately. The Council has also disclosed separately the trade and other receivables and trade and other payables associated with exchange and non-exchange transactions.

The sale of goods and the rendering of services are normally classified as exchange transactions. If, however, the transaction is conducted at a subsidised price, that is, a price that is not approximately equal to the fair value of the goods or services sold, that transaction falls within the definition of a non-exchange transaction.

Fees received from the following activities are recognised as revenue from exchange transactions:

- Airport lease revenue
- Resource consent revenue

Non-exchange revenue from grants is deferred and recognised as a liability if there is a condition attached to the grant that requires the Council to use the grant as specified by the grantor or return of the cash (or other resources transferred under the grant) if the entity does not perform as specified.

Grant expenditure

Non-discretionary grants are those that are awarded if the grant application meets the specified criteria and are recognised as expenditure when an application that meets the specified criteria for the grant has been received.

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when a successful applicant has been notified of the Council’s decision.

Leasing

Leases which effectively transfer to the lessee substantially all the risks and benefits incident to ownership of the leased item are classified as finance leases.

Leases where the lessor effectively substantially retains all the risks and benefits of ownership of the leased items are classified as operating leases.

(a) The Council as Lessor

Amounts due from lessees under finance leases are recorded as receivables at the amount of the Council’s net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Council’s net investment outstanding in respect of the leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

Statement of Accounting Policies

(b) The Council as Lessee

Assets held under finance leases are recognised as assets of the Council at their fair value or, if lower, at the present value of the minimum lease payments, each determined at the inception of the lease. The corresponding liability to the lessor is included in the Statement of Financial Position as a finance lease obligation.

Lease payments are apportioned between finance charges and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability.

Rentals payable under operating leases are charged to income on a straight-line basis over the term of the relevant lease.

(c) Lease Incentives

Benefits received and receivable as an incentive to enter into an operating lease are recognised in surplus as a reduction or rental expense over the lease term.

Borrowing costs

All borrowing costs are recognised in the statement of comprehensive revenue and expense in the period in which they are incurred.

Taxation

The Council is exempt from Income Tax in accordance with the Income Tax Act 2007, Section CW39.

Goods and services tax

Revenues, expenses, assets and liabilities are recognised net of the amount of goods and services tax (GST), except for receivables and payables which are recognised inclusive of GST. Where GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The net GST paid to, or received from, the IRD, including GST relating to investing and financing activities, is classified as an operating cash flow in the statement of cash flows.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand; cash in banks and other short-term highly liquid investments that are readily convertible to a known amount of cash.

Financial assets/financial liabilities

The Council shall recognise a financial asset or a financial liability in its statement of financial position when, and only when, the Council becomes party to the contractual provisions of the instrument.

At initial recognition, the Council shall measure a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus/(deficit), transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial Assets are classified as either:

1. Amortised Cost
2. Fair value through surplus or deficit, FVTSD, or
3. Fair value through other comprehensive revenue and expenses, FVTOCRE.

A financial asset shall be measured at amortised cost if both of the following conditions are met:

- a. The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- b. The contractual terms of the financial asset given rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

A financial asset shall be measured at FVTSD unless it is measured at amortised cost or at FVTOCRE. However, an entity may make an irrevocable election at initial recognition for particular investments in equity instruments that would otherwise be measured FVTSD to present subsequent changes in FVTOCRE. Subsequent measurement of financial assets at amortised cost.

Term Deposits and Community Loans

Financial assets classified at amortised cost are subsequently measured at amortised cost using the effective interest method, less any expected credit losses. Where applicable, interest accrued is added to the investment balance. Instruments in this category include term deposits, community loans, and loans to subsidiaries and associates.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value gains and losses recognised in surplus or deficit. Interest revenue and dividends are recognised from these financial assets are separately presented within revenue. Other than unlisted shares, bonds and interest rate swaps, the Council has no assets in this category.

Subsequent measurement of financial assets at FVTOCRE

Listed and Unlisted Shares and Bonds

Financial assets in this category that are debt instruments (Bonds) are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, there is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit.

Financial Assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. This is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in the other comprehensive revenue and expense is transferred to accumulated funds within equity.

Expected credit loss allowance (ECL)

The Council recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measure at the present value of cash shortfalls, which is the difference between the cash flows due to Council in accordance with the contract and the cash flows it expect 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 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 included forward-looking information.

The Council consider a financial asset to be in default when the financial asset is more than 90 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.

Financial Liabilities are classified as either:

1. Amortised Cost, or
2. Fair value through profit or loss.

Financial liabilities are generally classified and measured at amortised cost, unless they meet the criteria for classification at fair value through profit or loss.

A financial liability is classified as a financial liability at fair value through profit or loss if it meets one of the following conditions:

- It is held for trading, or
- It is designated by the entity as at fair value through profit or loss (note that such a designation is only permitted if specified conditions are met).

A financial liability is held for trading if it meets one of the following conditions:

- It is incurred principally for the purpose of repurchasing it in the near term
- On initial recognition it is part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking, or
- It is a derivative (except for a derivative that is a financial guarantee contract or a designated and effective hedging instrument).

Inventories

Inventories are valued at the lower of cost and net realisable value. Cost is determined on a weighted average basis with an appropriate allowance for obsolescence and deterioration.

Inventories acquired through non-exchange transactions are measured at fair value at the date of acquisition.

The amount of any write-down for the loss of service potential or from cost to net realisable value is recognised in the surplus or deficit in the period of the write-down.

The Council currently has sections held for sale in inventory as part of the Matai Ridge subdivision development.

Statement of Accounting Policies

Property, plant and equipment

The Council has the following classes of property, plant and equipment:

(a) Operational Assets

Operational assets include land, buildings, plant and equipment, motor vehicles, office furniture and equipment, recreational and cultural and library books.

(b) Infrastructural Assets

Infrastructural assets are the fixed utility systems owned by the Council. Each asset type includes all items that are required for the network to function:

- Water reticulation
- Wastewater reticulation
- Stormwater reticulation
- Roads, bridges and lighting
- Land under roads
- Refuse.

The nature of land under roads is considered the equivalent to land improvements, and as such, they do not incur a loss of service potential over time. Accordingly, land under roads assets is not depreciated.

Cost/valuation

Property, plant and equipment, are recorded at cost or valuation (as appropriate) less accumulated depreciation and any accumulated impairment losses.

Additions

Cost includes expenditure that is directly attributable to the acquisition of the assets. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value at the date of acquisition.

Costs incurred in obtaining any resource consents are capitalised as part of the asset to which they relate. If a resource consent application is declined, then all capitalised costs are written off.

Revaluation

All assets are valued at historical cost, except for the following:

- Land and buildings have been valued by Quotable Value Limited (Registered Valuers) at market value or depreciated replacement cost as at 30 June 2022. Subsequent additions are recognised at cost. Land and buildings are re-valued every three years.
- Infrastructural assets are re-valued at least every 3 years. Infrastructural assets (except for land under roads) were subject to a fair value desktop assessment by WSP Limited as at 30 June 2023. The carrying value was not materially different from the fair value assessment and therefore the Council has not adjusted the carrying values.

All valuations are carried out or reviewed by independently qualified valuers and are carried out at least tri-annually. Valuations will be undertaken more regularly, if necessary, to ensure that no individual item within a class is included at a valuation that is materially different to its fair value.

The Council accounts for revaluations of property, plant and equipment on a class of asset basis.

The results of revaluing are credited or debited to an asset revaluation reserve (via other comprehensive revenue and expense) for that class of asset. Where this results in a debit balance in the asset revaluation reserve, this balance is expensed in the surplus for the period.

Any subsequent increase on revaluation that offsets a previous decrease in value recognised in the surplus or deficit for the period will be recognised first in the surplus for the period up to the amount previously expensed, and then credited to other comprehensive revenue and expense for that class of asset.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment other than land and library books. Rates are calculated to allocate the cost (or valuation) less estimated realisable value over their estimated useful life.

Expenditure incurred to maintain these assets at full operating capability is charged to the surplus for the period in the year incurred.

The following estimated useful lives are used in the calculation of depreciation:

	Life (years)
Land under roads	N/A
Refuse	100
Operational assets	
Land	N/A
Buildings	20-50
Plant and Equipment	4-25
Motor Vehicles	4-8
Office Furniture and Equipment	4-20
Recreational and Cultural	5-20
Library Books	10
Infrastructural assets	
Water Reticulation	10-100
Sewerage Reticulation	15-60
Stormwater Reticulation	15-60
Refuse	10-50
Roads - Formation	N/A
Roads - Pavement (non-depreciable)	N/A
Roads - Pavement (depreciable)	7-60
Roads - Footpaths, Kerbs, Bridges & Culverts	50-100
Roads - Signs, Road markings & Street lighting	20-100

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period.

Disposal

An item of property, plant and equipment is derecognised upon disposal or recognised as impaired when no future economic benefits are expected to arise from the continued use of the asset.

Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the surplus or deficit for the period in the period the asset is derecognised.

Impairment of non-financial assets

At each reporting date, the Council reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where the asset does not generate cash flows that are independent of other assets, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Recoverable amount is the higher of fair value less costs to sell and value in use. The value in use is depreciated replacement cost of an asset where the future economic benefits or service potential of the asset are not primarily dependent on the asset's ability to generate net cash inflows and where the entity would, if deprived of the asset, replace its remaining future economic benefits or service potential.

