

Gore District *Long-term Plan* 2025-2034



GO RURAL
DISTRICT COUNCIL
RE CITY
LIVING

Our journey together.

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Message from Mayor

Getting the basics right - that's what this Long-term Plan is about. Following the steep rate increase in 2024, we heard loud and clear that rises of this magnitude are not sustainable. We're facing significant challenges, from aging infrastructure to rising costs, and we need to make some tough but necessary decisions together as a community.

After listening to your feedback during our consultation process, this Long-term Plan reflects what you told us - we need to focus on the basics to keep rates sustainable and debt realistic. Your 516 submissions guided every decision in this plan, and I'm pleased we've been able to propose a more manageable 8.82% increase for 2025/26.

Your elected members have worked hard to find savings in this budget. We've made difficult decisions about maintenance and salary budgets to bring down the rates increase while reducing our debt draw down. We couldn't have made these decisions alone. This journey requires all of us working as one, with shared purpose.

This nine-year plan isn't about going backwards - it's about getting our priorities straight and focusing on responsible stewardship of what we have. We're maintaining our roads, water systems, parks, and community facilities, while also improving services where we can such as reintroducing recycling by the end of this year. All of this is crucial to making the Gore District a great place to live and raise a family.

You told us overwhelmingly that we should consider selling surplus assets to help repay debt, and we're acting on that starting with including sales in our budgets. While opinions were divided on events, we've decided to continue running them as they bring our community together and support our local economy. We're currently running at a deficit, which can't go on forever. This plan maps our journey back to financial health - returning to balanced budgets by 2028/29 and fully funding depreciation from 2027/28 onwards. The challenges are real - our infrastructure is aging, compliance costs are rising, and we must meet new water standards, but by working on service delivery options for the community to consider through Local Water Done Well, we're positioning ourselves to meet these challenges head on.

By making careful choices now and getting back to living within our means, we'll ensure the Gore District continues to thrive for generations to come. We're on this journey together, and together we'll build a Gore District that serves our community well into the future.



Ben Bell
MAYOR

A Council for You

Your councillors represent you and are part of our community. They are farmers, mums, tradies, grandparents, retailers, businesspeople and volunteers.

They are also ratepayers, customers and part of the crowd watching kids play sport. They are walking their dogs and going for a swim at the pool. They work hard to make this a great place to live and, like you, they are proud to call the Gore District home.



Top (L-R): Cr Stringer, Cr Gardyne, Cr R McPhail, Cr P McPhail, Cr MacDonell, Cr Phillips

Bottom (L-R): Cr Fraser, Cr Dickson, Deputy Mayor Cr Hovell, Mayor Bell, Cr Reid, Cr McKenzie

Our position on the financial treatment of Drinking Water, Wastewater and Stormwater Services (3Waters)

At the time of adopting the Long-term Plan 2025-2034, the future service delivery arrangements for our 3Waters services had yet to be determined by our Council. To meet the requirements of the Local Government (Water Services Preliminary Arrangements) Act 2024, Councillors are required to consult with the community on their preferred service delivery option and consider community views with an open mind before making a final decision.

Community views have not yet been considered, so to avoid pre-empting a decision, the financial information in this LTP has been prepared with the assumption that the 3Waters services remain with Council. If a decision is made to transition the 3Waters services into a council controlled organisation from 1 July 2027, the financial information from 2027 onwards will look materially different from that presented in this Long-term Plan.

Vision and Community Outcomes

Role of the Council

Section 10 of the Local Government Act 2002, states that the purpose of local government is to:

- enable democratic local decision-making and action by, and on behalf of, local communities, and
- promote the social, economic, environmental, and cultural wellbeing of communities in the present and for the future.

The Council is accountable to the citizens of the Gore District for the planning, direction, and management of resources to meet present and future needs of the District.

Our Vision

Ensuring a sustainable future by growing the Gore District's economy through innovation, good planning and responsible financial management.

Our Outcomes

Achieving our vision will mean:

- **Outcome One** - Our communities have access to a range of quality facilities and services
- **Outcome Two** - Our District is supported by an innovative and diversified economy with local opportunities
- **Outcome Three** - Our urban and rural environments are people friendly, well planned and sustainably managed
- **Outcome Four** - Our communities have opportunities to celebrate and explore their heritage, identity and creativity.



Overview of Our Community

In the 2023 Census the Gore District had an actual population of 12,711¹, an increase of 315 (or 2.5%) since the 2018 Census, and 678 (5.36%) more than in the 10 years since the 2013 Census. The estimated population in 2025 is 13,000 people.

The New Zealand national population increased by 6.3% in the five years since 2018, and 17.7% in the 10 years since 2013. The Gore District now represents 0.25% of the national population, down from 0.26% in 2018, and 0.28% in 2013.

The Gore District is comprised of four main population areas:

- Waimumu-Kaiwera (1,344 people, or 10.6% of the Gore District population)
- Waikaka (1,536 people, or 12.1%)
- Mataura (1,650 people, or 13.0%)
- Gore (8,181 people, or 64.3%)

The Gore District is becoming more ethnically² diverse, with our four main ethnic groups being Māori at 15.36% (17.77% nationally), Asian at 3.97% (17.20% nationally), Pacific Peoples at 2.15% (8.80% nationally) and European at 86.88% (67.69% nationally).

Since the 2018 Census the Gore District population has aged, now having a lower proportion of under 15-year-olds (18.1%), while increasing the proportion of those aged 65 or over (21.4%). These general ageing trends are consistent with New Zealand's national population.

However, two of our fastest growing population groups are under 15-year-old Māori, and over 65-year-old Europeans. The clearest demonstration of this is in Mataura where Māori now make up 61.9% of the under 15 years age population, up from 55.17% in the 2018 Census, and 49.09% in 2013.

¹ The 2023 population is less than was stated in the 2021-2031 Long-term Plan, as that was using projected population figures based on the 2018 Census information. Population projections could not have foreseen the Covid-19 pandemic in 2020-2021 and the effect it had on migration patterns at the time and since the pandemic.

² This is self-declared ethnicity; people may identify as more than one ethnicity so percentages will equal more than 100%.

Our Economy



\$431
average
weekly rent



\$397,482
average house price



**\$103,721 mean
household income**



**2,838
Pensioners**



21.8% of the district
population receives
NZ Superannuation

837 Beneficiaries

This includes those
receiving benefits
such as jobseeker,
sole parent,
supported
living or
others.



7,272

people employed
in the Gore District

1.2% growth since 2020



2,807,834

people employed in New Zealand
9.7% growth since 2020



93.12 km = state highways

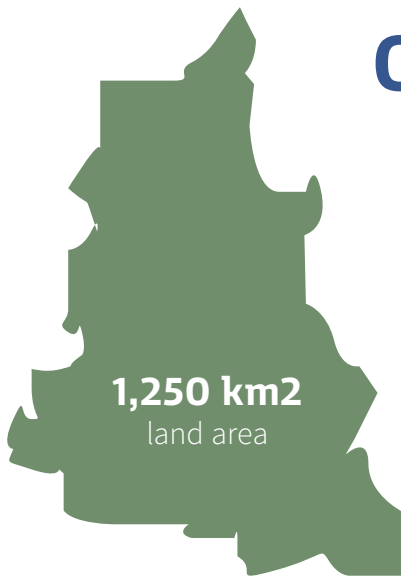


896 km = roading



100 km = footpaths





1,250 km²
land area

Our Place

7,597
tonnes

of waste to landfill
(Oct 2023-Oct 2024)

582 kilograms
per capita of waste to landfill



750 tonnes
of recycling
(through Pakeke Lions)

47

Reserve areas



\$217M total
asset value

(based on three waters
valuation replacement cost value)

362 km total network



Playgrounds
25

Sports
grounds

7



Water Supply
173 km of pipes

\$61M
asset value



Wastewater
126 km of pipes

\$114M
asset value



Stormwater
67 km of pipes

\$42M
asset value

A Long-Term Plan: When, What, Why and How

All local councils are required by the Local Government Act 2002 to develop a Long-term Plan (also called 10 Year Plan) for their areas.

The Council's last formal review and consultation on a Long-term Plan produced the Council's 10 Year Plan 2021-2031 document, meaning a new review was due to be undertaken and adopted in 2024.

However, in 2024, the Government allowed councils the option to delay their Long-term Plans due to uncertainties around the Three Waters reform. The Council decided to accept this option, meaning this Long-term Plan is for a nine-year period (2025-2034) and 2024/25 was covered by the production of an enhanced annual plan.

A Long-term Plan outlines:

- Details of the activities undertaken by the Council;
- Identifies the directions or outcomes chosen by the community and the role of councils and other key agencies in achieving those outcomes, over the next 10 years;
- A basis for integrated decision-making and coordination of the resources of the Council;
- A long-term focus for the decisions and activities of the Council;
- A basis for accountability of the Council towards residents of the District;
- An opportunity for public participation in the Council's decision-making process.

This means the Long-term Plan sets out what we plan to achieve over the next decade, and

how it will be funded. It's our commitment to delivering the services and infrastructure our community needs to thrive and an opportunity for everyone to shape the future of our District. It focuses on the big picture – our opportunities and challenges – and how we plan to manage them.

Despite being a 10-year document, each council must review their Long-term Plan every three years. This review process allows councils to reflect on their performance, consider community feedback, and adjust their plans for the future.

The enhanced 2024/25 Annual Plan included an average increase in rates of 21.4%. Increases in construction inflation, interest, depreciation and insurance costs over the previous four years caused costs across the Council to increase significantly and was one of the key drivers for the average rates increase. The community gave some strong feedback during the consultation for the enhanced Annual Plan that rate rises of this magnitude were not sustainable and that the Council needed to carefully look at service levels to determine what savings could be made. This feedback shaped much of the preparation for the current Long-term Plan.

In October 2024, the Council engaged with the community further about the services we currently provide to get a sense of what the community's appetite was for cuts to these services. A key take-away from this engagement was that our community is diverse with different groups of people valuing different types of services. There was no clear mandate to discontinue a specific service. The Long-term Plan was developed with this in mind and very few service level cuts were proposed.

Developing The 2025-2034 Long-Term Plan: Community Consultation, Feedback and Council Decisions

Community Consultation and Feedback

From 2 April to 2 May 2025, the Council invited the community to share their views on its Draft Long-term Plan Consultation document.

The consultation document asked for responses and comments around the three questions:

- **Decision One** - should the Council smooth rates increases by debt funding operations;
- **Decision Two** - should the Council consider selling assets to repay debt; and
- **Decision Three** - should the Council continue to fund and run events in the Gore District.

In addition to comments on those questions, the submitters were also able to offer general commentary.

The Council received 516 valid submissions, and feedback indicated a wide range of opinions. Submitters included representation from both urban and rural communities: 6% of submissions from Mataura, 7.75% from rural areas and 84.88% of submissions from urban Gore.

Decision One

Of the 516 submissions received and accepted, 444 responses were recorded for Decision One: Should the Council smooth rates increases by debt funding operations.

For those submissions that did offer commentary on Decision One, the comments could be grouped into a number of themes.

These themes included:

- any rates rise should be less, more in line with inflation,
- rates were already too high, and the community could not afford any further increases, and
- some did not want debt funding, and thought the Council should balance the budgets better.

Overall, for Decision One, Option 2: 9.90% rates increase this year, with higher debt balance in 2034 (preferred option), was supported by 53.15% of responses.

Decision Two

Of the 516 submissions received and accepted, 493 responses were recorded for Decision Two: Should the Council consider selling assets to repay debt.

For those submissions the following themes emerged:

- any surplus assets should be considered for sale,
- some did not want to sell off assets, but instead thought easing or partial sales might be a better idea, and
- some wanted full Council disclosure of the assets and their value, along with proper community consultation before any decisions are made.

Overall, for Decision Two, Option 1: 89.86% supported the Council considering selling assets to repay debt.

Decision Three

Of the 516 submissions received and accepted, 489 responses were recorded for Decision Three: Should the Council continue to fund and run events in the Gore District.

Common themes for this issue included:

- that events should be reduced or paused temporarily,
- some commented that events bring income and tourists to the district, or they add value to the local community, and
- a few wanted the Council to get another organisation to fund all or part of the events.

For Decision Three, Option 1: The Council will no longer fund or run events, was supported by 48.26%, while Option 2: The Council will continue to fund and run events (preferred option, was supported by 42.74%.

Hearings and Deliberations

Following the consultation, the Council held hearings, where 25 submitters had advised they wished to speak to their submission. Submitters voiced concerns consistent with the themes that came through in the written submissions.

The Council then met on 20 May 2025 to deliberate and make decisions.

An analysis of the written submissions was presented as part of the Deliberations Report. During deliberations, Councillors considered the views of the community raised during submissions and the hearing, and analysis and advice from Council staff.

Staff considered submitters feedback on the need for the Council to reduce operational budgets and identified savings that could be used to either reduce the rate further or reduce the amount of proposed operational debt. Staff presented three viable options for the Council to consider:

- **Option a:** 9.90% rate increase with a higher debt balance in 2034;
- **Option b:** 12.25% rate increase with a lower debt balance in 2034;

- **Option c:** 8.9% rate increase with more operational debt than was consulted on.

Council Decisions

Following further staff recommendations, Council also decided that maintenance budgets could be reduced in year one of the Long-term Plan by approximately \$150,000 (equating to approximately 0.5% in rates); to continue with the recycling plan at approximately 1% in rates (already incorporated into the proposed increase of 9.9%); and to reduce staff salary budgets by \$400,000 (approximately 1.3% in rates).

Given the community response around assets sales, staff recommended the Council should consider selling assets to repay debt and use the next 12 months to prepare, consult and put together an asset sale programme for inclusion from Year 2 of the Long-term Plan onwards. Given current properties that are already listed on the market, staff also believed that revenue from some asset sales in the next 12 months could be included in the revenue budgets. Council chose to include \$500,000 of revenue in the year one budgets to pre-empt asset sales.

Staff noted that there was no clear decision from submitters on the issue of events and whether the Council should retain these. Therefore, Councillors needed to balance the impact on rates and determine what they considered was in the best interests of Gore. Council chose to continue to run events unchanged and retain the budget for these as is the recommended option.

From the savings made by reducing maintenance costs and staff budgets, and the addition of the \$500,000 revenue from pre-emptive asset sales, it was decided that \$275,000 was to be put towards debt, and \$275,000 towards the rating increase, bringing down both debt and proposed rates.

The overall impact of these decisions is a 1.08% reduction in the proposed increase, bringing the average rates increase down from 9.9% to 8.82%.

Involving Māori in Our Decision Making

Māori and the Gore District Council

The Local Government Act 2002 provides principles and requirements for local authorities that are intended to facilitate participation by Māori in local authority decision-making processes. This is to recognise and respect the Crown's responsibility to take appropriate account of the principles of the Treaty of Waitangi and to maintain and improve opportunities for Māori to contribute to local government decision-making processes.

These principles and requirements are outlined as follows:

- Local authority decision-making – where, during the decision-making process, a significant decision relates to land or a body of water, the Council will take into account the relationship of Māori and their culture and traditions with their ancestral land, water, sites, wāhi tapu, valued flora and fauna, and other taonga.
- Contributions to and involvement in decision-making processes – the Council will provide opportunities for Māori to contribute to and be involved in the decision-making processes of the Council and will also consider ways to foster the development of Māori capacity. This includes tangata whenua appointments to hearing panels, and appointments on to Standing Committees.
- Consultation with Māori – the Council has in place processes for consulting with Māori which are in accordance with the principles of consultation as set out in section 82 of the Local Government Act.
- Supporting implementation, use and understanding of Te Tangi a Tauria – The Cry of the People Ngāi Tahu ki Murihiku Resource and Environmental Management Plan 2008.
- Supporting projects initiated by Māori that involve direct management of the region's natural resources.
- Development of Māori capacity to contribute to the decision-making processes of the local authority. These opportunities include:
 - Provision of information to all Māori to underpin processes that assist effective contribution to the decision-making processes of the Council;
 - The Council, where practicable, will continue to make available resources such as maps and GIS services;
 - Building capacity to enable contribution of all Māori to the decision-making processes of the Council. Related to this process is the need for the Council to gain a clear understanding of expectations through hui and ongoing relationships with all Māori to agree and commit to practicable steps to building capacity. This includes shared capacity support for an Iwi Policy Officer position;
 - Support for the development of Independent Hearing Commissioners within tangata whenua;

- Ongoing consideration on a case-by-case basis for the provision of support to assist all Māori with resourcing, opportunities for training and engagement and promotion of matters that are of mutual benefit;
- Ongoing promotion and education of staff and governors to develop skills in Māoritanga, Tikanga Māori and Te Reo Māori and gain an appreciation of the needs and expectations of all Māori in relation to the Local Government Act and the Resource Management Act;
- Effective and efficient consultation to improve existing relationships, processes and protocols related to local government and resource management issues.

Relationship between Tangata whenua and the Gore District Council

A Charter of Understanding was signed at Hokonui Rūnanga on 14 December 2021. The Charter provides a framework for the Council and Hokonui Rūnanga to work together on activities and opportunities that enhance their shared aspirations and give effect to the principles of the Treaty of Waitangi. Its foundation is built on respect for each other's roles, responsibilities, and mana in their respective takiwa.

In the lead-up to the signing of the Charter of Understanding, Hokonui Rūnanga was represented on a Council panel established to select a new provider for resource management and planning services for the Gore District. This resulted in a consensus decision to appoint The Property Group to fulfil this role.

A review of the Gore District Plan commenced in June 2020. Council officers and consultants workshopped a range of policy issues and drafted District Plan content with the Council's District Plan Review Sub-committee and Hokonui Rūnanga representatives until 2022. A draft plan was released, and feedback and recommended changes were further workshopped with the Sub-committee and Hokonui Rūnanga representatives from March to July 2023, prior to notification of the plan.

A good level of collaboration and respect has been evident in the work performed by the subcommittee, with the Mana Whenua Chapter and Sites of Significant to Māori Zone Chapter of the Proposed District Plan being written by Hokonui Rūnanga representatives. Once again, this is evidence of the Charter of Understanding in operation. Elected members and managers undertook some cultural competency training in the latter half of 2023, which was delivered by the Rūnanga.



Independent Auditor's report on Gore District Council's 2025-2034 Long-term Plan

I am the Auditor-General's appointed auditor for Gore District Council (the Council). The Local Government Act 2002 (the Act) requires the Council's long-term plan (plan) to include the information in Part 1 of Schedule 10 of the Act. Section 94 of the Act requires an audit report on the Council's plan. Section 259C of the Act requires a report on disclosures made under certain regulations. I have carried out this work using the staff and resources of Deloitte Limited. We completed our report on 30 June 2025.

Adverse Opinion

In our opinion, because of the significance of the matters described in the basis for adverse opinion section of our report, the plan does not provide an effective basis for long-term integrated decision-making, or co-ordination of the Council's resources, or accountability of the Council to the community. This is because the information and assumptions underlying the forecast information in the plan are not based on the best available information and are not supported by underlying evidence.

Basis of Adverse Opinion

Assumption over water services delivery

As outlined on page 44 of the plan, the Council is consulting on the future of water services, and notes its preferred option is to establish a joint Council Controlled Organisation (CCO) with neighbouring councils.

However, the plan has been prepared on the basis that the Council will retain these services for the full term of the plan. We consider the assumption unreasonable, as the Council's preferred option is to establish a separate CCO, which will see drinking water, wastewater and stormwater assets, associated debt and activities being transferred from the Council after 30 June 2027.

The impact on the plan is pervasive given the significance of water services infrastructure and service delivery to the Council.

In addition to the matter outlined above, we have concerns with the evidence and support for the information as presented in the Plan as outlined below:

Critical assets condition and age information

The Council does not have sufficient reliable information about the condition about the condition of its wastewater and reticulated drinking water networks, many of which are nearing the end of their useful lives. Council has made improvements in understanding the condition of the assets in the wastewater network, but the exact age and condition of a number of assets is unknown. The Council has used historical failure rates of its assets to determine the investment required to upgrade these networks. We consider it unreasonable for the Council to use historical failure rates alone to develop its forecasts for upgrading its networks. Planning on this basis increases the risk

of asset failures which could result in reduced levels of service.

Lack of detailed support for proposed capital stormwater projects

The Council has a significant capital programme for its stormwater network over the next 30 years, and forecasts spending \$43 million on improvements over the next nine years. The Council does not have adequate evidence to support the scope, timing and proposed capital spend because the Council is still refining its stormwater work programme, and does not have a detailed scope of work or pricing for each improvement. The scope, timing and cost of these improvements could therefore be significantly different, resulting in reduced improvements in planned levels of service.

Opinion – Disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014

In our opinion the disclosures on pages 19 to 24 represent a complete list of the disclosures required by Part 2 of the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations) and accurately reflect the information drawn from the plan on which we have given an adverse opinion.

Basis of Opinion

We carried out our work in accordance with the International Standard on Assurance Engagements (New Zealand) 3000 (Revised) Assurance Engagements Other Than Audits or Reviews of Historical Financial Information. In meeting the requirements of this standard, we took into account particular elements of the Auditor-General's Auditing Standards and the International Standard on Assurance Engagements 3400 The Examination of Prospective Financial Information that were consistent with those requirements.

We assessed the evidence the Council has to support the information and disclosures in the plan and the application of its policies and strategies to the forecast information in the plan. To select appropriate procedures, we assessed the risk of material misstatement and the Council's systems and processes applying to the preparation of the plan.

Our procedures included assessing whether:

- the Council's financial strategy, and the associated financial policies, support prudent financial management by the Council;
- the Council's infrastructure strategy identifies the significant infrastructure issues that the Council is likely to face during the next 30 years;
- the Council's forecasts to replace existing assets are consistent with its approach to replace its assets, and reasonably take into account the Council's knowledge of the assets' condition and performance;
- the information in the plan is based on materially complete and reliable information;
- the Council's key plans and policies are reflected consistently and appropriately in the development of the forecast information;
- the assumptions set out in the plan are based on the best information currently available to the Council and provide a reasonable and supportable basis for the preparation of the forecast information;
- the forecast financial information has been properly prepared on the basis of the underlying information and the assumptions adopted, and complies with generally accepted accounting practice in New Zealand;

- the rationale for the Council's activities is clearly presented and agreed levels of service are reflected throughout the plan;
- the levels of service and performance measures are reasonable estimates and reflect the main aspects of the Council's intended service delivery and performance; and
- the relationship between the levels of service, performance measures, and forecast financial information has been adequately explained in the plan.

We did not evaluate the security and controls over the electronic publication of the plan.

Responsibilities of the Council and auditor

The Council is responsible for:

- meeting all legal requirements affecting its procedures, decisions, consultation, disclosures, and other actions relating to the preparation of the plan;
- presenting forecast financial information in accordance with generally accepted accounting practice in New Zealand; and
- having systems and processes in place to enable the preparation of a plan that is free from material misstatement.

We are responsible for expressing an independent opinion on the plan and the disclosures required by the Regulations, as required by sections 94 and 259C of the Act. We do not express an opinion on the merits of the plan's policy content.

Independence and quality management

We have complied with the Auditor-General's independence and other ethical requirements, which incorporate the requirements of Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) (PES 1) issued by the New Zealand Auditing and Assurance Standards Board. PES 1 is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

We have also complied with the Auditor-General's quality management requirements, which incorporate the requirements of Professional and Ethical Standard 3 Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements (PES 3) issued by the New Zealand Auditing and Assurance Standards Board. PES 3 requires our firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other than our work in carrying out all legally required external audits, we have no relationship with or interests in the Council.



Deloitte.

Mike Hawken, Deloitte Limited

On behalf of the Auditor-General, Dunedin, New Zealand

Financial Prudence Benchmarks Disclosure Statement

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 Long-term 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.

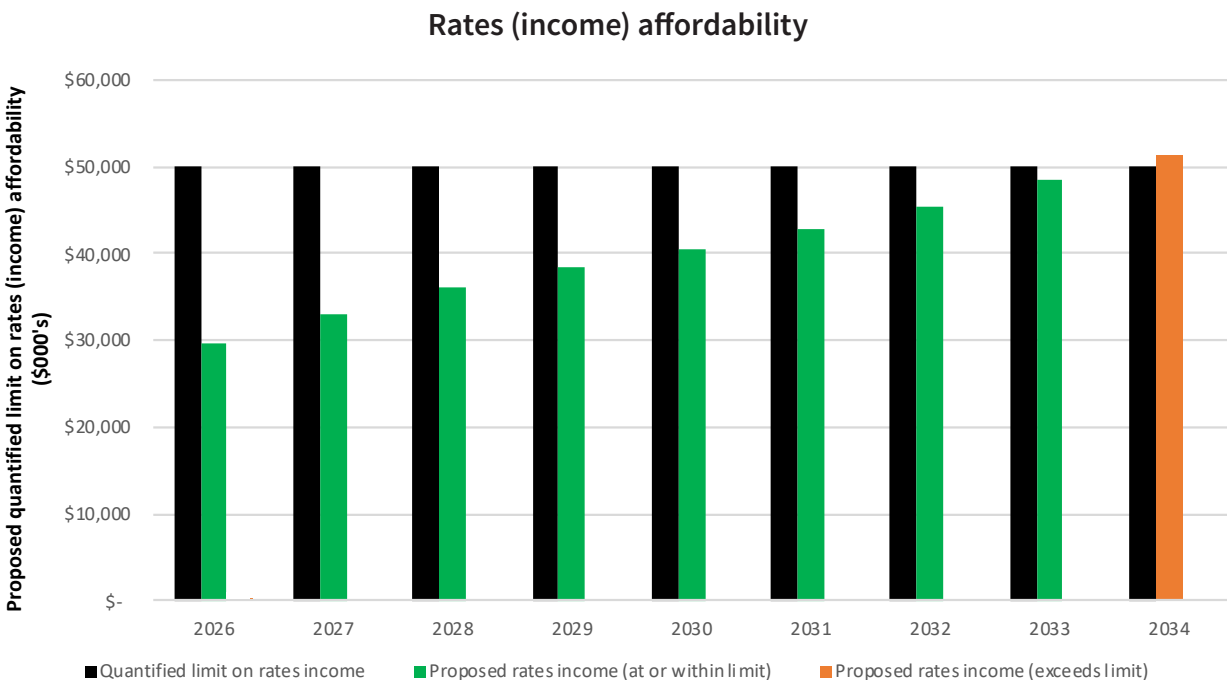
Rates affordability benchmark

The Council meets the rates affordability benchmark if:

- its actual rates income equals or is less than each quantified limit on rates; and
- its actual rates increases equal or are less than each quantified limit on rates increases.

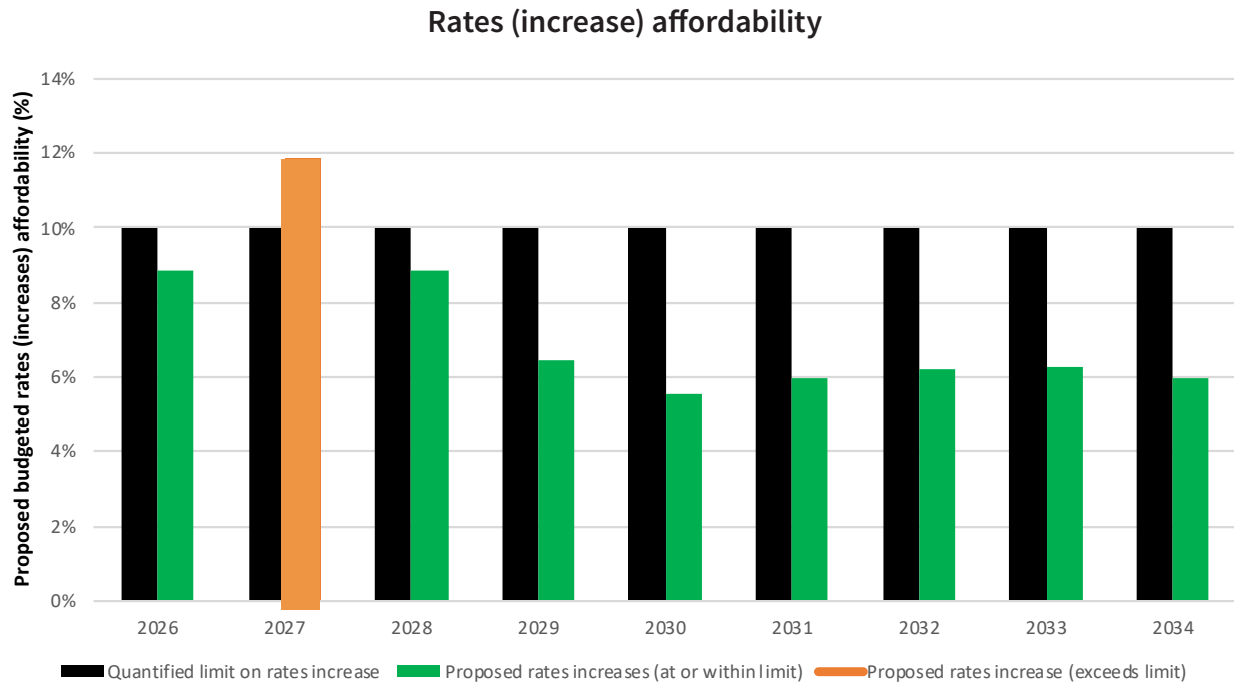
Rates (income) affordability

The following graph compares the Council’s planned rates with a quantified limit on rates contained in the Financial Strategy included in this Long-term Plan. The quantified limit is \$50 million.



Rates (increase) affordability

The following graph compares the Council's planned rates increases with a quantified limit on rates increases contained in the Financial Strategy included in this Long-term Plan. The quantified limit is 10% per annum.

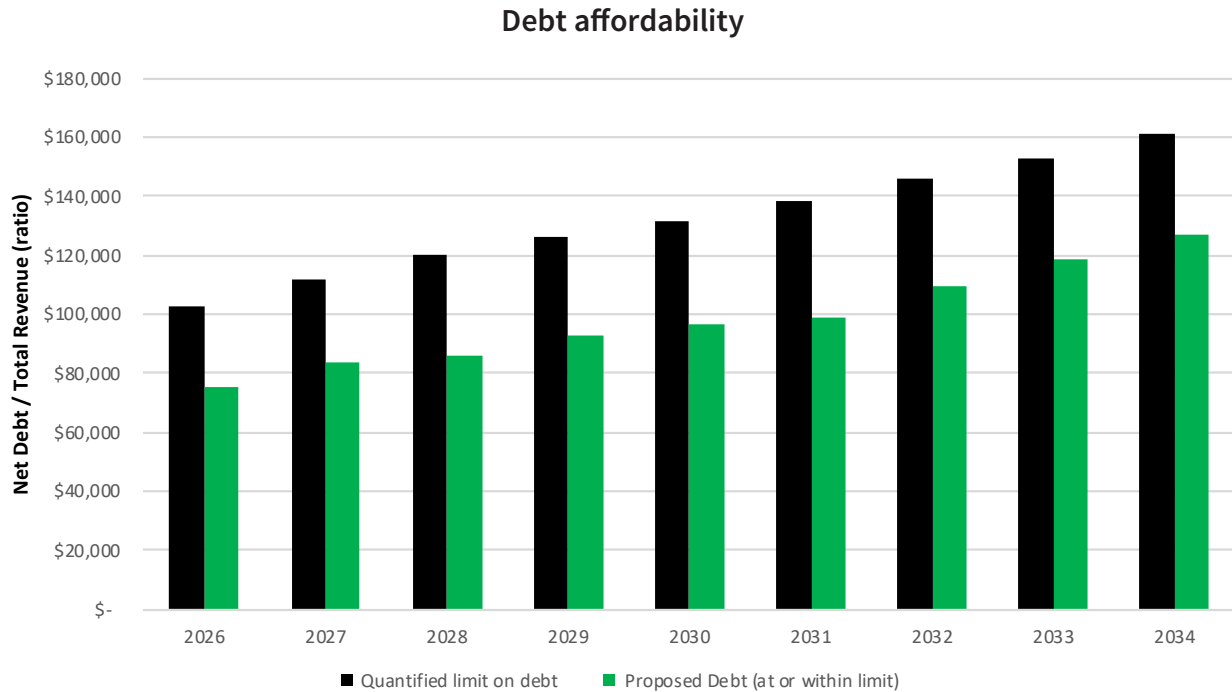


The proposed breach of the rates increase limit in 2027 is explained in Section 5 of the Financial Strategy.

Debt affordability benchmark

The Council meets the debt affordability benchmark if its planned borrowing is within each quantified limit on borrowing.

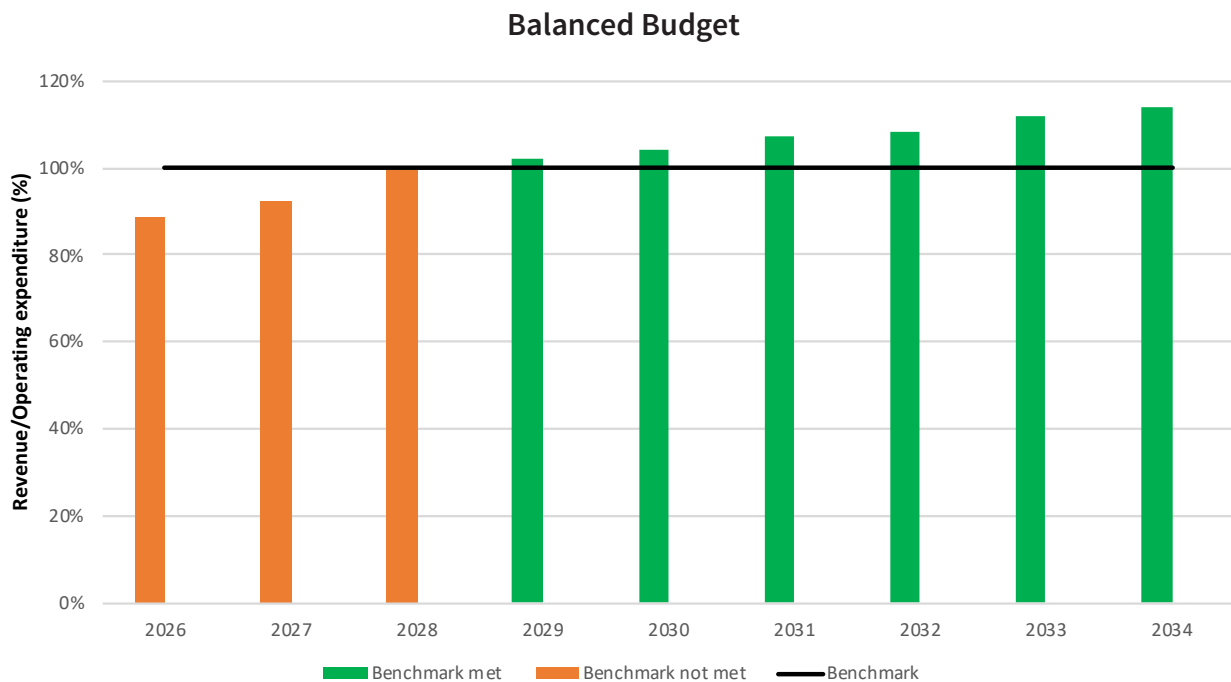
The following graph compares the Council's planned debt with a quantified limit on borrowing contained in the Financial Strategy included in this Long-term Plan. The quantified limit is 250% of total revenue.



Balanced budget benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant, or equipment) as a proportion of planned operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant, or equipment).

