



Te Kaunihera-ā-Rohe o Taratahi

CARTERTON
DISTRICT COUNCIL

AGENDA

Risk and Assurance Committee Meeting

Date: Wednesday, 6 May 2026

Time: 9:30 am

**Location: Carterton Events Centre
50 Holloway St
Carterton**

G Naylor (Chair)

Deputy Mayor G Ayling (Deputy Chair)

Mayor S Cretney

Cr S Laurence

Cr J Burns

Cr S Casey

M Sebire (Hurunui-o-Rangi Marae)

**Notice is hereby given that a Risk and Assurance Committee Meeting of the
Carterton District Council will be held in the Carterton Events Centre, 50 Holloway
St, Carterton on:**

Wednesday, 6 May 2026 at 9:30 am

Order Of Business

1	Karakia Timatanga	5
2	Apologies	5
3	Conflicts of Interests Declaration	5
4	Public Forum	5
5	Discussion of the Public Forum	5
	VIDEOCONFERENCE LINK	5
6	Confirmation of the Minutes	6
	6.1 Minutes of the Risk and Assurance Committee Meeting held on 11 March 2026.....	6
7	Reports	15
	7.1 Treasury Report	15
	7.2 Emergency Management Risk Report	27
	7.3 Draft Annual Plan 2026/2027	33
	7.4 Risk Management Update	96
	7.5 2025/2026 Annual Report Timeline.....	118
	7.6 Update on the Waste Water Treatment Plant Inlet works Project	121
	7.7 2027-2037 Introduction to Long-Term Plan	124
	7.8 Health, Safety and Wellbeing Update.....	144
8	Exclusion of the Public	156
	8.1 Confirmation of the public-excluded minutes of the Risk and Assurance Committee held 11 March 2026	156
	8.2 People Update	156
9	Karakia Whakamutunga	157

1 KARAKIA TIMATANGA

Mai i te pae maunga, raro ki te tai

Mai i te awa tonga, raro ki te awa raki

Tēnei te hapori awahi ai e Taratahi.

Whano whano, haramai te toki

Haumi ē, hui ē, tāiki ē!

2 APOLOGIES

3 CONFLICTS OF INTERESTS DECLARATION

4 PUBLIC FORUM

5 DISCUSSION OF THE PUBLIC FORUM

VIDEOCONFERENCE LINK

Microsoft Teams [Need help?](#)

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Meeting ID: 420 340 822 655 27

Passcode: aJ6Yk2uB



6 CONFIRMATION OF THE MINUTES



6.1 MINUTES OF THE RISK AND ASSURANCE COMMITTEE MEETING HELD ON 11 MARCH 2026

1. RECOMMENDATION

1. That the Minutes of the Risk and Assurance Committee Meeting held on 11 March 2026 are true and correct.

File Number: 510802

Author: Robyn Blue, Democratic Services Officer

Attachments: 1. Minutes of the Risk and Assurance Committee Meeting held on 11 March 2026

**MINUTES OF CARTERTON DISTRICT COUNCIL
RISK AND ASSURANCE COMMITTEE MEETING
HELD AT THE CARTERTON EVENTS CENTRE, 50 HOLLOWAY ST, CARTERTON
ON WEDNESDAY, 11 MARCH 2026 AT 1:00 PM**

PRESENT: Graham Naylor (Chair), Deputy Mayor Grace Ayling, Cr Steve Laurence, Cr Jane Burns, Cr Simon Casey

IN ATTENDANCE: Elected members

Cr S Gallon

Staff

Geoff Hamilton (Chief Executive), Marc Ferguson (Chief Financial Officer), Lawrence Stephenson (Group Manager Infrastructure), Geri Brooking (Group Manager People and Corporate), Glenda Seville (Group Manager Community and Facilities), Solitaire Robertson (Group Manager Planning and Regulatory), Vicki McLachlan (People and Wellbeing Manager), Sara Renall (Senior Communications and Engagement Advisor - via videoconference), Robyn Blue (Democratic Services Officer), Katrina King (Democratic Services Officer)

Other

Sefton Vuli (Audit NZ)

Simon Taylor (Manager, Emergency Management Wairarapa)

1 KARAKIA TIMATANGA

The meeting opened with a karakia by all members.