An impairment loss is recognised for the amount by which the assets carrying amount exceeds its recoverable amount. The recoverable amount is the higher of an asset's fair value less costs to sell and value in use.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised as an expense immediately unless the relevant asset is carried at fair value, in which case the impairment loss is treated as a revaluation decrease.

Where an impairment loss subsequently reverses, the carrying amount of the asset (cash-generating unit) is increased to the revised estimate of its recoverable amount, but only to the extent that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (cash-generating unit) in prior years. A reversal of an impairment loss is recognised in the surplus or deficit for the period immediately, unless the relevant asset is carried at fair value, in which case the reversal or deficit of the impairment loss is treated as a revaluation increase, via comprehensive revenue and expense.

Superannuation schemes

Defined contribution schemes

Contributions to defined contribution superannuation schemes are expensed when incurred.

Provisions

Provisions are recognised when the Council has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at the reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision

Statement of Accounting Policies

is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that recovery will be received, and the amount of the receivable can be measured reliably.

Landfill post-closure costs

The Council, as operator of the District's landfill, has a legal obligation under the resource consent to provide on-going maintenance and monitoring services at the landfill site after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure care arises.

The provision is measured based on the future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements in technology. The provision includes all costs associated with the landfill closure.

Amounts provided for the landfill post-closure are capitalised to the landfill asset. Components of this are depreciated over their useful lives.

The discount rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the Council.

Employee entitlements

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, and sick leave when it is probable that settlement will be required, and they are capable of being measured reliably. Provisions made in respect of employee benefits expected to be settled within 12 months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Provisions made in respect of employee benefits which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the Council in respect of services provided by employees up to reporting date.

Cash flow statement

Cash means cash balances on hand, held in bank accounts and demand deposits the Council invests in as part of its day-to-day cash management.

Operating activities include cash received from all income sources of the Council and record the cash payments made for the supply of goods and services.

Investing activities are those activities relating to the acquisition and disposal of non-current assets.

Financing activities comprise the change in equity and debt structure of the Council.

Equity

Equity is the community's interest in the Council and is measured as total assets less total liabilities. Equity is disaggregated and classified into a number of reserves.

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

The components of equity are:

- Retained earnings
- Available for sale revaluation reserve
- Asset revaluation reserve
- Restricted reserves
- Council created reserves.

Reserves

Reserves are a component of equity generally representing a particular use to which various parts of equity have been assigned. Reserves may be legally restricted or created by the Council.

Restricted reserves are subject to specific conditions which may not be revised by the Council without reference to the courts or a third party. Transfers from these reserves may be made only for certain specified purposes. The Council created reserves are reserves established by Council decision. The Council may alter them without reference to the third party. Transfers to and from these reserves are at the discretion of the Council.

Budget figures

The budget figures are those approved by the Council at the beginning of the year in the annual plan. The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted by the Council for the preparation of the financial statements.

Allocation of overheads

Corporate overheads have been allocated to the other significant activities in the funding impact statements and statement of comprehensive revenue and expense. The allocation is calculated on the basis of estimated administration staff hours provided to each activity.

Critical accounting estimates and assumptions

In preparing these financial statements, the Council has made estimates and assumptions concerning the future. These estimates and assumptions may differ from the subsequent actual results. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations or future events that are believed to be reasonable under the circumstances.

The estimates and assumptions that have a risk of causing an adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

- Infrastructural Assets

There are a number of assumptions and estimates used when performing Depreciated Replacement Cost (DRC) valuations over infrastructural assets. These include:

- The physical deterioration and condition of an asset, for example, the Council could be carrying an asset at an amount that does not reflect its actual condition. This is particularly so for those assets, which are not visible, for example, stormwater, wastewater and water supply pipes that are underground. This risk is minimised by the Council performing a combination of physical inspections and condition modelling assessments of underground assets;

- Estimating any obsolescence or surplus capacity of an asset; and
- Estimates of the remaining useful lives over which the asset will be depreciated. These estimates can be impacted by the local conditions, for example, weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, then the Council could be over or underestimating the annual depreciation charge recognised as an expense in the Statement of comprehensive revenue and expense. To minimise this risk the Council's infrastructural asset, useful lives have been determined with reference to

the NZ Infrastructural Asset Valuation and Depreciation Guidelines published by the National Asset Management Steering Group and have been adjusted for local conditions based on past experience. Asset inspections, deterioration, and condition modelling are also carried out regularly as part of the Council's asset management planning activities, which gives the Council further assurance over its useful life estimates.

Infrastructural assets (except for land under roads) were subject to a fair value desktop assessment by WSP Limited as at 30 June 2023. The carrying value was not materially different from the fair value assessment and therefore the Council has not adjusted the carrying values.

Funding Impact Statement

This funding impact statement has been prepared in accordance with the Local Government (Rating) Act 2002 and the Local Government Act 2002.

The statement below sets out the rating mechanisms that the council intends to use to fund its activities.

All rates and amounts specified in this funding impact statement are GST inclusive.

The following definitions apply in this funding impact statement:

The Gore, Matura and rural hall rating boundaries, and the areas serviced by the Gore and Matura water and wastewater schemes, the Waikaka wastewater and stormwater scheme, the Pukerau stormwater scheme and the Gore and Matura wheelie bin service areas are depicted on maps on the following pages.

A “**separately used or inhabited part of a rating unit**” includes any portion inhabited or used by the owner or a person other than the owner, and who has the right to use or inhabit that portion by virtue of a tenancy, lease, licence, or other agreement.

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

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

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

Examples of separately used or inhabited parts include:

- A residential, small holding or farmland property that contains two or more fully self-contained units, flats or houses each of which is used separately.
- A commercial premises that contain separate shops, kiosks, other retail or wholesale outlets, or offices, each of which exceeds 16m².

To be clear, the following are not considered to be separately used or inhabited parts of a rating unit:

- A residential sleep-out or granny flat that is not fully self-contained
- A residential sleep-out or granny flat that is occupied by a family member
- A hotel or hotel room with or without kitchen facilities

A “**residential**” rating unit is defined as any rating unit within the Gore or Matura rating boundaries (refer maps) that is not classified as commercial or heavy industrial.

A “**commercial**” rating unit is defined as any rating unit in the Gore or Matura rating boundary (refer to maps) that is wholly or principally used for retail or wholesale trade, manufacturing, or the provision of services with profit as the intent. Heavy industrial rating units are excluded.

A “**short term accommodation**” rating unit is defined as a commercial rating unit that is wholly or principally used for the provision of short term accommodation such as: hotels and motels.

A “**utilities**” rating unit is defined as a rating unit used for the provision of post-boxes, energy or telecommunications networks and supporting facilities as described by the category code in the rating information database.

A “**rural**” rating unit is defined as any rating unit outside the Gore or Matura rating boundary (refer to maps) that is not defined as a utility (above).

An “**Educational institution**” is as defined in clause 6 of Part 1 of Schedule 1 of the Local Government (Rating) Act 2002.

A “**non-residential**” rating unit is defined as any rating unit within the Gore or Matura rating boundaries (refer maps) that is not classified as residential.

A “**heavy industrial**” rating unit is defined as any rating unit in one of the three industrial rating areas (refer maps).

These three industrial rating areas are:

Heavy Industry 1 – applies to 65-121 Kana St Matura.

Heavy Industry 2 – applies to 7, 9 and 11 Exeter Lane

Matura, 303, 305 and 307 Main St Matura, 11 and 33 Cardigan Bay Road RD 2 Matura.

Heavy Industry 3 – applies to 8 and 50 Selbourne St RD 2 Matura, 171-177 Main St Matura and 18-30 McQueen Ave Matura.

A “**connected**” rating unit is defined as a rating unit where the Council provides the applicable service (eg water, wastewater) in the normal course of events.

A “**serviceable**” rating unit is defined as a rating unit that is not “connected” but is within 100 metres of the applicable reticulation network (eg water, wastewater) and therefore has the ability to be connected.

Serviceable rating units pay half the rate of a connected rating unit.

A “**not supplied**” rating unit is defined as all rating units not classified as “connected” or “serviceable”, and this category of rating unit will be excluded from paying the applicable rate.

“**Vacant land**” means a rating unit that is an ‘empty section’ ie there are no dwellings or buildings on the land. This category of land does not receive the kerbside waste collection and recycling service (unserved).

“**240 litre wheelie bins**” are the large wheelie bins issued to a rating unit by default in the wheelie bin service area (refer to maps) and is the standard collection service.

“**80 litre wheelie bins**” are the small wheelie bins that can be opted for instead of the 240 litre bins at the discretion of the owner of the rating unit in the wheelie bin service area (refer maps).

The same sources of funding are to be used in all years covered by the Long Term Plan.

In addition to rating income, the Council has a number of other sources of revenue. These additional funding sources include:

- Fees and charges
- Interest from investments
- Proceeds from asset sales
- Grants and subsidies
- Depreciation funds and other reserves
- Loans and borrowings
- Financial contributions.

1. General Rate

1. Value based general rate

The Council will set a general rate of \$0.000577 on all rateable land in the district based on the capital value of the land. The Council does not use differentials on the value based general rate.