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

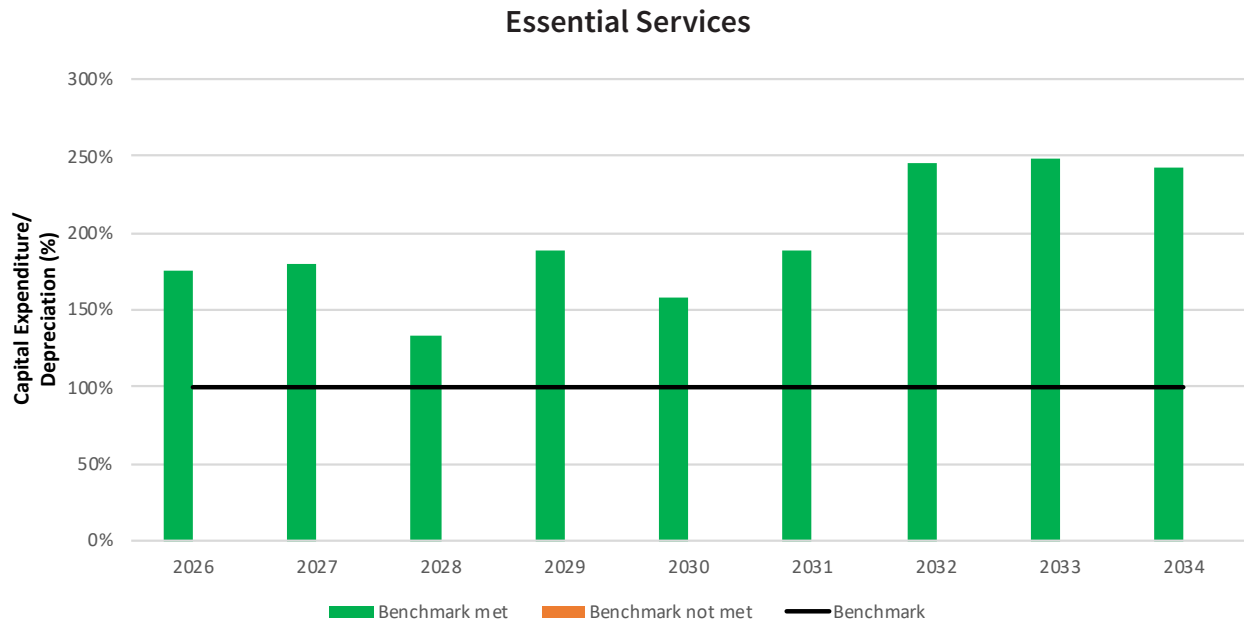


More information can be found about the balanced budget in Section 4 of the Financial Strategy.

Essential services benchmark

The following graph displays the Council's capital expenditure on network services as a proportion of expected depreciation on network services.

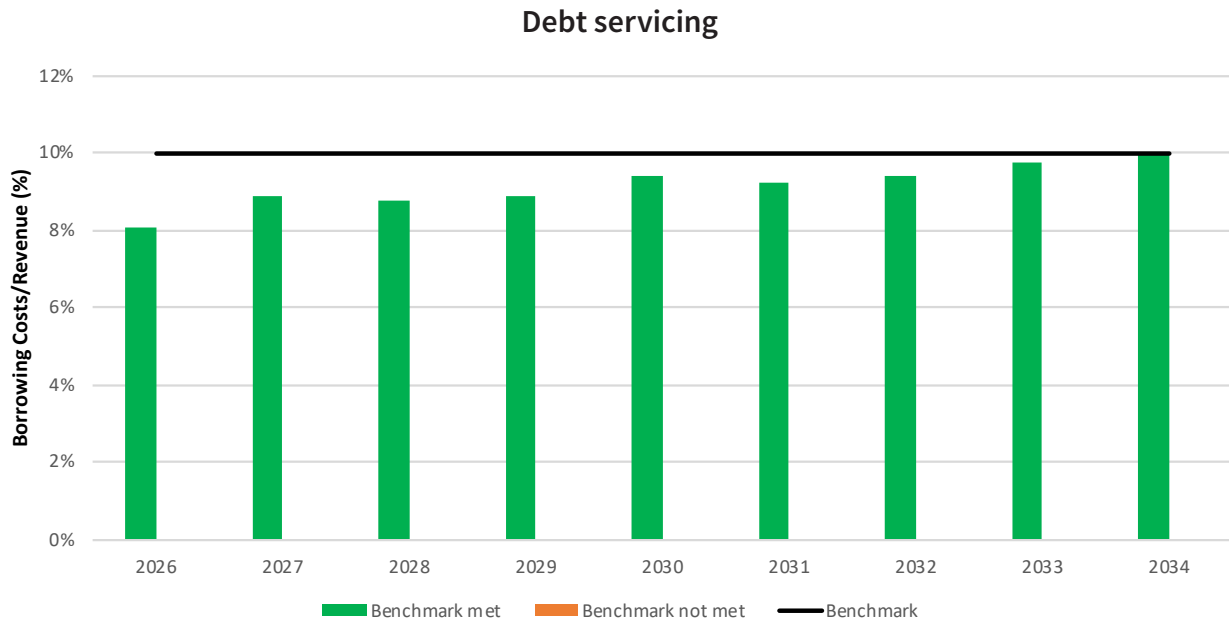
The Council meets the essential services benchmark if its capital expenditure on network services equals or is greater than expected depreciation on network services.



Debt servicing

The following graph displays the Council's planned borrowing costs 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).

The Gore District Council is not considered a growth council. Statistics New Zealand projects the district's population will grow more slowly than the national population is projected to grow. This means the debt servicing benchmark is met if it's planned borrowing costs equal or are less than 10% of its planned revenue.



Financial Strategy

1. Purpose

Under the Local Government Act 2002 (LGA), section 101A “a local authority must as part of its long-term plan, prepare and adopt a financial strategy for all of the consecutive financial years covered by the long-term plan.”

The financial strategy sets the guiding principles for managing the Council’s finances and making budgetary decisions. It tells the story about how the Council intends to fund both capital expenditure and levels of service. It helps to communicate the Council’s priorities to the community.

The financial strategy for the 2025-34 Long-term Plan provides strategic control by allowing the Council to have self-set limits, reflect on the needs of the community on financial aspects, like rates and debt, and to deliver long term financial sustainability.

2. Overview

The key principles of the Council’s financial strategy are:

- Achieving financial sustainability.
- Ensuring the Council operates efficiently, effectively, and prudently.
- To maintain the current levels of service that the Council provides.
- To ensure that the Council’s debt is manageable and to allow some headroom to be able to respond to emergencies or opportunities that may arise.

The environment within which the Council operates has become harder and more challenging, due to:

- The costs to maintain the current levels of service have increased more than what was projected.
- The changing expectations of regulators has meant increased compliance costs, particularly in relation to drinking water standards and the treatment of wastewater.
- The rapidly changing technology landscape means that the Council’s systems need to be more robust and future proof to deliver services to the standard that the community expects.
- This strategy complements the Council’s Infrastructure Strategy, and both strategies should be read together. It relies on the reasonableness of the forecasting assumptions used, the asset management plans and activity budgets to provide context for how the Council intends to achieve their outcomes and address the challenges over the term of the Long-term Plan.

3 Waters reform – uncertainty and impact

Whilst it is clear that the future for water, wastewater and stormwater will be different, the Council does not yet have certainty as to how these services will be delivered.

What is clear, is that this entity will not be operational before the start of the Council’s next Long-term Plan (2027-2037). With this in mind, the Council has made the assumption that the ownership and control will remain with the Council for the next nine years. The infrastructure strategy, asset management plans, and debt forecasting have all been calculated on this assumption.

3. The Past, Present and Future

The Council's previous financial strategies have been consistent for a number of Long-term Plan cycles. The focus was on having a self-imposed rates increase of less than 5%. With the unprecedented inflation that was experienced post-Covid, particularly in costs related to building infrastructure, this strategy has not been achievable and is no longer viable or financially prudent for the Council.

A focus on minimising the rates, and hence the direct financial impact on ratepayers, has had a significant impact on the Council's ability to maintain its infrastructure and facilities. Although maintenance was set as a priority, maintenance budgets were reduced each year, and often to a level that did not ensure that the Council's facilities met the community's expectations.

This approach to maintenance did not consider the impacts of the subsequent cost increases to future generations. In the past three years, the Council has elected to not fully fund depreciation. This approach was used as a mechanism to reduce rates.

The previous practice of not fully funding depreciation is only a short-term solution and should not be implemented long term as it has an impact on the ability of the Council to renew their assets. The Council's financial strategy for this Long-term Plan is to fully fund depreciation from the 2027/28 financial year. This is also consistent with the 3Waters legislation which requires councils to be financially sustainable by 1 July 2028.

The Council also chose to debt fund the operational costs of the proposed District Plan. The reason for this was that the plan has a multi-year life span, and is a significant investment required by the Council.

The impact of not fully rate funding depreciation and debt funding the district plan is that the Council has not adopted balanced budgets in the past few years. This means that there is an operating deficit that is funded by debt.

The Council has completed a number of significant projects including the East Gore Water Treatment Plant and Mataura Water Treatment Plant upgrade. These two projects were a crucial step in making sure that the Council is compliant with the new Water Drinking Standards.

One of the key challenges that the Council faces is affordability. The ability of our community to pay is constrained:

- The district has an aging population. The number of residents 65 years and over has increased by 19% between the 2013 and 2023 Censuses.
- The mean household income for Gore is \$103,721 as at 2025.

The cost of providing services and replacing assets has increased beyond what was previously projected. This means it is not possible to keep rates and fees and charges at the current levels.

The Council is currently dealing with pressures from changes in regulation and legislation. The changing landscape in 3Waters and resource management reform has proved to be resource intensive and challenging for the Council. Investment in the past has been made to ensure that the Council is on the pathway to compliance, however significant investment is still required in our 3Waters activities to maintain compliance and build resilience in the infrastructure networks.

A change to how the Council funds its operations is necessary to ensure long term financial sustainability. In the short term, the Council is intending to loan fund some operational expenditure however there is a plan to pay back that debt over the next nine to twelve years.

4. Approach Going Forward

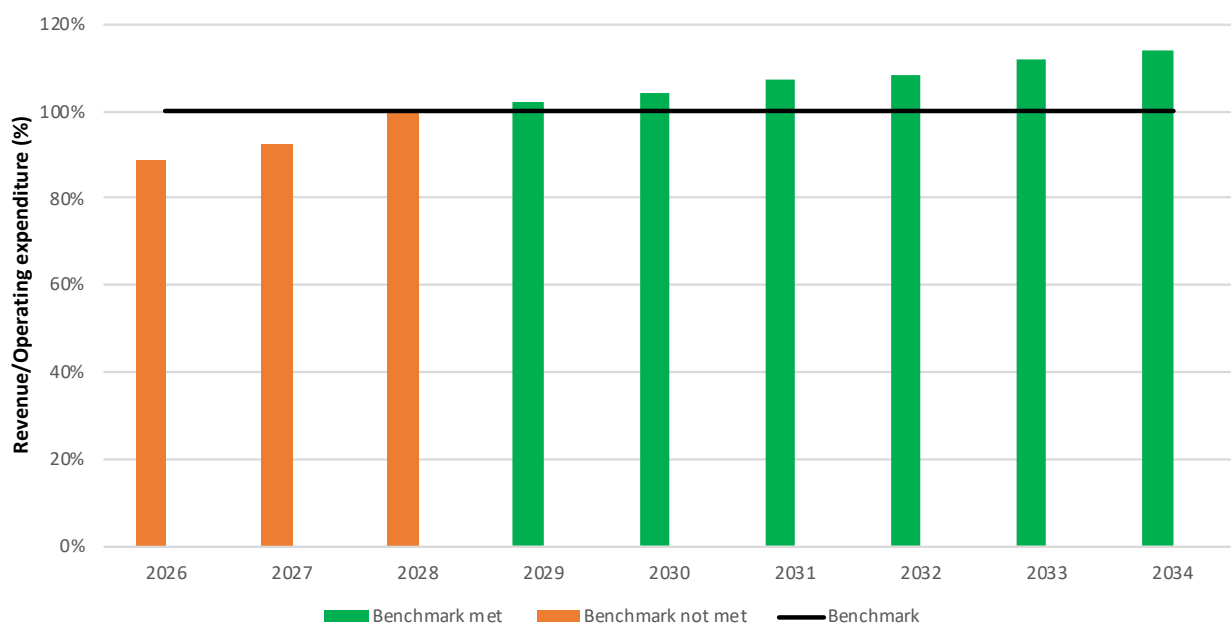
Our community have frequently stated that they want the Council to get back to basics and to not indulge in any non-essential projects. This Long-term Plan only includes those capital projects that are essential for the maintenance of the Council's infrastructure network and planned renewals. The sections below provide additional information on how the Council intends to achieve this.

A “Balanced Budget” versus “Balancing the Books”

The Council is proposing to have an unbalanced budget for the first three years of the Long-term Plan. This is because the Council believes that it is financially prudent to do so and on 30 June 2025 resolve this under the provisions of section 100(2) of the LGA 2002. By adopting an unbalanced budget in the short term it allows for the estimated expenses of achieving and maintaining the levels of service provision, and maintaining the capacity and integrity of assets, as set out in the Long-term Plan, is more suited to the needs of the community. It also allows the Council to maintain affordability whilst reviewing the operations and focus more on financial sustainability over the longer term.

The following graph illustrates that the Council is planning to have a balanced budget from the 2028/29 financial year.

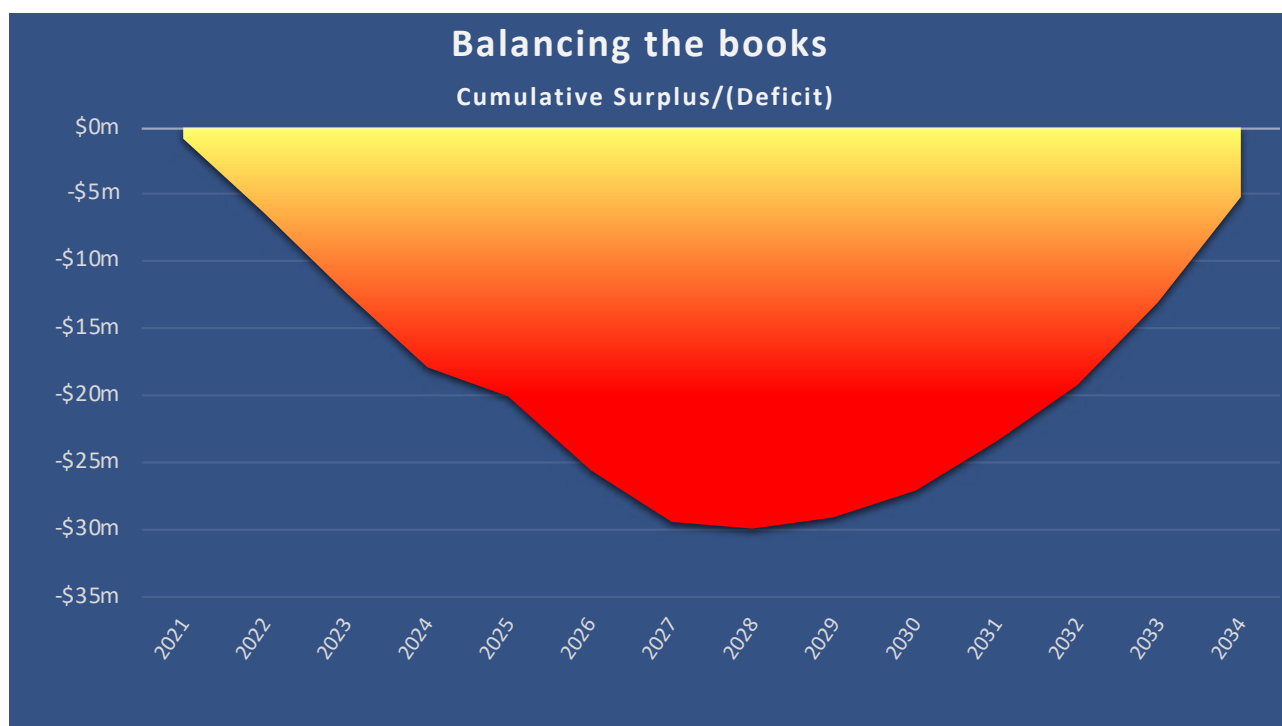
Figure 4.1: Balanced Budget



Financial sustainability is a core principle for the Council, and to achieve this the Council must return to achieving operating surpluses. For transparency, the Council now measures operating performance after excluding external revenue that pays for infrastructure or community assets. For example, capital grants received from the government, financial contributions and any other grants received from external parties that pay for capital projects.

This operating performance measure is referred to as “balancing the books” and is illustrated in the graph below.

Figure 4.1: Balanced Budget



The balancing the books graph is different from the balanced budget graph as different components are taken into consideration. It looks at the dollar impact of sustainable operating and removes capital subsidies (such as NZTA funding) from the calculation (which is included in the balanced budget graph).

Once equilibrium is reached, that historic operating deficits can be addressed. Forecasting a surplus should position the Council to be financially sustainable and able to respond to future challenges and maintain a level of control over debt. The graph at figure 4.2 shows the impact of balancing the books and starting to pay back debt associated with historic deficits.

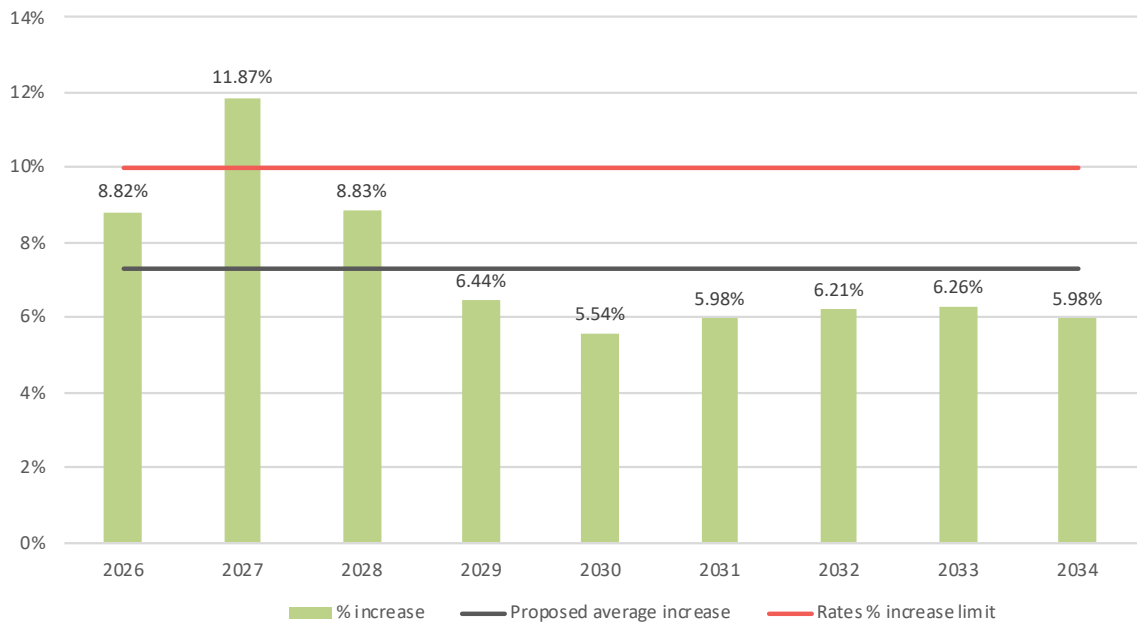
The Council has made a conscious decision to smooth rates increases by debt funding a portion of operational expenditure, as they are aware that the community cannot afford the rates increase it would require to provide the current level of service. Expenditure items that will be debt funded include (but are not limited to) depreciation, district plan costs and IT projects shifting key software platforms to the cloud.

The Council plans to start on the pathway of achieving a sustainable operating position over time. The current situation of debt supporting operating expenditure is not sustainable.

5. Rates

The primary source of revenue for the Council is from rates. It accounts for around 76% of the Council's revenue. The Council has proposed rates increases of 8.82% in year one of the Long-term Plan.

Figure 5.1: Proposed Rates Increases



These forecasts are based on current expert analysis of significant variables, including inflation and interest rates. Outcomes may be materially different and could impact the Council's rating decisions in the future.

The Council has proposed a rates increase limit no larger than 10% in any one year, with the exception of year two where an 11.87% increase is proposed. This is to assist the Council to get back to a sustainable position more quickly.

The Council recognises that cumulatively these are large increases, but significant increases in legislative compliance, unavoidable infrastructure capital projects, insurance costs, recent high inflation, and the need to restore operating surpluses are driving these increases. The Council will continue to look for savings and ways to improve efficiency over the coming years.

The Long-term Plan budget proposes an average rates increase of 7.32% over the next nine years. Total rates revenue is forecasted to increase from \$29.553 million in year one (2025/26) to \$51.228 million in year nine (2033/34).



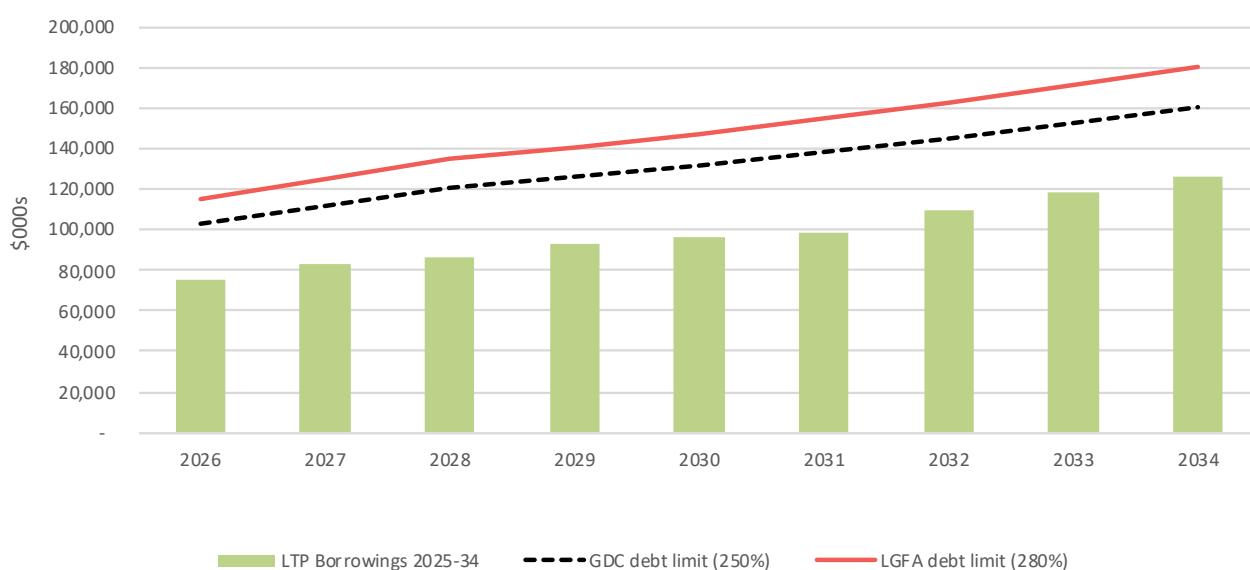
6. Debt

Debt management is a key part of the Council's financial strategy. Debt is necessary for the Council to be able to pay for multi-generational infrastructure and community assets. By debt funding these assets it ensures that ratepayers share the cost and benefit of the assets over the life of the asset.

There is a limit to how much debt the Council can borrow. The limit is imposed by the Council's primary lender, the Local Government Funding Agency (LGFA), and is also constrained by the revenue that the Council earns. The limits are put in place to ensure that the Council does not end up in a position of financial difficulty.

The Council's projected borrowings over the life of the Long-term Plan are illustrated in the graph below:

Figure 6.1: Projected borrowings



The Council has obtained a credit rating, which will allow the Council to borrow up to 280% of revenue. Whilst the Council could borrow up to 280% of revenue, it has set itself a self-imposed limit not to borrow more than 250% of revenue.

By obtaining a credit rating the Council can access a lower interest rate from the LGFA.

The graph below shows the Council's net debt as a percentage of revenue over the period of the Long-term Plan.

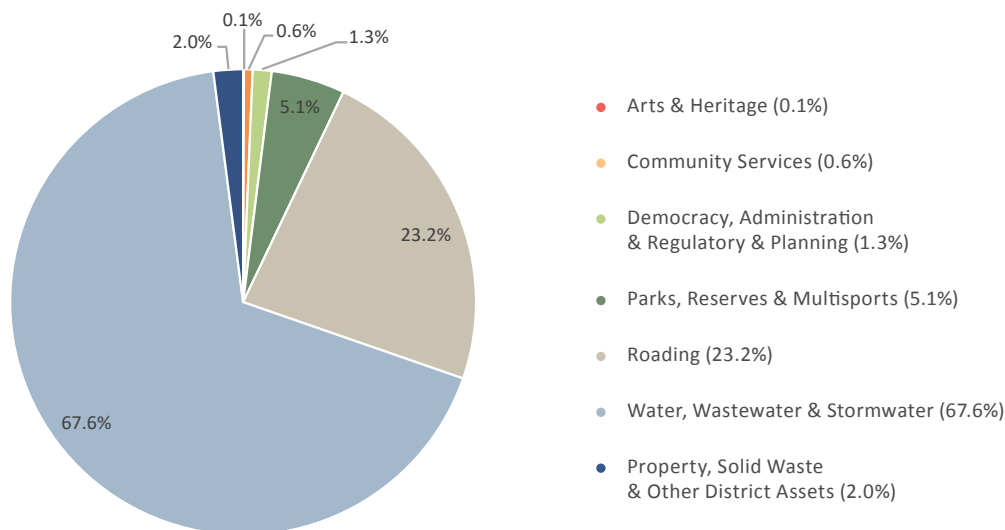
Figure 6.2: Proposed debt to revenue ratio



7. Capital Expenditure

The Council has forecasted to spend \$184 million on capital projects over the nine-year period. Of this forecasted expenditure on capital projects 89% (\$164 million) is on 3Waters and Roading projects. The Council has an aging infrastructure network and wastewater consents that are due for renewal.

Figure 7.1: Capital Expenditure by group of activities



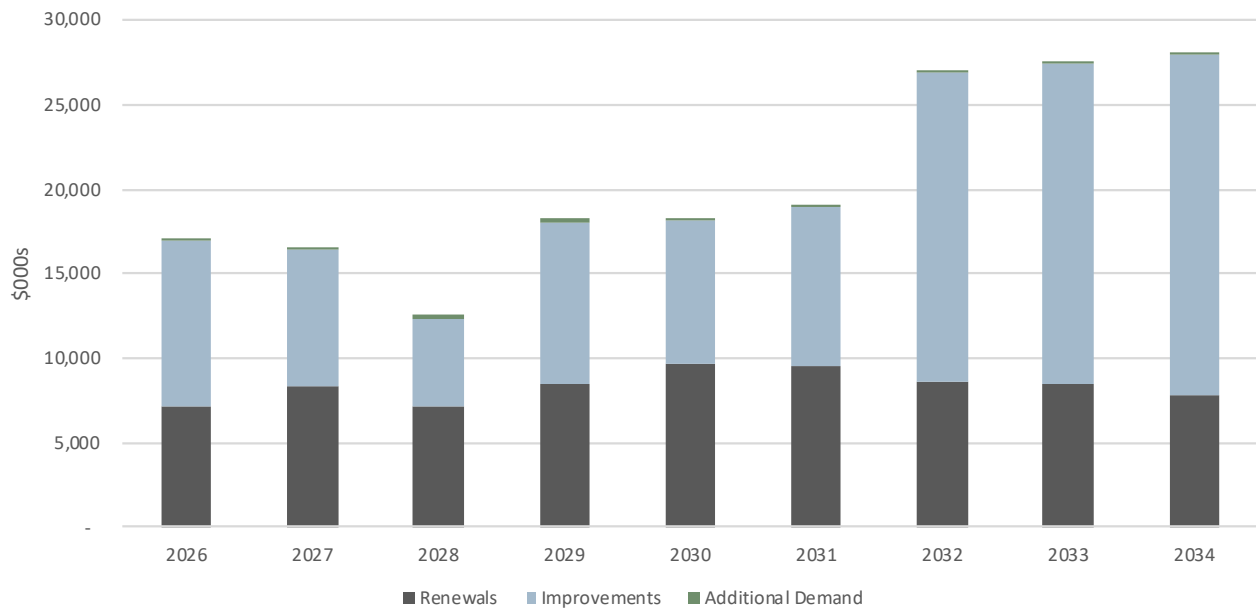
The graph shows the forecasted capital expenditure over the life of the Long-term Plan. The ability to achieve this programme of work can be impacted by a range of factors and this in turn will have an impact on both the financial and infrastructure strategies. For the financial strategy, project delays can have an impact on borrowing, cashflow, depreciation and external funding (where applicable). This may result in the repayment of debt that is reliant on project completion or sale proceeds from a project (like the Matai Ridge subdivision) may require additional debt to cover other projects, potentially changing the net debt/revenue ratio.

At times there are reasons why the priority of a project may be reassessed by the Council. This could result in a project needing to be brought forward or alternatively delayed depending on the circumstances. These assessments will be undertaken as required and will be as transparent as possible.

The funding for our capital projects comes from these main sources:

- External funding from government agencies (for example roading subsidies)
- Debt funding for growth and level of service improvement projects
- Fully funding depreciation through the collection of rates to pay for renewals (enable existing assets to be replaced or restored to good working condition).
- With the Council not predicting an increase in population, there are very little growth (additional demand) projects planned. The majority of projects are either renewal or level of service.

Figure 7.2: Capital Expenditure by type

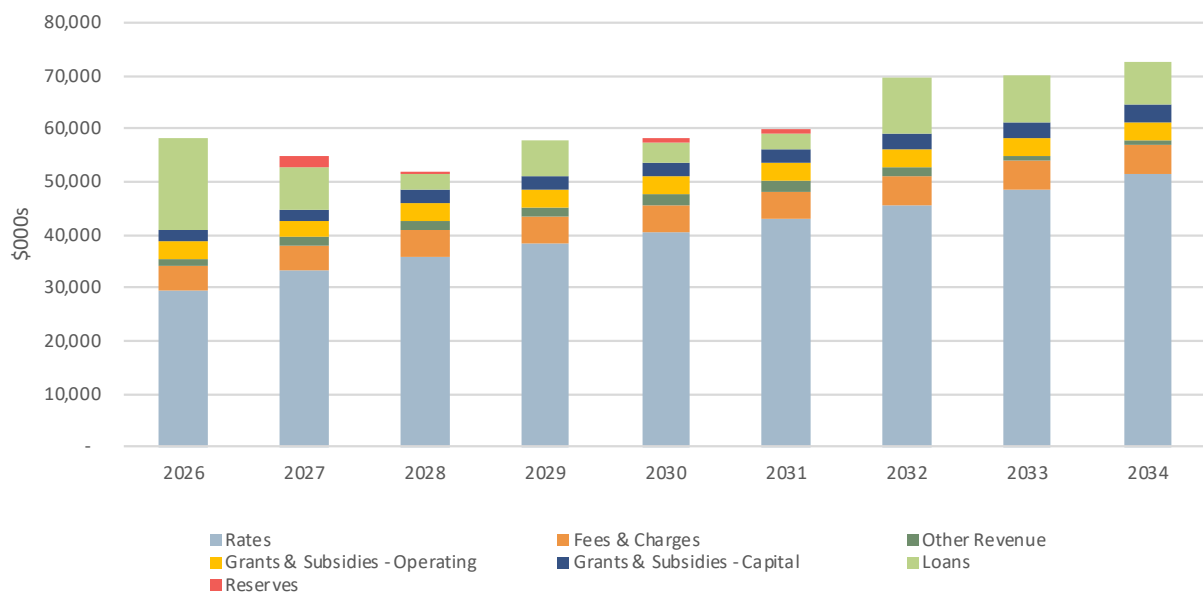


8. Funding Services


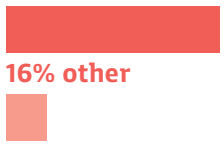
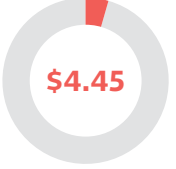













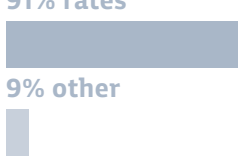


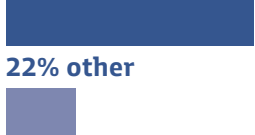

The Council does not have any investments in trading operations such as a Council controlled organisation. The Council has modest reserves which are set aside for specific purposes and are not available as a general funding mechanism.

The Council charges fees for certain activities. The Council's Revenue and Financing Policy sets out how much each of the Council's activities are funded by fees and charges. The fees and charges are reviewed and adopted by the Council annually.

Figure 8.1: Proposed funding sources



9 Year Financial Overview

Areas of Spend	Capital Spend 2025-2034 (\$million)	Operational Spend 2025-2034 (\$million)	How operating costs are funded	Rates value per \$100
Arts and Heritage 	\$0.1m	\$19.4m	84% rates 	
Community Services 	\$1.1m	\$20.6m	99% rates 	
Democracy & Administration & Regulatory and Planning 	\$2.4m	\$58.1m	69% rates 	
Parks, Reserves, Pools and Recreation 	\$9.4m	\$73.8m	90% rates 	
Roading 	\$42.7m	\$80.8m	41% rates 	
Water, Wastewater and Stormwater 	\$124.4m	\$136.7m	91% rates 	
Property, Solid Waste and other district assets 	\$3.7m	\$70.0m	78% rates 	

30 Year Infrastructure Strategy (summarised)

1. Summary

Section 101B of the Local Government Act 2002 requires local authorities (councils) to develop an Infrastructure Strategy. The strategy sets out the Gore District Council's (the Council) strategic direction for providing and managing infrastructure assets over the next 30 years and beyond. The strategy outlines a 30-year view of strategic issues, expenditure requirements and significant decisions that will need to be made.

The projects identified in the first ten years of the strategy are funded as part of the Council's Long-term Plan. There is less certainty around the issues and options for the period 2034 to 2055. The information in this infrastructure strategy is drafted as a supporting document to the Council's Long-term Plan 2025-2034.

Asset Renewals

Ageing infrastructure assets mean that a large number of asset renewals are needed. The infrastructure installed during the mid-1900s is reaching the end of their effective lives, and there is now a growing number of assets requiring renewal.

While significant water leak detection and condition assessment work remains ongoing, a significant amount of water, wastewater and stormwater infrastructure still needs to be investigated and upgraded. \$156 million is planned to be spent on renewals over the next 30 years. The Council will deliver \$453 million in capital projects over the next 30 years. Expenditure on three waters infrastructure is the biggest component of the Council's planned capital works programme. This work is essential to meet the current and future needs of the Gore District's communities.

Climate Change

Based on current information, climate change is expected to affect Gore District in the following ways:

- Extended periods of dry weather
- Lower average annual rainfall may result in rivers with lower flows
- Low groundwater levels in shallow bores
- Increased intensive rainfall and flooding events.

Learning to adapt to a changing environment and make decisions in the face of uncertainty will be important steps in addressing the impacts of climate change.

Identifying adaptive pathways to allow changes to be made in the future as circumstances change, will be key to appropriate infrastructure investment across a range of the Council's core services.

Following a Regional Climate Change Hui in July 2022, Environment Southland and Te Ao Mārama brought together a staff-level regional climate change working group, which has met regularly since October 2022. A governance-level regional climate change working group (RCCWG) was established in February 2023.