2 APOLOGIES

MOVED

That an apology be received from Mayor Steve Cretney.

Deputy Mayor G Ayling/Cr J Burns

CARRIED

3 CONFLICTS OF INTERESTS DECLARATION

There were no conflicts of interest declared.

4 PUBLIC FORUM

There was no public forum.

5 DISCUSSION OF THE PUBLIC FORUM

Not applicable.

6 CONFIRMATION OF THE MINUTES

6.1 MINUTES OF THE RISK AND ASSURANCE COMMITTEE MEETING HELD ON 12 NOVEMBER 2025

MOVED

1. That the minutes of the Risk and Assurance Committee Meeting held on 12 November 2025 are true and correct.

Cr S Laurence/Cr S Casey

CARRIED

7 REPORTS

7.1 AUDIT PLAN, AUDIT PROPOSAL LETTER, AUDIT ARRANGEMENTS LETTER AND AUDIT ENGAGEMENT LETTER

1. PURPOSE

To provide the Committee with the Audit Plan (2025/2026), the Audit Proposal Letter (2026 - 2028), Audit Arrangements Letter (2026-2028) and the Audit Engagement Letter (2026-2028).

NOTED

- The 2025/2026 Audit Plan identifies three main areas of focus: the fair value of infrastructural assets, management override of controls (particularly through journal entries), and keeping abreast of developments in local water reforms to ensure early consideration of accounting and reporting implications.
- The aim is to complete the audit by mid-October. The same audit team will be used to ensure consistency.

MOVED

That the Committee:

1. **Receives** the report.
2. **Receives** the 30 June 2026 Audit Plan (Attachment 1), 30 June 2026 to 30 June 2028 Audit Proposal Letter (Attachment 2), 30 June 2026 to 30 June 2028 Audit Arrangements Letter from the office of the Auditor-General (Attachment 3) and the 30 June 2026 to 30 June 2028 Audit Engagement Letter (Attachment 4).
3. **Recommends** the Audit Proposal Letter and Audit Engagement Letter are signed by the Mayor.

Cr J Burns/Cr S Casey

CARRIED

7.2 AUDIT NEW ZEALAND REPORT TO MANAGEMENT ON THE AUDIT OF CARTERTON DISTRICT COUNCIL FOR THE YEAR ENDED 30 JUNE 2025

1. PURPOSE

To present the report to Management by Audit New Zealand on the audit of Carterton District Council for the year ended 30 June 2025.

NOTED

- The report to management on the audit of CDC for the year ending 30 June 2025 reflects significant improvements, with most issues now at the medium or low level, and previous major matters, including qualifications, having been addressed by council management.

MOVED

That the Committee:

1. **Receives** the report.

Deputy Mayor G Ayling/Cr S Laurence

CARRIED

7.3 EMERGENCY MANAGEMENT RISK REPORT

1. PURPOSE

For the Committee to be updated on Emergency Management activities October 2025 to January 2026.

MOVED

That the Committee:

1. **Receives** the Emergency Management Report for the expanded quarter 1 October 2025 – 31 January 2026.
2. **Recommends** that Council adopts the Wairarapa Emergency Management Strategy 2025-2030.

Cr S Casey/Deputy Mayor G Ayling

CARRIED

7.4 STRATEGIC RISK - CLIMATE CHANGE

1. PURPOSE

For the Committee to gain a greater understanding of the strategic risk of climate change in Council's Risk Register.

NOTED

- Compounding weather events (one after the other) can be expected to occur more frequently.
- There is currently no combined climate plan across the three councils, though environmental officers meet periodically. The proposed Wairarapa Combined District Plan includes strong climate change principles.
- A workshop on climate change is scheduled for 1 April 2026 with the aim of informing long-term planning and council's risk appetite.

MOVED

That the Committee:

1. **Receives** the report.
2. **Adopts** the use of the local government climate change scenarios.
3. **Agrees** to re-engage at the scheduled climate change workshop on 1 April 2026.