2. Uniform Annual General Charge

The Council will set a uniform annual general charge on all rateable land in the district, of a fixed amount of \$1,095.50 per separately used or inhabited part of a rating unit. The Uniform Annual General Charge is calculated to fund that portion of the following activities not funded by the general rate on capital value.

2. Southland Regional Heritage Trust rate

The Council will set a targeted rate on all rateable land in the district, of a fixed amount per separately used

or inhabited part of a rating unit of \$44.66, to fund the Council’s contribution to the Southland Regional Heritage Trust.

Because this rate is set on a uniform basis it is included in the 30% rate limit calculation set out in section 21 of the Local Government (Rating) Act 2002.

3. Targeted rate for various specified activities

The Council will set a targeted rate on all rateable land in the district differentiated by location and land use and based on capital value of the land. This rate will fund the following activities:

- Roading
- Property
- Civil Defence
- MLT Event Centre
- Aquatic facilities
- Public toilets/conveniences
- District Libraries



The rate will be set differentially as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate per \$ of capital value (GST inclusive)	Total revenue sought from this category (GST inclusive)
Gore, Residential	Capital value	0.001352	\$2,013,972
Gore, Commercial	Capital value	0.004198	\$1,123,739
Mataura, Residential	Capital value	0.000223	\$49,495
Mataura, Commercial	Capital value	0.001946	\$20,382
Rural	Capital value	0.000974	\$2,954,724
Heavy Industry 1	Capital value	0.052487	\$38,315
Heavy Industry 2	Capital value	0.006741	\$13,650
Heavy industry 3	Capital value	0.017069	\$357,078
Utilities	Capital value	0.001217	\$66,211

Parks & Reserves

The Council will set three targeted rates to fund the Parks & Reserves activity.

3.1. Parks & Reserves – Residential

A targeted rate will be set differentially on all rateable land defined as residential, as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Gore, Residential	Separately used or inhabited part of a rating unit	\$418.56	\$1,536,956
Mataura, Residential	Separately used or inhabited part of a rating unit	\$321.04	\$256,511

3.2. Parks & Reserves – Commercial

A targeted rate will be set differentially on all rateable land defined as commercial, as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Commercial, Capital value \$0 – \$98,000	Per rating unit	\$427.79	\$11,978
Commercial, Capital value \$98,001 - \$955,000	Capital value	\$0.00431	\$538,984
Commercial, Capital value \$955,001 and above	Per rating unit	\$4,169.42	\$291,859

3.3. Parks & Reserves – Rural

A targeted rate will be set differentially on all rateable land defined as rural, as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Rural, Capital value \$0 - \$175,000	Separately used or inhabited part of a rating unit	\$268.56	\$20,007
Rural, Capital value \$175,001 and above	Separately used or inhabited part of a rating unit	\$419.62	\$711,042

4. Urban Water Supply

The Council proposes to set two targeted rates to fund the urban water supply.

4.1. Water rate

A targeted rate will be set differentially for all land either connected to or able to be serviced by the Gore or Mataura water scheme as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Connected, Gore or Mataura scheme	Separately used or inhabited part of a rating unit	\$804.85	\$4,027,455
Serviceable, Gore or Mataura scheme	Separately used or inhabited part of a rating unit	\$402.42	\$84,911

Note: rating units defined as “not supplied” will not be liable for this rate.

5. Additional water rate

A targeted rate of \$804.85 will be set for all land defined as non-residential which is connected to the Gore or Mataura water scheme, of a fixed amount per connection after the first connection (i.e. for the second and each additional water connection).

Note: rating units defined as “not supplied” or “serviceable” will not be liable for this rate.

6. Wastewater and stormwater

The Council proposes to set two targeted rates to fund the wastewater and stormwater network.

6.1. Wastewater and stormwater rate

A targeted rate will be set differentially for all land either connected to or able to be serviced by the Gore, Mataura, Waikaka or Pukerau wastewater and stormwater schemes, as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Connected, Gore or Matura Scheme	Separately used or inhabited part of a rating unit	\$719.13	\$3,534,511
Service, Gore or Matura Scheme	Separately used or inhabited part of a rating unit	\$359.56	\$74,070
Connected, Waikaka Scheme	Separately used or inhabited part of a rating unit	\$220.77	\$9,935
Serviceable, Waikaka Scheme	Separately used or inhabited part of a rating unit	\$110.75	\$332
Connected, Pukerau Scheme	Separately used or inhabited part of a rating unit	\$162.52	\$7,801

Notes: (1) Rating units defined as “not supplied” will not be liable for this rate.

Because of the nature of the Pukerau wastewater and stormwater scheme all separately used or inhabited parts of a rating unit are classified as “connected”.

6.2. Additional wastewater and stormwater rate

A targeted rate will be set for all land defined as non-residential which is connected to the Gore, Mataura or Waikaka wastewater and stormwater schemes differentiated based on the scheme and the use to which the land is put. Liability for the rate is based on the number of additional water closets or urinals within the rating unit, after the first one.

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Connected, Gore or Matura Scheme, Short term accommodation	number of water closets or urinals after the first	\$359.56	\$33,080
Connected, Gore or Matura Scheme, Educational institutions	number of water closets or urinals after the first. The number of water closets or urinals will be assessed on the basis of 6.25% of the total number of staff and pupils at each establishment.	\$719.13	\$94,206
Connected, Gore or Matura Scheme, All other non-residential rating units (excluding educational institutions)	number of water closets or urinals after the first	\$719.13	\$585,370
Connected, Waikaka Scheme, non-residential (excluding educational institutions)	number of water closets or urinals after the first	\$220.77	\$883

7. Solid waste rate

The Council proposes to set a fixed targeted rate per separately used or inhabited part of a rating unit on land in Gore and Mataura, differentiated by the provision or availability of the particular service. This rate will fund the Solid waste activity and will be set as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Wheelie bin service area, Vacant land, unserviced)	Separately used or inhabited part of a rating unit	\$100.33	\$19,865
Wheelie bin service area, Receiving 80ltr wheelie bins	Separately used or inhabited part of a rating unit	\$345.13	\$124,937
Wheelie bin service area, All other rating units (240ltr wheelie bins)	Separately used or inhabited part of a rating unit	\$403.57	\$1,825,329

8. Community hall rate

The Council proposes to set a targeted rate on all rating units in the following communities (hall areas) differentiated by where the land is situated. This rate will fund the district’s community halls and will be set as follows:

Categories of rateable land	Factor(s) for calculating liability	Rate (GST inclusive)	Total revenue sought from this category (GST inclusive)
Brydone hall area	Separately used or inhabited part of a rating unit	\$29.05	\$552
Mandeville hall area	Separately used or inhabited part of a rating unit	\$40.25	\$1,811
Otama hall area	Separately used or inhabited part of a rating unit	\$92.09	\$5,618
Pukerau hall area	Separately used or inhabited part of a rating unit	\$41.99	\$4,660
Tuturau hall area	Separately used or inhabited part of a rating unit	\$39.68	\$397
Waikaka hall area	Separately used or inhabited part of a rating unit	\$60.87	\$10,896
Knapdale hall area	Separately used or inhabited part of a rating unit	\$62.54	\$4,816

The Council will not invite lump sum contributions in respect of any of the targeted rates referred to above.