The RCCWG has developed a Regional Climate Change Strategy for the Southland region. The RCCWG is now looking to establish a Regional Framework for Action and local action plans specific to each Council across both adaptation and mitigation activities.

Climate change impacts are integrated into our activity management planning and therefore incorporated into our infrastructure planning estimates. Specific funding for climate change

action outside of emissions reporting is not yet identified and is being incorporated into our business-as-usual activities. Further funding discussions and considerations will occur ahead of the next Long-term Plan cycle.

Affordability

The Council needs to determine the priority of issues to be addressed and the associated timing and funding for the relevant infrastructure projects. These decisions need to take into account the costs and benefits of those projects over the short, medium and long term. Decisions made now must consider the costs and benefits for future generations as well as the current generation.

The Council is continually balancing the need to re-invest in the district with the need to minimise costs for ratepayers. Over the past four years, the Council has spent approximately \$63.2 million in capital and \$14.02 million in operating costs to continue providing services, renew and maintain infrastructure or improve services.

As stated previously, the district is approaching the end-of-life for many infrastructure assets that were built in Gore and Mataura during the mid-1900s and needs to be replaced.

Within this context, the Council will have to increase rates above the rate of inflation to service the district. All avenues need to be explored to keep rate increases at the minimum possible, but we need to acknowledge there is a national infrastructure crisis and central government support will be required to address this challenge from an affordability perspective.

In the interim, the strategy is contingent on the Council being able to borrow more from the LGFA to achieve its capital programme in the medium to long term. The Council has obtained a credit rating, which will allow the Council to borrow up to 280% of revenue. Whilst the Council could borrow up to 280% of revenue, it has set itself a self-imposed limit not to borrow more than 250% of revenue.

This includes exploring alternative ways of funding the work that needs to be done,

alongside prioritising capital investment (both in new assets and replacement of assets) and being prudent with day-to-day operational expenditure. One way of doing this is considering options such as joint three waters CCO to deliver water services to create efficiencies. This needs to be done while trying to achieve the strategic priorities, regulatory obligations and community outcomes.

Our Infrastructure

The strategy covers infrastructure assets and services provided by the Gore District Council, specifically:

- Rooding
- Water
- Wastewater
- Stormwater.

Our Challenges

The task of building, operating, and maintaining these infrastructure assets affordably and sustainably is becoming increasingly difficult in view of the following key challenges.

Legislative Environment

There have been increasing expectations from Central Government and the public about the standards to which services are provided. National standards and National Policy Statements require New Zealand's drinking water standards to be met and seek increased wastewater and stormwater treatment and disposal standards.

Furthermore, Central Governments Local Water Done Well (LWDW) project seeks to enable Councils to create joint entities to deliver water services to communities. This process is currently ongoing as we work through this Long-term Plan and will have ongoing impacts on the delivery of services to Gore District communities. This creates significant uncertainty in terms of long-term planning for our three waters services. Although we are considering all the options under LWDW, we have developed this

Infrastructure Strategy on the assumption that the delivery of three waters services stay with the Council as no consultation or decisions on the future of water services delivery have been made at this time.

Last year, the government also released its Government Policy Statement on Land Transport (GPS) and National Land Transport Programme (NLTP) providing the direction for roading activities between NZTA Waka Kotahi and Councils. The overall package of funding increased but the impact on certain work categories at a District Council level have seen significant cutbacks putting the current levels of service at risk.

Ageing Infrastructure

The district's infrastructure is ageing, and the asset should not be pushed beyond the efficiency threshold, which would mean maintaining the asset is more expensive than renewing it.

An increased investment in our road drainage maintenance is required to maximise the life of our underlying pavements.





















Bridge inspections enabled the development of a robust forward plan of bridge renewal and component replacement.

Water and wastewater mains deteriorate over time and will present a bow wave of breakages or replacements. The mains will not be fit-for-purpose, and failure/breakages will be an ongoing issue resulting in increased interruptions and contamination opportunities.

Key Infrastructure Issues

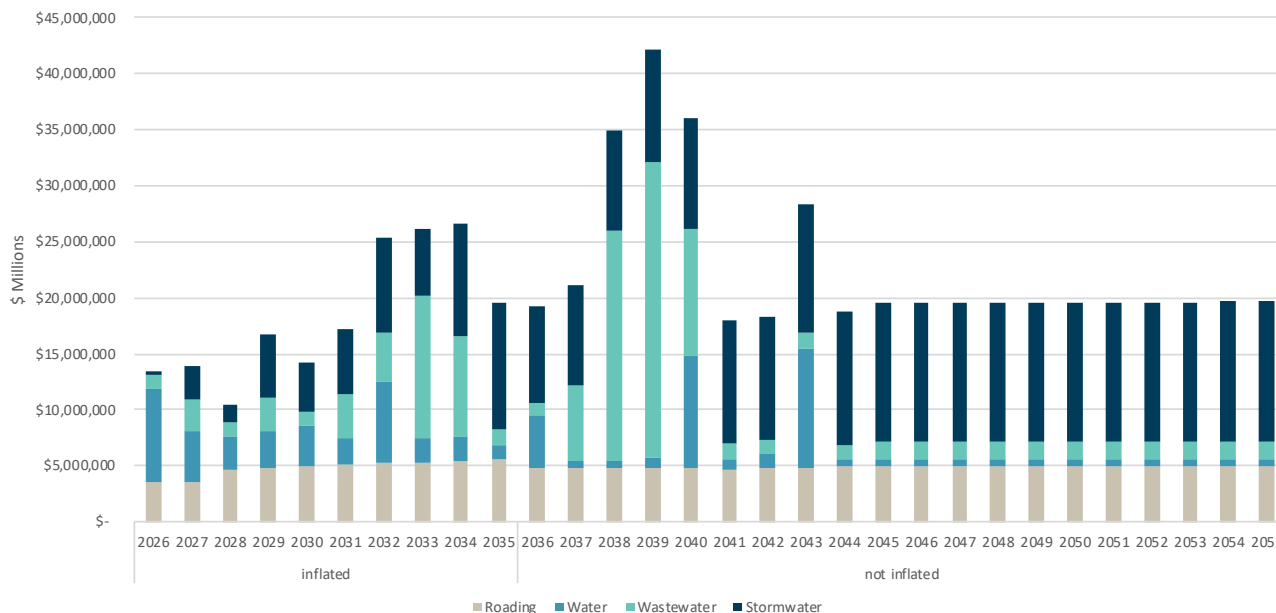
Taking a long-term view to the management of infrastructure assets and core services, the Council needs to make key strategic decisions in a timely manner. In addressing Community desires and priorities, the following key decisions have been identified.

Figure 1.1: Significant Infrastructure Decisions

	2026 - 2035	2036 - 2045	2046 - 2055
 Water	 --- \$6 million - Hilbre Ave reservoir replacement		
	 ----- \$21.5 million - Trunk main renewals ----- 		
	<div style="text-align: right;">  \$11.4 million - Climate change resilience ----  </div>		
	 ----- \$16.7 million - Network renewals ----- 		
 Wastewater	 --- \$12.8 million - Mataura WWTP		
	 ----- \$63.8 million - Gore WWTP ----- 		
	 --- \$4.8 million - Trunk main renewals		
	 ----- \$29 million - Reticulation renewals ----- 		
 Stormwater	 ----- \$184 million - Stormwater separation ----- 		
	 ----- \$63 million - Stormwater quality ----- 		

The projected capital expenditure associated with the significant infrastructure assets are graphically represented below:

Figure 1.2: Combined Infrastructure Forecast



2. Core Infrastructure

The core infrastructure is made up of:

- Roothing
- Water
- Wastewater
- Stormwater.

Asset Description

Following is a brief summary of the Council's infrastructure assets for each group considered in the Strategy.

Roothing

The roading network consists of 896km of roads, 130 bridges, 100km of footpaths, 1,601 streetlights, 124km of surface drainage and 3,835 culverts, mud-tanks and soak pits. There are also five State Highways in the district (SH-1, -90, -93, -94 and -96). The One Network Road Classification (ONRC) is a classification system that divides New Zealand's roads into six categories based on how busy they

are and whether they connect to important destinations. Under ONRC our roads are classified as 24km primary collector, 167km secondary collector, 301km access and 405km low volume roads.

Our roads underpin Gore's ability to do business with the world. The agricultural, forestry, and manufacturing sectors, particularly primary production manufacturing (meat, milk powder, sawmill & panel products) are the top employers in the district and our roads provide connectivity between productive farmland, processing facilities and our workforce.

The roading team deliver both assets (such as roads, signs, footpaths, bridges and lighting) and non-asset functions (such as road safety promotion). Overall management of the facilities is provided by the Council, with operational work carried out by contractors. Funding for the management and maintenance of the roading and footpaths network is provided from rates, loans and user charges, together with the central

government's financial assistance through NZTA. The Council also utilises professional engineering services to help develop and deliver its renewal and capital programmes.

It is anticipated that bridge maintenance/ renewal and pavement rehabilitation needs will substantially increase over the next 10-20 years, as our bridges and pavements age and approach the end of their useful lives.

Water

The Council owns and operates the following water supply assets including:

- 4 water sources including 2 bore fields and 2 stream intakes
- 3 water treatment plants, 4 pump stations, 5 reservoirs
- Approximately 173 kilometres of water supply pipelines (126 km of mains and 47 km of laterals).

Over the past 10 – 15 years the Council has made steady progress in implementation of key infrastructure upgrades, renewals, and operations and maintenance of the water activity to ensure that safe drinking water is supplied to the community, meeting the regulatory environment.

The Council Water Supply Asset Management Plan (AMP) outlines the additional resources, processes and policies to ensure a long-term approach to the management of the service.

The Council faces several challenges in the delivery of the water service such as meeting the rapidly changing regulatory, legislative environment, in addition to increasing community expectations regarding safe drinking water. The potential environmental impact, ageing infrastructure asset-base, as well as being able to provide sufficient capacity for the community and industry add to these challenges.

The Council is focussed on delivering sustainable, cost-effective solutions that will support the community for the long term.

Furthermore, central government's Local Water Done Well (LWDW) project seeks to enable councils to create joint entities to deliver water services to communities. This process is currently ongoing as we work through this Long-term Plan and will have ongoing impacts on the delivery of services to Gore District communities. This creates significant uncertainty in terms of long-term planning for our three waters services. Although we are considering all the options under LWDW, we have developed this Infrastructure Strategy on the assumption that the delivery of three waters services stay with the Council as no consultation or decisions on the future of water services delivery have been made at this time.

Wastewater

The Council owns and operates 126 kilometres of reticulation, 970 manholes, 16 pump stations and 3 treatment plants. The reticulation varies from 100mm to 1,000mm in diameter.

The Council is undertaking a process of continuous asset management improvement to ensure robust decision making and the achievement of goals and objectives on behalf of the community.

Over the past 10 – 15 years, the Council has made steady progress to ensure it is providing a core level of asset management capability. The Wastewater AMP outlines the additional resources, processes and policies to ensure a long-term approach to the management of the service. This provides the Council with a clear roadmap to move forward to achieve an intermediate to advanced level of asset management capability. This assists with the streamlined delivery of council services in addition to prudent financial management for the ultimate benefit of the community and the district.

The Council faces a number of ongoing challenges in the delivery of the wastewater service, such as separation of stormwater and wastewater flows, meeting the rapidly changing regulatory and legislative

environment in addition to increasing community expectations.

Stormwater

The Council owns and operates 67.3 kilometres of piped reticulation, 500 manholes, and 4 pump stations. The reticulation varies from 100mm to 1,500mm in diameter.

Over the past 10 – 15 years the Council has made steady progress to ensure it is providing a core level of asset management capability. The Stormwater AMP outlines the additional resources, processes and policies to ensure a long-term approach to the management of the service. This assists with the streamlined delivery of council services in addition to prudent financial management for the ultimate benefit of the community and the district.

The Council faces several on-going challenges in the delivery of the stormwater service such as separation of stormwater and wastewater flows, meeting the rapidly changing regulatory and legislative environment in addition to increasing community expectations.

The Council is focussed on delivering sustainable, cost-effective solutions that will support the community for the long term.

3. Significant Infrastructure Issues and Options

Roading Issue 1 – Drainage

Drainage maintenance is undertaken to prevent water ponding on the shoulders and impeding the shedding of water from the road surface into kerbed channels or side surface water channels to be disposed of appropriately. This serves two purposes for the customer, firstly as a safety issue to eliminate water ponding on traffic lanes. Secondly, it protects the pavement and subgrade integrity by preventing saturation and shortening of its useful life.

All culverts on sealed collector and access roads are inspected by the Contractor

annually. We are continuing to improve our culvert inventory data to ensure all culverts are recorded in RAMM (Roading Asset and Maintenance Management Software).

The annual inspection provides a maintenance programme for the culverts and other drainage infrastructure which is identified as not performing as it should. This work is carried out by our routine road maintenance contractor either by hand or by mechanical means.

In the urban areas, drainage structures such as kerb and channel are cleaned regularly to avoid a build-up of detritus in the channel. We have over 1,300 mud tanks that are inspected routinely and cleaned, where necessary, on a twice-yearly basis by mechanical means under our Mechanical Cleaning Contract. Twice weekly sweeping of sections of our urban kerb and channels is also carried out under this contract. Only a 30% portion of the cost of this sweeping is eligible for NZTA subsidy the balance being unsubsidised expenditure.

Planned Option – Drainage

Increase the drainage budget by 10% over three years.

Roading Issue 2 – Bridge Replacement

We want our bridges to offer safe, reliable and capable vehicle access into productive areas or our district. We would also like to enhance their loading capability where beneficial. As most of our bridges were built in quick succession, many of them are successively reaching the end of their useful lives.

Budgetary constraints are forecast which will impact our ability to afford their ongoing maintenance and renewal. We propose to gain a deeper understanding of their condition and propose a programme of replacements that balances service levels with affordability.

Planned Option – Bridge Replacement

Increase the bridge renewals budget by \$300,000 per annum.

Water Supply Issue 1 – Hilbre Avenue Replacement

The Hilbre Avenue Reservoir has been identified as a critical risk during an earthquake, and it provides limited storage capacity, especially during high demand periods.

Planned Option – Hilbre Avenue Replacement

Replace the existing reservoir and increase capacity to optimise the treated water storage capacity and strengthen infrastructure resilience.

Water Supply Issue 2 – Trunk Main Renewals

There are more than 10km of mains of DN250 and greater. This is mainly asbestos cement which will reach the end of its expected useful life within the next 10-20 years.

Planned Option – Trunk Main Renewals

Undertake condition assessment of critical pipelines and programme proactively trunk main renewals to ensure continuity of service and integrity of distribution network.

Water Supply Issue 3 – Network Renewals

There are more than 166km of mains of DN100 to DN 225. The majority of this is asbestos cement and Cast Iron, which will reach the end of its expected useful life within the next 30 years.

Planned Option – Network Renewals

Programme main renewals to ensure continuity of service and integrity of the distribution network.

Wastewater Issue 1 – Mataura WWTP Upgrade

The Mataura WWTP resource consent to discharge expired in 2021. The existing system is not expected to meet increased environmental standards. The discharge consent application has been submitted to Environment Southland but upgrades are scheduled to occur from 2030.

Planned Option – Mataura WWTP Upgrade

The Council has lodged WWTP renewal consents with Environment Southland based on a significant design process to meet legislative requirements. Following the outcome of the consent process and consideration to the upcoming proposed national discharge standards, the Council will implement the necessary upgrade to the WWTP.

Wastewater Issue 2 – Gore WWTP Upgrade

The Gore WWTP resource consent to discharge expired in 2023. The existing system is not expected to meet increased environmental standards. The discharge consent application has been submitted to Environment Southland but upgrades are scheduled to occur from 2030.

Planned Option – Gore WWTP Upgrade

The Council has lodged WWTP renewal consents with Environment Southland based on a significant design process to meet legislative requirements. Following the outcome of the consent process and consideration to the upcoming proposed national discharge standards, the Council will implement the necessary upgrade to the WWTP.

Wastewater Issue 3 – Trunk Main Renewals

There are more than 6km of mains of DN600 and greater. This is mainly concrete pipe installed during the early 1900's. These mains will potentially reach the end of its expected useful lives within the next 10 years. Asset condition assessments under the previous long term plan are being used to inform our future work programme.

Planned Option – Trunk Main Renewals

Undertake a condition assessment and programme trunk main renewals to ensure continuity of service and integrity of the collection network.

Wastewater Issue 4 – Main Renewals

There are more than 98km of mains of DN150 to DN500. A significant portion of this is earthenware installed during the early 1900s. These mains will reach the end of their expected useful lives within the next 30 years

Planned Option – Main Renewals

Programme main renewals to ensure continuity of service and integrity of collection network.

Stormwater Issue 1 – Stormwater Separation

Approximately 40% of the Gore and 25% of the Mataura wastewater network consists of a combined wastewater/stormwater system. Add to that significant capacity limitations which lead to surface flooding, sometimes contaminated with wastewater.

The combined nature of the system also results in high flows through the Council's wastewater treatment plant affecting its treatment performance and/or resulting in raw wastewater overflows to the environment. Refer to the Council's current asset management plan for further details regarding this.

Planned Option – Stormwater Separation

Separate the stormwater and wastewater systems. Address stormwater capacity constraints and meet required standards (1:5-year event). Apply an integrated approach to stormwater management.

Stormwater Issue 2 – Quality Improvements

There is increased focus from the Central Government on the sensible, sustainable management of water. Stormwater management moves from “to collect, convey, discharge” to a more integrated approach of “slow it down, spread it out, and soak it in”. This approach includes quantity and quality considerations, multiple-use facilities, riparian corridors, recreation, wetland preservation and groundwater recharge.

Planned Option – Quality Improvements

Develop and construct infrastructure to improve the stormwater discharge quality and meet regional rules and environmental standards. Apply an integrated approach to stormwater management.

The full Infrastructure strategy can be found online at www.goredc.govt.nz/2025ltp.

Local Water Done Well

Central government has introduced new legislation relating to how water services should be delivered and national standards for drinking water and wastewater that will impact on how councils deliver water services in the future.

Last year, the Government rolled out Local Water Done Well to address long-standing water infrastructure challenges while maintaining local decision-making flexibility. There will be economic regulation of these services, so they will need to function similarly to other utility providers. They have also introduced legislation that allows council-controlled organisations better access to debt, which makes it advantageous for Councils like ours to vest our assets in this type of organisation.

By September this year, all councils must have identified the best options for delivering water services in the future, discussed them with their communities, and produced a Water Services Delivery Plan.

Local Water Done Well replaces the previous government's Three Waters reform proposals. Water reform in New Zealand was launched after the Havelock North drinking water incident in 2016, when around 5,500 people fell ill and four died after drinking contaminated water.

We are collaborating with other southern councils to examine options that meet community expectations and regulatory requirements, support growth and urban development, and are financially sustainable.

The options the Council is currently considering include:

- An in-Council delivery model
- A stand-alone Council Controlled Organisation (CCO)
- A joint Council Controlled Organisation with other southern councils.

In May, we sought feedback about this through our Local Water Done Well consultation. This included three possible water delivery models for the future of our water services, and the rates impact on each.

The Council will consider consultation feedback in early July 2025, with a decision on the delivery of water services and a Water Services Delivery Plan needing to be adopted by early September 2025.

If the final decision is made to set up a CCO for the delivery of water services, rather than an in-Council delivery model, then the next 2027-2037 Long-term Plan budget will reflect this change.



Our Ongoing Collaboration Within Local Government

Council participates in relevant shared service arrangements via the Southland Triennial Agreement and a Memorandum of Understanding with the other local authorities locally and nationally. There are a variety of other collaborative arrangements in place with local councils and Mana whenua.

The following are examples of some of those collaborations:

Building Control

Eleven building control authorities (BCAs) – Southland District Council, Invercargill City Council, Gore District Council, Clutha District Council, Dunedin City Council, Central Otago District Council, Mackenzie District Council, Queenstown Lakes District Council, Timaru District Council, Waimate District Council and Waitaki District Council – continue to work closely together on building control matters under the Southern Cluster Building Group, sharing information and exchanging staff to support each other at busy times.

These BCAs meet regularly both as a BCA managers' group and a quality assurance leaders' group under the Southern Building Controls Group. They have developed a collaborative environment for consistency in processes, as well as shared regulation forms and continuous improvement ideas.

The networking and engagement of these collaboration groups helps to standardise the consent processing methodology and quality assurance processes, improving the communities' experiences when working with a variety of councils in the South Island.

Emergency Management

Emergency Management Southland (EMS) is a shared service between Invercargill City Council, Southland District Council, Environment Southland and Gore District Council. It focuses on ensuring resilience in communities by preparing for emergencies and ensuring communities can respond to and recover from these when they do happen. Specific actions include public education and ensuring a pool of trained personnel.

During the 2023/24-year, EMS team members were activated in response to September flooding and the Bluecliffs states of emergency. Emergency Management Southland duty officers have been contacted after hours for several other minor events throughout the year, including earthquakes and several severe weather warnings and events.

EMS and Ngāi Tahu have worked in partnership to create a pilot role for a Mana Whenua Emergency Facilitator for the Murihiku region with the role reporting to Te Ao Mārama Incorporated. This position will be focussed on the development of strong resilient Ngāi Tahu communities based around the Papatipu Rūnanga, marae, and whānau living within the Rūnanga takiwā. The role will support papatipu rūnanga tino rangatiratanga in emergency readiness, reduction, response, and recovery. It will support mana whenua input into emergency planning to ensure mana whenua values and needs are factored into regional planning, preparedness, and response for emergencies. Activities associated with this work will include supporting Papatipu Rūnanga to develop marae-based response plans, including Ahi

Kaa and marae community planning and preparedness. The Mana Whenua Emergency Facilitator will work closely with the EMS team, engage in all civil defence emergency management training and be available to respond as a liaison during an emergency event.

EMS has continued to provide increased training for the four Councils' staff that would be called into the Emergency Co-ordination Centre to assist when in a declared state of emergency. This has comprised induction, foundation, and CIMs courses, and the new function specific training. 303 staff have attended these training sessions. Towards the end of the year EMS also contributed to and participated in the National Exercise Rū Whenua.

The AF8 Programme is a combined South Island emergency management and national science initiative that is run and administered by EMS. During the 2023/24 year, the programme partnered with Te Rūnanga o Ngāi Tahu to co-produce a digital campaign to raise awareness of the Alpine Fault. The campaign reached a total of 268,294 people across all social media platforms (equivalent to approximately 25% of the South Island's total population). This project reinforced the benefits and impact of collaborative projects, where the AF8 Programme partners with others to help raise awareness and prompt action.

At the start of 2024, the programme launched an NCEA Level 1 Geography resource, co-designed with teachers, to teach students about active faults (including the Alpine Fault), while also learning transferable geospatial information system skills in ArcGIS Online. The resource is designed to make the AF8 knowledgebase more accessible in schools by aligning it to specific curriculum assessments, support inter-generational understanding of the Alpine Fault hazard risk, and build collective resilience to future events.

Additionally, the programme has supported scenario development for this year's National

Exercise Rū Whenua. The AF8 Programme's ability to support Rū Whenua is testament to the strong partnership between science and emergency management, which underpins the programme and has been strengthened over the past 8 years by the collective activities of our partners.

The AF8 Roadshow was run in early 2025, building on the previous three tours, visiting new communities and marae, and revisiting other communities to share updates and continue to build trust between emergency management and the communities they serve.

EMS was successful in securing \$200,000 funding per year across 2023 - 2026 from the NEMA resilience fund for the continued running of the AF8 Programme and this will assist the future development of the programme.

Regional Climate Change Inter-Agency Group

Following a Regional Climate Change Hui on 4 July 2022; Environment Southland, Te Ao Mārama, Gore District Council, Invercargill City Council and Southland District Council have established a regional climate change inter-agency working group (RCCWG). This governance-level group has been meeting regularly since February 2023. The purpose of this working group is to effectively and collaboratively progress and communicate a joined-up approach to developing and executing a regional climate change strategy and framework for action for Murihiku Southland. This is a key step towards Murihiku Southland mitigating and adapting to the regional impacts of climate change.

The development of the Regional Climate Change Strategy by the RCCWG is nearing completion and steps have been taken towards developing a framework for execution of the strategy.

While this working group is not a formal joint committee and does not have formal delegations; it is expected that as the work

progresses, it is intended to feed into the regionally coordinated approach to spatial planning for the region.

Information Technology

The IT Shared Services Operations Sub-Committee has undertaken activity during the past 12 months to align the operations of member councils and provide a more collaborative platform moving forward.

Collaboration and communication between all participating Collaboration Across Councils - Shared Services councils remain strong, with each member freely sharing their council's technology journey, upcoming projects, and opportunities to align services. The councils continue to support each other with information on emerging trends, risks, and resolutions to new issues.

Shared Services initiatives during the past year included:

- significant progress was made on the Provincial Growth Fund Regional LiDAR Project. As of 30 June 2024, this project is complete, and the dataset is publicly available. Council has developed publicly available tools to utilise these datasets, e.g. 3D elevation models and contour mapping. These are now available on all Southland Council websites;
- along with the LiDAR project, we have reflowed the region for imagery. This project was completed within the timeframes and budget. The imagery has been made publicly available via Land Information New Zealand and Council websites.
- LiDAR information is now being used by Environment Southland to inform modelling of catchment areas to identify potential river levels and subsequent flood risk based on different rain events.

Te Rōpu Taiao

The Southland councils have a long-standing and highly valued relationship with Ngāi

Tahu ki Murihiku through the four Southland papatipu rūnanga, Te Ao Mārama Inc (the entity representing Southland rūnanga for resource management and local government matters) and Te Rūnanga o Ngāi Tahu (the iwi authority).

SouthLib Library Consortium

In 2009, all eight councils in Otago and Southland (Central Otago District Council, Clutha District Council, Dunedin City Council, Gore District Council, Invercargill City Council, Southland District Council, Queenstown Lakes District Council and Waitaki District Council) signed a historic memorandum of understanding to collaborate in the delivery of public library services across the two regions.

The SouthLib consortium provides free reciprocal membership of any public library in the Otago and Southland regions to permanent residents living anywhere in the regions. This means that the more than 356,000 people living in Otago and Southland have free access to 42 public library branches, mobile services and a collection of more than 1.5 million items.

All libraries in the consortium are mostly fine-free, largely due to a Public Libraries of New Zealand (PLNZ) campaign in 2022 to help all public libraries remove late fees. Fine Free Aotearoa is a step-by-step guide to help library managers, council members, and communities build a better and brighter future through engagement with their local library. Public libraries are a valuable part of our social infrastructure, a place to be connected, to learn, to access trusted information, and a platform to ensure our communities get the best out of life. Going fine-free opens doors for everyone, not just those who can afford it.

Library users in the consortium were issued a total of 2,506,607 items during the year.

A range of opportunities and collaborations between the districts regularly take place, including integrated holiday and reading programmes, while requests and holds can

be placed across boundaries. Authors' visits are co-ordinated to minimise costs, travel and accommodation. More than 110,000 people have attended library programmes and events throughout the Southland and Otago regions.

E-resource collections across the consortium are growing steadily, with 895,393 e-items issued to users across the region.

The National Library, Aotearoa Public Network Kaharoa (APNK) in collaboration with New Zealand continues to provide free and facilitated access to the internet and computer technology with 69,649 free internet connections accessed by Southland users during the year.

Councils continue to subscribe to the shared library management and resources discovery service of the Kōtui consortium. As part of the Kōtui consortium, library managers and staff benefit from access to reliable futureproofed systems, and the ability to easily build resource sharing networks with other Kōtui public libraries for their physical resources. Other benefits of Kōtui membership include training opportunities, seven-day service desk support from a specialist team, and an active and supportive membership community.

Communities that have access to Kōtui libraries benefit from resource discovery tools at their fingertips, making it easy to find what they want in their library's physical and electronic collections. Library users can search these resources in the library, at home or on their smartphone devices, making the service convenient and adaptable to the wide variety of needs of the community.

Regional Development

At the end of June 2023, Great South¹ (the Southland Regional Development Agency) launched the Beyond 2025 Southland Regional Long-term Plan which outlines a regional vision for Southland creating a shared future vision and pathway for the region. In October 2023, the Plan was recognised at the Economic Development New Zealand Best Practice Awards being awarded Best Practice for Integrated Strategy.

Regional Planning

The Southland councils have established the Second Tier Environmental Group and Regional Planning and Strategy Managers Group (comprising staff from Environment Southland, Invercargill City Council, Southland District Council, Gore District Council, Te Ao Mārama Inc. and Great South) to identify, collaborate and coordinate on planning risks and opportunities that are likely to impact on the region. The work has primarily focused on responding to successive legislative reforms and aligning RMA planning processes.

A co-ordinated approach to regional spatial planning in the region was explored in the 2023/24 year. A report was commissioned to identify the current state of existing spatial information and to identify information gaps. The report identified that Southland is in a good position to undertake a regional spatial planning process. Work is underway towards establishing a work programme to fill any information or resource gaps.

¹ Great South is a Council-Controlled Organisation, with a broad range of shareholders helping to drive regional growth.

Future Challenges

Council accommodation options and potential shared services.

Legislative reform on (Resource Management, Local Water Done Well, Fast Track Approvals etc).

Natural hazard risks, climate change adaptation and ensuring a resilient community.

Community aspirations for freshwater and estuary health.

Urban growth and expansion.

Groups of Activities

The Long-term Plan 2025-2034 is our nine-year comprehensive business plan detailing the Council's policies and outlining the work programme and the associated financial implications, it also provides detailed information about each activity and the contribution it made to achieve the specified Community Outcomes.

Each group of activities includes information about each activity and the major plans for the next nine years. There is a funding impact statement provided for each group of activities which set out the financial forecasts for the nine years covered by the plan.



1. Drinking Water

What we do

The Council owns and manages two water schemes (Gore and Mataura) with a total assets value of \$61.1 million. Reticulated water supply services are provided to approximately 5,123 properties for domestic and industrial use with firefighting capabilities in the 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.

Raw water is treated prior to distribution throughout the networks. The water treatment is 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 dwellings at higher elevations.

Why we do it

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.

As a water supplier under Part 2 Subpart 1 of the Water Services Act 2020 the Council must ensure that the drinking water supplied is;

- safe
- complies with drinking water standards

- comes from a registered supply
- aesthetically pleasing and
- of a sufficient quantity.

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 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 Long-term Plan:

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

How we do it

Assets provided within the water networks include:

- Pipes (gravity and rising mains)
- Valves
- Hydrants
- Meters
- Tobys
- Water reservoirs
- Water intakes, bores and wells

- Control equipment
- Pump stations
- Water treatment plants (WTP).

Key issues for water future planning

The delivery of water services is currently facing challenges including a need for significant investment in water infrastructure and increasing financial constraints. Under the Government's Local Water Done Well initiative, Local Authorities must choose a water services delivery model that meets community needs whilst also being financially sustainable and meets compliance standards. To ensure these requirements are met, councils must produce a Water Service Delivery Plan by September 2025.

The Council consulted with the community on three delivery models which included the current In-house business unit, Stand-alone Council Controlled Organisation and Jointly owned Council Controlled Organisation. A decision as to which model the Council will pursue will be decided in July 2025 with the Water Services Delivery Plan due September 2025.

The Water Services Regulator (Taumata Arowai) will be updating the Drinking Water Quality Assurance Rules (DWQAR) for networks servicing more than 500 people following public consultation. What changes, if any, are not yet known nor their impact they may have on the operation of the Gore and Mataura water supplies. Consultation on these changes are expected late 2025.

Four years ago, we didn't have a great understanding of our underground assets and their condition, and which assets needed to be prioritised in the short term. As a result, 3 Waters asset condition assessments have been a priority for the Council. In 2022, we used Government Stimulus Funding for the 3 Waters reform to undertake a comprehensive CCTV assessment of our wastewater network to develop a long-term renewal strategy that has informed a \$35 million wastewater renewals programme over the next 30 years.

There remains more work to do in this space for both stormwater and drinking water. 10 Consultation Document. We have now moved onto our drinking water network with \$200k of work programmed in the current year and a further \$400k over the first two years of the LTP to better understand and prioritise the water main renewals programme for the next LTP.

What we aim to achieve

The Council will continue to treat raw water to ensure that drinking water supplied to consumers meets the Drinking Water Standards for New Zealand. With the recent upgrade to the East Gore Water Treatment Plant approximately 65% of Gore residents are now receiving water that is treated in accordance with the DWQAR. By the end of 2025 the Mataura River Crossing project, a pipeline interconnecting the Jacobstown Well Field, the East Gore WTP and back to the Hilbre Ave WTP site will be complete and all Gore residents will receive water treated in accordance with the DWQAR.

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 permits in accordance with the requirements of the Resource Management Act.