Cr S Casey/Cr J Burns

CARRIED

7.5 WASTE WATER TREATMENT PLANT HEADWORKS PROJECT PROCUREMENT

1. PURPOSE

For the Committee to be updated on the procurement process for the Wastewater Treatment Plant (WWTP) Headworks Project.

NOTED

- With regard to project controls, both the contractor and council have contingencies in place, with project management oversight by an independent consultant.
- Key equipment will be sourced from Europe in the next six months with potential shipping and exchange rate risks identified due to conflict in the Middle East. Council officers will report back to the committee on this.
- Officers will review exposure to foreign exchange policy in contracts and determine if a specific Foreign Exchange Policy⁸ is required

MOVED

That the Committee:

1. **Receives** the report.

Deputy Mayor G Ayling/Cr S Casey

CARRIED**7.6 RISK MANAGEMENT UPDATE****1. PURPOSE**

For the Committee to be updated with a summary on Council's identified and emerging risks.

NOTED

- A workshop will be scheduled before the next Risk and Assurance meeting to review the Risk Register.
- Local Water Done Well (LWDW) was identified as a key emerging risk. The Chief Executive is reviewing LWDW progress in other Councils who are going live in July 2026 to identify learnings.

MOVED

That the Committee:

1. **Receives** the report.

Cr S Laurence/Cr J Burns

CARRIED**7.7 INSURANCE UPDATE****1. PURPOSE**

To update the Risk and Assurance Committee on the renewal of insurance cover effective 1 July 2025, including market trends, year-on-year cost changes, and the current value of insured assets.

MOVED

That the Committee:

1. **Receives** the report.

Cr S Casey/Deputy Mayor G Ayling

CARRIED

7.8 TREASURY REPORT

1. PURPOSE

To provide the Committee with an update on Council's current Treasury position.

MOVED

That the Committee:

1. **Receives** the report.
2. **Notes** the current Treasury position and compliance with policy limits.

Cr S Laurence/Deputy Mayor G Ayling

CARRIED

7.9 UPDATE ON THE DRAFT ANNUAL PLAN 2026/2027

1. PURPOSE

To provide the Risk and Assurance Committee with an update on the Draft Annual Plan 2026/27.

MOVED

That the Committee:

1. **Receives** the report.
2. **Notes** the mitigated risk of no formal consultation.

Cr J Burns/Cr S Casey

CARRIED

7.10 HEALTH, SAFETY AND WELLBEING UPDATE

1. PURPOSE

This report updates the Risk and Assurance Committee on recent health, safety and wellbeing (HS&W) activities.

NOTED

- Self-assessment of compliance with the Health and Safety at Work Act is ongoing, with no issues requiring committee attention at this time.

MOVED

That the Council:

1. **Receives** the report.

Deputy Mayor G Ayling/Cr J Burns

CARRIED

7.11 LOCAL WATER DONE WELL UPDATE

1. PURPOSE

This report is an information update for the Committee on the Wairarapa-Tararua water establishment and transition programme.

NOTED

The key risks with Local Water Done Well are:

- Ensuring the new Directors are up and running (when appointed)
- The workload of the Project Team and managing other business as usual work.

MOVED

That the Committee:

1. **Receives** the report.

Deputy Mayor G Ayling/Cr J Burns

CARRIED

MOVED

That the Committee:

1. **Agreed** to not go into recess after the meeting had been proceeding for 2 hours.

Cr S Casey/Cr J Burns

CARRIED

8 EXCLUSION OF THE PUBLIC

RESOLUTION TO EXCLUDE THE PUBLIC

MOVED

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
8.1 - Confirmation of the public-excluded minutes of the Risk and Assurance Committee held 12 November 2025	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(f)(i) - free and frank expression of opinions by or	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for

	between or to members or officers or employees of any local authority	withholding would exist under section 6 or section 7
8.2 - People Update	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

Cr S Laurence/Deputy Mayor G Ayling

CARRIED

MOVED

That Council moves out of Closed Council into Open Council.

Cr J Burns/Cr S Laurence

CARRIED

9 KARAKIA WHAKAMUTUNGA

The meeting closed with a karakia by all members.