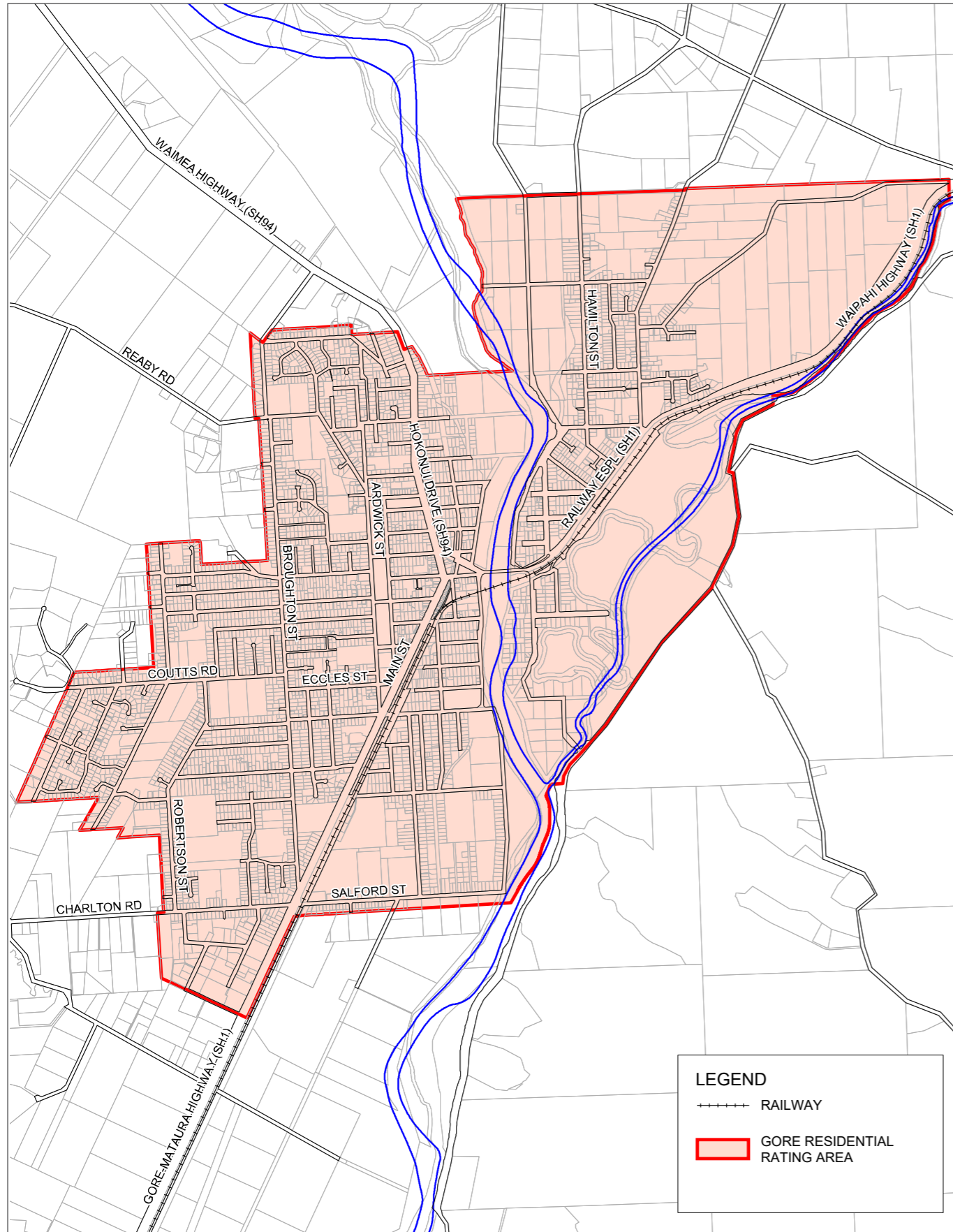
Rating Examples

Property	Capital Value	Land Value	Original Rates	Scenario Rates	Variance \$	Variance %
Gore Residential High Value	750,000	220,000	4,140	4,933	793	19.2%
Gore Residential Medium Value	450,000	210,000	3,544	4,354	810	22.9%
Gore Residential Low Value	280,000	74,000	3,206	4,026	820	25.6%
Mataura Residential High Value	560,000	87,000	3,149	3,837	688	21.9%
Mataura Residential Medium Value	350,000	48,000	2,928	3,669	741	25.3%
Mataura Residential Low Value	205,000	48,000	2,775	3,553	778	28.0%
Lifestyle High	2,000,000	320,000	4,070	4,662	592	14.6%
Lifestyle Mid	950,000	220,000	2,687	3,0735	388	14.4%
Lifestyle Low	565,000	230,000	2,129	2,436	307	14.4%
Gore Commercial High Value	6,460,000	1,420,000	41,229	42,398	1,169	2.8%
Gore Commercial High Value	2,070,000	1,630,000	18,966	21,436	2,470	13.0%
Gore Commercial Medium Value	1,320,000	550,000	13,752	15,064	1,312	9.5%
Gore Commercial Medium Value	820,000	500,000	9,711	10,516	804	8.3%
Gore Commercial Low Value	95,000	94,000	3,139	3,949	810	25.8%
Mataura Commercial High Value	950,000	165,000	10,782	9,558	(-1,255)	-11.4%
Mataura Commercial Medium Value	295,000	110,000	4,909	5,083	174	3.5%
Mataura Commercial Low Value	155,000	74,000	3,654	4,127	473	12.9%
Farming	18,150,000	13,850,000	32,356	37,092	4,736	14.6%
Farming	5,730,000	4,650,000	10,553	12,091	1,538	14.6%
Farming	10,200,000	7,330,000	19,555	22,429	2,874	14.7%
Heavy Industry 1	730,000	690,000	35,028	42,523	7,496	21.4%
Heavy Industry 2	1,775,000	1,345,000	17,244	20,934	3,690	21.4%
Heavy Industry 3	20,920,000	3,045,000	360,552	437,710	77,158	21.4%

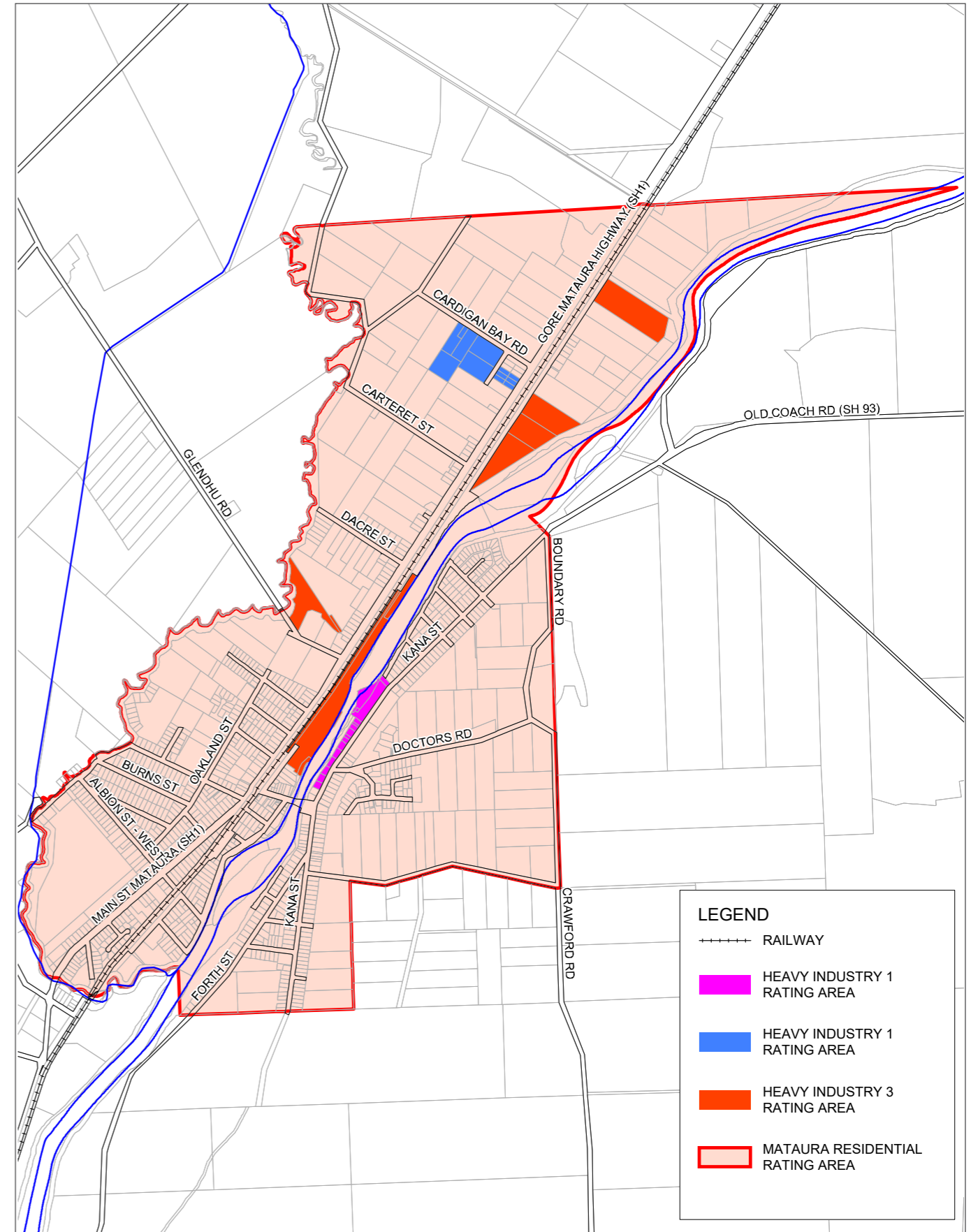
GORE DISTRICT COUNCIL FUNDING IMPACT STATEMENT - COUNCIL WIDE For the Financial Year Ended 30 June 2025

SOURCES OF OPERATING FUNDING	LTP 2023-24	LTP 2024-25	AP 2024-25
General rates, uniform annual general charge, rates penalties	7,070	7,391	9,546
Targeted rates	14,140	14,693	17,612
Subsidies and grants for operating purposes	2,248	2,200	3,241
Fees and charges	4,156	4,253	4,687
Local authorities fuel tax, fines, infringement fees and other receipts	-	-	344
Interest and dividends from investments	79	81	323
Total operating funding (A)	27,693	28,618	35,753
APPLICATIONS OF OPERATING FUNDING			
Payments to staff and suppliers	21,133	21,357	28,331
Finance costs	1,379	1,454	2,506
Other operating funding applications	-	-	-
Total applications of operating funding (B)	22,512	22,811	30,837
Surplus/(deficit) of operating funding (A-B)	5,181	5,807	4,916
SOURCES OF CAPITAL FUNDING			
Subsidies and grants for capital expenditure	1,855	1,824	2,160
Development and financial contributions	-	-	-
Increase/(decrease) in debt	3,739	(540)	5,450
Gross proceeds from the sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	5,594	1,284	7,610
APPLICATIONS OF CAPITAL FUNDING			
Capital expenditure			
- to meet additional demand	85	134	21
- to replace existing assets	7,615	5,845	6,906
- to improve the level of service	3,075	1,111	6,427
Increase/(decrease) in reserves	-	-	(1,025)
Increase/(decrease) of investments	-	-	197
Total applications of capital funding (D)	10,775	7,090	12,526
Surplus/(deficit) of capital funding (C-D)	(5,181)	(5,806)	(4,916)
Funding balance ((A-B)+(C-D))	-	-	-