Projects - Drinking Water

Drinking Water	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Scada upgrade	500,000	789,750	1,378,750	1,493,700	1,429,200	-	-	-	-
Water meter roll out	-	-	-	-	-	1,225,000	1,255,000	1,279,000	1,302,000
Replacement of Hilbre Ave Reservoir	5,950,000	-	-	-	-	-	-	-	-
Renewal of watermain from Hilbre Avenue Reservoir to CBD	198,000	2,580,903	-	-	-	-	-	-	-
Upgrade of Booster Main from the East Gore WTP to State Highway 1 Bridge	-	-	-	-	-	282,975	5,020,000	-	-
Reticulation Renewal of Bridge St Water Main in Mataura	-	-	-	124,092	803,925	-	-	-	-
Mataura River Crossing project	1,000,000	-	-	-	-	-	-	-	-
Improvements to Fire Fighting Capacity in North Mataura	-	-	-	49,407	535,950	-	-	-	-
Improvements to Hokonui Drive Fire Fighting Capacity	-	43,173	463,260	-	-	-	-	-	-
Investigations & improvements into alternative water sources/ Resilience against climate change	-	-	330,900	344,700	-	-	-	-	-
Minor Capital expenditure	100,000	105,300	44,120	45,960	47,640	49,000	50,200	51,160	52,080
Total Capital Expenditure for Level of Service	7,748,000	3,519,126	2,217,030	2,057,859	2,816,715	1,556,975	6,325,200	1,330,160	1,354,080
Renewal									
Condition Assessment of Highly Critical Water Mains	200,000	210,600	-	-	-	-	-	-	-
Clean out of Pleura Dam	-	-	-	374,574	-	-	-	-	-
Miscellaneous Network Renewals	-	342,225	358,475	373,425	416,850	428,750	439,250	447,650	455,700
Water Reticulation Minor Renewals	280,000	294,840	308,840	321,720	333,480	343,000	351,400	358,120	364,560
Minor Asset renewals	107,000	81,081	84,931	88,473	91,707	94,325	84,085	85,693	87,234
Total Capital Expenditure for Renewal	587,000	928,746	752,246	1,158,192	842,037	866,075	874,735	891,463	907,494
Total Drinking Water	8,335,000	4,447,872	2,969,276	3,216,051	3,658,752	2,423,050	7,199,935	2,221,623	2,261,574

Statement of Service Provision - Drinking Water Level of Service

Gore District Council provides a safe, reliable, potable water supply in urban areas.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Compliance with the bacterial criteria of the NZDWS (NFPM 1a)	100%	100%	100%	100%
Compliance with the protozoa bacteria criteria of the DWQAR	100%	100%	100%	100%
Compliance with the protozoa criteria of the NZDWS (NFPM 1b)	100%	100%	100%	100%
Water quality complaints (per 1,000 connections) – (NFPM 4)	4.3	<8	<8	<8
Real water losses from the reticulation network – (NFPM 2)	25.4%	<40%	<40%	<40%
Response to an urgent customer request (urban, no water) – (NFPM 3a)	13 mins	<60 mins	<60 mins	<60 mins
Resolution of an urgent customer request (urban, no water) – (NFPM 3b)	2.67 hours	<8 working hours	<8 working hours	<8 working hours
Response to a non-urgent customer request – (NFPM 3c)	0.1 days	<5 days	<5 days	<5 days
Resolution of a non-urgent customer request – (NFPM 3d)	0.5 days	<14 days	<14 days	<14 days
Average consumption of drinking water – (NFPM 5)	447.4 L/p/day	<450 L/p/day	<450 L/p/day	<450 L/p/day

Forecast Funding Impact Statement - Drinking Water

	2025 AP Budget \$000's	2026 LIP Budget \$000's	2027 LIP Budget \$000's	2028 LIP Budget \$000's	2029 LIP Budget \$000's	2030 LIP Budget \$000's	2031 LIP Budget \$000's	2032 LIP Budget \$000's	2033 LIP Budget \$000's	2034 LIP Budget \$000's
(SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted Rates	3,604	4,044	4,389	4,663	5,066	5,342	5,565	6,007	6,292	6,415
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	259	299	315	330	344	357	367	377	384	389
Local authorities fuel tax, fines, infringement fees, and other receipts	4	4	4	4	4	4	4	4	4	5
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Total Operating Funding (A)	3,867	4,347	4,708	4,997	5,414	5,703	5,936	6,388	6,680	6,809
Applications of Operating Funding										
Payments to staff and suppliers	1,144	1,461	1,526	1,586	1,642	1,694	1,735	1,774	1,807	1,839
Finance Costs	618	799	1,050	1,153	1,214	1,347	1,403	1,551	1,686	1,684
Internal charges and overheads applied	921	704	726	848	906	1,000	1,121	1,181	1,304	1,403
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	2,683	2,964	3,302	3,587	3,762	4,041	4,259	4,506	4,797	4,926
Surplus/(Deficit) of Operating Funding (A - B)	1,184	1,383	1,406	1,410	1,652	1,662	1,677	1,882	1,883	1,884
(SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	4,553	7,261	2,774	1,354	1,096	1,652	464	5,180	(26)	(46)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Total Sources of Capital Funding (C)	4,553	7,261	2,774	1,354	1,096	1,652	464	5,180	(26)	(46)
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	4,645	7,748	3,519	2,217	2,033	2,656	1,557	6,325	1,330	1,354
- to replace existing assets	1,137	587	929	752	1,183	1,003	866	875	891	907
Increase (decrease) in reserves	(45)	309	(268)	(205)	(468)	(345)	(282)	(138)	(364)	(423)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total Applications of Capital Funding (D)	5,737	8,644	4,180	2,764	2,748	3,314	2,141	7,062	1,857	1,838
Surplus/(Deficit) of Capital Funding (C - D)	(1,184)	(1,383)	(1,406)	(1,410)	(1,652)	(1,662)	(1,677)	(1,882)	(1,883)	(1,884)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

2. Wastewater

What we do

The Council owns and manages wastewater assets valued at \$114.88 million. It provides wastewater services to approximately 5,066 households and businesses in Gore, Mataura and Waikaka.

The network collects untreated wastewater and trade-waste from residential, commercial and industrial properties. It is both pumped and gravity fed to one of 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.

Why we do it

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 Long-term Plan:

- Maintain steady population for our District
- 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.

How we do it

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

Key issues for wastewater future planning

The delivery of water services is currently facing challenges including a need for significant investment in wastewater

infrastructure and increasing financial constraints. Under the current Government's Local Water Done Well initiative, Local Authorities must choose a water services delivery model that meets community needs whilst also being financially sustainable and meets compliance standards. To ensure these requirements are met, councils must produce a Water Service Delivery Plan by September 2025.

The Council consulted with the community on three delivery model's which included the current In-house business unit, Stand-alone Council Controlled Organisation and Jointly owned Council Controlled Organisation. A decision as to which model the Council will pursue will be decided July 2025 with the Water Services Delivery Plan due September 2025.

Consent applications for the Gore and Maitauro Wastewater treatment plants have been submitted to Environment Southland. Early 2025 Taumata Arowai released proposed wastewater standards which aimed to establish consistent standards across New Zealand and streamline the resource consent renewal process. The proposed standards have gone through consultation with the public and the final wastewater standards are expected to be released August 2025. How these standards will affect the resource consent applications currently with Environment Southland is yet to be determined.

What we aim to achieve

The Council plans to continue treating wastewater to meet regulatory requirements and renewing assets as legislatively required. While preferred options for the upgrade of the Gore and Maitauro Wastewater Treatment Plants were agreed upon as part of the consent renewal process these will not start until the new wastewater standards are finalised and resource consents are issued.

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 Maitauro 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.

Projects - Wastewater

Wastewater	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Gore Wastewater Treatment Plant - improvement in performance under new consent	100,000	52,650	55,150	57,450	59,550	367,500	1,255,000	2,558,000	390,600
Mataura WWTP treatment improvements under new discharge consent	50,000	26,325	27,575	28,725	29,775	367,500	753,000	7,610,050	7,812,000
Obtain overflow consent under the pSLWP and or increased overflow monitoring	150,000	157,950	-	-	-	-	-	-	-
Total Capital Expenditure for Level of Service	300,000	236,925	82,725	86,175	89,325	735,000	2,008,000	10,168,050	8,202,600
Renewal									
Kana Street Pump Station Electrical Overhaul	-	-	-	132,135	-	-	-	-	-
Margaret Street Pump Station Electrical Overhaul	-	-	-	132,135	-	-	-	-	-
Misc pumpstation renewals (electrical)	-	-	-	-	119,100	122,500	125,500	127,900	130,200
Miscellaneous Minor PS renewals (pump & valve failures)	90,000	94,770	99,270	103,410	113,145	116,375	119,225	121,505	123,690
Gore and Mataura Wastewater Treatment Plant re consenting	100,000	-	-	-	-	-	-	-	-
Bristol Street Pump Station Electrical Overhaul	-	-	114,712	-	-	-	-	-	-
South Bridge Pump Station Electrical Overhaul (Mataura)	-	-	114,712	-	-	-	-	-	-
Wigan St Stage 4/ Ardwick Street	200,000	1,790,100	-	-	-	-	-	-	-
Trafford Street WW main renewal	-	-	-	-	119,100	1,102,500	-	-	-
Main Street/ Hokonui Drive WW main renewal	-	52,650	165,450	1,953,300	-	-	-	-	-
Waikaka Wastewater Treatment Plant consent (200336)	100,000	109,512	50,738	40,215	-	-	-	-	-
West Bridge Pump Station Electrical Overhaul (Mataura)	-	-	114,712	-	-	-	-	-	-
Unplanned/ Minor Reticulation Renewals	300,000	315,900	330,900	344,700	357,300	367,500	376,500	383,700	390,600
Miscellaneous mains renewals years 6 - 9	-	-	-	-	238,200	1,433,250	1,719,350	1,752,230	-
Minor Asset renewals	80,000	330,642	88,240	165,456	95,280	98,000	100,400	102,320	104,160
Total Capital Expenditure for Renewal	870,000	2,693,574	1,078,734	2,871,351	1,042,125	3,240,125	2,440,975	2,487,655	748,650
Total Wastewater	1,170,000	2,930,499	1,161,459	2,957,526	1,131,450	3,975,125	4,448,975	12,655,705	8,951,250

Statement of Service Provision - Wastewater

Level of Service

Gore District Council provides a safe, reliable, wastewater service in urban areas.

Community Outcomes

Links to the following Community Outcomes:

Outcome One - Our communities have access to a range of quality facilities and services.

Performance Measure	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Number of dry weather overflows from Council's sewerage system (per 1,000 connections) (NFPM 1)	0	<1	<1	<1
Response to a customer request (Blockage or fault) (NFPM 3a) (Median Value Used)	Urgent: 42.5 mins General: 0.95 hours	Urgent: <120 min General: <8 days	Urgent: <120 min General: <8 days	Urgent: <120 min General: <8 days
Resolution of a customer request (Blockage or fault) (NFPM 3b) (Median Value Used)	Urgent: 4.6 hours General: < 1 day	Urgent: <8 hrs General: <5 days	Urgent: <8 hrs General: <5 days	Urgent: <8 hrs General: <5 days
Wastewater complaints received (per 1,000 connections) (NFPM 4)	1.2	<10	<10	<10
Compliance with Council's resource consents for discharge from its sewerage system measured by the number of abatement notices, infringement notices, enforcement orders, and convictions (NFPM 2)	0	Abatement Notices / Infringement Notices / Enforcement Orders / Convictions = 0	Abatement Notices / Infringement Notices / Enforcement Orders / Convictions = 0	Abatement Notices / Infringement Notices / Enforcement Orders / Convictions = 0

Forecast Funding Impact Statement - Wastewater

(SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
	2025 AP Budget \$000's	2026 LIP Budget \$000's	2027 LIP Budget \$000's	2028 LIP Budget \$000's	2029 LIP Budget \$000's	2030 LIP Budget \$000's	2031 LIP Budget \$000's	2032 LIP Budget \$000's	2033 LIP Budget \$000's	2034 LIP Budget \$000's
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted Rates	2,648	3,575	3,962	4,561	5,042	5,221	5,424	5,957	6,526	7,479
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	930	930	979	1,026	1,069	1,107	1,139	1,167	1,189	1,211
Local authorities fuel tax, fines, infringement fees, and other receipts	-	-	-	-	-	-	-	-	-	-
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Total Operating Funding (A)	3,578	4,505	4,941	5,587	6,111	6,328	6,563	7,124	7,715	8,690
Applications of Operating Funding										
Payments to staff and suppliers	1,208	1,293	1,357	1,416	1,471	1,521	1,562	1,598	1,629	1,657
Finance Costs	422	558	606	614	614	644	652	727	1,049	1,499
Internal charges and overheads applied	588	931	959	1,120	1,197	1,321	1,480	1,560	1,722	1,853
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	2,218	2,781	2,922	3,150	3,282	3,486	3,694	3,885	4,400	5,009
Surplus/(Deficit) of Operating Funding (A - B)	1,360	1,724	2,019	2,437	2,829	2,842	2,869	3,240	3,316	3,681
(SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(31)	1,225	726	(429)	441	(459)	753	2,103	10,175	6,939
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Total Sources of Capital Funding (C)	(31)	1,225	726	(429)	441	(459)	753	2,103	10,175	6,939
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	300	400	1,158	165	1,063	208	1,452	2,868	11,044	8,203
- to replace existing assets	876	770	1,772	996	1,895	923	2,524	1,581	1,612	749
Increase (decrease) in reserves	153	1,779	(185)	846	312	1,252	(354)	894	835	1,668
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total Applications of Capital Funding (D)	1,329	2,949	2,745	2,008	3,270	2,383	3,622	5,343	13,491	10,620
Surplus/(Deficit) of Capital Funding (C - D)	(1,360)	(1,724)	(2,019)	(2,437)	(2,829)	(2,842)	(2,869)	(3,240)	(3,316)	(3,681)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

3. Stormwater

What we do

The Council owns and manages stormwater assets valued at \$42.58 million. The Council provides stormwater services to approximately 5,113 households and businesses in Gore, Mataura, Waikaka, and Pukerau.

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

Why we do it

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 Long-term Plan:

- Maintain steady population for our District
- 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.

How we do it

The Council's asset network includes:

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

Key issues for stormwater future planning

The Council has indicated a significant capital programme for its stormwater network over the next 30 years. Increasing intensity and frequency of rain events means the

stormwater network struggles to cope, resulting in surface flooding that impacts on the community. Over the next couple of years, we will continue to refine this work programme and look at design options to address some of the regularly impacted areas. This is not a straightforward issue to resolve - with combined wastewater and stormwater infrastructure in many areas. To address the stormwater issues in the long term, we need to separate this infrastructure over time while also increasing the overall capacity of large areas of the stormwater network.

The delivery of water services is currently facing challenges including a need for significant investment in stormwater infrastructure and increasing financial constraints. Under the current Government's Local Water Done Well initiative, Local Authorities must choose a water services delivery model that meets community needs whilst also being financially sustainable and meets compliance standards. To ensure these requirements are met, councils must produce a Water Service Delivery Plan by September 2025.

The Council consulted with the community on three delivery models which included the current In-house business unit, Stand-alone Council Controlled Organisation and Jointly owned Council Controlled Organisation. A decision as to which model the Council will pursue will be decided July 2025 with the Water Services Delivery Plan due September 2025.

What we aim to achieve

With the completion of the Elizabeth Street stormwater and wastewater separation project the Council are now looking to determine which areas will be next for stormwater separation in the 2025-34 Long-term Plan.

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 Maitai 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.

Projects - Stormwater

Stormwater	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Grant St SW separation	-	210,600	-	-	-	-	-	-	-
Additional Gore Stormwater Separation and/or resolution of SW capacity issues	-	36,855	1,103,000	2,298,000	2,382,000	3,062,500	3,137,500	3,837,000	3,906,000
Additional Mataura Stormwater Separation and/or resolution of SW capacity issues	-	-	110,300	344,700	1,191,000	1,225,000	1,255,000	1,279,000	1,302,000
Improvements to Stormwater Quality	-	-	-	-	-	-	-	-	3,906,000
Obtain overflow consent under the pSLWP &/or increased overflow	50,000	-	-	-	-	-	-	-	-
Mataura Stormwater Separation and/or resolution of SW capacity issues	-	-	-	-	334,671	422,625	-	-	-
Gore high priority SW separation work	230,000	2,494,557	134,566	2,901,225	310,851	824,425	3,765,000	639,500	651,000
Total Capital Expenditure for Level of Service	280,000	2,742,012	1,347,866	5,543,925	4,218,522	5,534,550	8,157,500	5,755,500	9,765,000
Renewal									
SW Reticulation renewals	100,000	210,600	220,600	229,800	238,200	245,000	251,000	255,800	260,400
Total Capital Expenditure for Renewal	100,000	210,600	220,600	229,800	238,200	245,000	251,000	255,800	260,400
Total Stormwater	380,000	2,952,612	1,568,466	5,773,725	4,456,722	5,779,550	8,408,500	6,011,300	10,025,400

Statement of Service Provision - Stormwater Level of Service

Gore District Council provides a safe, reliable, stormwater service that keeps our waterways and environment protected from the adverse impacts of stormwater.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Response to a customer request (Flooding event) (NFPM 3) as measured by the CRM database	57 mins	<120 mins	<120 mins	<120 mins
Stormwater complaints received (per 1,000 properties connected) (NFPM 4) Faults/blockages as measured by the CRM database	2.33	<4	<4	<4
Number of flooding events (NFPM 1a) as measured by the CRM database	3	<3	<3	<3
Number of habitable floors affected per 1,000 connected properties (per event) (NFPM 1b) as measured by the CRM database	1	2	2	<2
Compliance with Council's resource consents for discharge from its stormwater system measured by the number of abatement notices, infringement notices, enforcement orders, and convictions (NFPM 2a-d)	0	Abatement Notices / Infringement Notices / Enforcement Orders / Convictions = 0	Abatement Notices / Infringement Notices / Enforcement Orders / Convictions = 0	Abatement Notices / Infringement Notices / Enforcement Orders / Convictions = 0

Forecast Funding Impact Statement - Stormwater

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4. Roding and Footpaths

What we do

The Gore District provides, manages and maintains a roading network comprising 896 kilometres of roads, with 539 kilometres unsealed. The roading network also includes 128 bridges and approximately 100km of urban footpaths. Management of the roading network includes involvement in the planning for new or altered parts of the network and regulation of activities on the network.

The Council supports the objectives of the Regional Land Transport Strategy and the Central Governments priorities contained in the current Government Policy Statement on Land Transport 2024 (GPS). The four priorities listed in the GPS are:

- Economic growth and productivity
- Increased maintenance and resilience
- Safety
- Value for money

Why we do it

Roads, bridges, and footpaths are provided, maintained and managed 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. The Council also has a legal requirement as the Road Controlling Authority under the Local Government Act 1974, to have the responsibility for all local roads including bridges and footpaths in the Gore District. The Council is also delegated responsibility for some limited activities on state highways in the district including:

- Street light maintenance
- Urban street cleaning
- Pest plant spraying
- Wandering stock control
- Parking.

How we do it

We manage the Gore District's roading network through a structured and collaborative approach that ensures safety, efficiency, and sustainability.

Management of the network includes administering transport aspects of the Gore District Plan and the Council Roding Bylaw to ensure activities on the network continue align with the objectives of our network. It also includes monitoring the network assets to ensure these are maintained, renewed or where appropriate improved to keep the network "fit for purpose" now and in the future.

NZTA co-funds almost all works the Council undertakes to manage, maintain and improve the roading network. All work is procured in accordance with our Council's and NZTA's endorsed Procurement Strategy. External consultants typically handle the design of major projects, such as replacement bridges while our in-house roading team generally manage and supervise maintenance and construction works to ensure quality and accountability. Professional specialist support is engaged to undertake various tasks where inhouse resources are not available. This helps ensure our long-term planning aligns with national and regional transport requirements. Our maintenance priorities are guided by road hierarchical classification. The 2025 review of the Gore District Plan will integrate the One Network Framework (ONF) into the Council's planning and engineering standards and will

be incorporated into future procurement levels of service.

The Council will continue to embrace innovative technologies and contract models to optimise the way we manage and maintain the Gore District's roading network. The Procurement Strategy, which is to be reviewed in 2026 encourages and enables this approach and it is our intention that this continues.

Key issues for roading and footpaths future planning

Procurement for all of the Council's Roding physical works is due during 2026. Serious consideration will be given to the type of contract, the packaging of various activities and the duration of the new contract(s). Potential collaboration with others will also be considered. Other issues which are becoming increasingly critical to the future of our roading network include:

- Funding
- Bridge replacements
- Gravel quality and availability.

What we aim to achieve

We aim to deliver a "fit for purpose" roading network that is safe, resilient, efficient, affordable and future-ready - capable of supporting the developing needs of our community while aligning with the GPS national transport priorities.

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 increasingly being 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.

Projects - Roading and Footpaths

Roading and Footpaths	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Urban Low Cost Low Risk Improvements	80,000	40,000	40,000	41,080	42,148	43,202	44,239	45,300	46,297
Minor Improvements	-	-	515,000	528,905	542,657	556,223	569,572	583,242	596,073
Total Capital Expenditure for Level of Service	80,000	40,000	555,000	569,985	584,805	599,425	613,811	628,542	642,370
Renewal									
Sealed Road Resurfacing	1,427,677	1,453,376	1,450,563	1,489,728	1,528,461	1,566,672	1,604,273	1,642,776	1,678,916
Drainage Renewals	441,900	449,854	453,000	465,231	477,327	489,260	501,002	513,027	524,313
Footpath Reconstruction	82,426	83,910	235,500	241,859	248,147	254,350	260,455	266,706	272,573
Roading – Rural - Subsidised : Sealed road pavement rehabilitation	203,954	207,625	207,625	213,231	218,775	224,224	229,626	235,137	240,310
Bridge replacement	375,000	381,750	780,500	801,574	822,414	842,975	863,206	883,923	903,369
Structures Component Replacement	99,721	101,516	112,500	115,538	118,541	121,505	124,421	127,407	130,210
Traffic Services	193,008	196,482	196,482	201,787	207,034	212,209	217,302	222,518	227,413
Unsealed Road Metalling	628,858	640,177	702,000	720,954	739,699	758,191	776,388	795,021	812,512
Minor Asset renewals	30,000	30,000	-	30,000	30,000	-	60,000	-	-
Total Capital Expenditure for Renewal	3,482,544	3,544,690	4,138,170	4,279,902	4,390,398	4,469,386	4,636,673	4,686,515	4,789,616
Total Roading and Footpaths	3,562,544	3,584,690	4,693,170	4,849,887	4,975,203	5,068,811	5,250,484	5,315,057	5,431,986

Statement of Service Provision - Roading and Footpaths

Level of Service

Gore District Council provides and maintains a transport network that provides for safe, comfortable and efficient travel.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
The number of fatalities and serious injury crashes on the local road network, where road condition is a contributing factor	3 serious and 0 fatal crashes	0	0	0
The average quality of ride on a sealed road network measured by smooth travel exposure (NAASRA count)	Urban = 89 Rural = 99	Urban <220 Rural <120	Urban <220 Rural <120	Urban <220 Rural <120
The percentage of the sealed local road network that is resurfaced each year	3.3%	5%	5%	5%
Percentage of the footpath network that is audited each year	New measure	10%	10%	10%
Percentage of the audited footpath network that has a displacement (trip hazard) of less than 15mm	New measure	90%	90%	90%
Percentage of requests responded to within 48 hours	89%	95%	95%	95%

Forecast Funding Impact Statement - Roading and Footpaths

	2025 AP Budget \$000's	2026 LIP Budget \$000's	2027 LIP Budget \$000's	2028 LIP Budget \$000's	2029 LIP Budget \$000's	2030 LIP Budget \$000's	2031 LIP Budget \$000's	2032 LIP Budget \$000's	2033 LIP Budget \$000's	2034 LIP Budget \$000's
((SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
General rates, uniform annual general charges, rates penalties	-	-	-	-	-	-	-	-	-	-
Targeted Rates	3,069	3,013	3,047	3,642	3,871	4,054	4,291	4,518	4,757	4,947
Subsidies and grants for operating purposes	2,468	2,500	2,611	2,941	2,946	2,956	2,964	2,973	2,984	2,990
Fees and charges	-	-	-	-	-	-	-	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	273	255	261	263	266	267	270	272	274	276
Internal charges and overheads recovered	260	270	237	469	564	722	940	1,033	1,251	1,424
Total Operating Funding (A)	6,070	6,038	6,156	7,315	7,647	7,999	8,465	8,796	9,266	9,636
Applications of Operating Funding										
Payments to staff and suppliers	3,987	4,071	4,256	4,773	4,774	4,782	4,789	4,795	4,806	4,808
Finance Costs	110	112	109	110	117	131	138	145	152	159
Internal charges and overheads applied	803	685	620	1,085	1,277	1,595	2,033	2,222	2,661	3,008
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	4,900	4,868	4,985	5,968	6,168	6,508	6,960	7,163	7,619	7,975
Surplus/(Deficit) of Operating Funding (A - B)	1,170	1,170	1,171	1,347	1,479	1,492	1,505	1,633	1,647	1,661
((SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	2,160	2,155	2,168	2,581	2,651	2,720	2,788	2,855	2,923	2,988
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(12)	(71)	(87)	146	144	142	140	137	135	131
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Total Sources of Capital Funding (C)	2,148	2,084	2,081	2,727	2,795	2,862	2,928	2,992	3,058	3,119
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	210	80	40	555	570	585	599	614	629	642
- to replace existing assets	3,362	3,483	3,545	4,138	4,280	4,390	4,469	4,637	4,687	4,790
Increase (decrease) in reserves	(255)	(309)	(333)	(619)	(576)	(621)	(635)	(625)	(611)	(651)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total Applications of Capital Funding (D)	3,317	3,254	3,252	4,074	4,274	4,354	4,433	4,626	4,705	4,781
Surplus/(Deficit) of Capital Funding (C - D)	(1,170)	(1,170)	(1,171)	(1,347)	(1,479)	(1,492)	(1,505)	(1,633)	(1,647)	(1,661)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

5. Other District Assets: Including Waste Management, Sustainability and Civil Defence

1. Solid Waste

What we do

Solid waste services in the Gore District include:

- Kerbside rubbish collection in Gore and Maitāhara
- Transfer station management
- Disposal of waste to landfill
- Closed landfill management
- Public place waste management and minimisation
- Education, behaviour change and advocacy.

We collaborate with the Southland District Council and Invercargill City Council to achieve solid waste management and minimisation under the shared services banner of WasteNet Southland.

WasteNet's purpose is to provide the coordinated delivery of solid waste services on behalf of and in collaboration with the three councils.

Why we do it

Solid waste is most effectively and efficiently managed by local authorities, where the long term social, cultural, economic and environmental factors can be balanced for the benefits to the wider community.

We have a legislative obligation under the Health Act 1956. This requires the Council to provide sanitary works, which includes collecting and disposing of refuse.

There is also the Waste Minimisation Act 2008 (WMA), which requires us to promote effective and efficient waste management and minimisation.

How we do it

Given these legislative requirements, the Gore District Council, Invercargill City Council and Southland District Council (under the shared services banner of WasteNet Southland) have developed a strategic Waste Management and Minimisation Plan (WMMP) to ensure:

- A holistic approach to waste management and minimisation – a common vision and direction
- Consistent policy across the Councils
- Simplified consultation with stakeholders and the community
- Strengthened collaboration between Councils.

The Southland Waste Management and Minimisation Plan 2020 - 2026 has the target - "as a result of our actions by 1 July 2026, Southland will maintain a materials-discarded-per-capita figure of 650 kilograms comprising 40 percent diverted materials". The next review for this Plan is scheduled for 2025.

What we aim to achieve

Key levels of service are:

- Reintroduce a full two-bin kerbside collection for Gore and Maitāhara in 2025/2026
- Closed landfill maintenance and remediation programme

- Waste collection and disposal to landfill
- Gore and Mataura transfer station operations
- Support for Gore Pakeke Lions' operations

Key issues for future planning

- Potential kerbside collection expansion to three or four-bin (glass and organics)
- Closed landfill maintenance costs
- Resource recovery centre

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 recognising 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.

2. Climate Change

How we do it

The Climate Change Response Act 2002 provides a framework to enable New Zealand to develop and implement clear and stable climate change policies, meet its international obligations, and implement and administer a greenhouse gas emissions trading scheme.

Responding to climate change is an important regional leadership opportunity to ensure our communities wellbeing is at the heart of how our local government agencies work together towards a more resilient future. Collective regional leadership is important to enable the implications of a changing climate to be addressed as much as possible.

For Murihiku Southland, our regional climate change strategy is a key step for local government agencies in undertaking this journey.

Regional Climate Change Working Group

At a regional hui in July 2022, there was clear direction that local government agencies need to be working together to establish a regional approach to respond to climate change.

Environment Southland and Te Ao Mārama initiated discussions to create an inter-agency working group as a starting point for bringing councils together – with Gore District Council, Invercargill City Council and Southland District Council being key partners in developing a regional approach.

A working group with governance representatives from each of these agencies was established in early 2023. It is called the Regional Climate Change Working Group (RCCWG). While this is an informal working

group, it has been instrumental in enabling cross-agency discussions to take place. It is supported by a staff level inter-agency group.

What we aim to achieve

Key levels of service are:

- Greenhouse gas emissions baseline development and reporting
- Climate Change - Key issues for future planning
- Climate change greenhouse gas emissions reporting
- Future climate change mitigation and adaptation costs.

3. Emergency Management

How we do it

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 2010 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, staff may be deployed to support response and recovery.

What we aim to achieve

Key levels of service are:

- EMS is seeking a funding increase for two new roles - an Emergency Management Advisor and an Emergency Mana Whenua Facilitator
- The overall cost is \$210,000 for these positions, with Gore's contribution as \$19,782 ongoing
- Continued support and management of Civil Defence emergencies across the Southland region under the existing Southland Joint Committee structure.

Key issues for future planning

- Increasing in civil defence costs

Statement of Service Provision - Other District Assets: Including Waste Management, Sustainability and Civil Defence

Other District Assets Including Solid Waste and Civil Defence	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Closed Landfill Stormwater Management	100,000	-	-	-	-	-	-	-	-
Minor projects capital expenditure	145,000	143,500	146,860	149,800	152,600	155,260	157,920	160,580	163,100
Total Capital Expenditure for Level of Service	245,000	143,500	146,860	149,800	152,600	155,260	157,920	160,580	163,100
Renewal									
3 Waters Administration : Plant & vehicles renewal	149,772	199,764	188,365	139,931	217,774	191,912	191,490	163,540	157,204
Minor Asset renewals	10,000	-	6,294	10,700	-	6,654	11,280	-	-
Total Capital Expenditure for Renewal	159,772	199,764	194,659	150,631	217,774	198,566	202,770	163,540	157,204
Total Other District Assets Including Solid Waste and Civil Defence	404,772	343,264	341,519	300,431	370,374	353,826	360,690	324,120	320,304

Statement of Service Provision - Other District Assets: Including Waste Management, Sustainability and Civil Defence

Solid Waste: Level of Service

Gore District Council provides convenient and reliable rubbish and recycling services that minimise the amount of waste going to landfill.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services
- **Outcome Three** - Our urban and rural environments are people friendly, well planned and sustainably managed.

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Volume of waste per capita for the Gore District being disposed of at the regional landfill as measured by Gore Transfer Station weighbridge records.	New measure	<650kg per capita	<625kg per capita	<625kg per capita

Forecast Funding Impact Statement - Other District Assets: Including Waste Management, Sustainability and Civil Defence

	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
(SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
General rates, uniform annual general charges, rates penalties	383	727	734	738	757	783	813	832	862	888
Targeted Rates	1,922	2,334	2,392	2,403	2,460	2,541	2,634	2,695	2,788	2,867
Subsidies and grants for operating purposes	150	150	154	157	161	164	166	169	172	175
Fees and charges	1,201	1,201	1,232	1,259	1,284	1,308	1,332	1,355	1,378	1,400
Local authorities fuel tax, fines, infringement fees, and other receipts	11	11	11	11	11	12	12	12	12	12
Internal charges and overheads recovered	1,960	1,956	2,016	2,354	2,516	2,777	3,111	3,278	3,619	3,895
Total Operating Funding (A)	5,627	6,379	6,537	6,924	7,189	7,585	8,068	8,341	8,831	9,237
Applications of Operating Funding										
Payments to staff and suppliers	4,204	5,090	5,255	5,275	5,384	5,487	5,584	5,680	5,776	5,867
Finance Costs	97	112	96	77	69	77	82	86	90	94
Internal charges and overheads applied	1,112	951	951	1,324	1,476	1,761	2,141	2,311	2,701	3,011
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	5,413	6,153	6,302	6,676	6,929	7,325	7,807	8,077	8,567	8,972
Surplus/(Deficit) of Operating Funding (A - B)	214	227	236	248	260	260	261	264	264	265
(SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(228)	(238)	(382)	(387)	81	79	76	73	70	66
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Total Sources of Capital Funding (C)	(228)	(238)	(382)	(387)	81	79	76	73	70	66
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	97	245	144	147	150	153	155	158	161	163
- to replace existing assets	130	160	200	195	151	218	199	203	164	157
Increase (decrease) in reserves	(241)	(416)	(491)	(481)	40	(32)	(18)	(25)	9	11
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total Applications of Capital Funding (D)	(14)	(11)	(147)	(139)	341	339	336	336	334	331
Surplus/(Deficit) of Capital Funding (C - D)	(214)	(227)	(236)	(248)	(260)	(260)	(261)	(264)	(264)	(265)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

6. Community Services: Arts and Heritage, Libraries, Promotions and Grants

1. Arts and Heritage

What we do

We manage the Gore District's art and heritage museums in partnership with community organisations, and support volunteer historical groups.

The arts and heritage team provides management and assistance packages relating to the nature and scope of collections and programmes. Our staff are trained in the care and management of locally, regionally, and nationally significant collections (art and social history) that are locally owned or on loan to District museums.

Our arts and heritage precinct delivers on a national and internationally-renown scale. The precinct features:

The Eastern Southland Gallery - Containing a District art collection of national significance, a developing art centre project, and a regionally significant exhibition and events programme, the gallery includes the John Money Wing, Ralph Hotere Gallery, and two temporary exhibition spaces.

The Hokonui Moonshine Museum and Distillery - Established in 1999, the museum celebrates a unique social history within wider Aotearoa. Its interactive capacity has extended to a licensed distillery, hospitality facilities and ongoing national artist projects.

The Māruawai Centre – still under development, this project will encompass the social and natural history of the Mataura River Valley. The centre will be home to the natural

and iwi histories, and embrace environmental themes, to highlight endangered indigenous species. It will also house the Gore Visitor Centre, Hokonui Heritage Research Centre, Gore Historical Museum, and temporary displays and exhibition space.

Why we do it

Arts & Heritage is the interface between this community and its heritage.

The team provides broad professional support for community-initiated facilities. It preserves our District's heritage and leads the storytelling and educational aspects for current and future generations.

The department consolidates and shares resources, which allows for strategic development across the precinct. It also encourages cross-committee liaison and shared representation at a community governance level.

Unlike many local authorities, heritage resources within the Gore District are owned by community organisations. To this end, a Memorandum of Understanding (MoU) is vital to the Council accessing trust and incorporated society-owned information.

How we do it

The arts and heritage team has been instrumental in sourcing external funding, endowments, and gifts - in partnership with precinct-based trusts and societies.

We host school groups and other groups, to enable the community to learn about and connect with our shared heritage.

The team works with the Gore District Historical Society and the Gore Group of Genealogists, who embrace the primary social history of the wider Maitara River Valley. There is a significant amount of publicly accessible genealogical resources available.

The Council owns the buildings which house the three museums. These premises have been the focus of major capital redevelopment and have received significant Council and external funding.

The Council has an MoU with the Hokonui Moonshine Museum Trust, the Croydon Aviation Heritage Trust and the Eastern Southland Gallery Incorporated. It provides funding and staff to these entities to assist with their business delivery.

There are also annual community grants, contestable grants, fundraising, sponsorship, and donations. For volunteer-run facilities assisted by Arts & Heritage staff, and where no MoU exists with the Council, there is an acknowledged duty of care towards the organisation and its heritage collections.

Non-management assistance is provided to the Croydon Aviation Heritage Trust and Maitara & District Historical Society.

Advisory support is provided to the Southland Regional Heritage Committee, as well as professional support for the committee's Roving Museum Officer.

What we aim to achieve

Our goals are:

- To maintain and refine our cultural products,
- To build on the quality of content within the existing KPI's of partner organisations, and
- To work with key external donors and funding partners to augment facility and departmental budgets.

Capital projects funded through external grants, donations, and fundraising within the 2025-2034 Long-term Plan are:

- Win Hamilton Wing – full storage & archive fit-out (managed)
- Māruawai Centre – full fit-out – research facility, permanent displays, temporary display facilities and programmes, Gore Visitor Centre and Hokonui Heritage Research Centre (managed)
- Willowbank Windmill (Heritage NZ Category 1) – full restoration (assisted)
- Former East Gore Presbyterian Church (Heritage NZ Category 2) – full restoration (managed)
- Permanent Display Re-Fit – Eastern Southland Gallery (managed)
- Permanent Display Re-Fit – Croydon Aviation Heritage Centre (assisted)
- East Gore Art Centre – Final Stage Three Studio Fit-Out (managed).

Significant Negative Effects

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

2. Libraries

What we do

Gore District Libraries provide a range of programmes and services to the community, promoting learning and leisure.

Through the library and its website we:

- Collect, curate and provide a range of materials in multiple formats to meet the community's needs relating to literacy, knowledge, information, creativity, research and study, and for recreational or leisure activities.
- Enable and support independent lifelong learning and the education aspirations of the community.
- Foster the joy of reading and literacy development in all its forms, including digital literacy, through events, programmes, services and collections.