The Meeting closed at 3.29pm

Minutes confirmed:

Date:

7 REPORTS



7.1 TREASURY REPORT

1. PURPOSE

To provide the Committee with an update on Council's current Treasury position.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

CDC's Treasury position and management are reported at each Risk and Assurance Committee meeting. This covers the current debt position, forecast debt position, compliance with policy and covenants, and risks.

This report incorporates analysis undertaken by PWC who are engaged to advise on Council's Treasury management.

This report sets out the Treasury position on 31 March 2026 advising the current status of debt and compliance against the parameters outlined in the Council's Liability Management Policy.

An update on the position of investments is reported to the Investment Committee.

4. CURRENT DEBT POSITION

The council's debt position as at 31 March 2026 is:

LGFA	\$27,100,000
Internal borrowings	\$ 7,002,261
TOTAL	\$34,102,261

As well as external borrowing through LGFA, we also have internal borrowings of approximately \$7m. Internal borrowing can be a prudent way to manage debt as we effectively spend Council cash holdings on capital expenditure and reflect this use of equity as internal loans.

Internal borrowings are not always visible in financial reporting, as only external debt is shown in the Statement of Financial Position. Our internal debt is shown in our Annual Report as part of our borrowings note disclosure. The weighted average interest rate on our borrowings with LGFA is currently 3.37%.

Interest rates have responded to economic conditions arising from global supply issues, and the movement in the OCR over the last couple of years. LGFA funding continues to be competitive compared to other lenders. Council is in a good position with a low average interest rate. Currently, internal borrowings have mitigated the external interest expense. Should we choose to refinance these internal borrowings, it will increase the external interest expense.

The current interest rate has been achieved through borrowing from several different bonds, ranging from 1 to 10 years. In selecting the bonds, we along with our advisors PWC, have considered interest rates and the timing of bonds to meet the requirements of the Council's funding policy.

Any new borrowings required to fund elements of the 2025/26 capital works programme are likely to increase the weighted average borrowing rate.

5. LIABILITY MANAGEMENT COMPLIANCE

Council's Treasury Management Policy (which includes Liability Management Policy and Investment Policy) stipulates parameters relating to the prudent management of debt. For the purposes of this report, the key policies are each addressed separately, as relevant.

Borrowing limits

The policy specifies the following borrowing limits, and Council is currently within all limits:

Limit	Council Limit	LGFA Lending Policy Limit	Position on 31 March 2026
Net external interest expense as a percentage of annual rates income	<15%	<25%	4.5%
Net interest expense as a percentage of total revenue	<15%	<20%	3.1%
Net external debt as a percentage of total revenue	<150%	<175%	91%
External debt plus available committed facilities plus liquid assets over existing external debt	Are maintained at or above 110%	Are maintained at or above 110%	124%

Liquidity Risk

Liquidity refers to the availability of financial resources to meet all obligations as they arise, without incurring penalty costs. This anticipates that Council has a minimum level of surplus liquidity to meet unexpected cash expenditure or revenue shortfall. The Policy calls for Council to maintain at least \$2m in the bank, call and term deposits with a maturity date of no greater than 30 days.

On 31 March 2026, liquid assets amounted to \$6.1m with the liquidity ratio being 124%, compared to the minimum limit of 110%. Term deposits longer than 30 days or linked to debt prefunding activity are excluded from the liquidity calculations, whereas uncommitted bank facilities are included in liquidity and current ratio calculations.

Debt Funding Risk

The maturity profile of the total committed funding in respect to all external debt and committed bank facilities is to be controlled by the following system.

Period	Minimum	Maximum
0 to 3 years	15%	60%
3 to 7 years	25%	85%
7 years plus	0%	60%

The current profile on 31 March 2026 was:

Funding summary

Bucket (years)	Maturing in period (\$)	Policy	Actual
0 - 3	\$14,700,000	15% - 60%	59%
3 - 7	\$10,400,000	25% - 85%	41%
7 - 15	\$0	0% - 60%	0%
Total	\$25,100,000		100%

As shown above, as at 31 March 2026 we remain compliant with the policy.