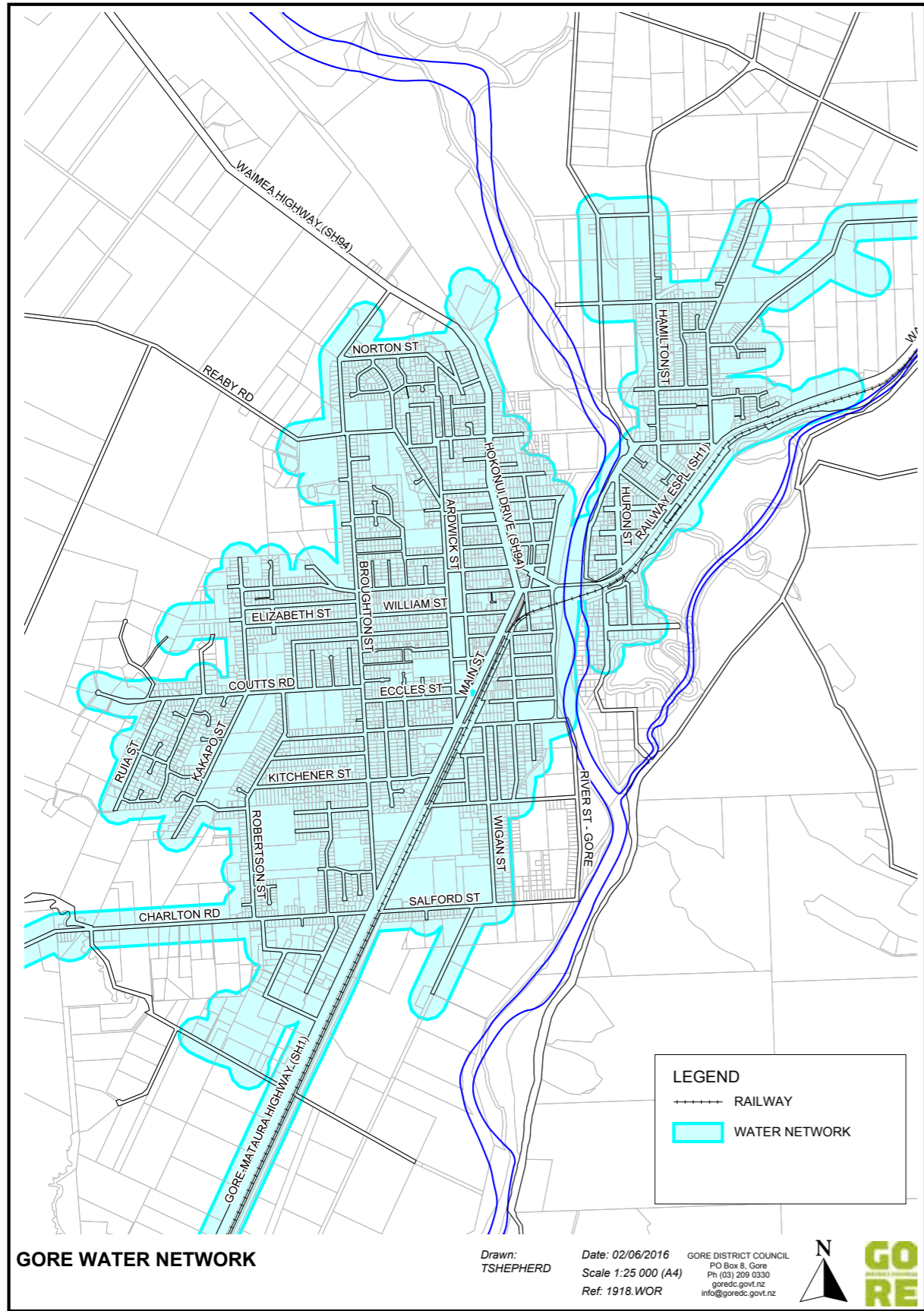
Gore Residential Rating Area



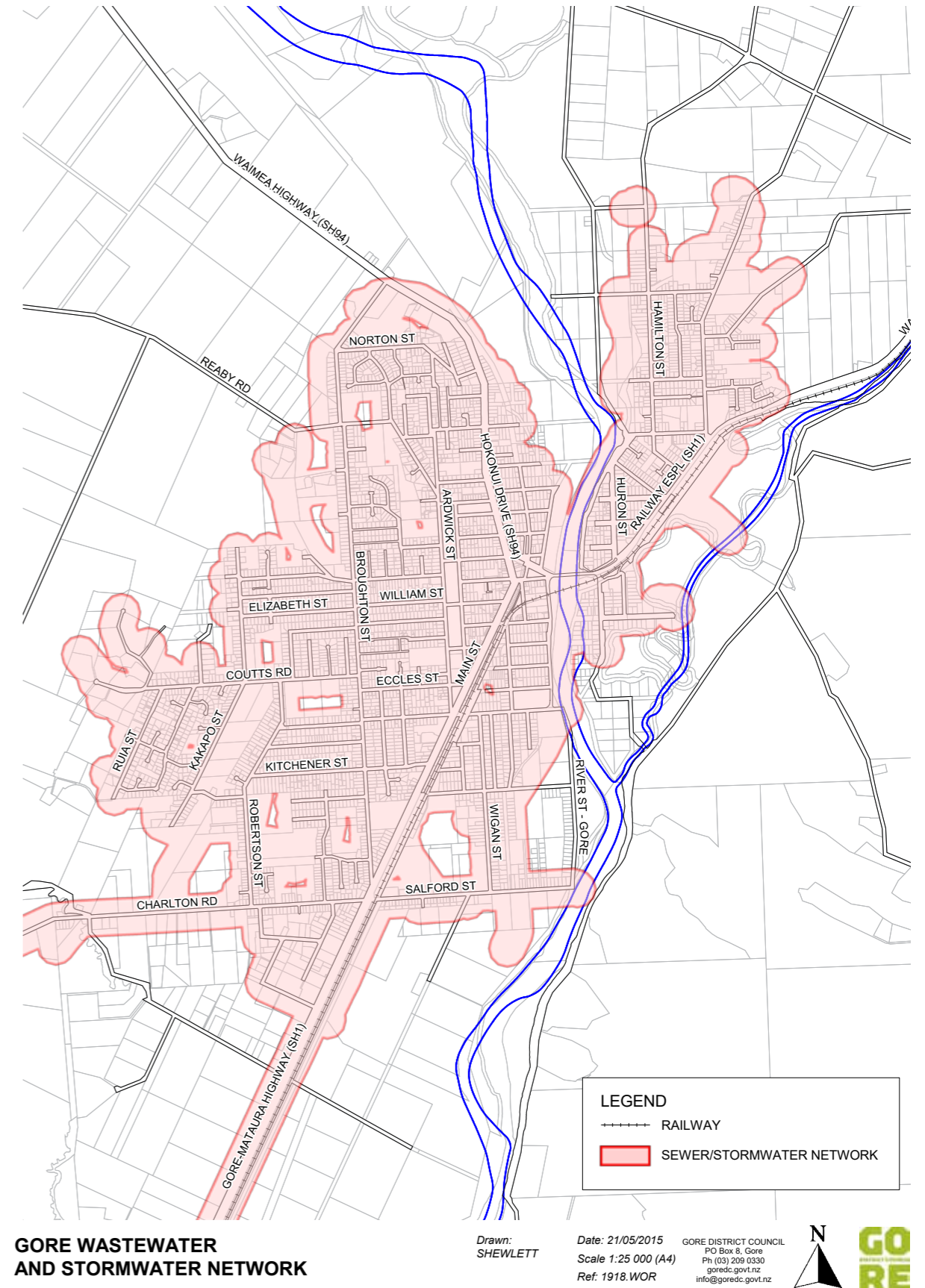
Mataura Residential Rating and Heavy Industrial Rating Area