- Collect, create and conserve content relating to local community culture, identity and history.
- Provide accessible shared community spaces that encourage social interaction and community cohesion.
- Provide free access to computers and Wi-Fi.
- Create community connections through outreach programmes to schools and community groups.

The Council has libraries in Gore and Mataura and a virtual presence via its website and Facebook page. We also provide a housebound library service and outreach services to schools.

Why we do it

Libraries help develop an informed community whose members are literate and inspired. By providing a quality library service, we support the community's cultural, social, learning and leisure needs while providing an affordable collective resource.

How we do it

We provide positive library experiences by:

- Ensuring staff understand biculturalism and inclusiveness. They know library trends and technologies, adapt to change and are encouraged to improve performance.
- Developing and managing leisure and information resources, events and activities. We work to help fulfil the individual and collective needs of all ages and collaborate with other libraries or partnerships.
- Developing the library's virtual presence with readily accessible content across all platforms and devices.
- Regularly reviewing services and the library environment. We engage with the community through various communication channels, evaluate effectiveness and make changes as appropriate.

Key issues for future planning

- Meeting the needs of the increased use of the library and its services
- Ongoing funding for specific library systems
- Meeting the demands for eBooks and Audiobooks
- Retaining trained staff and continuing to upskill current staff
- Climate change – weather events mean the library has to close. Service levels are impacted
- Rising costs of books and materials.

What we aim to achieve

Our friendly, knowledgeable staff aim to ensure every visit to the library is a positive one. We must be easily accessible to everyone – from our youngest visitors to the eldest. While we provide all the traditional library services, we need to evolve continually to meet ever-changing community expectations and be a place for people to connect.

Significant Negative Effects

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

3. Community Grants

What we do

Community Grants provides funding to organisations to help them deliver community initiatives. The activity includes:

- Delivering the Council's Community Grants
- Managing grant funds on behalf of other funding agencies.

Why we do it

This activity is an important part of our community partnership responsibility, helping build a sense of community pride and capacity within the Gore District.

We support the work of volunteer organisations that deliver opportunities for our communities and provide the tools to community groups to create meaningful community-led development.

We partner with other agencies to strengthen new or existing initiatives. These partnerships range from informal to formal agreements.

Through partnerships and funding, we support community development, community engagement and the delivery of programmes and initiatives. All this enhances the skills, capacity, capability and confidence of our people and community groups.

How we do it

We achieve this by engaging with community groups, providing grants and facilitating partnerships. Grants are given to not-for-profit community and voluntary groups who deliver opportunities for the benefit of the District.

What we aim to achieve

Community grant funding is an enabler to assist community-led development and initiatives that build and develop stronger communities.

Significant Negative Effects

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

4. Visitor Experience

What we do

The Council's visitor experience team is managed through the Gore Visitor Centre. It provides information on a wide range of topics to both locals and visitors. The team curates a retail offering in store and online, which supports and promotes local businesses.

The services our team provide includes:

- Being a booking agent for Intercity, Catch-A-Bus, the Interislander, Bluebridge, NZ Rail and Real NZ.

- Providing information on local recreational activities, eateries and attractions.
- Collation and provision of accommodation available in Gore and the wider Eastern Southland area.
- Ticket sales and promotion of local events.
- Responding to enquiries on a vast range of topics from locals and visitors.
- Providing a local retail offering promoting and supporting local businesses, plus an e-commerce site.
- Provide front-of-house services to the Hokonui Moonshine Museum and the Croydon Aviation Heritage Centre.

Why we do it

Research shows us that visitor centres play an important part in attracting and retaining visitors to an area.

- 64 percent of international holiday users were influenced to engage further in the local area after a visit to an information or visitor centre
- For every \$1 of direct sales an additional \$1.48 was spent in the wider economy.

The benefits the Gore Visitor Centre brings to the community, both directly and indirectly, are:

- Services to our older residents who prefer to engage in person
- Purchasing stock from local suppliers and selling on consignment for artisans, the Gore Historical Society and the Hokonui Moonshine Museum Trust
- Supporting local trusts by providing staff as front of house
- Directing tourists (both on organised tours and self-directed) to local attractions, eateries, retailers and accommodation providers, to the benefit of the wider local economy

How we do it

Memorandums of Understanding see our staff provide front of house services for the Croydon Heritage Aviation Museum, at Mandeville, and Hokonui Moonshine Museum, in Gore.

We engage with tour operators and travel agencies and the wider tourism industry to ensure Gore is considered a destination for both national and international visitors.

Key issues for visitor experience future planning

- International and domestic tourism trends.
- Review of 'i-SITE' centre network framework and the possibility Gore may be able to leverage the remodelled framework and become part of the network again.
- Location of the Visitor Centre.
- Role of the Visitor Centre to provide front of house staff to other organisations.

What we aim to achieve

The Gore Visitor Centre supports the District's innovative and diverse economy while celebrating and sharing our unique heritage and identity as a community.

Our team focuses on promoting the District's well known attractions and those gems only locals know about. We aim to increase domestic and international visitor numbers.

Our locals are as important as our visitors, and we will continue to offer information and booking services.

We recognise the importance of supporting our local producers by offer their products for sale in store and online.

Significant Negative Effects

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

5. Community & Events

What we do

The Council's Community & Events team deliver the following events;

- Freeze Ya Bits Off Busking (as part of the Tussock Country Music Festival)
- Hokonui Culture Feast
- Parks Week
- Kāhui Whetū - Matariki
- On The Fly – Mataura River Festival
- Christmas Carnival & Santa Parade

We also provide support and advice for other events held in the district, such as the Hokonui Fashion Awards, Southern Field Days, and Moonshine Trail.

We also deliver the Mayor's Taskforce for Jobs, which helps job seekers and employers in the Gore District by placing people in sustainable, fulltime paid work.

We also deliver the Ready for Living programme, which provides older people in the Gore District with housing, employment, volunteering, health and wellbeing, recreation, and accessibility support.

We also deliver a number of other community programmes such as Welcoming Communities and Inspiring the Future, as well as arranging and hosting citizenship ceremonies, and supporting our sister city relationship with Tamworth in New South Wales.

Why we do it

Community events play a vital role in fostering a vibrant, cohesive, and resilient community. Events help turn a place of roads, water pipes, and buildings, into a vibrant liveable community where people want to live and visit.

Community events;

- Foster community spirit and social cohesion by bringing people together,

creating opportunities for residents to connect, collaborate, and celebrate shared interests and traditions. This helps to build a sense of belonging and strengthens the social fabric of our community.

- Provide economic benefits by attracting visitors and boosting foot traffic to local businesses. They provide a platform for local vendors, artisans, and service providers to showcase their products and services, thereby supporting the local economy.
- Provide cultural enrichment and help preserve our community's unique heritage and traditions. They provide a stage for local artists, musicians, and performers to share their talents, enriching the cultural life of our community.
- Improve health and wellbeing as participating in community events has been shown to boost mental and physical wellbeing. These events offer recreational opportunities, encourage active lifestyles, and provide inclusive spaces for social interaction, which can improve overall community health.
- Improve environmental awareness by incorporating sustainable practices into event planning, we educate the public on environmental issues and promote eco-friendly behaviours. This helps to raise awareness and encourages the community to adopt more sustainable lifestyles.
- Attract investment and tourism as well-organized events showcase our community's vibrancy and potential, attracting investors and tourists. This not only boosts the local economy but also enhances our community's reputation as a desirable place to live, work, and visit.

How we do it

We achieve this by ensuring our events are free and accessible to all community members, and that our events meet the specific needs and interests of our communities, to ensure they are relevant, engaging, and beneficial for all attendees.

We aim to provide services and support to every member of our community who needs it.

Significant Negative Effects

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

Projects - Community Services: Arts & Heritage, Libraries, Promotions and Grants

Community Services: Arts & Heritage, Libraries, Promotions and Grants	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Minor capital expenditure	30,185	19,475	10,490	-	-	-	-	-	-
Total Capital Expenditure for Level of Service	30,185	19,475	10,490	-	-	-	-	-	-
Renewals									
Minor appliance and asset renewals	12,000	33,614	6,294	-	29,205	-	-	-	-
Libraries: Book renewals	109,400	112,135	114,761	117,058	119,246	121,325	123,403	125,482	127,451
Total Capital Expenditure for Renewals	121,400	145,749	121,055	117,058	148,451	121,325	123,403	125,482	127,451
Total Community Services: Arts & Heritage, Libraries, Promotions and Grants	151,585	165,224	131,545	117,058	148,451	121,325	123,403	125,482	127,451

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

1. Arts and Heritage: Level of Service

Gore District Council provides residents and visitors with high quality arts & heritage activities to ensure the history of the Gore District is celebrated and preserved.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.
- **Outcome Four** - Our communities have opportunities to celebrate and explore their heritage, identity and creativity.

2. Libraries: Level of Service

Gore District Council Library Services are accessible to all, with programmes and events that support lifelong learning, digital literacy, and community engagement.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.
- **Outcome Four** - Our communities have opportunities to celebrate and explore their heritage, identity and creativity.

5. Community & Events: Level of Service

Gore District Council supports connected communities by providing accessible, free, family friendly events that are of cultural significance to our communities.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.
- **Outcome Two** - Our District is supported by an innovative and diversified economy with local opportunities
- **Outcome Three** - Our urban and rural environments are people friendly, well planned and sustainably managed
- **Outcome Four** - Our communities have opportunities to celebrate and explore their heritage, identity and creativity.

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

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Galleries and Museums				
Number of individual visitors to the Arts & Heritage Precinct facilities each year	New measure	30,000 +	35,000 +	40,000 +
Number of Exhibitions hosted	New measure	15 per year	15 per year	15 per year
Arts and Heritage performances/event activities	New measure	10 per year	15 per year	20 per year
Visits by schools and special interest groups	New measure	50 per year	60 per year	70 per year
Libraries				
Number of individual visitors to either Gore Library or Mataura Library each year	New measure	65,000 +	65,000 +	65,000 +
Gore District residents' satisfaction rating with the library service	98%	95% +	95% +	95% +
Total number of Library programmes or events delivered each year	New measure	200 +	200 +	200 +
Total number of digital users across Gore Library and Mataura Library each year (Wi-Fi access + desktop computer use)	New measure	30,000 +	30,000 +	30,000 +
Events				
Attendance at Council-run community events is free	New measure	Achieved	Achieved	Achieved
Gore District residents' satisfaction rating with Council-run community events	New measure	85% +	85% +	85% +

Forecast Funding Impact Statement - Community Services: Arts and Heritage, Libraries, Promotions and Grants

(SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
General rates, uniform annual general charges, rates penalties	3,008	2,698	2,746	2,936	3,024	3,201	3,370	3,490	3,663	3,835
Targeted Rates	622	708	733	783	811	855	905	932	984	1,026
Subsidies and grants for operating purposes	207	206	211	216	221	225	229	233	236	240
Fees and charges	36	45	46	47	48	49	50	51	52	53
Local authorities fuel tax, fines, infringement fees, and other receipts	65	85	88	89	91	93	94	96	98	99
Internal charges and overheads recovered	-	-	-	-	-	-	-	-	-	-
Total Operating Funding (A)	3,938	3,742	3,824	4,072	4,194	4,423	4,648	4,802	5,033	5,253
Applications of Operating Funding										
Payments to staff and suppliers	2,612	2,643	2,686	2,755	2,802	2,876	2,914	2,982	3,017	3,082
Finance Costs	144	282	273	262	251	251	239	227	214	202
Internal charges and overheads applied	1,022	642	677	852	922	1,076	1,275	1,367	1,575	1,742
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	3,778	3,567	3,636	3,869	3,975	4,203	4,428	4,576	4,806	5,026
Surplus/(Deficit) of Operating Funding (A - B)	161	176	188	203	220	220	221	226	226	227
(SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	(74)	(158)	(208)	(221)	(233)	(233)	(234)	(234)	(235)	(236)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Total Sources of Capital Funding (C)	(74)	(158)	(208)	(221)	(233)	(233)	(234)	(234)	(235)	(236)
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	48	30	19	10	-	-	-	-	-	-
- to replace existing assets	109	121	146	121	117	148	121	123	125	127
Increase (decrease) in reserves	(71)	(133)	(185)	(149)	(130)	(161)	(134)	(132)	(134)	(136)
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total Applications of Capital Funding (D)	86	18	(20)	(18)	(13)	(13)	(13)	(9)	(9)	(9)
Surplus/(Deficit) of Capital Funding (C - D)	(161)	(176)	(188)	(203)	(220)	(220)	(221)	(226)	(226)	(227)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

7. Parks and Reserves, Properties, Active Recreation

1. Parks, Reserves and Cemeteries

What we do

This activity involves managing the following assets:

- Parks
- Sports fields
- Cemeteries
- Street trees
- Trails
- Gardens
- Dog parks

Past generations have created a rich legacy, with many of our major parks historically significant. Legal protections, ownership statuses, and past Council policies safeguard the integrity of these parks.

The Gore District stands out with its generous offering of parks, which total 251 hectares. This means we have 17.7 hectares of parks per 1,000 residents, which is slightly more than the national median.

Gore's parks, trees, and gardens are renowned for their exceptional quality. Our strategy and service standards ensure we maintain this high level of quality and excellence.

We have:

- 55 hectares of sports and premier parks. This equates to 4.2 ha per 1,000 residents, which is higher than the national median.
- 4482m² of planted beds (gardens and shrubbery) per 1,000 residents.
- 1,846m of paths and trails per 1,000 residents

- 26 playgrounds, which equates to 11.5 playgrounds per 1,000 children. This is above the national median.
- 5 court areas, a skate park and pump track for youth, and a splashpad which equates to 2.3 facilities per 1,000 youth. This is above the national median.

Why we do it

Parks, recreational facilities, and open spaces contribute significantly to our physical and mental well-being. They foster strong bonds within our community and enhance the appeal of our Districts as a desirable place to live and work.

The benefits and value we get from these assets fall into five key areas:

Health and well-being

Access to green space increases people's ability to exercise. At the same time, exposure to nature and greenery makes people healthier and is said to improve physical and psychological health.

Social cohesion

Parks and recreational facilities make neighbourhoods more liveable and provide a sense of community. They provide the opportunity for social interaction and a place where families and friends can come together to have fun, celebrate important occasions or relax and take time out. This immense social value is part of the 'glue' of a healthy society.

Cultural

Parks preserve heritage sites and support cultural identity, particularly for Māori, for whom natural landscapes hold deep spiritual and cultural significance.

The health of landscapes, plants and animals is integral to cultural well-being and, in some areas, livelihood. Some parks are cultural landscapes.

Of all the benefits our network of parks provides, their capacity to inspire us may be the most important.

Environmental sustainability

Green space in urban areas provides substantial environmental benefits; trees reduce air and water pollution; help keep urban environments cooler and are a more effective and less expensive way to manage stormwater runoff.

Parks are significant assets in the fight against climate change. Large areas of trees and woodlands remove carbon dioxide from the atmosphere and store it for future generations.

Economic vitality

Parks increase the value of neighbouring residential properties and commercial properties. They are a focus for our tourism industry, which significantly contributes to the local economy, promoting the District as an attractive place to live.

How we do it

The management and maintenance of parks, reserves and cemeteries are carried out in-house. Contractors provide specialist services such as amenity lighting, construction work and emptying public litter bins.

Service levels are guided by defined standards and detailed in individual park management plans.

Sports and Recreational Areas

Sports fields are maintained to a standard appropriate for each sporting code. The area may include hard court or other built recreation facilities.

Primarily located in Gore and Mataura, sports fields meet the needs of current user groups, typically for single-code sports. Maintenance focuses on grass mowing and turf quality,

following national guidelines. No additional land is required at this stage due to low off-season use and stable growth projections.

The primary focus for sports field maintenance is grass mowing and turf quality. These are carried out to required standards and national guidelines.

Neighbourhood Parks

A neighbourhood park ranges in size from 1,000m² up to 20,000m² (two hectares).

They are accessible from residential areas and include play equipment, open grass areas, lighting, paths, and seating.

Examples of Neighbourhood Parks include Oxford Street and Queens Park playgrounds.

Service Focus: Safe, accessible play equipment and well-maintained grass.

Public Garden Parks

Public gardens include parks of significance to the District, with an emphasis on horticultural displays. The primary focus is to create a place of beauty and tranquillity. They may also contain sites of historic heritage value.

A public garden will typically be maintained to a high standard and provide some or all of the following features:

- Quality toilets,
- Well-maintained amenity planting, paths,
- Lighting, and
- Family picnic facilities.

Public gardens are intended to meet the needs of both residents and visitors to the District. Examples of our public gardens include Gore Gardens and Bannerman Park.

We will not be developing any more public gardens within this Long-term Plan period.

Service Delivery Standards: We will ensure our public gardens will be operated and maintained to a high standard. This includes mowing, weed control, and tree maintenance.

Linkage Parks

Typically these are linear parks providing access along waterways and green corridors. Development is generally minimal unless demand justifies more amenities. Examples include tracks along the Maitava River. Service Focus: Medium to low maintenance.

Outdoor Adventure Parks

Outdoor Adventure Parks enable visitors to experience a variety of recreation activities in a wide range of open-space environments. Dolamore Park is Gore District's only Outdoor Adventure Park.

Service Delivery Standards: Service standards for Dolamore Park are relatively high as it is considered a destination park, attracting high usage by locals and visitors.

Civic Parks

Civic parks provide open space within retail/business areas. They are designed to provide a space for visitors to the town centre, and to enhance the landscape.

Examples of civic parks in our area include the Heritage Precinct, the Triangle with the trout statue, Gore's Main Street and the Clock Tower.

We are not planning to create any more civic parks within this Long-term Plan period.

Service Delivery Standards: Services are operated and maintained to a high standard to ensure consistent high level of presentation for visitors to the town.

Cultural Heritage Parks

Cultural Heritage Parks primarily relate to cemeteries but may also include a small number of heritage sites.

The primary objective is to create a respectful environment that is attractive, restful and suitable for reflection and grieving.

Our existing cemeteries meet the present and future needs of the Gore District, given predicted growth and death rates.

Service Delivery Standards: Cemeteries will be maintained to a consistently good standard.

Trees

Many parks and streets are planted with trees to enhance the landscape, provide shade, shelter, and visual interest. Street trees traditionally require the most management due to the negative issues that can be caused to neighbours and street users.

The Council has a District Tree Policy (2005), which defines all objectives and operational process for the provision and management of street and park trees. The levels of service reflect this policy. We also have a Streetscape Strategy (2011), which defines design criteria for the streets with provision for tree and garden planting.

The policy objective is that "Council tree planting will ensure the existing distinctive landscape characters of the District is re-enforced".

Park Trees

Gore enjoys an extensive cover of mature park trees that have been well maintained over the past few decades. A developing challenge is that many of the park trees are mature and somewhat similar in age and stage of life. Tree replacement is undertaken as required with a 'trees in perpetuity philosophy'. Where trees are removed, ongoing practice is to replace them with an appropriate species.

Street Trees

Historically planted by community request, future planting will focus on streets with space, community support, and low risk of long-term issues.

Service Focus: Safe, healthy growth with attention to form, clearance, and tree health.

What we aim to achieve

We want to ensure Gore remains a stand-out destination for its parks and gardens. We will continue the foundations laid by past generations and continually look to enhance our appeal as a great place to live and visit.

Significant Negative Effects

While maintaining parks and reserves may have some minor negative impacts, these are far outweighed by the community benefits of providing safe, accessible, and attractive spaces for year-round recreation.

To minimise adverse effects:

- Herbicide use is managed by GROWSAFE®-certified contractors.
- Earthworks are scheduled for summer, with erosion and sediment controls in place.
- Noise and work hours are regulated to reduce disruption to residents.
- Sports field upgrades and revegetation follow best-practice standards.
- Local Iwi are consulted during resource consent processes for activities not automatically permitted under the Resource Management Act.

2. Properties

What we do

The Properties team:

- Manages and maintains all Council-owned buildings and property. There are 88 buildings and 99 parcels of land, and six plots leased from KiwiRail.
- Works with other Council activities, such as arts and heritage, parks and reserves and the Gore Multisports Complex, to ensure their buildings meet public expectations and regulatory compliance.
- Plans and manage capital works projects for Council facilities.
- Oversees security i.e. CCTV and safety systems.
- Co-manages the Gore airport with the Gore Aero Club and liaises with national aviation authorities.

- Manages public toilets.
- Ensure all facilities are up to building code standards, and all compliant with health and safety standards.

Much of the work involves dealing with historical maintenance issues.

In recent years, there have been rebuilds of the Civic Administration Building and James Cumming Wing, which has been transformed into the James Cumming Community Centre and Gore Library.

Why we do it

All Council-owned property – buildings or lands – is public property. As such, it's important to maintain them for residents and ratepayers, and ensure they meet legislative standards for public use.

Our buildings and open spaces ensure the Council delivers its social and community wellbeing responsibilities now and into the future. They provide:

- Communal meeting places
- Sports activities
- A location for physical and mental wellbeing
- Business hubs
- Emergency management centres.

Many of the buildings and land provide rental or hire income to take some of the operational costs off ratepayers.

Providing security systems reassures the community we are looking after their assets.

Our partnership with Police to provide a strategic CCTV system benefits the entire community, whether it is to maintain law and order or to ensure people can move safely around town.

How we do it

We have two staff dedicated to managing our facilities – one fulltime and one part-time.

They work with other activity managers across the organisation.

We talk with our customers to learn their aspirations and expectations for public-owned places and spaces.

We employ an in-house cleaner to look after the main office and community centre. Other buildings and public toilets are cleaned by a contractor.

Key issues for future planning

- Improved heating and ventilation systems
- Increased construction costs
- Increased contractor costs.

What we aim to achieve

The facilities team aims to provide a modern, comfortable working environment to enable our staff and the elected members to conduct their day-to-day business. It also:

- Aims to provide the community with clean, pleasant facilities where they feel comfortable and will want to use time and again
- Aims to reduce the level of reactive maintenance by being proactive
- Our vision is to maintain all facilities to a high standard of public approval. Our focus in the immediate future is upgrading our public toilets.

Significant Negative Effects

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

3. Active Recreation

What we do

The Council owns and operates a recreational hub known as the Gore Multisports Complex. It is a significant asset, housing recreational and community amenities.

It is home to the:

- **Gore Aquatic Centre:**

- 25 metre, six lane pool
- Learners' pool
- Hydrotherapy pool

- **MLT Event Centre:**

- 40m x 80m facility
- Full size wooden sprung court
- Three Synpave courts

- **Ice Sports Southland's Ice Rink:**

- Shared heating system, building warrant of fitness and plant maintenance is looked after by the Gore Multisports Complex team. Everything inside the four walls of the rink is looked after by Ice Sports Southland.

At the Gore Multisports Complex we:

- Provide a safe, fun environment for everyone.
- Operate and maintain a swimming pool and four-court stadium, and all the associated plant and machinery.
- Provide highly trained staff to promote physical and mental wellbeing through various programmes.
- Have a team of swim coaches to ensure our tamariki feel confident around water and equipped to stay safe.
- Provide a high standard of customer support.
- Respond to service disruptions quickly and efficiently.
- Plan for future development and needs.
- Promote wellbeing for our older residents with free swimming for those over 80-years-old.

Why we do it

Providing a recreational hub the calibre of the Gore Multisport Complex contributes towards

the liveability of the District, and promotes physical and mental wellbeing. The complex is a central location for various sporting codes and recreational activities.

The various programmes and events at the pool, event centre and ice-skating rink attract visitors from outside the District, who contribute to the local economy.

Everything we do contributes to the Council's community outcomes.

How we do it

We have a team of dedicated lifeguards, swim instructors and support staff who deliver educational and recreational programmes. Each day our staff ensure the safety of our customers and promote an active, healthy lifestyle.

We host various local school programmes and classes, as well as regional and national sports tournaments.

We will continue to provide an environment that allows people to enjoy the lifestyle and culture of their choice by:

- Managing and maintaining well-presented facilities, which encourage recreational opportunities and community well-being.
- Providing safe, appropriate, and affordable facilities.
- Continuing to provide space to participate in social, recreational, educational and health programmes.
- Planning for future development and needs.
- Consulting with the community as appropriate.

The aquatic centre operates under several national manuals and standards to ensure our continued accreditation with relevant governing bodies, and that we operate at the highest level for the safety of our customers and staff.

Our commitment to promoting water safety and upskilling our younger residents is delivered through the Leaping Frog Swim School and the Shark Squad. There is also a free-swimming programme called the Gore Aquatic Programme (G.A.P) for Gore District primary school children.

For our more senior citizens there are aquarobics classes throughout the week.

Key issues for future planning

Ensuring the implementation of effective planned maintenance and renewal of building components, plant and machinery to maintain reliability. Current issues include:

- The replacement of the heating and chiller unit system for the co-generation plant that produces ice for the Ice rink and the pool being used as a heat sink to help cool the system back down. Options need to be investigated with questions around does it stay co-generation, what new chiller options are there and who is responsible for the replacement, Council or Ice Sports Southland.
- Thought needs to be given to the fact we only have one charge (gas) left for the system using the current gas, which means the current date for replacement is 2029/30. However, if a failure of the current system was to happen, we would need to bring this date forward.
- MLT Events Centre – Wooden floor re-sand and marking is due 2025/26.
- Aquatic Centre – Filtration review for an upgrade changing to pressure sand and U.V filtration along with an automated water treatment system this is proposed for 2028/29.
- Aquatic Centre – starter block replacement. Due to the new block design there is no longer a straight replacement, so this work requires a bulkhead to be installed at the same time, and we are looking at this happening in 2025/26.

- Progressive upgrades of the sub-board electrical panels, this is a long-term project and will be completed by 2030.
- Relationship with the ice rink, working to improve communication and understanding through all contact coming through the one representee from Ice Sports Southland.
- Working through the next major maintenance plan, which is scheduled for 2029/2030, this includes investigation combined and or separation of the co-generation between the ice rink and pool heating and cooling systems.

What we aim to achieve

Our team is committed to contributing to the health and vitality of our community and customers by:

- Providing recreation opportunities that enhance individual health and well-being, including personal development and quality of life.
- Increasing social cohesion and people's sense of belonging that comes from social interaction.
- Providing learn to swim and water safety programmes (particularly for children). These are a vital public service to promote safety and prevent accidental drowning.
- Attracting visitors, which provides economic benefits to the District.

Significant Negative Effects

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

Projects - Parks and Reserves, Properties, Active Recreation

Parks and Reserves, Properties, Active Recreation	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Growth									
Mataura Cemetery - Implement Development Plan	-	-	209,400	218,530	-	-	-	-	-
Charlton Park - Implement Development Plan	-	-	-	-	-	-	-	-	173,400
Minor Capital Growth expenditure	32,000	14,350	20,940	17,056	21,700	15,442	28,025	12,529	18,496
Total Capital Expenditure for Growth	32,000	14,350	230,340	235,586	21,700	15,442	28,025	12,529	191,896
Level of Service									
Aquatic Centre - Reception and entrance redesign	-	-	-	-	325,500	66,180	-	-	-
Aquatic Centre - Plant room improvements	115,000	-	-	-	-	-	-	-	-
MLT Event Centre office space and sports control room	150,000	-	-	-	-	-	-	-	-
Storage Shed - New Build	-	-	225,105	-	-	-	-	-	-
Eccles Street Toilets Replacement	180,000	-	-	-	-	-	-	-	-
Gore Garden Toilets - Demo & Replace	-	-	188,460	-	-	-	-	-	-
Newman Park Toilets - Demo/Rebuild/Site Change	-	-	-	-	253,890	-	-	-	-
Hamilton Park improvements	115,000	25,625	83,760	-	10,850	-	-	-	-
Dolamore Park House improvements	-	102,500	-	-	-	-	-	-	-
Minor multiple capital expenditure projects	439,000	366,345	297,348	215,332	116,095	70,592	94,164	72,896	33,524
Total Capital Expenditure for Level of Service	999,000	494,470	794,673	215,332	706,335	136,772	94,164	72,896	33,524
Renewal									
Aquatic Centre Shut down - Plant room, Poolside, Spa and miscellaneous	-	-	-	-	1,666,560	-	-	-	-
MLT Event Centre - Court and walkway replacement	-	-	-	-	-	-	134,520	-	-
Aquatic Centre - minor renewals	372,000	159,285	28,269	45,838	270,708	29,781	44,840	130,302	178,602
MLT Event Centre - minor renewals	82,500	107,625	2,408	58,630	55,704	160,487	87,438	19,705	18,496
Parks & Reserves - Administration : Plant, vehicles and equipment renewals	192,315	252,058	88,811	(28,718)	258,343	228,799	221,960	114,095	167,974
Gore Cemetery Shed/Toilets Replacement	-	184,500	-	-	-	-	-	-	-
Clock Tower Work	235,000	-	-	-	-	-	-	-	-
Ordsal Street Toilets - Demo & Replace with 4 Units	194,000	-	-	-	-	-	-	-	-
Minor Asset renewals	449,902	566,698	337,128	316,282	245,379	317,380	202,621	224,883	274,550
Total Capital Expenditure for Renewal	1,525,717	1,270,166	456,616	392,032	2,496,694	736,447	691,379	488,985	639,622
Total Parks, Reserves, Aquatic Facilities, Civic Buildings and Recreation	2,556,717	1,778,986	1,481,629	842,950	3,224,729	888,661	813,568	574,410	865,042

Statement of Service Provision - Parks and Reserves, Properties, Active Recreation

1. Parks, Reserves and Cemeteries: Level of Service

Gore District Council provides access to quality green spaces and outdoor play spaces and provides cemetery infrastructure to meet the needs of the community.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services
- **Outcome Three** - Our urban and rural environments are people friendly, well planned and sustainably managed.

3.Active Recreation: Level of Service

Gore District Council provides a safe and inclusive environment for sports and social activities where the community can gather, celebrate and support each other through various events and activities.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.

Statement of Service Provision - Parks and Reserves, Properties, Active Recreation

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Parks, Reserves and Cemeteries				
Gore District residents' satisfaction rating with Parks & Reserves	97%	90% +	90% +	90% +
Gore District residents' satisfaction rating with Playgrounds	96%	90% +	90% +	90% +
Monthly safety audits are completed on all playgrounds within the district, achieving compliance with NZ Safety Standards	New measure	Achieved	Achieved	Achieved
Cemetery capacity allows for burial and ash interment within the District	New measure	Achieved	Achieved	Achieved
Active Recreation				
Number of individual visitors to the Gore Multisports Complex each year	New measure	90,000 +	90,000 +	90,000 +
Gore District residents' satisfaction rating with the Gore Multisports Complex	97%	95% +	95% +	95% +
The Gore Aquatic Centre maintains "Pool safe" accreditation	Attained	Attained	Attained	Attained
Total number of school programmes or events hosted each year	New measure	200 +	200 +	200 +
Total number of social sport events (drop-in or league) hosted each year	New measure	600 +	600 +	600 +

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DISTRICT COUNCIL **CITY**
RE LIVING

[illegible]

8. Regulatory and Planning

1. Environmental Health and Animal Management

What we do

Animal Management

This service is responsible for ensuring the ownership, welfare and control of dogs in the Gore District meets the legislative requirements, namely the Dog Control Act 1996.

Our staff:

- Manage and monitor dog registration.
- Deal with any dog-related issues brought to our staff's attention.
- Impound dogs that may be found wandering
- Deal with wandering livestock
- Rehome dogs

Environmental Health

This activity focuses on educating and monitoring businesses and individuals to ensure they comply with the relevant legislation and regulations that keep our community safe and healthy. Enforcement is part of this activity.

There are a wide range of services that fall under environmental health. These include:

- Food premises/operators
- Licensed (alcohol) premises
- Hairdressers
- Funeral homes
- Noise complaints
- Camping grounds
- Litter

Why we do it

Environmental health and animal management services promote a safe community through:

- Education
- Monitoring and enforcement of legislation
- Regulations and bylaws
- There is a strong statutory basis for the Council's involvement in these activities and positive advantages to community wellbeing.

How we do it

Environmental health and animal management services operate within the Council's regulatory team.

Animal management staff are rostered to deal with calls outside usual business hours. A vehicle and specialised equipment are provided.

Food verifications and environmental health services are contracted out. All other environmental health and licensing services are undertaken by existing staff, supported by administrative staff where required.

Key issues for future planning

- Unforeseen changes to legislation or the way we carry out the services for environmental health or animal control.
- Staff safety - there is an increase in aggression/conflict/volatility from people in certain situations, sometimes with unpredictable and rapid changes in emotions. The animal area has staff who work alone, sometimes in remote locations and during the hours of darkness. Animal management staff wear body cameras and are provided with PPE.

What we aim to achieve

It is the Council's responsibility to protect community safety and health, and to ensure economic activity and development does not place people or the environment at risk.

To maintain the level of services provided it is necessary to continue to do this through education,

Significant Negative Effects

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

2. Building Control

What we do

The Building Control team's focus is ensuring building activities in the District comply with the Building Act 2004, various building regulations and associated legislation.

The team performs the functions and services as an accredited Building Consent Authority (BCA) and as a Territorial Authority (TA) pertaining to regulatory approvals, compliance and enforcement of the Building Act 2004.

These functions include:

- Building consent approvals, inspections and certifying
- Certificate of Acceptance
- Compliance schedules for specified systems
- Building Warrant of Fitness compliance
- Swimming pool compliance
- Earthquake-prone buildings
- Discretionary approvals and Exempt building work
- Unrecorded / illegal building work
- Building complaints
- Project Information Memorandum
- Notice to Fix.

Why we do it

Building regulations set out minimum standards for design, construction and alterations to most building types. Our Building Control team's primary function is to make sure that buildings are properly designed and constructed to ensure the health, safety, welfare and convenience of people in or around them.

The team also endeavours to minimise any detrimental effects caused by either earthquake prone, dangerous and/or insanitary buildings in the Gore District by enforcing the regulatory actions relating to each item.

How we do it

The team considers various pieces of legislation, standards and local bylaws when dealing with the range of activities frequently encountered. These include:

- Building Act 2004
- Building Regulations 1992 (Building Code)
- Building (Forms) Regulations 2004
- Building (Specified Systems, Change the Use and Earthquake-prone Buildings) Regulations 2005
- Building (Accreditation of Building Consent Authorities) Regulations 2006
- Building (Infringement Offences, Fees, & Forms) Regulations 2007
- Local Government Act 2002
- Fire and Emergency New Zealand Act 2017
- Fire Safety Evacuation of Buildings Regulations 2006
- Resource Management Act 1991
- Plumbers, Drain layers and Gasfitters Registration Act 2006
- Local Government Official Information and Meetings Act 1987

- Sale and supply of alcohol Act 2012
- Heritage New Zealand Pouhere Taonga Act 2014
- Weathertight Homes Resolution Services Act 2006 & Regulations
- Gore District Plan
- Subdivision and Land Development Bylaw 2019
- Electricity (Safety) Regulations 2010.

The Building team includes specialist technical resources, compliance personnel and administration staff who combine to perform a wide range of activities. At times we use external contractors to help with consent processing and staff competency assessments.

What we aim to achieve

With building compliance being an ever-changing environment, it is important the team can evolve and quickly adapt to change. We are committed to:

- Auditing Building Warrants of Fitness (BWOFF)
- Managing Natural Hazards
- Having multi-skilled technical staff
- Robust training of staff
- Resource sharing between other BCAs
- Improving consenting software systems and associated tools on an ongoing basis
- Improving decision-making processes and consistency in service delivery.