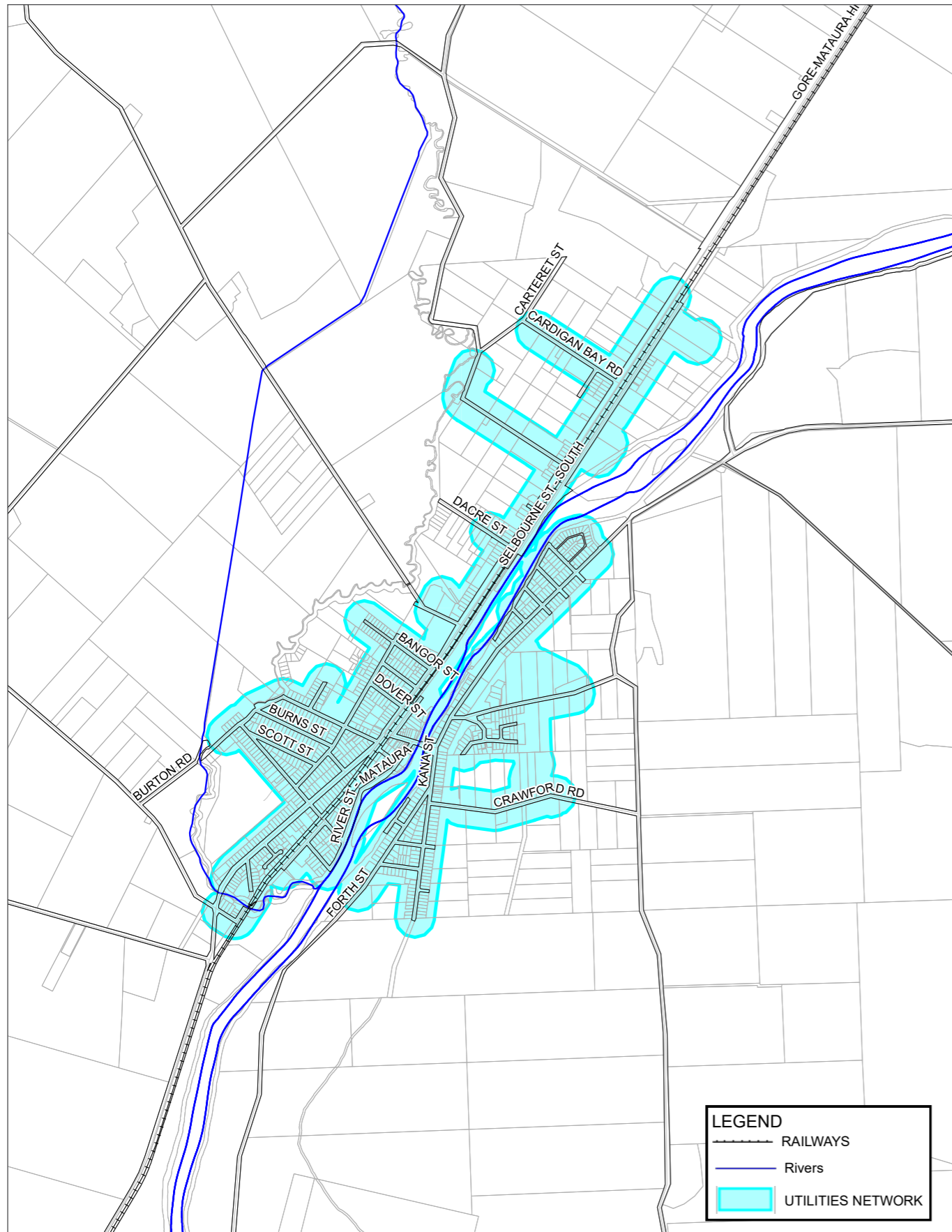
Gore Water Network



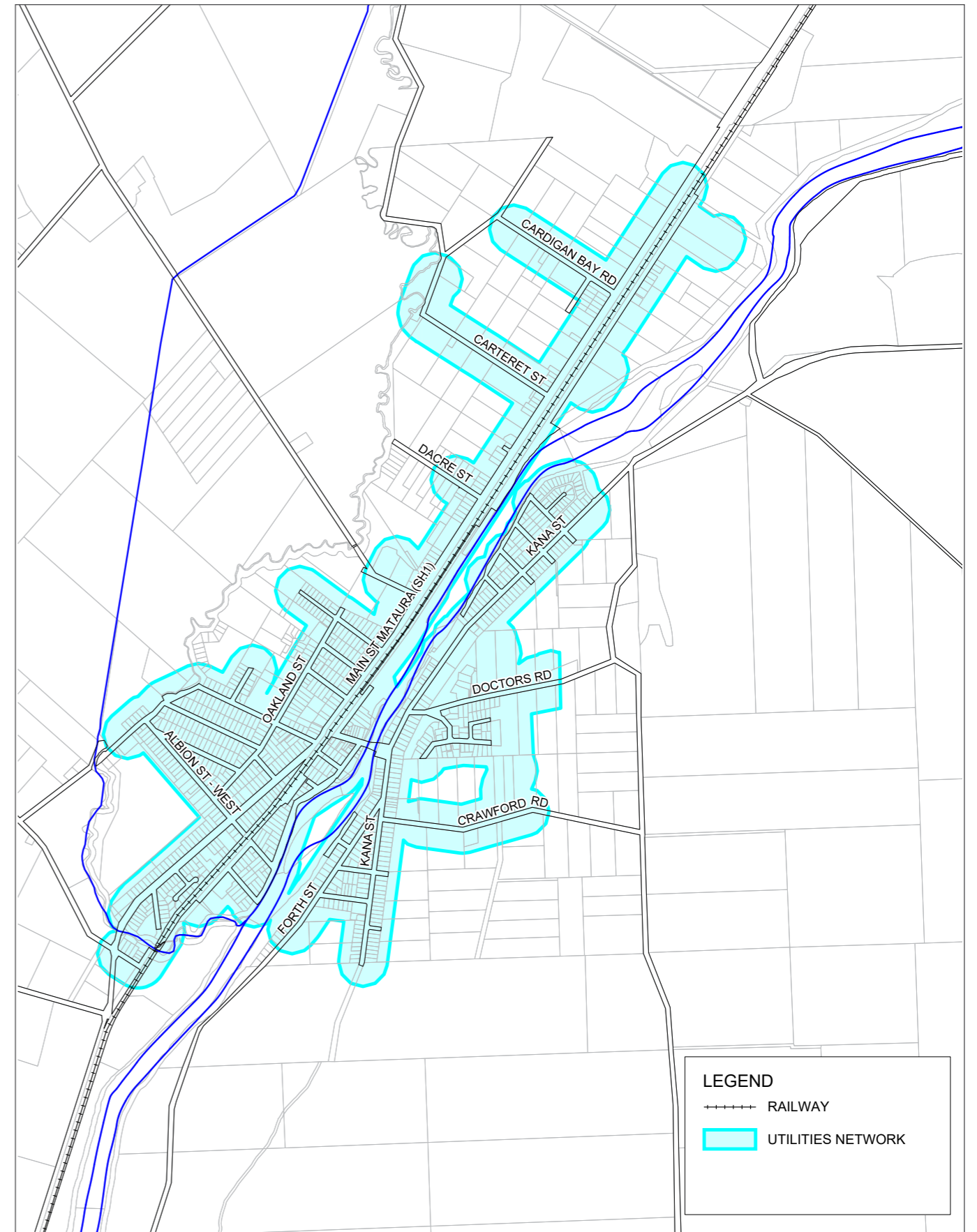
Gore Wastewater and Stormwater Network



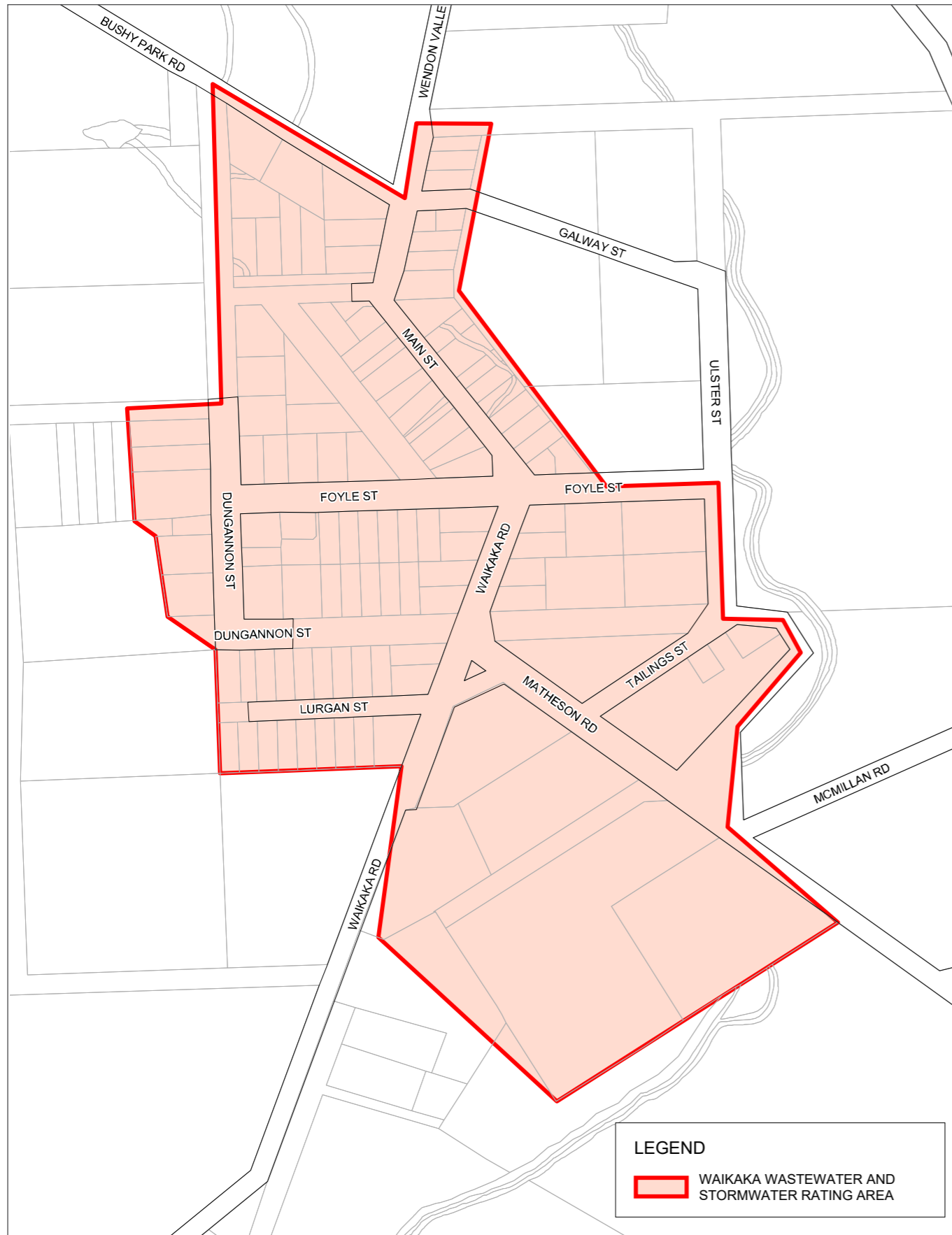