Significant Negative Effects

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

3. Resource Management

What we do

The Council has a responsibility to provide resource management and planning services under Section 30 of the Resource Management Act 1991. This includes managing the effects of the use, development or protection of land and associated natural and physical resources.

We must have provisions to ensure there is sufficient development capacity for housing and business land to meet the anticipated demands of the community.

The management of natural and physical resources, and provision of sufficient development capacity, will ensure the social, economic, health, well-being and cultural needs of the community are met, and adverse effects are managed.

The Council's responsibilities in relation to resource management broadly include:

- The development, review and implementation of resource management policies and plans.
- Assessing and processing resource consent applications and related compliance monitoring and enforcement.
- Reviewing building consent applications to assess compliance with the District Plan provisions (Project Information Memorandum (PIM) checks).

Why we do it

The goal is to effectively promote the sustainable management of the District's natural and physical resources by:

- Identifying and responding to resource management policy issues in a manner that is effective, efficient, proportionate and responds to feedback from the community.
- Providing a sound and appropriate policy planning framework to protect and enhance our unique environment, promote

healthy and safe communities, and support business and enterprise.

- Ensure plan development processes and resource consent processing are administered in a way that is fair, lawful, timely and cost effective and efficient.

How we do it

Resource Management services are provided to the community through resource consents. There is also the District Plan, which provides the community with a rulebook to govern land use and development.

- Our Planning team:
 - Respond to planning enquiries from the public
 - Process resource consents
 - Undertake monitoring and enforcement of resource consent and the District Plan
 - Undertake PIM checks
 - Undertake annual reporting to the Ministry for the Environment
 - Undertake other associated activities
 - The District Plan review
 - Dissemination of information relating to policies and procedures relevant to Resource Management
 - Monthly reporting for Resource Management activities to the Council
- The RMA sets timeframes for some Resource Management activities, such as processing timeframes for resource consents. Failure to adhere to the resource consent processing timeframes incurs a cost penalty via a discount applied to the resource consent fees.

Key issues for future planning

- **Providing for growth and changing demographics**
 - Enabling housing choice and affordability
 - Supporting population growth and providing for an ageing population
 - Supporting and encouraging new businesses to choose Gore
- **Environmental challenges**
 - Balancing competing demands for natural and physical resources
 - Protecting the environment from adverse effects associated with development and land use
 - Monitor the effects of development and land use
- **Climate change**
 - Managing the effects of climate change by encouraging compact urban form and reducing reliance on private vehicle usage
 - Ensuring development is resilient to the effects of climate change
- **Cultural values**
 - Maintain relationships with the Hokonui Rūnanga
 - Ensure policies support the relationship of Māori with their culture and traditions with their ancestral lands, water, sites, waahi tapu, and other taonga
- **Legislative Changes**
 - Understand and respond to new national direction and instruments, including the National Planning Framework

- **Economic challenges**

- Undertake efficient and cost-effective processes which position the Council to successfully adapt to legislative changes
- Ensure Council budgets for future legislative changes.

What we aim to achieve

The Council aims to provide the following levels of service for Resource Management activities:

- Issuing a decision for all resource consent applications within the statutory timeframes
- Progressing the Proposed District Plan to provide an updated policy framework for the management of natural and physical resources, and provide for growth to meet the current and future needs of the community
- Respond to changes in national policy direction and RMA reform to successfully position the Council to adapt to changes in policy direction and legislation at a national level.

How we measure our achievements:

- We monitor how levels of service in Resource Management are achieved by:
- Monitoring the percentage of resource consents processed within the RMA timeframe requirements
- Regular reporting to the Council on national direction and legislative changes relevant to Resource Management
- Annual reporting to the Ministry for the Environment on statutory compliance matters
- Progression of the Proposed District Plan to provide for growth and high-quality management of natural and physical resources.

Significant Negative Effects

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



Projects - Regulatory and Planning

Regulatory and Planning	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Minor Capital expenditure	30,000	2,050	2,098	21,400	2,180	2,218	2,256	22,940	2,330
Total Capital Expenditure for Level of Service	30,000	2,050	2,098	21,400	2,180	2,218	2,256	22,940	2,330
Renewal									
Vehicle & plant replacement	120,000	41,000	-	-	43,600	133,080	-	45,880	-
Minor Asset renewals	42,960	10,250	62,940	10,700	10,900	11,090	67,680	11,470	11,650
Total Capital Expenditure for Renewal	162,960	51,250	62,940	10,700	54,500	144,170	67,680	57,350	11,650
Total Regulatory and Planning	192,960	53,300	65,038	32,100	56,680	146,388	69,936	80,290	13,980

Statement of Service Provision - Regulatory and Planning

1. Environmental Health and Animal Management: Level of Service

Gore District Council provides Regulatory Services that aim to keep the public safe through a mix of education and enforcement of legislative standards and bylaws in areas such as noise control, animal control, environmental health, alcohol licensing and food standards.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services
- **Outcome Three** - Our urban and rural environments are people friendly, well planned and sustainably managed.

2. Building Control: Level of Service

Gore District Council maintains accreditation as a Building Consent Authority, enabling timely inspections and consenting, and supports public safety through building compliance.

Community Outcomes

Links to the following Community Outcomes:

Outcome One - Our communities have access to a range of quality facilities and services.

3. Resource Management: Level of Service

Gore District Council processes and monitors resource consents in a timely and cost-efficient manner to meet statutory obligations. We work with mana whenua to ensure iwi engagement and consultation obligations are achieved in accordance with the RMA.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services
- **Outcome Three** - Our urban and rural environments are people friendly, well planned and sustainably managed.

Statement of Service Provision - Regulatory and Planning

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
PEnvironmental Health and Animal Management				
Animal Control – percentage of requests for service completed by due date	New measure	95%	95%	95%
Percentage of alcohol licensed applications and processed and reported to the District Licensing Committee within 30 days	New measure	95%	95%	95%
MAL licensed food premises operating are registered and verified in accordance with statutory requirements	New measure	Achieved	Achieved	Achieved
Building Control				
Building consent applications are approved within the statutory timeframe	New measure	100%	100%	100%
GBWOF audits are completed in accordance with MBIE guidance / recommendations (100% completion within a 5-year cycle)	New measure	20%	20%	20%
TPotential Earthquake Prone Buildings (EPB) are identified and owner letters or EPB notices are posted	New measure	50%	75%	100% (all EPBs identified)
All residential pools in the Gore District are audited at least once every 3 years (100% completion within a 3-year cycle)	New measure	33%	33%	33%
Resource Management				
Resource consents processed within statutory timeframes	100%	100%	100%	100%
Relevant land use resource consent decisions are monitored within five years of consent being issued	New measure	90%	90%	90%
Council's Charter of Understanding with Hokonui Rūnanga is complied with as it relates to RMA matters.	New measure	100%	100%	100%

Forecast Funding Impact Statement - Regulatory and Planning

	2025 AP Budget \$000's	2026 LIP Budget \$000's	2027 LIP Budget \$000's	2028 LIP Budget \$000's	2029 LIP Budget \$000's	2030 LIP Budget \$000's	2031 LIP Budget \$000's	2032 LIP Budget \$000's	2033 LIP Budget \$000's	2034 LIP Budget \$000's
(SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
General rates, uniform annual general charges, rates penalties	1,521	954	2,487	2,376	2,414	2,553	2,702	2,761	2,926	3,054
Targeted Rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	-	-	-	-	-	-	-	-	-	-
Fees and charges	1,222	1,366	1,400	1,432	1,461	1,488	1,514	1,539	1,566	1,590
Local authorities fuel tax, fines, infringement fees, and other receipts	50	40	41	42	43	44	44	45	46	47
Internal charges and overheads recovered	987	804	878	961	986	1,072	1,180	1,234	1,344	1,433
Total Operating Funding (A)	3,779	3,164	4,806	4,811	4,904	5,157	5,440	5,581	5,882	6,124
Applications of Operating Funding										
Payments to staff and suppliers	3,061	2,735	2,649	2,428	2,406	2,438	2,483	2,531	2,572	2,616
Finance Costs	143	313	370	350	329	323	299	274	251	227
Internal charges and overheads applied	1,687	1,292	1,391	1,609	1,689	1,893	2,155	2,279	2,549	2,766
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	4,891	4,340	4,410	4,387	4,426	4,654	4,937	5,084	5,372	5,609
Surplus/(Deficit) of Operating Funding (A - B)	(1,112)	(1,177)	396	425	478	502	503	496	509	515
(SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	1,202	1,215	(383)	(422)	(415)	(457)	(457)	(461)	(442)	(467)
Gross proceeds from sale of assets	-	-	-	10	-	-	-	11	-	-
Total Sources of Capital Funding (C)	1,202	1,215	(383)	(412)	(415)	(457)	(457)	(450)	(442)	(467)
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	65	30	2	2	21	2	2	2	23	2
- to replace existing assets	10	163	51	63	11	55	144	68	57	12
Increase (decrease) in reserves	15	(154)	(41)	(52)	31	(12)	(100)	(24)	(13)	34
Increase (decrease) of investments	-	-	-	-	-	-	-	-	-	-
Total Applications of Capital Funding (D)	90	39	13	13	63	45	46	46	67	48
Surplus/(Deficit) of Capital Funding (C - D)	1,112	1,177	(396)	(425)	(478)	(502)	(503)	(496)	(509)	(515)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

8. Democracy and Administration

What we do

The Council carries out a range of planning and decision-making processes associated with its democratic functions. It is important these are undertaken openly and inclusively.

Council meetings, public consultations and community engagement allow the community to participate appropriately in our decision-making.

Key functions of this activity are:

- Council, committee, and community board meetings and elected member support
- Representation and election processes
- Elected member capacity development and leadership training
- Provision of advice to elected members and staff on governance matters and understanding the governance and decision-making framework.
- Strategic planning, including the Long-term Plan, Annual Plan, community outcomes and activity-specific strategic plans
- Council corporate policy and bylaw development and implementation
- Reporting on business performance through the Annual Report, monthly financial reports and the annual Residents Survey
- Provision of funding advice for community initiatives and community organisations to enable them to achieve their objectives.

Why we do it

We have an important role in providing leadership for the community and representing the interests of the community in the local, regional, and national levels.

This activity ensures the community can be involved in decision-making and understands

how the process works. It supports the elected members to ensure decision-making is open, transparent, effective, and democratically accountable.

How we do it

Provide secretarial services, information, and support for the Council's decision-making process at the governance level.

Manage the local body elections for the Council and Mātaura Community Board, polls, and representative reviews.

Connect with mana whenua with opportunities provided for consultation and input.

Key Issues for Governance and Democracy future planning

There are two primary issues that will need to be determined or considered in the current term of the Council:

- Undertaking a Representation Review under the Local Electoral Act to assess the most effective and equitable means by which the membership of the Council are elected.
- Considering and reacting to any government response on the Report into the Future of Local Government.

What we aim to achieve

The Council's main goal is to ensure residents are included and have a voice. Relevant strategic objectives are to work with the community, engage in meaningful conversations, and to lead the community with a clear and rational decision-making process. Represent the District on regional and national issues and partner with others as needed.

Significant Negative Effects

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

Projects - Democracy and Administration

Democracy and Administration	LTP 2025/26	LTP 2026/27	LTP 2027/28	LTP 2028/29	LTP 2029/30	LTP 2030/31	LTP 2031/32	LTP 2032/33	LTP 2033/34
Level of Service									
Minor capital expenditure	10,000	-	-	-	-	-	-	-	-
Total Capital Expenditure for Level of Service	10,000	-	-	-	-	-	-	-	-
Renewal									
Asset renewals (incl vehicles, computers and other IT equipment)	224,401	245,270	175,961	170,680	137,010	205,138	207,091	180,828	157,275
Total Capital Expenditure for Renewal	224,401	245,270	175,961	170,680	137,010	205,138	207,091	180,828	157,275
Total Democracy and Administration	234,401	245,270	175,961	170,680	137,010	205,138	207,091	180,828	157,275

Statement of Service Provision - Democracy and Administration
Level of Service

Direction is set to determine what activities the Council should engage in.

Community Outcomes

Links to the following Community Outcomes:

- **Outcome One** - Our communities have access to a range of quality facilities and services.

Performance Measures	Actual 2023/24	Target 2025/26	Target 2026/27	Target 2027/34
Percentage of residents and ratepayers satisfied with the Council's decisions and actions. As measured the annual resident survey within the range of neutral to very satisfied	63%	80%	80%	80%

Forecast Funding Impact Statement - Democracy and Administration

	2025 AP Budget \$000's	2026 LIP Budget \$000's	2027 LIP Budget \$000's	2028 LIP Budget \$000's	2029 LIP Budget \$000's	2030 LIP Budget \$000's	2031 LIP Budget \$000's	2032 LIP Budget \$000's	2033 LIP Budget \$000's	2034 LIP Budget \$000's
(SURPLUS) / DEFICIT OF OPERATING FUNDING										
Sources of Operating Funding										
General rates, uniform annual general charges, rates penalties	1,863	1,863	1,905	2,195	2,393	2,511	2,801	3,007	3,183	3,425
Targeted Rates	-	-	-	-	-	-	-	-	-	-
Subsidies and grants for operating purposes	176	231	-	-	-	-	-	-	-	-
Fees and charges	20	20	21	21	21	22	22	23	23	23
Local authorities fuel tax, fines, infringement fees, and other receipts	323	538	522	536	586	560	570	622	597	612
Internal charges and overheads recovered	5,351	4,166	4,196	5,763	6,402	7,618	9,235	9,959	11,620	12,940
Total Operating Funding (A)	7,733	6,818	6,644	8,515	9,402	10,711	12,628	13,611	15,423	17,000
Applications of Operating Funding										
Payments to staff and suppliers	6,651	9,358	9,501	9,127	8,491	8,459	8,630	8,919	8,850	9,066
Finance Costs	64	134	330	484	556	595	535	417	232	(38)
Internal charges and overheads applied	791	571	562	805	904	1,085	1,327	1,435	1,682	1,879
Other operating funding applications	-	-	-	-	-	-	-	-	-	-
Total Applications of Operating Funding (B)	7,506	10,063	10,393	10,415	9,951	10,139	10,492	10,771	10,764	10,907
Surplus/(Deficit) of Operating Funding (A - B)	226	(3,245)	(3,749)	(1,900)	(549)	572	2,136	2,840	4,660	6,092
(SURPLUS) / DEFICIT OF CAPITAL FUNDING										
Sources of Capital Funding										
Subsidies and grants for capital expenditure	-	-	-	-	-	-	-	-	-	-
Development and financial contributions	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in debt	14	3,941	4,018	2,139	765	(351)	(1,913)	(2,611)	(4,424)	(5,850)
Gross proceeds from sale of assets	-	-	-	-	-	-	-	-	-	-
Total Sources of Capital Funding (C)	14	3,941	4,018	2,139	765	(351)	(1,913)	(2,611)	(4,424)	(5,850)
Application of Capital Funding										
Capital Expenditure:										
- to meet additional demand	-	-	-	-	-	-	-	-	-	-
- to improve the level of service	60	10	-	-	-	-	-	-	-	-
- to replace existing assets	134	224	245	176	171	137	205	207	181	157
Increase (decrease) in reserves	(151)	53	(182)	(4)	(114)	(7)	(53)	(243)	(168)	(117)
Increase (decrease) of investments	197	408	206	67	160	91	71	264	223	202
Total Applications of Capital Funding (D)	240	695	269	239	217	221	223	228	236	242
Surplus/(Deficit) of Capital Funding (C - D)	(226)	3,245	3,749	1,900	549	(572)	(2,136)	(2,840)	(4,660)	(6,092)
Funding Balance ((A - B) + (C - D))	-	-	-	-	-	-	-	-	-	-

Statement of Compliance

The prospective financial statements were authorised for issue on 30 June 2025 by the council of the Gore District Council.

The Council is responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the Prospective Financial Statements and all other required disclosures.

The financial information contained in this plan is prospective financial information in terms of PBE FRS 42 'Prospective Financial Statements', the purpose for which is to enable ratepayers, residents and all interested parties to obtain information about the expected future financial performance, position and cashflow of council.

No actual financial results are incorporated in the Prospective Financial Statements.

It is not intended to update the Prospective Financial Statements subsequent to presentation.

The actual results achieved for any given financial year are likely to vary from the information presented and may vary materially depending upon the circumstances that arise during the period. The prospective financial information is prepared in accordance with section 93 of the Local Government Act 2002. The information may not be suitable for use in any other capacity.

Prospective Statement of Comprehensive Revenue Expenditure

REVENUE AND EXPENSE										
	2025 AP Budget \$000's	2026 LIP Budget \$000's	2027 LIP Budget \$000's	2028 LIP Budget \$000's	2029 LIP Budget \$000's	2030 LIP Budget \$000's	2031 LIP Budget \$000's	2032 LIP Budget \$000's	2033 LIP Budget \$000's	2034 LIP Budget \$000's
Revenue										
Rates	27,158	29,553	33,060	35,978	38,293	40,416	42,832	45,493	48,339	51,228
Subsidies and grants	5,401	5,255	5,157	5,910	5,992	6,078	6,161	6,244	6,330	6,407
Finance revenue	323	496	516	529	541	553	563	576	590	604
Fees and charges	4,455	4,628	4,777	4,918	5,046	5,163	5,270	5,370	5,464	5,552
Other revenue	480	1,340	1,103	852	550	520	548	583	539	545
Total operating revenue	37,817	41,272	44,613	48,187	50,422	52,730	55,374	58,266	61,262	64,336
Expenditure										
Employee benefit expenses	9,822	12,043	12,927	13,179	13,509	13,794	14,073	14,342	14,576	14,820
Finance costs	2,506	3,317	3,963	4,235	4,463	4,949	5,120	5,473	5,985	6,431
Depreciation and amortisation	9,243	9,842	9,924	9,998	11,212	11,370	11,523	12,745	13,002	13,495
Other expenses	18,413	21,409	21,439	21,002	20,276	20,426	20,776	21,151	21,242	21,568
Total operating expenditure	39,984	46,611	48,253	48,414	49,460	50,539	51,492	53,711	54,805	56,314
Operating Surplus/(Deficit)	(2,167)	(5,339)	(3,639)	(227)	963	2,191	3,882	4,555	6,457	8,022
OTHER COMPREHENSIVE REVENUE AND EXPENSE										
Gain/(loss) on assets	-	-	-	-	-	-	-	-	-	-
Gain/(loss) financial assets	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on revaluation	31,229	-	-	55,267	-	-	52,106	-	-	49,480
Gain/(loss) on vested assets	-	-	-	-	-	-	-	-	-	-
Gain/(loss) on assets	31,229	-	-	55,267	-	-	52,106	-	-	49,480
Other Comprehensive Revenue and Expenses	31,229	-	-	55,267	-	-	52,106	-	-	49,480
Total comprehensive revenue and expense/(deficit) for the year attributable to Council	29,063	(5,339)	(3,639)	55,040	963	2,191	55,988	4,555	6,457	57,502

Note: The opening balances have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Prospective Statement of Financial Position

	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
ASSETS										
Current assets										
Cash & cash equivalents	2,820	5,858	3,664	3,442	3,589	2,516	1,729	2,448	3,094	4,339
Debtors & other receivables	3,572	3,626	3,680	3,736	3,792	3,848	3,907	3,965	4,024	4,084
Inventories	774	774	774	774	774	774	774	774	774	774
Other financial assets	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721	1,721
Prepayments	9	9	9	9	9	9	9	9	9	9
Derivative financial instruments	-	-	-	-	-	-	-	-	-	-
Total Current Assets	8,896	11,988	9,848	9,682	9,885	8,868	8,140	8,917	9,622	10,927
Non-current assets										
Property, plant and equipment	578,050	581,485	588,062	645,919	652,967	659,757	719,302	733,439	747,927	812,066
Other financial assets	1,261	1,693	1,899	1,966	2,126	2,216	2,287	2,552	2,774	2,976
Derivative financial instruments	-	-	-	-	-	-	-	-	-	-
Total Non-current assets	579,311	583,178	589,961	647,885	655,093	661,973	721,589	735,991	750,701	815,042
Total Assets	588,207	595,165	599,810	657,566	664,978	670,842	729,728	744,908	760,323	825,969
LIABILITIES										
Current liabilities										
Creditors & other payables	3,163	3,211	3,259	3,308	3,357	3,408	3,459	3,511	3,563	3,617
Employee benefit liabilities	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038	1,038
Provisions	48	48	48	48	48	48	48	48	48	48
Borrowings	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500	13,500
Other financial liabilities	295	295	295	295	295	295	295	295	295	295
Total Current Liabilities	18,044	18,092	18,140	18,189	18,238	18,289	18,340	18,392	18,444	18,498
Non-current liabilities										
Employee benefit liabilities	-	-	-	-	-	-	-	-	-	-
Borrowings	45,087	61,857	70,093	72,761	79,161	82,783	85,631	96,203	105,108	113,200
Provisions	66	66	66	66	66	66	66	66	66	66
Other financial liabilities	62	62	62	62	62	62	62	62	62	62
Total Non-Current Liabilities	45,215	61,986	70,221	72,889	79,289	82,911	85,759	96,331	105,236	113,328
Total Liabilities	63,259	80,077	88,361	91,078	97,527	101,200	104,099	114,723	123,681	131,826
Net Assets	524,948	515,088	511,449	566,488	567,451	569,642	625,630	630,185	636,642	694,144

Note: The opening balances have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Prospective Statement of Financial Position *Continued*

EQUITY	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
Retained earnings	134,777	126,470	124,929	124,972	125,746	129,042	133,764	137,466	143,192	149,909
Retained earnings	134,777	126,470	124,929	124,972	125,746	129,042	133,764	137,466	143,192	149,909
Reserves										
Asset revaluation reserves	385,839	385,854	385,854	441,121	441,121	441,121	493,227	493,227	493,227	542,707
Other reserves	4,332	2,764	665	395	584	(521)	(1,361)	(508)	224	1,528
Reserves	390,171	388,618	386,519	441,516	441,705	440,600	491,866	492,719	493,450	544,234
Total Equity	524,948	515,088	511,449	566,488	567,451	569,642	625,630	630,185	636,642	694,144
Total Equity	524,948	515,088	511,449	566,488	567,451	569,642	625,630	630,185	636,642	694,144

Note: The opening balances have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Prospective Statement of Changes in Equity

	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
Equity balance at 30 June										
Equity balance at 1 July	495,886	520,427	515,088	511,449	566,488	567,451	569,642	625,630	630,185	636,642
Comprehensive income for year	29,062	(5,339)	(3,639)	55,040	963	2,191	55,988	4,555	6,457	57,502
Equity balance at 30 June	524,948	515,088	511,449	566,488	567,451	569,642	625,630	630,185	636,642	694,144
Components of Equity										
Retained earnings 30 June										
Retained Earnings at 1 July	136,116	130,736	126,470	124,929	124,972	125,746	129,042	133,764	137,466	143,192
Net Surplus/(Deficit)	(2,167)	(5,339)	(3,639)	(227)	963	2,191	3,882	4,555	6,457	8,022
Transfers to/(from) reserves	828	1,073	2,099	270	(189)	1,105	840	(853)	(730)	(1,305)
Retained earnings 30 June	134,777	126,470	124,929	124,972	125,746	129,042	133,764	137,466	143,192	149,909
Revaluation Reserves 30 June										
Revaluation Reserves at 1 July	354,610	385,854	385,854	385,854	441,121	441,121	441,121	493,227	493,227	493,227
Revaluation Gains	31,229	-	-	55,267	-	-	52,106	-	-	49,480
Revaluation Reserves 30 June	385,839	385,854	385,854	441,121	441,121	441,121	493,227	493,227	493,227	542,707
Council created Reserves 30 June										
Council Created Reserves at 1 July	5,160	3,837	2,764	665	395	584	(521)	(1,361)	(508)	224
Transfers (to)/from reserves	(828)	(1,073)	(2,099)	(270)	189	(1,105)	(840)	853	732	1,304
Council created Reserves 30 June	4,332	2,764	665	395	584	(521)	(1,361)	(508)	224	1,528
Components of Equity	524,948	515,088	511,449	566,488	567,451	569,642	625,630	630,185	636,642	694,144

Note: The opening balances have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Prospective Statement of Cashflow

	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
Net Cashflow Operating Activities										
Cash was provided from:										
Rates Revenue	27,158	29,553	33,060	35,978	38,293	40,416	42,832	45,493	48,339	51,228
Fees, charges, and other receipts	4,402	4,574	4,723	4,864	4,989	5,107	5,212	5,312	5,404	5,492
Interest Received	323	496	516	529	541	553	563	576	590	604
Grants and Subsidies	5,401	5,255	5,157	5,910	5,992	6,078	6,161	6,244	6,330	6,407
Other Revenue	480	1,340	1,103	851	551	519	549	583	540	545
Cash was provided from:	37,764	41,218	44,559	48,132	50,366	52,673	55,317	58,208	61,203	64,276
Cash was applied to:										
Payment Staff & Suppliers	28,188	33,285	34,318	34,132	33,735	34,170	34,798	35,442	35,766	36,335
Interest Paid	2,506	3,317	3,963	4,235	4,463	4,949	5,120	5,473	5,985	6,431
Cash was applied to:	30,694	36,602	38,281	38,367	38,198	39,119	39,918	40,915	41,751	42,766
Net Cashflow Operating Activities	7,071	4,616	6,278	9,765	12,168	13,554	15,399	17,293	19,452	21,510
Net Cashflow Investment Activities										
Cash was provided from:										
Proceeds from Investments realised	-	-	-	-	-	-	-	-	-	-
Proceeds sale of property, plant and equipment	-	500	277	10	-	-	22	11	-	-
Movement in bonds	-	-	-	-	-	-	-	-	-	-
Cash was provided from:	-	500	277	10	-	-	22	11	-	-
Cash was applied to:										
Purchase of property, plant and equipment	13,354	16,988	16,502	12,588	18,260	18,159	18,962	26,883	27,489	28,154
Purchase of intangibles	-	-	-	-	-	-	-	-	-	-
Purchase of Investments	197	408	206	67	160	91	71	264	222	203
Cash was applied to:	13,551	17,396	16,708	12,655	18,420	18,250	19,033	27,147	27,711	28,357
Net Cashflow Investment Activities	(13,551)	(16,896)	(16,431)	(12,644)	(18,420)	(18,250)	(19,011)	(27,136)	(27,711)	(28,357)

Note: The opening balances have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Prospective Statement of Cashflow Continued

	2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
Net Cashflow Finance Activities										
Cash was provided from:										
Proceeds from borrowings	7,880	19,841	12,204	7,002	9,968	7,530	6,787	14,819	13,751	13,562
Cash was provided from:	7,880	19,841	12,204	7,002	9,968	7,530	6,787	14,819	13,751	13,562
Cash was applied to:										
Repayment of borrowings	2,431	3,506	3,968	4,334	3,569	3,908	3,939	4,247	4,845	5,471
Cash was applied to:	2,431	3,506	3,968	4,334	3,569	3,908	3,939	4,247	4,845	5,471
Net Cashflow Finance Activities	5,449	16,336	8,236	2,668	6,400	3,622	2,848	10,572	8,905	8,091
Cash Balance										
Total cash resources at start of the year	3,851	2,302	5,858	3,664	3,442	3,589	2,516	1,729	2,448	3,094
Net increase/(decrease) in cash held	(1,031)	3,556	(2,194)	(222)	147	(1,073)	(787)	719	646	1,245
Cash Balance	2,820	5,858	3,664	3,442	3,589	2,516	1,729	2,448	3,094	4,339

Note: The opening balances have been adjusted to more accurately reflect the current financial position of the Gore District Council.

Statement of Accounting Policies

1. Summary of Accounting Policies

Reporting entity

The Gore District Council 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 Council has a balance date of 30 June, and these prospective financial statements are for the period from 1 July 2025 to 30 June 2034. The actual results achieved for the period covered by this plan are likely to vary from the information presented in this document and these variances may be material.

The Annual Plan 2024/25 adopted by Council on 25 June 2024 has been provided as a comparator for these prospective financial statements. The closing balances in this comparative differ from the opening position used to prepare these prospective financial statements, which are based on the most up-to-date forecast information.

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 noncurrent 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 do not fully comply with the PBE standards (refer to audit opinion on page 16)

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.

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.

2. 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 nonexchange 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.

(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:

- The financial asset is held within a business model whose objective is to hold financial assets in order to collect contractual cash flows; and
- 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.

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 and Culverts	50 -100
Roads – Signs, Road markings and 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 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 ongoing 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.

Significant Assumptions

Risk Matrix

In order to obtain insight into the risks facing the Council over the 2025-2034 Long-term Plan cycle, the risks have been viewed through the lens of the 'risk matrix'. The matrix is comprised of two key parameters – likelihood and consequence of the assumption occurring – and five sub-parameters within each key parameter. These are given below.

Risk Matrix Settings	
Likelihood	Consequence
Rare	Insignificant
Unlikely	Minor
Possible	Moderate
Likely	Major
Almost Certain	Extreme

These parameters are then graphed on a matrix, with consequences on the y-axis and likelihood on the x-axis. This is depicted below:

Consequence	Risk Matrix					
	5 Extreme	Moderate	High	High	Extreme	Extreme
	4 Major	Moderate	Moderate	High	High	Extreme
	3 Moderate	Low	Moderate	Moderate	High	High
	2 Minor	Low	Low	Moderate	Moderate	Moderate
	1 Insignificant	Low	Low	Low	Moderate	Moderate
		1 Rare	2 Unlikely	3 Possible	4 Likely	5 Almost Certain
		Likelihood				

With this matrix, we can match up what level we think our risks will be. For instance, if it was possible that something was going to happen but have insignificant consequences, then it would be deemed a 'low risk'.

We have compartmentalised our assumptions into **four risk baskets**. These baskets are:

1. Low
2. Moderate
3. High
4. Extreme

Presently, risks facing the Council and its community are deemed to be moderate to extreme. This is a result of the implications and uncertainty associated with the risks identified. These risks can be understood through the risk matrix.

From left to right, the first column details our assumption, the second column describes the risk associated with the assumption, the third column details the likelihood of the assumption, the fourth column describes the consequences of the assumption and the counterfactual scenario, and the last column gives the total risk level.

We have determined that the risks we face can fit into five broad risk categories. These include:

- Demographic
- Legislative and Policy
- Environmental
- Operational
- Economic.

The assumptions made demonstrate several key themes:

- First, there is a high degree of uncertainty for the Council over the next decade.
- Second, the Council is operating in a presently high-risk environment.
 - These risks are on many different fronts. This is especially true of the financial risks faced by the Council.
 - These risks will require us to be pragmatic and be aware of alternative sources of funding over and above rates and grant income.
- Third, assumptions that are likely/almost certain to occur (as at the time of writing) will most certainly impact significantly on the Council and its operations.