Mataura Water Network



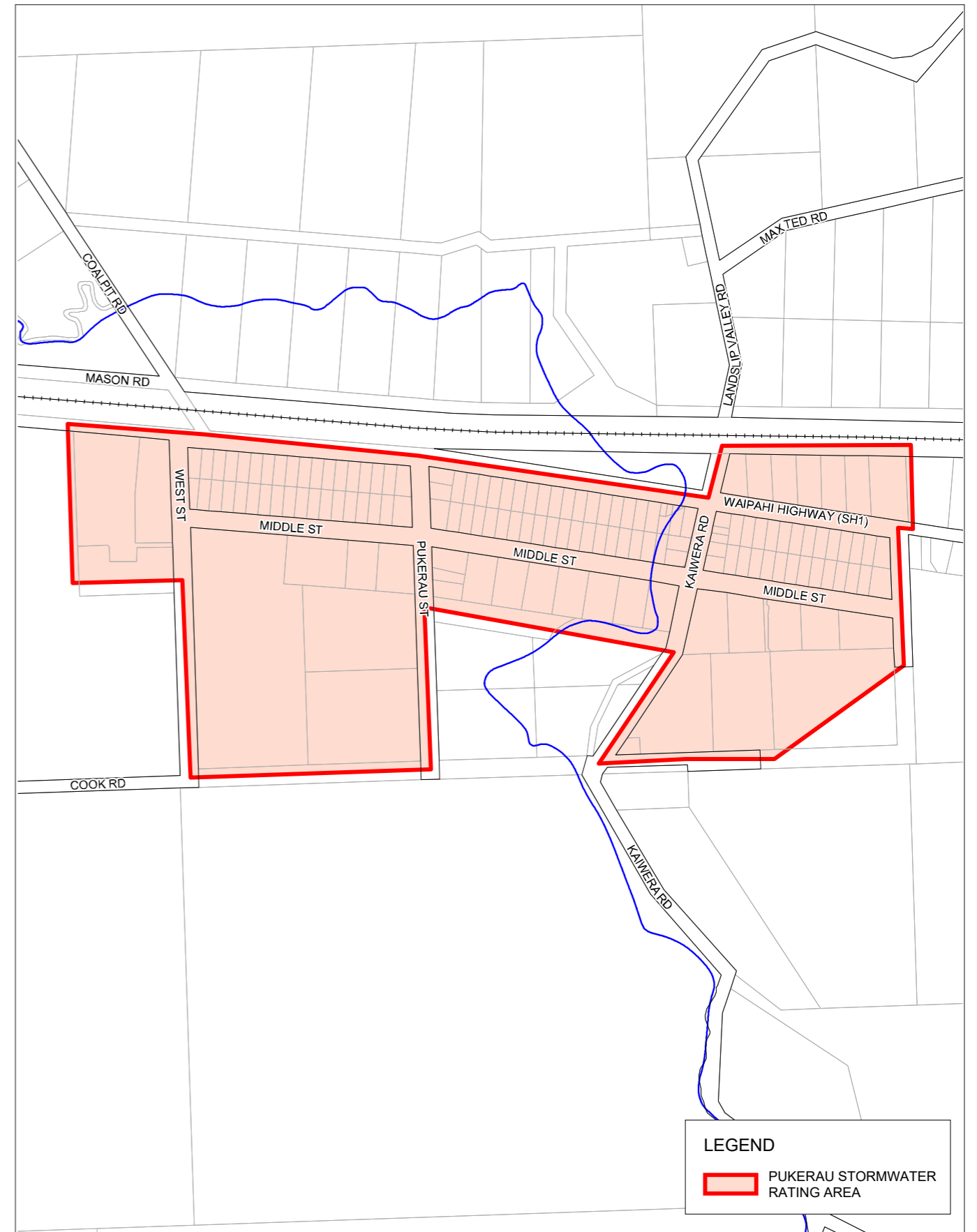
Mataura Wastewater And Stormwater Network



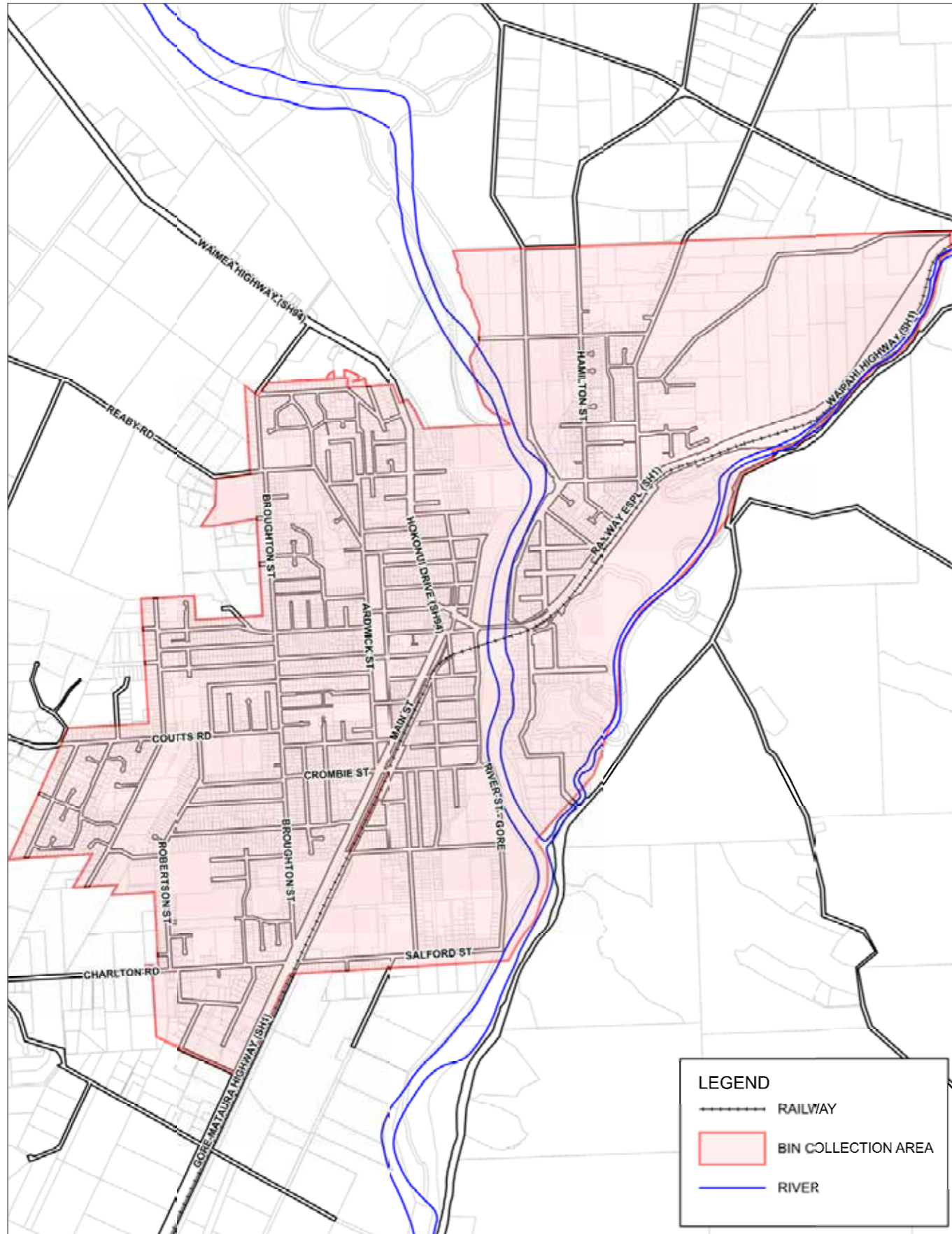
Waikaka Wastewater and Stormwater Network