Demographic

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual (Incorrect Assumption)	Risk Level
The population of the Gore District is likely to continue to age.	The Gore District's population will continue to age. According to Stats NZ Population Projections (Low Estimate: 2018 Base), Gore's Working Age Population (15-64) will decrease from 61% to 59% of the total population by 2048. Over the period of the 2025-2034 LTP, the working age population is expected to decrease from ~61% to ~59% of the total population. This represents a nominal decline of ~9% in the working age population between 2025 and 2034.	Likely	Moderate Demographic change will have a moderate impact on infrastructure, the rating base and the local labour market. These factors will impact on the economic viability of the District and its future liveability and future capital development. To ameliorate the potentially adverse effects of demographic changes, the Council is engaging with stringent planning and District Marketing. If our assumption is incorrect, then Gore's labour market will be positively impacted with impacts potentially arising in the Council's other operations.	High

Legislation and Policy

There will be sizable changes in legislation and policy direction.	Examples of these changes, such as the Water Services Act. These have the potential to affect how the Council operates, including the possibility of shared services with other local authorities.	Likely	Major There are major consequences arising from legislation and policy direction changes. These consequences arise from changes in what we are responsible for, impacting on the way we fund and finance our activities. If our assumption is incorrect, then there will likely be an operational and financial impact on the Council.	High
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Legislation and Policy

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual (Incorrect Assumption)	Risk Level
<p>Changes to our funding partnership with Waka Kotahi NZTA.</p> <p>Contribution used to forecast in the LTP:</p> <p>61% LTP years 1-2 (confirmed)</p> <p>55% LTP years 3-9 (conservative estimate)</p>	<p>There is lack of long-term certainty in funding available from Waka Kotahi.</p>	Possible	<p>Major</p> <p>While the Government pursues austerity for the first three years of the LTP (at least), it is unlikely to result in changes to road funding given the importance of roading to the Government's transport agenda. If our assumption is incorrect and subsidisation from the National Land Transport Fund (NLTF) is to change substantially, then we will require more funding to undertake our roading operations. This will necessitate rates increases. The alternative is a decrease in the level of service.</p>	High
<p>Resource Management Act reform</p>	<p>We have no certainty over what Resource Management Reform will look like now that the Natural and Built Environment Act has been repealed.</p>	Possible	<p>Minor</p> <p>Changes to the Resource Management system will likely be well signalled with minimal adverse consequences expected to Council operations over the LTP Cycle.</p> <p>If our assumptions are incorrect, there is likely to be minimal change in how the Council operates.</p>	Moderate

Legislation and Policy

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual (Incorrect Assumption)	Risk Level
Conditions of resource consents held by the Council will not be altered significantly.	There is a risk that existing consent conditions will be revised or that the conditions in new consents will be more onerous than expected.	Possible	Major If conditions are more onerous, greater costs may be involved in complying with conditions or obtaining consents. Alternatively, the consent may not be renewed, for example water related consent, due to the NPSFM.	High
Three Waters Reform legislative changes	Reform to the Three Waters System of funding and delivery pose a significant organisational change for the Council, staff, and the public. However, we are uncertain of what form these changes may take. Therefore, the budgets remain with Council for this Long-term Plan.	Almost Certain	Extreme If the Government commits to reform under the 'Local Water Done Well' framework, then the funding challenges in maintaining and upgrading water infrastructure will be significant.	Extreme

Environmental

National environmental compliance standards are likely to change.	National environmental standards will continue to be changed, with the Council having to adapt to these changes.	Likely Moderate	The consequences of environmental compliance are likely to be moderate. This is owing to the added costs of compliance and the resulting impact on service provision and infrastructure. If our assumption is incorrect and there are no changes in environmental compliance standards, then there will be little to no impact on the Council's operations.	High
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Environmental

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual (Incorrect Assumption)	Risk Level
That climate change will continue to pose a significant risk to infrastructure and economic activity within the District, while also posing operational challenges for the Council.	There is difficulty in predicting climatic events means unbudgeted expenditure from a significant weather event is a strong possibility.	Likely	Major A significant weather event could severely damage infrastructure within the District. The NIWA Report indicates that Gore will likely be warmer and drier but suffer from more significant rainfall events. If our assumption is incorrect, then Gore will not suffer too much from the impacts of climate change with less of an impact on our finances and infrastructure.	High
It is assumed that there will be no major adverse events during the period covered by the LTP, for example earthquake, flood or pandemic. While events may occur at any time, the Council's planning will focus on operational resilience and supporting Emergency Management Southland.	There is a risk that a major adverse event will occur and result in damage to assets, the disruption of the Council's services, and additional costs to the Council.	Possible	Major Any major adverse event will have a significant impact on the Council and the community. The Council seeks to mitigate this risk through its Civil Defence, Risk Management and Insurance Policies. It will also ensure that it has appropriately trained staff to support Emergency Management Southland. The Council is also looking to start to build up a reserve to address on the ground costs of an emergency that would not otherwise be covered by insurance.	High

Environmental

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual (Incorrect Assumption)	Risk Level
<p>Emissions Trading Scheme (ETS) – The legislative requirement under the Climate Change Response Act is for landfill operators to report emissions from January 2013 and surrender units for the period January – December 2013 in January 2014 (and yearly after that).</p> <p>The Council does not directly own the landfill used to dispose of local waste. This is owned and operated by an independent third party who charges the Council for the use of their facilities.</p> <p>With this in mind the Council has prepared this LTP under the assumption that the only effect the above law will have on Council operations is an indirect increase in the costs for waste disposal to the landfill.</p>	<p>Government policy changes as the result of international protocols changing and placing more obligation on the Council beyond the current affordable level.</p>	Unlikely	<p>Minor</p> <p>The financial impact which will be met by on-charging at the gate or through rates increases.</p>	Low

Operational

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual	Risk Level
Inaccuracy of asset data and information	Inaccuracy of asset data and condition assessment information may impede our ability to provide adequate maintenance to our assets.	Unlikely	<p>Moderate</p> <p>Accuracy of information on our critical infrastructure is high. This can be deemed to have minor consequences on the Council's operations over the duration of the Long-term Plan.</p> <p>If unmanaged, the Council will suffer from an inability to support a managed approach to dealing with relevant asset data and useful life estimates</p> <p>Mitigation – ongoing programme of condition assessments of key assets will provide better information that will inform maintenance and replacement assets.</p>	Moderate
Financial constraints impacting on maintenance and levels of service	Less money would threaten potential maintenance and required increases to levels of service and necessitate rates increases.	Likely	<p>Major</p> <p>Financial constraints restrict our ability to pay for necessary maintenance and Level of Service upgrades if needed. This would impede on our ability to maintain the four well-beings as required by law.</p> <p>If our assumption is incorrect, then we are unlikely to face the same financial constraints which will impact positively on us and our ratepayers.</p>	High

Operational

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual	Risk Level
Potential volatility in the capital works programme	Fluctuations in costs will be higher than during previous LTP cycles. There is also the potential for cost decreases, which is an upside. Inflationary assumptions for construction/contract costs may be incorrect, or priorities change.	Possible	<p>Moderate</p> <p>Given the declining increases in input costs, it may be the case that volatility in the capital works programme is declining with minimal effects on the Council's level of service.</p> <p>If there is no volatility in the capital works programme, then this will have a positive impact on our finances and our operational capacity to provide infrastructure.</p>	Moderate
We assume assets will be valued higher	Given the inflationary period, the uncertainty and volatility of markets over recent years mean revaluations are likely to be inaccurate and be higher than what we expect.	Possible	<p>Moderate</p> <p>Given that asset valuations have risen with CPI inflation in recent years, there is a chance that asset valuations have reached their peak during this economic cycle.</p> <p>If our assumption is incorrect, then some of our insurance and other operational costs will have to be amended.</p>	Moderate
The LTP assumes that the capital expenditure programme is deliverable, taking into account affordability, contractor capacity in the local market, and the availability of materials.	That there is not enough capacity in the local market to deliver the programme, that materials are not available in the timeframes required, or capital costs are underestimated therefore affecting affordability.	Possible	<p>Moderate</p> <p>Delays in the delivery of the capital expenditure programme.</p>	Moderate

Economic

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual	Risk Level
There will be continued economic uncertainty with global trade and price increases complicating the Council's operations	There is likely to be a continuation of elevated interest rates and elevated prices (albeit potentially decreasing in the near term).	Likely	<p>Major</p> <p>The Council will continue to face funding challenges and pursue higher rates to meet financial obligations (i.e., interest).</p> <p>If our assumptions are incorrect and economic uncertainty is to dissipate in the near term, then our ability to respond to events with more long-run certainty will increase.</p>	High

Financial

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual	Risk Level
<p>Inflation – The prospective financial information is based on the following adjustments for inflation. Council has used the BERL forecasts of price level changes to calculate the inflation rate for each year of the plan.</p> <p>Note – inflation rate differs slightly for each core activity within the following ranges:</p> <p>Year 1 2.5% - 5.6%</p> <p>Year 2 2.5% - 5.3%</p> <p>Year 3 2.2% - 5.0%</p> <p>Year 4 1.9% - 4.6%</p> <p>Year 5 1.9% - 4.2%</p> <p>Year 6 1.8% - 3.4%</p> <p>Year 7 1.8% - 3.0%</p> <p>Year 8 1.8% - 2.4%</p> <p>Year 9 1.7% - 2.3%</p>	That actual inflation will be significantly different from assumed inflation.	Likely	<p>Moderate</p> <p>Inflation is affected by external economic factors.</p> <p>Council's costs and the income required to fund those costs will increase by the rate of inflation unless efficiency gains can be made.</p> <p>While individual cost indices will at times vary from what has been included in this plan, the Council has relied on the Reserve Bank us of monetary controls to keep inflation within the 1.5% - 3.0% range.</p>	High

Financial

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual	Risk Level
Insurance costs will increase and remain high.	As above, elevated insurance premia will place an elevated financial burden on the Council.	Likely	Major The Council will continue to face funding challenges and pursue higher rates to meet financial obligations. Ameliorating this risk may also involve the review insurance policies on specific assets. If insurance costs do not increase as assumed, then this will impact less on the finances of the Council.	High
Interest on externally borrowed debt is calculated between 5.00% - 5.25% throughout the nine-year period.	The interest rates will change from those forecasted.	Likely	Moderate Interest rates on borrowed funds are largely influenced by factors external to the New Zealand economy. The uncertainty of the global economy means that the financial materiality has been assessed as moderate, particularly given the Council's reliance on debt to fund major infrastructure projects.	High
Debt is repaid through scheduled repayments, and for infrastructure assets, it will also be repaid from surplus depreciation funds.	The operating budgets are exceeded, leaving no funds for budgeted loan repayments. That the surpluses in depreciation funding do not occur as forecast to repay debt.	Likely	Moderate If debt is unable to be repaid as forecasted, then the impact will be higher interest costs and extended loan terms. It may also lead to an increase in rates required to be set for ratepayers.	High

Financial

Assumption	Description of Risk	Likelihood of Assumption Occurring	Consequence of Assumption/Impact of Counterfactual	Risk Level
The Council will fully fund depreciation from 2028/29.	The depreciation is not fully funded, and the Council is not on the pathway to financial sustainability	Possible	<p>Moderate</p> <p>If depreciation is not fully funded then the Council is not providing sufficient funding to replace assets at end of life, risking that the assets will have a catastrophic failure.</p> <p>It also means that debt is not being able to be paid down, and therefore the cost of borrowing will remain higher and more rates will need to be collected.</p>	Moderate
The Council will revalue its assets at least every three years to reflect the change in asset valuations. The Council has assumed that asset values will increase at the rate of inflation projected in the BERL estimates.	There is a risk that there will be an increase (or decrease) in the value of assets beyond what the BERL estimates forecast.	Likely	<p>Moderate</p> <p>The costs for funding depreciation will be greater (or less) than that budgeted. This risk will reduce the more the Council understands its assets and the condition of them.</p>	High

Statement Concerning Balancing of the Budget

Section 100 of the Local Government Act 2002 requires the Council to ensure that, for every year of the Long-term Plan, its projected operating revenues are set at a level that is sufficient to meet its projected operating expenditure. The Council may set projected operating revenues at a different level from that required, if the Council resolves that it is financially prudent to do so.

The Council’s Long-term Plan meets this test in six out of nine financial years. The following table sets out the deficits (negatives) and surpluses (positives) for the nine years of this Long-term Plan.

	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
Operating Surplus / (Deficit)	(5,339)	(3,639)	(227)	963	2,191	3,882	4,555	6,457	8,022

These surpluses arise principally due to revenue from the New Zealand Transport Agency for planned capital expenditure and from revenue collected for the purposes of debt repayment. The deficits in 2025/26, 2026/27 and 2027/28 are largely due to not fully funding depreciation, and debt funding the District Plan and IT upgrade projects as the Council transitions core applications from on-premise to cloud-based.

This would have resulted in a significant cumulative increase that is unnecessary and unaffordable for the Gore District’s ratepayers. It has carefully considered the implications of this and is satisfied that its overall Financial Strategy is financially prudent for the reasons set out below.

The Council proposes to not have a balanced budget for every year of the 2025-2034 Long-term Plan. The Council believes that running a

deficit in years one to three of the Long-term Plan is financially prudent, given that a large rates increase of 21.4% levied in the 2024/25 financial year. To levy what the Council needed for operations in 2025/26 would have resulted in a 24.25% rates increase and resolve this under the provisions of Section 100(2) of the Local Government Act 2002.

Having an unbalanced budget, in the short term, allows for the estimated expenses of achieving and maintaining the levels of service provision, capacity and integrity of assets and funding and financial policies, as set in the Long-term Plan, that is more suited to the needs and wants of our community. It also enables us to maintain affordability whilst we review the organisation’s operations and focus more on financial sustainability over the longer term.

Forecast 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, Mataura and rural hall rating boundaries, and the areas serviced by the Gore and Mataura water and wastewater schemes, the Waikaka wastewater and stormwater scheme, the Pukerau stormwater scheme and the Gore and Mataura 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 Mataura 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 Mataura rating boundary (refer to maps) that is wholly or principally used for retail or wholesale trade, manufacturing, or the provisions 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 Mataura 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 Mataura 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 Mataura.
- Heavy Industry 2- applies to 7, 9 and 11 Exeter Lane Mataura, 303, 305 and 307 Main St Mataura, 11 and 33 Cardigan Bay Road RD 2 Mataura.
- Heavy Industry 3 – applies to 8 and 50 Selbourne St RD 2 Mataura, 171-177 Main St Mataura and 18-30 McQueen Ave Mataura.

A **“connected”** rating unit is defined as a rating unit where the Council provides the applicable service (e.g. 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 (e.g. 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’ i.e. there are no dwellings or buildings on the land This category of land does not receive the kerbside waste collection and recycling service (un-serviced).

“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

Value based general rate

The Council will set a general rate of \$0.000732 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.

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 \$1,050.21 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.

For 2025/26, this is:

69.88% of the Elected Members (democracy) activity	69.88% of the Civic Buildings & Property activity
69.88% of the Arts and Heritage activity	44.89% of the Libraries activity
76.88% of the Grants activity (excluding Southland regional heritage trust)	76.88% of the Cemeteries activity
26.16% of the Solid Waste activity	44.89% of the Aquatic facilities activity
39.56% of the MLT Event Centre activity	76.88% of the Visitor Services activity

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 \$43.92, 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	District Libraries
Civil Defence	MLT Event Centre
Aquatic facilities	Public toilets/conveniences

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	0.001021	\$1,528,955
Gore, Commercial	Capital value	0.003256	\$872,145
Mataura, Residential	Capital value	0.0000001	\$15
Mataura, Commercial	Capital value	0.0000001	\$14
Rural	Capital value	0.000889	\$2,707,596
Heavy Industry 1	Capital value	0.048420	\$35,347
Heavy Industry 2	Capital value	0.006071	\$12,295
Heavy industry 3	Capital value	0.015104	\$315,985
Utilities	Capital value	0.001314	\$129,275

4. Parks and Reserves

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

4.1 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	\$521.45	\$1,923,105
Mataura, Residential	Separately used or inhabited part of a rating unit	\$401.70	\$320,957



4.2 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	\$528.75	\$14,276
Commercial, Capital value \$98,001 - \$955,000	Capital value	\$0.00537	\$674,400
Commercial, Capital value \$955,001 and above	Per rating unit	\$5,153.49	\$365,898

4.3 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	\$331.34	\$25,016
Rural, Capital value \$175,001 and above	Separately used or inhabited part of a rating unit	\$517.72	\$889,703

5. Urban Water Supply

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

5.1 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	\$899.98	\$4,556,588
Serviceable, Gore or Mataura scheme	Separately used or inhabited part of a rating unit	\$449.99	\$94,498

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

6. Additional Water Rate

A targeted rate of \$899.98 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.

7. Wastewater and Stormwater

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

7.1 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 Mataura scheme	Separately used or inhabited part of a rating unit	\$968.56	\$4,777,927
Serviceable, Gore or Mataura scheme	Separately used or inhabited part of a rating unit	\$484.28	\$100,246
Connected, Waikaka scheme	Separately used or inhabited part of a rating unit	\$297.35	\$13,975
Serviceable, Waikaka scheme	Separately used or inhabited part of a rating unit	\$149.16	\$298
Connected, Pukerau scheme	Separately used or inhabited part of a rating unit	\$218.90	\$10,507

Notes:

- (1) Rating units defined as “not supplied” will not be liable for this rate.
- (2) 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”.

7.2 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 Mataura scheme - Short term accommodation	number of water closets or urinals after the first	\$484.28	\$44,554
Connected, Gore or Mataura 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	\$968.56	\$127,850
Connected, Gore or Mataura scheme - All other non-residential rating units (excluding educational institutions)	number of water closets or urinals after the first	\$968.56	\$788,411
Connected, Waikaka scheme - Non-residential rating units (excluding educational institutions)	number of water closets	\$197.35	\$1,189

8. 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, (un-serviced)	Separately used or inhabited part of a rating unit	\$119.72	\$23,346
Wheelie bin service area - Receiving 80ltr wheelie bins	Separately used or inhabited part of a rating unit	\$411.85	\$143,737
Wheelie bin service area - All other rating units (240ltr wheelie bins)	Separately used or inhabited part of a rating unit	\$481.59	\$2,191,710

9. 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	\$36.23	\$1,811
Otama hall area	Rating unit	\$86.43	\$5,618
Pukerau hall area	Separately used or inhabited part of a rating unit	\$38.20	\$4,660
Tuturau hall area	Separately used or inhabited part of a rating unit	\$49.59	\$397
Waikaka hall area	Separately used or inhabited part of a rating unit	\$57.05	\$10,896
Knapdale hall area	Separately used or inhabited part of a rating unit	\$60.96	\$4,816

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



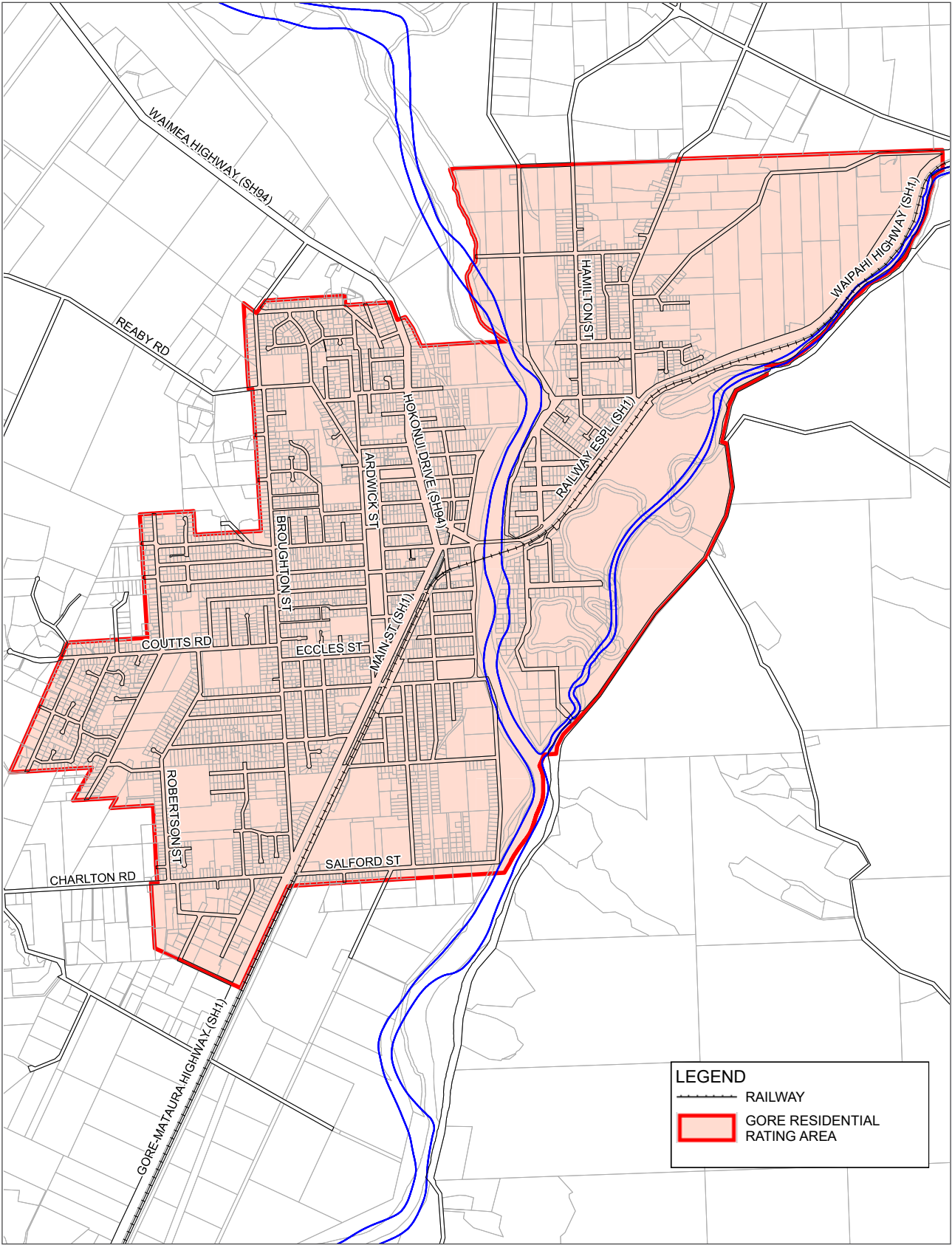
10. Rating Comparisons

Property	Capital Value	Land Value	2024/25 Rates Levied	2025/26 Proposed Rates	\$ Variance	% Variance	Proposed weekly \$ increase
Gore Residential	\$ 750,000	\$ 220,000	\$ 4,933	\$ 5,297	\$ 364	7.39%	\$ 7.01
Gore Residential	\$ 450,000	\$ 210,000	\$ 4,354	\$ 4,765	\$ 410	9.43%	\$ 7.89
Gore Residential	\$ 280,000	\$ 74,000	\$ 4,026	\$ 4,463	\$ 436	10.84%	\$ 8.39
Mataura Residential	\$ 560,000	\$ 87,000	\$ 3,837	\$ 4,256	\$ 419	10.92%	\$ 8.06
Mataura Residential	\$ 350,000	\$ 48,000	\$ 3,669	\$ 4,102	\$ 433	11.81%	\$ 8.33
Mataura Residential	\$ 205,000	\$ 48,000	\$ 3,553	\$ 3,996	\$ 443	12.48%	\$ 8.52
Rural	\$ 2,000,000	\$ 320,000	\$ 4,662	\$ 4,925	\$ 263	5.64%	\$ 5.06
Rural	\$ 950,000	\$ 220,000	\$ 3,075	\$ 3,195	\$ 119	3.89%	\$ 2.30
Rural	\$ 17,600,000	\$ 13,300,000	\$ 37,092	\$ 38,290	\$ 1,198	3.23%	\$ 23.04
Rural	\$ 5,730,000	\$ 4,650,000	\$ 12,091	\$ 12,579	\$ 488	4.04%	\$ 9.38
Rural	\$ 10,200,000	\$ 7,330,000	\$ 22,429	\$ 23,120	\$ 691	3.08%	\$ 13.29
Rural	\$ 565,000	\$ 230,000	\$ 2,436	\$ 2,531	\$ 94	3.88%	\$ 1.82

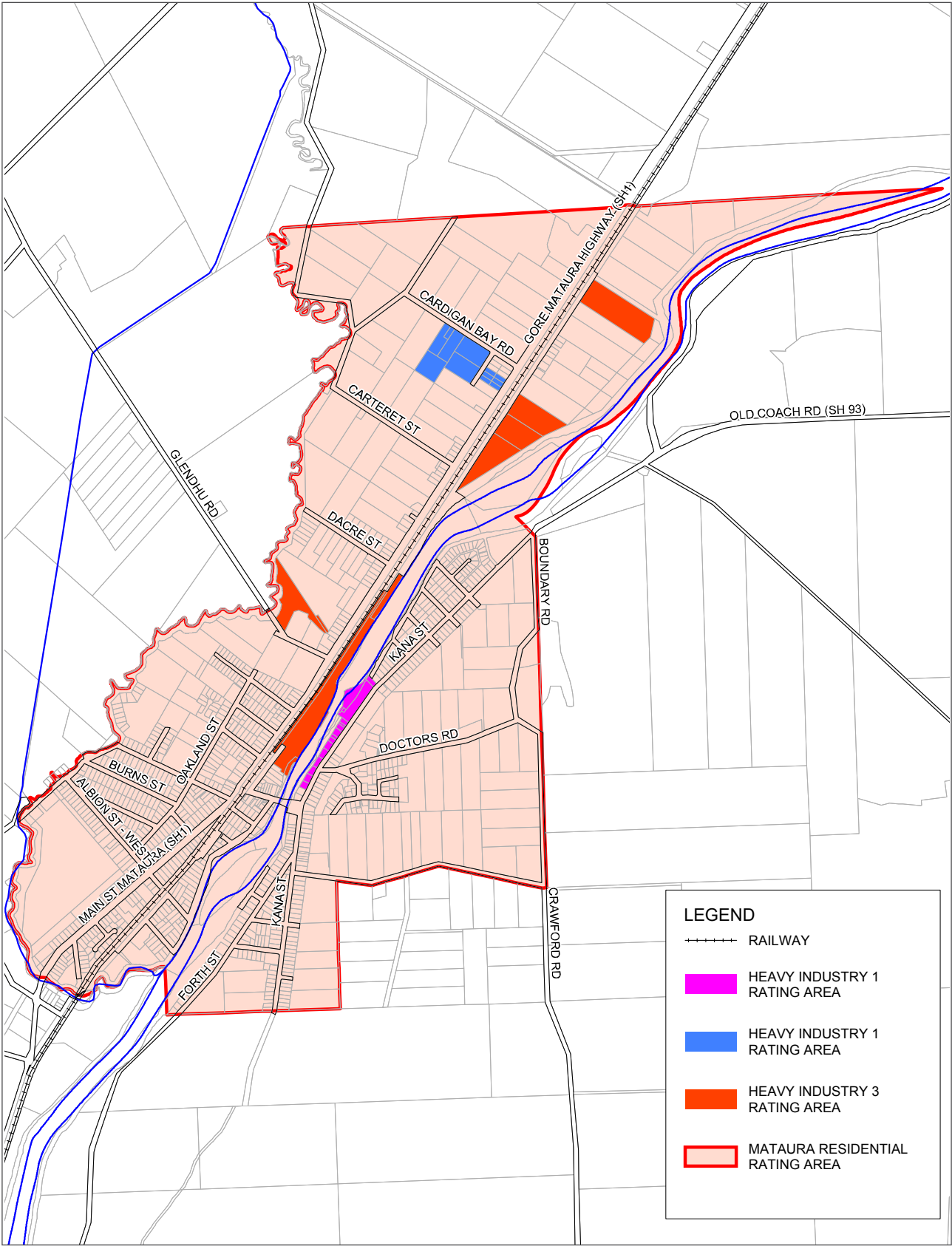
Property	Capital Value	Land Value	2024/25 Rates Levied	2025/26 Proposed Rates	\$ Variance	% Variance	Proposed weekly \$ increase
Mataura Commercial	\$ 950,000	\$ 165,000	\$ 9,558	\$ 9,241	-\$ 317	-3.32%	-\$ 6.10
Mataura Commercial	\$ 295,000	\$ 110,000	\$ 5,083	\$ 5,244	\$ 161	3.17%	\$ 3.10
Mataura Commercial	\$ 75,000	\$ 26,000	\$ 3,685	\$ 4,028	\$ 343	9.32%	\$ 6.60
Mataura Commercial	\$ 155,000	\$ 74,000	\$ 4,127	\$ 4,390	\$ 263	6.38%	\$ 5.06
Heavy Industry 1	\$ 730,000	\$ 690,000	\$ 42,523	\$ 40,939	-\$ 1,585	-3.73%	-\$ 30.48
Heavy Industry 2	\$ 2,025,000	\$ 1,345,000	\$ 20,934	\$ 20,958	\$ 24	0.11%	\$ 0.46
Heavy Industry 3	\$ 20,920,000	\$ 3,045,000	\$ 437,710	\$ 428,354	-\$ 9,356	-2.14%	-\$ 179.93
Gore Commercial	\$ 6,460,000	\$ 1,420,000	\$ 42,398	\$ 40,262	-\$ 2,135	-5.04%	-\$ 41.06
Gore Commercial	\$ 2,070,000	\$ 1,630,000	\$ 21,436	\$ 22,693	\$ 1,257	5.87%	\$ 24.18
Gore Commercial	\$ 1,320,000	\$ 550,000	\$ 15,064	\$ 15,749	\$ 685	4.55%	\$ 13.17
Gore Commercial	\$ 820,000	\$ 500,000	\$ 10,516	\$ 11,128	\$ 612	5.82%	\$ 11.77
Gore Commercial	\$ 95,000	\$ 94,000	\$ 3,949	\$ 4,353	\$ 404	10.23%	\$ 7.77
Gore Commercial	\$ 790,000	\$ 570,000	\$ 10,243	\$ 10,847	\$ 603	5.89%	\$ 11.60

(SURPLUS) / DEFICIT OF OPERATING FUNDING									
Sources of Operating Funding									
2025 AP Budget \$000's	2026 LTP Budget \$000's	2027 LTP Budget \$000's	2028 LTP Budget \$000's	2029 LTP Budget \$000's	2030 LTP Budget \$000's	2031 LTP Budget \$000's	2032 LTP Budget \$000's	2033 LTP Budget \$000's	2034 LTP Budget \$000's
General rates, uniform annual general charges, rates penalties									
Targeted Rates									
Subsidies and grants for operating purposes									
Fees and charges									
Interest and dividends from investments									
Local authorities fuel tax, fines, infringement fees, and other receipts									
Total Operating Funding (A)									
Applications of Operating Funding									
Payments to staff and suppliers									
Finance Costs									
Other operating funding applications									
Total Applications of Operating Funding (B)									
Surplus/(Deficit) of Operating Funding (A - B)									
(SURPLUS) / DEFICIT OF CAPITAL FUNDING									
Sources of Capital Funding									
Subsidies and grants for capital expenditure									
Development and financial contributions									
Increase (decrease) in debt									
Gross proceeds from sale of assets									
Total Sources of Capital Funding (C)									
Application of Capital Funding									
Capital Expenditure:									
- to meet additional demand									
- to improve the level of service									
- to replace existing assets									
Increase (decrease) in reserves									
Increase (decrease) of investments									
Total Applications of Capital Funding (D)									
Surplus/(Deficit) of Capital Funding (C - D)									
Funding Balance ((A - B) + (C - D))									

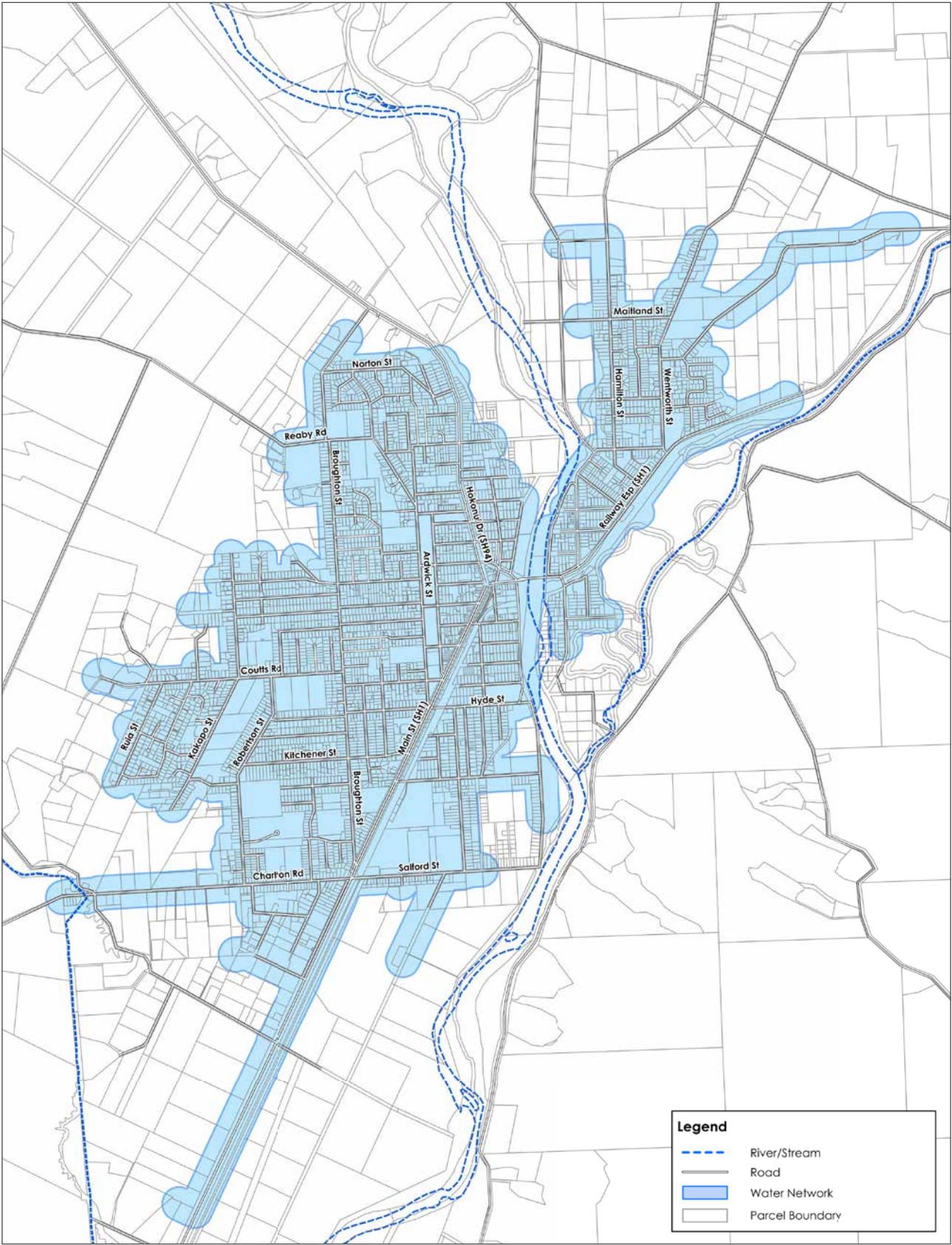
12.Map – Gore Residential Rating Area



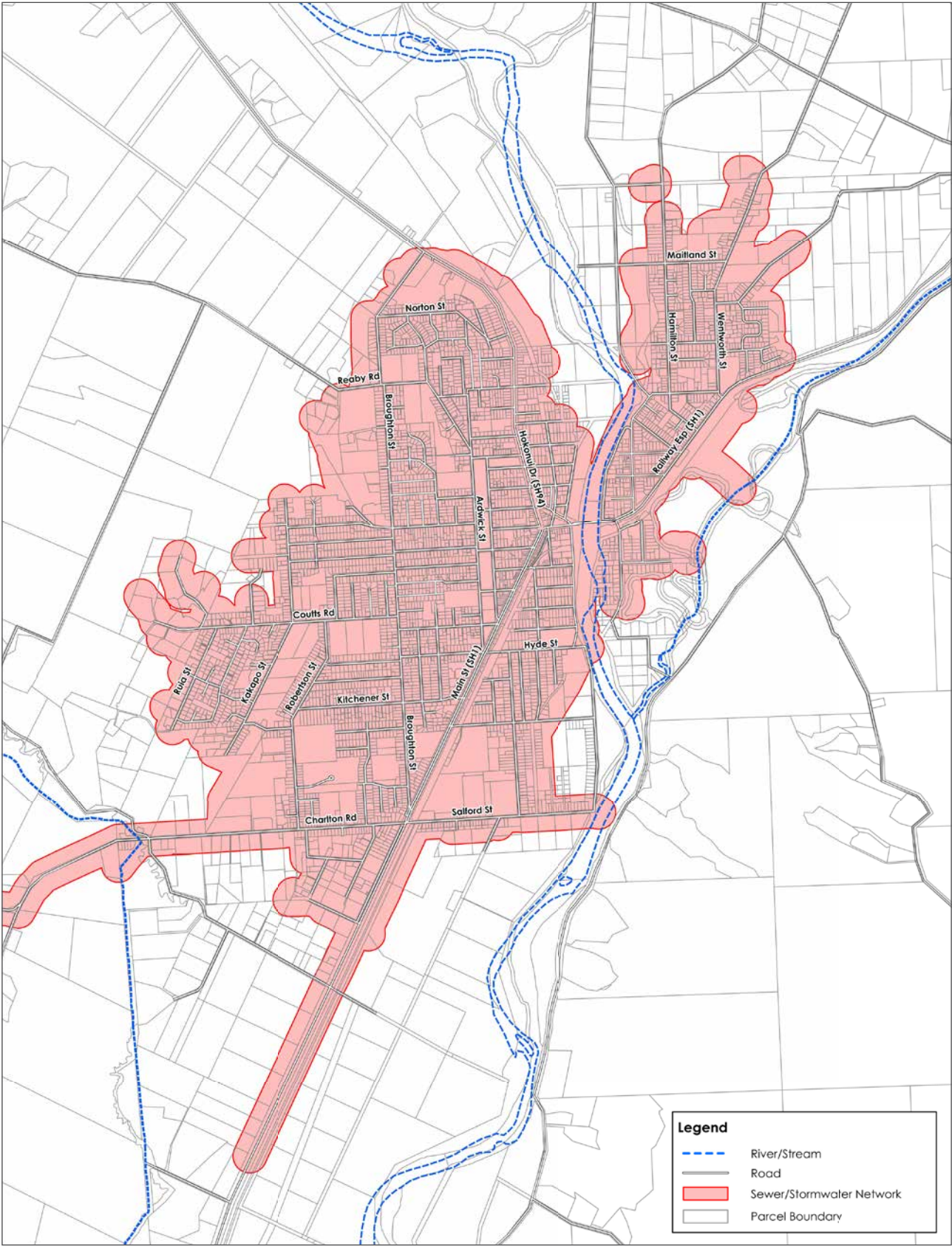
13. Map – Mataura Residential and Heavy Industrial Rating Area