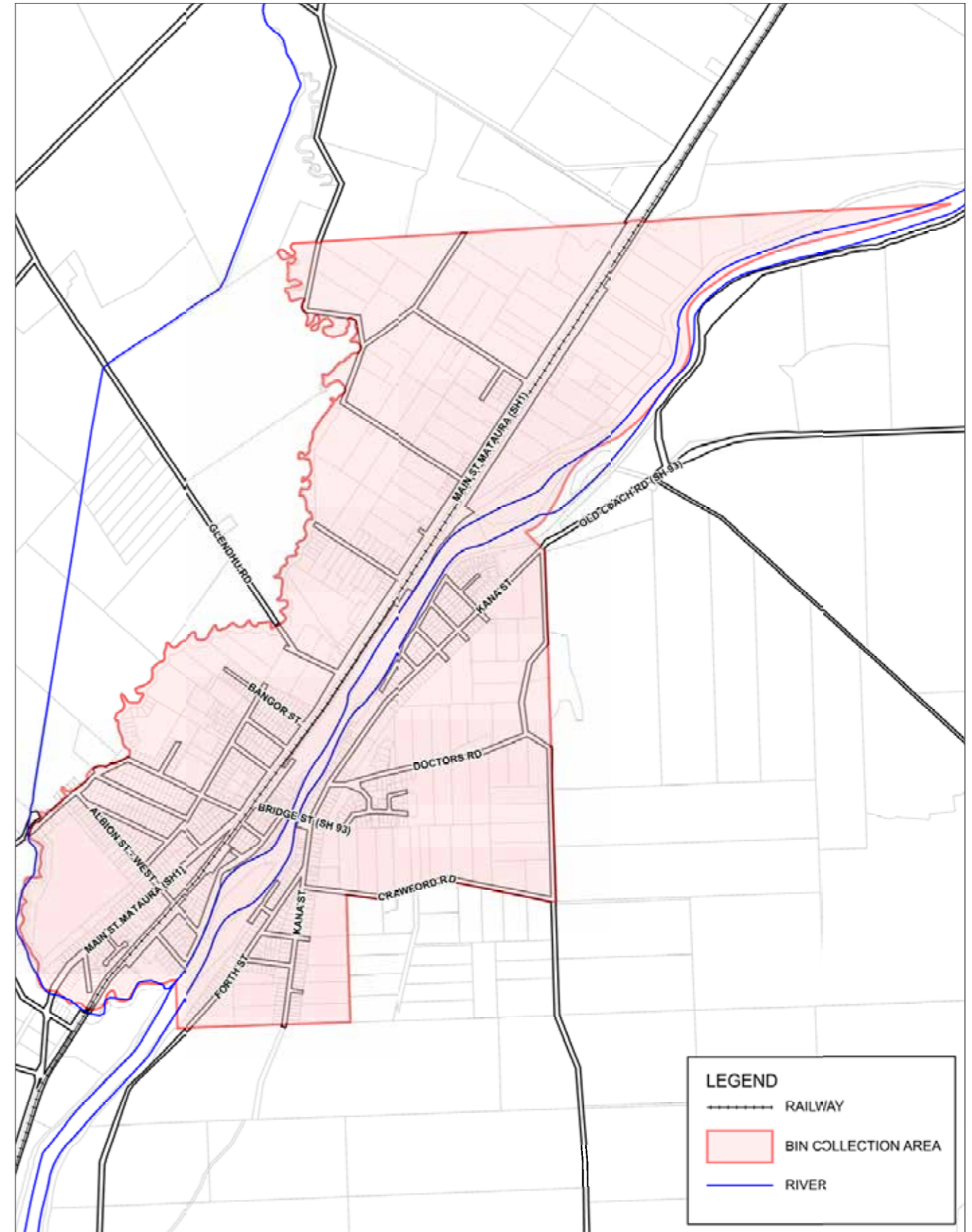
Pukerau Stormwater Network



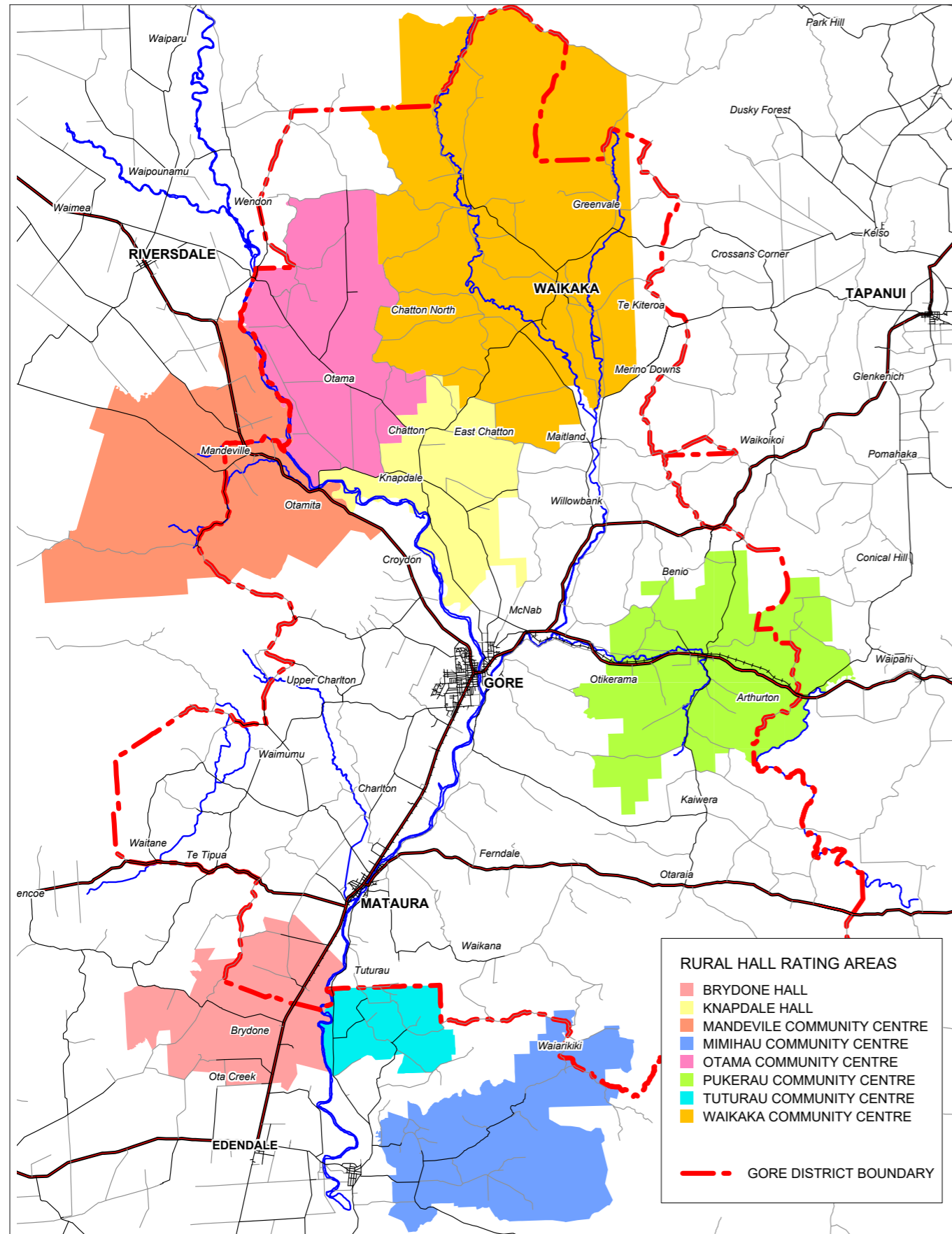
Gore Wheelie Bin Service Area



Mataura Wheelie Bin Service Area



Rural Hall Rating Area



District Statistics and Rating Base Information

POPULATION Statistics NZ (2018 census)	
Gore	7,905
Mataura	1,629
Rural	2,862
Total	12,396

	Capital Value \$	Land Value \$	No. of Rating Units	No. of UAGC's	No. of Water Connections	No. of Wastewater & Stormwater Connections
Gore	2,021,298,700	668,612,400	5,713	4,093	4,129.5	4,904
Mataura	232,235,200	65,689,800	884	841	815	816.5
Rural	3,034,169,400	2,125,019,200	1,764	1,775	196	346
Heavy Industry	23,675,000	5,080,000	15	6	9	87
Utilities	54,402,000	-	5	5	0	0
Total	5,365,780,300	2,864,401,400	8,381	6,720	5,149.5	6,153.5



Schedule of Special Reserve Fund Movements

		Sum of 30 June 2024	"Additions \$000"	"Withdrawals \$000"	Sum of 30 June 2024
(a) Special bequests					
A M A Dolamore	Maintenance and improvement of Dolamore Park	77			77
C A Coster	Provision or extension of amenities in Mataura area	115			115
Dolamore Trust	Purchase of Library Books	6			6
Dorothy Newman Trust	Maintenance and improvement of Gore Parks and Reserves	20			20
J H Dolamore	Maintenance and improvement of Gore Parks and Reserves	47			47
(a) Special bequests total		265			265
(b) Council created reserves					
Airport reserve	Funding future operations	13	1		14
Council wide asset replacement and maintenance reserves	Funding long term maintenance and replacement of Council assets	2,859	467		3,326
Creative New Zealand	Funding of cultural activities	2			2
Drainage contributions reserve	Funding additional connections to drainage network	62			62
Insurance excess reserve	Funding for self insurance of below ground assets	57			57
Mataura Initiatives Reserve	Funding future initiatives in Mataura	(2)			(2)
Rural Halls Reserve	Funding future maintenance costs of rural halls	20			20
Rural Special Fund	Provision of amenities in rural areas of the District	588			588
Rural Roding reserve	Funding future rural roading works	(11)			(11)
Sister City reserve	Funding future sister city initiatives	9			9
Young Ambassador reserve	Funding future young ambassador initiatives	1			1
(b) Council created reserves total		3,598	468		4,066
Grand Total		3,863	468	-	4,331