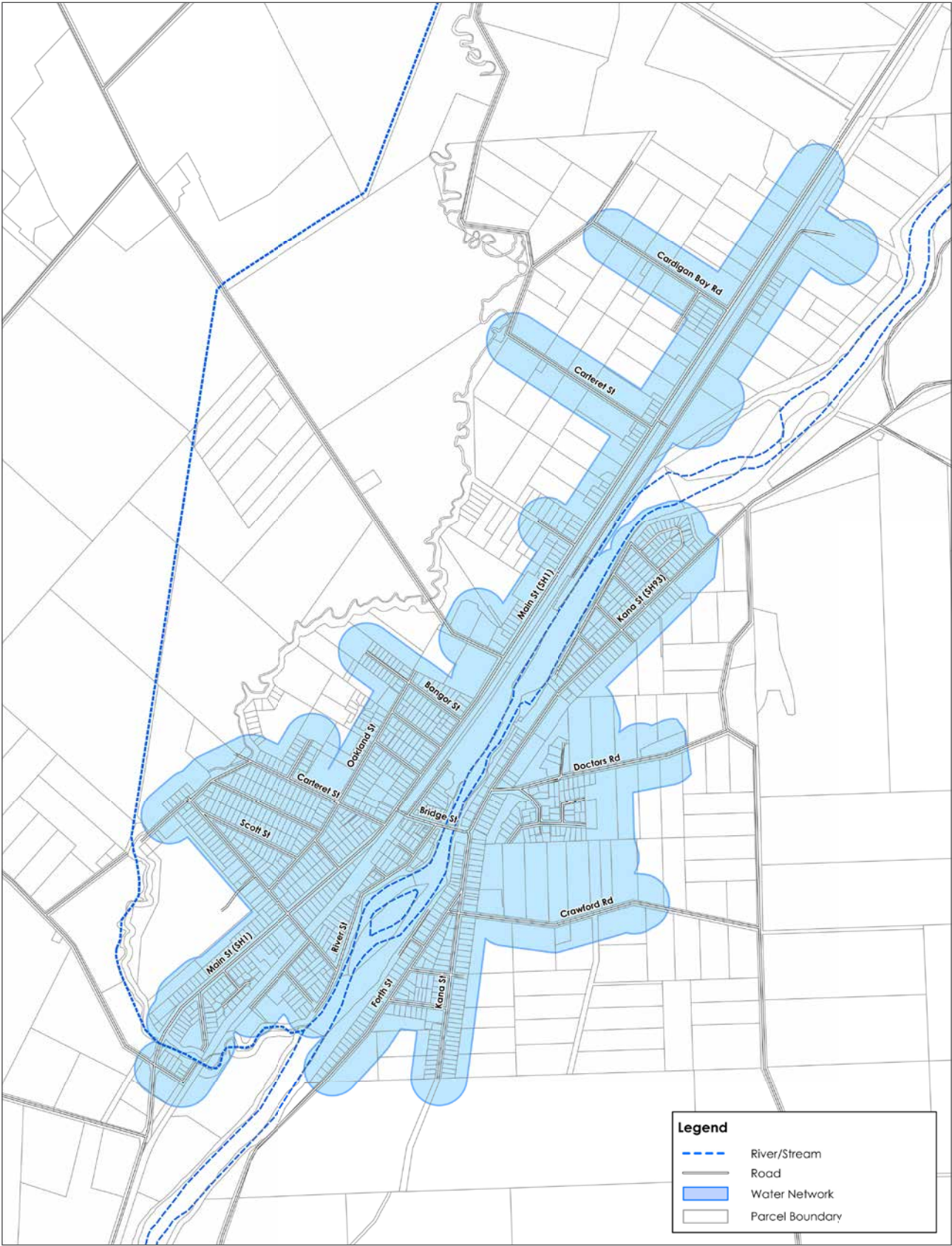
14.Map – Gore Water Network



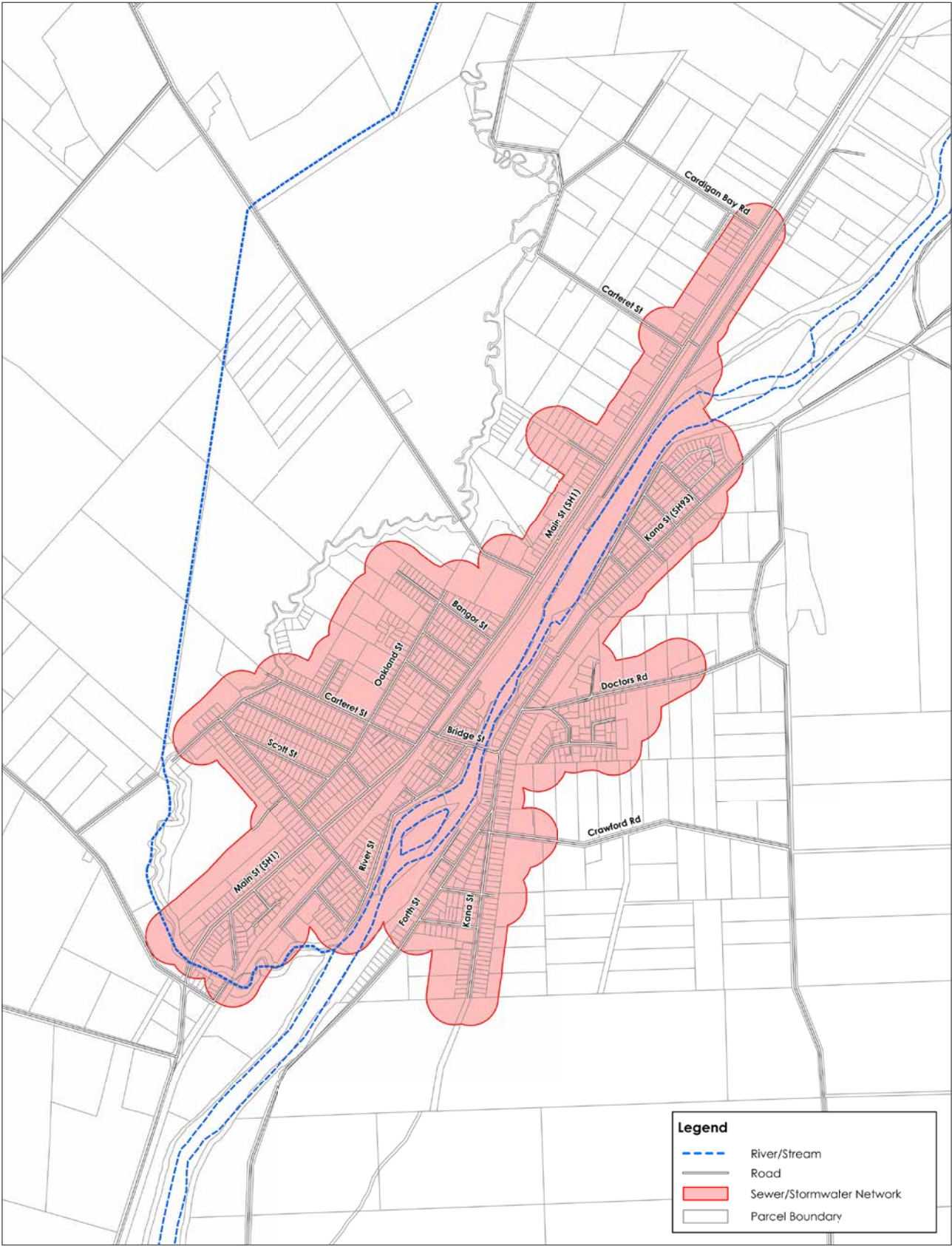
15. Map – Gore Wastewater and Stormwater Network



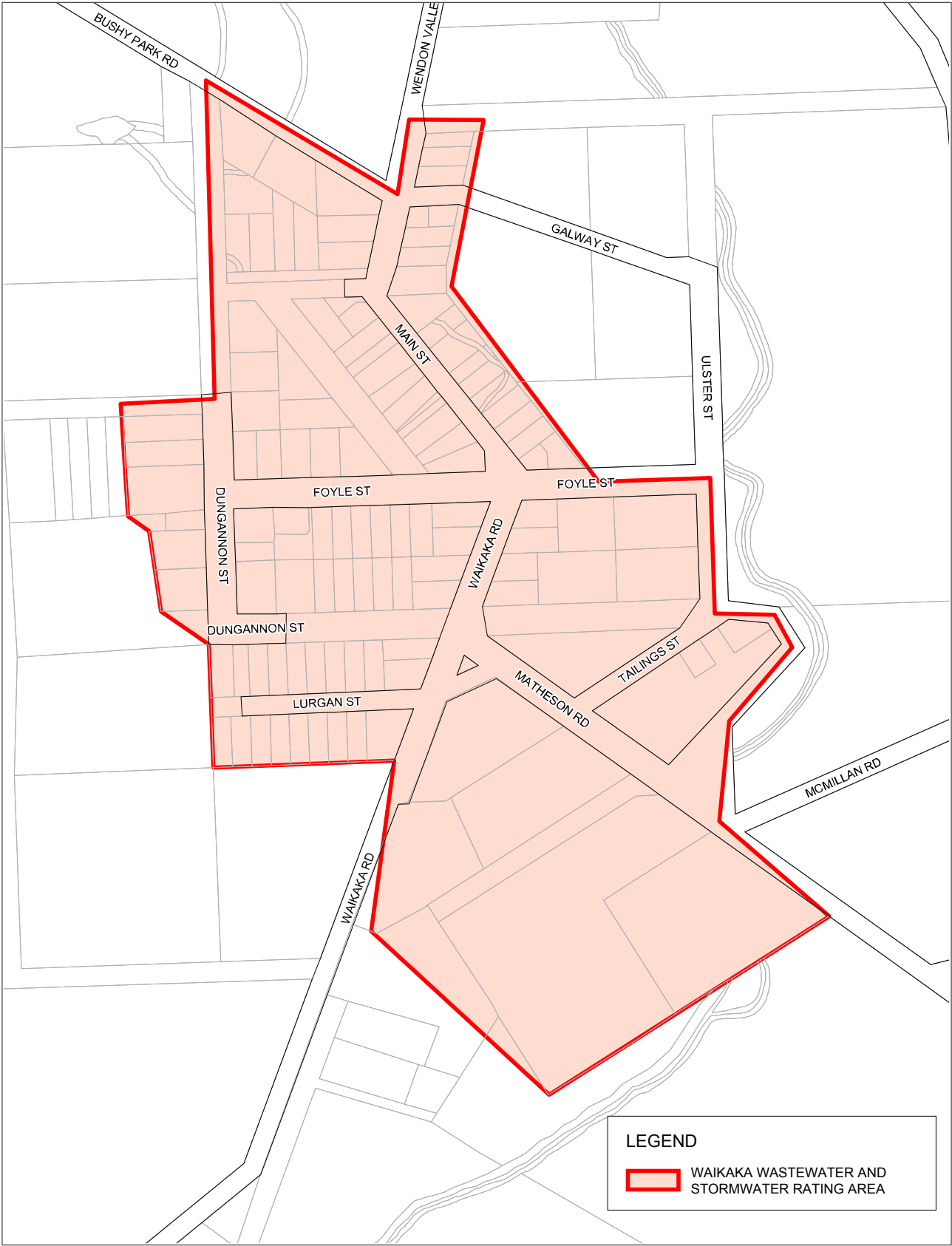
16.Map – Mataura Water Network



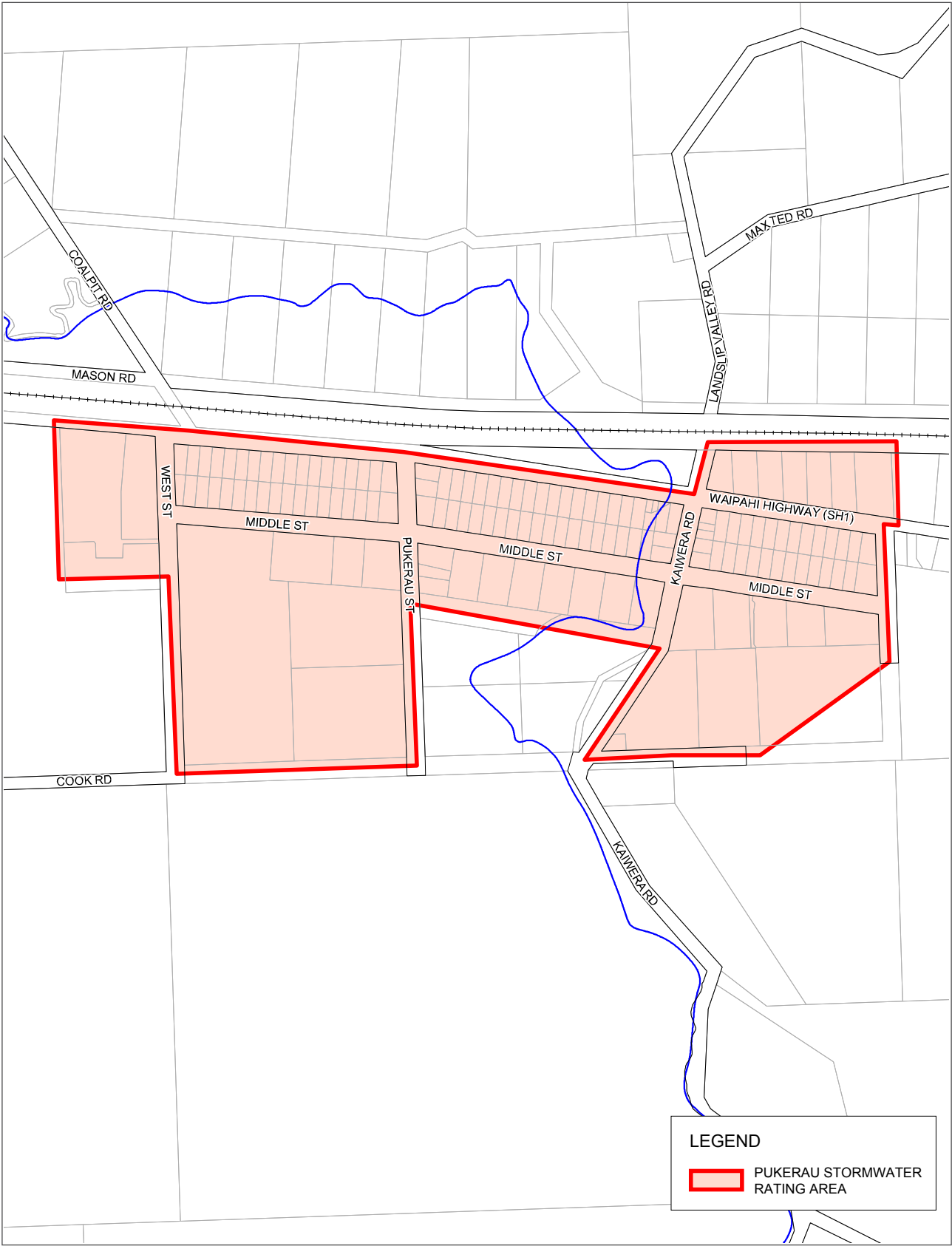
17. Map – Mataura Wastewater and Stormwater Network



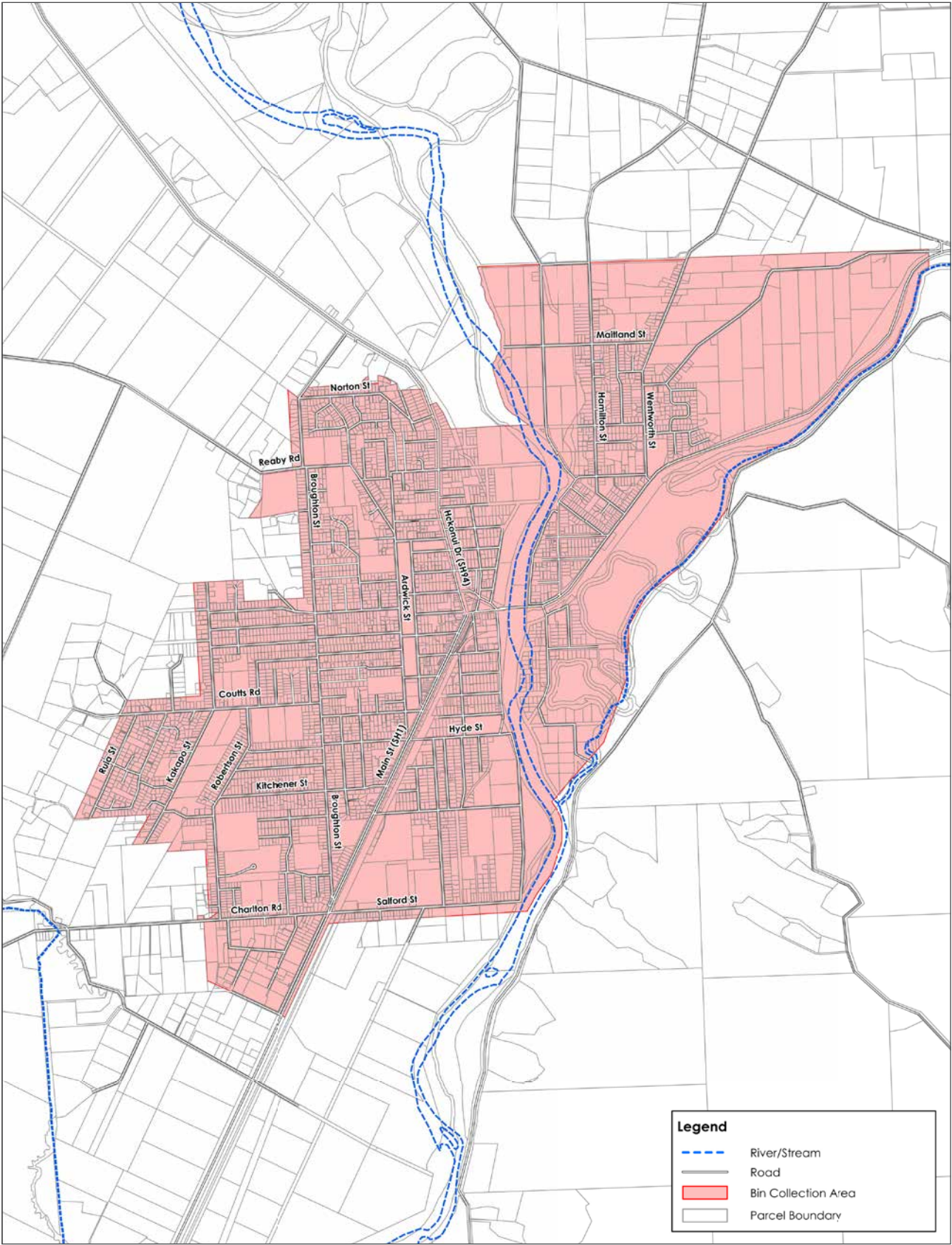
18. Map – Waikaka Wastewater and Stormwater Network



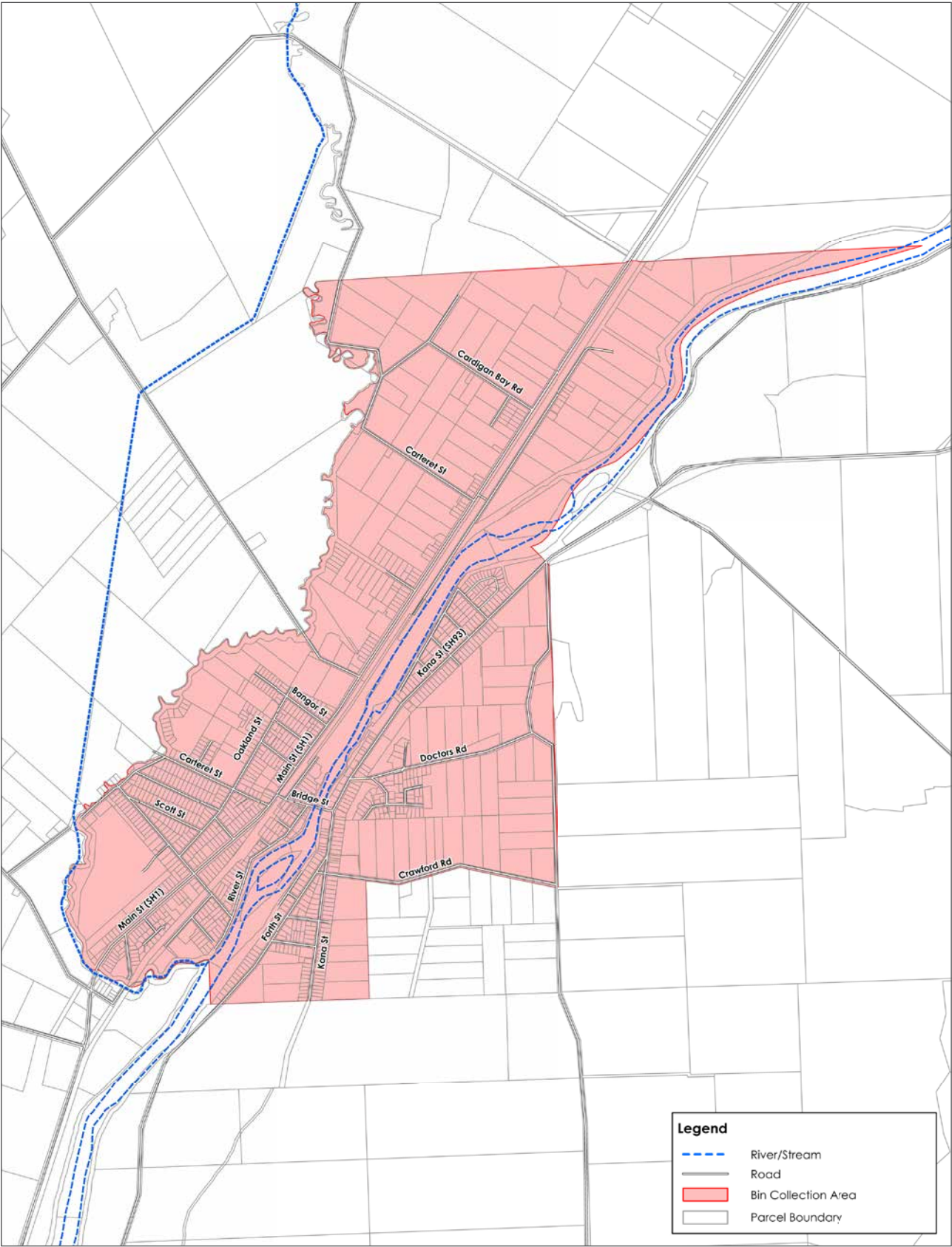
19. Map – Pukerau Wastewater and Stormwater Network



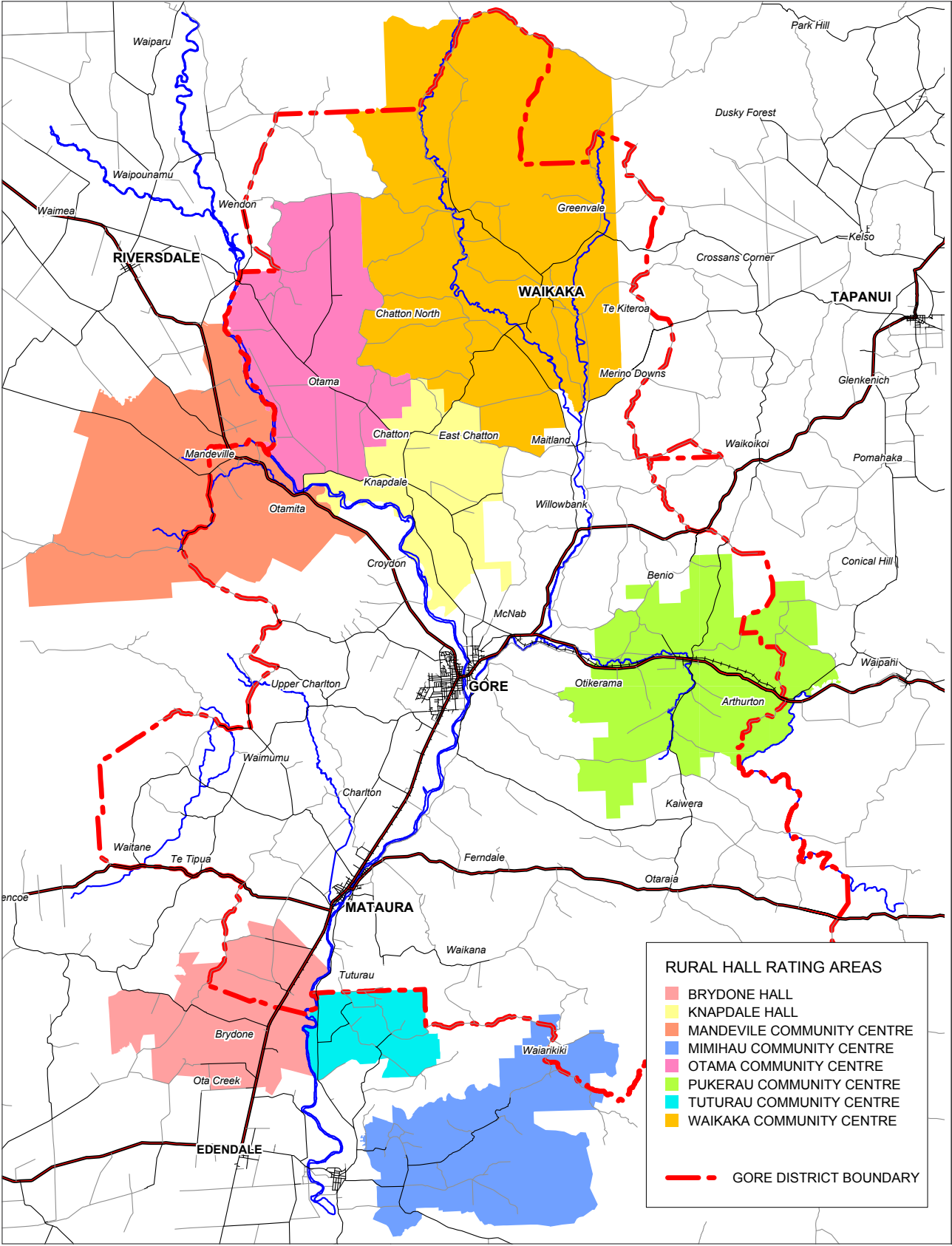
20. Map – Gore Wheelie Bin Service Area



21. Map – Mataura Wheelie Bin Service Area



22. Map – Rural Halls Rating Areas



District Statistics

Economy

Gross domestic product, 2024

\$1,019.4m

in 2024 prices

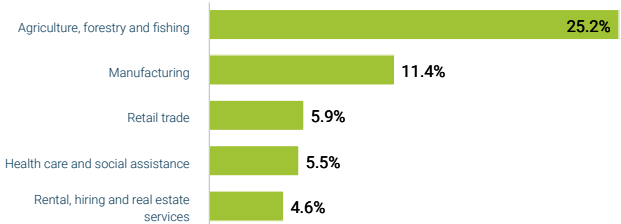
1.4%

growth in 2024

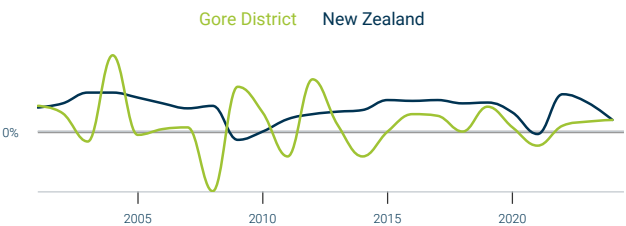
0.2%

of national total

Largest industries, 2024 (% of total)



Economic growth, 2000-2024



Largest contributors to GDP growth, 2023 - 2024

Agriculture, forestry and fishing	\$10.6m
Health care and social assistance	\$4.1m
Mining	\$4.0m
Information media and telecommunications	\$2.6m
Electricity, gas, water and waste services	\$1.7m
All other industries	\$-10.8m
Total economy	\$14.0m

Employment

Total employment, 2024

7,272

filled jobs

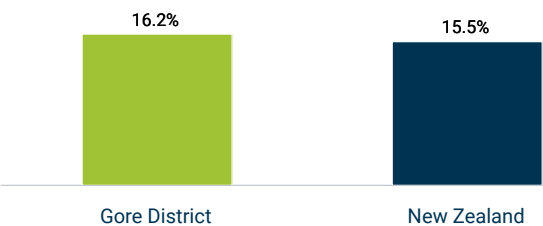
0.7%

growth in 2024

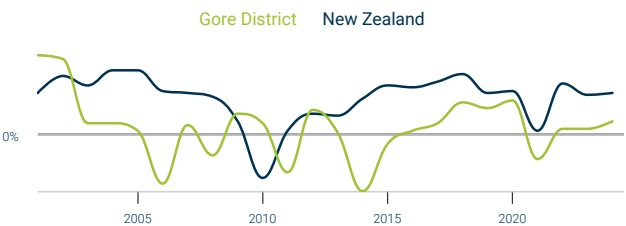
0.3%

of national total

Self-employment rate, 2024



Employment growth, 2000-2024



Industries which created most jobs, 2023 - 2024

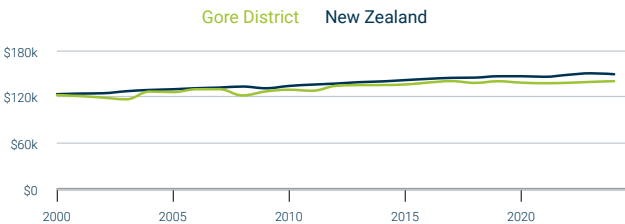
Health care and social assistance	35
Accommodation and food services	24
Transport, postal and warehousing	15
Information media and telecommunications	12
Retail trade	11
All other industries	-46
Total economy	51

Productivity

GDP per filled job, 2024

\$140,182 | **\$149,163**
Gore District | New Zealand

GDP per filled job, 2000-2024



Businesses

Number of business units, 2024

2,112 | **0.7%** | **0.3%**
Business units | growth in 2024 | of national total

Industries with most business units

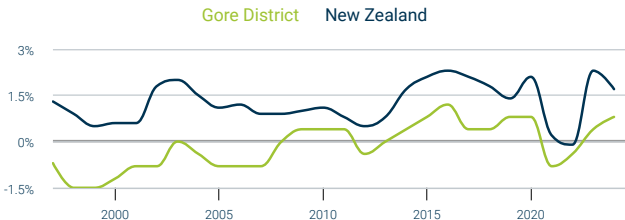
Agriculture, forestry and fishing	657
Rental, hiring and real estate services	426
Construction	153
Retail trade	126
Financial and insurance services	123
All other industries	627
Total economy	2,112

Population

Population, 2024

13,000 | **0.8%** | **0.2%**
Estimated resident population | growth in 2024 | of national total

Population % change, 1996-2024

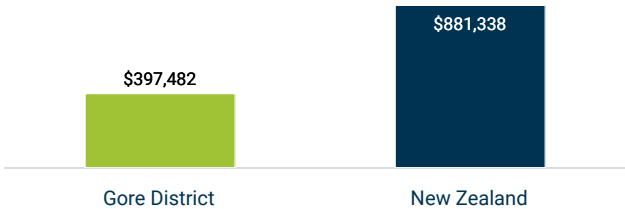


Income and housing

Mean household income, 2025

\$103,721 | **\$135,092**
Gore District | New Zealand

Average house value, 2025



Rating Base Information

The average increase in rates across the District for 2025/26 is 8.82%. The impact of the increase will vary among the sectors of Residential, Commercial, Rural and Industry.

	Capital Value \$	Land Value \$	Number of Rating Units	Number of UAGCs	Number of Water Connections	Number of Wastewater and Stormwater Connections
Gore	2,032,155,700	670,830,400	4,164	4,108	4,147	4,922
Mataura	232,385,200	65,689,800	884	839	813	814.5
Rural	3,047,735,400	2,127,238,200	1,780	1,800	199	351
Heavy Industry	23,675,000	5,080,000	15	6	9	87
Utilities	98,402,000	5,000,000	9	9	0	0
Total	5,434,353,300	2,873,838,400	6,852	6,762	5,168	6,175

The average increase in rates across the District for 2025/26 is 8.82%. The impact of the increase will vary among the sectors of Residential, Commercial, Rural and Industry.

Rates	Urban	Rural	Industrial	Utilities	Total (Incl GST)
2024/25	22,691,215	7,857,556	501,168	103,302	31,153,241
2025/26	24,885,831	8,320,731	482,053	211,155	33,899,770
% Increase	9.67%	5.89%	-3.81%	104.41%	8.82%

Schedule of Special Reserve Fund Movements

		30 June 2025	Additions \$000	Withdrawals \$000	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 Maitara 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			13
Council wide asset replacement and maintenance reserves	Funding long term maintenance and replacement of Council assets	2,859	6,345	(4,250)	4,954
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
Maitara Initiatives Reserve	Funding future initiatives in Maitara	(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 roding 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	6,345	(4,250)	5,693
Grand total		3,863	6,345	(4,250)	5,958

Associated Policies and Other Key Documents

These policies and key documents were reviewed as part of our Long-term Plan process and were adopted by the Council in 2025.

All these documents are available to view on our website at www.goredc.govt.nz/2025ltp.

Significance and Engagement Policy

The Council's Significance and Engagement Policy reflects our commitment to involve our local community in council decisions about things that affect their lives.

The Significance and Engagement Policy:

- enables the Council and our communities to identify the degree of significance attached to particular decisions.
- provides clarity about how and when communities can expect to be engaged in decisions about different issues, assets, or other matters.
- ensures the Council is informed from the beginning of a decision-making process about the extent and type of public engagement that is expected before a particular decision is made; and Ensures the Council meets its obligations under the Local Government Act 2002 to have a Significance and Engagement Policy.

Investment Policy

The Council's Investment Policy details how the Council's investments are to be managed. The Council manages funds for the following purposes:

- day-to-day working capital management;
- debt mitigation, or to meet debt repayments; and
- to fund short or long term commitments identified in the Council's Annual Plan, financial strategy or the Long-term Plan.

Liability Management Policy

The purpose of the Council's Liability Management Policy is to outline the level and nature of risks that are acceptable to the Council, and to control and manage borrowing costs, liquidity requirements and risks associated with treasury management activities.

The key objectives of this policy are to:

- ensure that the Council has the ability to meet its debts in an orderly manner as and when they fall due, in both the short and long-term, through appropriate liquidity and funding risk management;
- arrange appropriate funding facilities for the Council, ensuring they are not above market related margins utilising the Local Government Funding Agency (LGFA), bank debt facilities and/or capital markets as appropriate;
- control the cost of borrowing through the effective management of its interest rate risks;

- maintain operational controls and procedures to protect the Council against permanent financial loss, opportunity cost and other inefficiencies.

Remission of Rates

The Council's Remission of Rates Policy details how the Council's rates remissions are available for ratepayers that meet the criteria outlined in this policy. A rates remission is a partial reduction in the amount of rates you have to pay.

This policy adheres to the requirements in Section 109 of the Local Government Act 2002, and also Part 4 and Schedule 1 (Parts 1 and 2) of the Local Government (Rating) Act 2002. If a local authority develops a remission of rates policy, it must include:

- the objectives sought to be achieved by the remission of rates; and
- the conditions and criteria to be met in order for the rates to be remitted.

The policy also outlines that Māori Freehold land will be rated in accordance with Part 4 of the Local Government (Rating) Act 2002, noting that the Council does not have a rates remission or rates postponement policy specific to Māori Freehold land.

Revenue and Financing Policy

The Local Government Act 2002 requires all councils to adopt a Revenue and Financing Policy as part of a Long-term Plan. This policy is used to demonstrate how the council proposes to fund the operating and capital expenditure for its various activities. More importantly it describes the rationale behind funding choices for activities, and provides predictability and certainty for residents and ratepayers about how the Council funds its activities.

The aim of the policy is to promote consistent, prudent, effective and sustainable financial management of the Council, and to fund its activities from the most appropriate source after consideration of who benefits from each activity.

Asset Management Policy

The Asset Management Policy outlines the principles, requirements, and responsibilities for undertaking asset management across the Council. Infrastructure assets underpin our standard of living, and so the policy supports the Council's long-term strategic goals.

The policy builds on the Council's strategic goals by promoting an integrated approach to managing service delivery across all types of assets. It also promotes a sustainable development approach to reflect the changes to the purpose of the Local Government Act 2002.

Fees and Charges

Fees and Charges are reviewed annually as part of Annual or Long-term Plan process.