PwC has prepared a memorandum titled Policy Compliance Considerations During Transition to Waiti Waters (**Attachment 1**) which outlines the treasury policy implications associated with the proposed transfer of waters-related debt to Waiti Waters from 1 July 2027. The memorandum discusses the implications for both debt funding risk and interest rate risk compliance, including the uncertainty associated with the final timing, mechanism, and quantum of debt expected to transfer.

The memorandum notes that, while Council remains compliant with debt funding risk limits as at 31 March 2026, projected future funding maturity positions may become temporarily non-compliant as Council preserves funding flexibility ahead of the proposed debt transfer. This approach has been taken to avoid establishing funding arrangements that may ultimately prove inefficient or misaligned once the transfer mechanism is confirmed.

PwC has advised that the observed and projected non-compliance positions are primarily transition-related and arise from structural uncertainty associated with the proposed waters reform arrangements, rather than from an underlying weakening in treasury management discipline.

Interest rate risk

Interest rate exposure refers to the impact that movements in interest rates have on the Council's financial performance. Council's objective in managing interest risk is to minimise debt servicing cost and to maintain stability of debt servicing costs.

Factors that influence interest rates for long and short-term securities are beyond the control of the Council. When deciding the type of borrowing to be undertaken and what arrangements might need to be entered into to manage the interest on borrowing it is prudent to be aware of where the interest rate cycles are.

Our current interest rate profile is as follows:

Interest rate summary

#	Bucket	Min	Max	Actual
1	0 - 1	40%	90%	75%
2	1 - 12	40%	90%	76%
3	12 - 24	35%	85%	70%
4	24 - 36	30%	80%	59%
5	36 - 48	25%	75%	42%
6	48 - 60	20%	70%	17%
7	60 - 72	0%	65%	0%
8	72 - 84	0%	60%	0%
9	84 - 96	0%	50%	0%
10	96 - 108	0%	50%	0%
11	108 - 120	0%	50%	0%

As shown above, as at 31 March 2026 Council is not compliant with the interest rate risk policy limits in Year 5.

As outlined in the PwC memorandum attached to this report (**Attachment 1**), the current and projected non-compliance position is largely driven by uncertainty associated with the proposed transfer of water-related debt to Waiti Waters from 1 July 2027, including uncertainty regarding the final debt transfer mechanism and debt quantum.

PwC's analysis indicates that the assessed interest rate risk position is highly sensitive to the debt forecast assumptions applied. Depending on the scenario used, actions taken to restore compliance under one forecast position may worsen compliance under an alternative post-transfer scenario.

Council's current interest rate hedge profile therefore reflects a deliberate decision to preserve flexibility ahead of confirmation of the debt transfer arrangements. PwC representatives will attend the Risk and Assurance Committee meeting to discuss the memorandum and respond to questions from the Committee.

6. FORECAST POSITION

We have now completed Year 1 of the Long-Term Plan (2024/34). We had forecast that debt would be \$28.8m on 30 June 2025. As at year end 2025, our debt was \$25.1m. This reflects \$27.1m gross debt less \$2m invested to cover pre-funded debt and excludes \$7 million of internal borrowing.

This level of borrowing is well within policy limits, as shown in the Borrowing Limits table above.

Currently we are still holding internal debt and will continue to assess whether it is more prudent to continue to hold this internally or transfer to external debt through the LGFA. There are a few considerations here, including interest expense, and the fact that all the internal borrowings relate to 3 waters assets.

Counterparty Credit exposure

Credit risk is the risk that a party to a transaction will default on its contractual obligation. Council is exposed to credit risk when there is a deterioration of the credit rating:

- of an entity with which the Council places its investments.
- of a counterparty with whom the Council may transact financial derivative contracts.

To avoid such risk, investment is made in instruments that are issued by entities that fit within the following:

Counterparty / Issuer	Minimum S&P long term / short term credit rating	Investments maximum per counterparty (\$m)	Interest rate risk management instrument maximum per counterparty (\$m)	Total maximum per counterparty (\$m)
NZ Government	N/A	Unlimited	None	Unlimited
Local Government Funding Agency (LGFA)	AA- / A-1	20.0	None	20.0
NZ Registered Bank	A- / A-1	10.0(1)	10.0	20.0

Currently counterparty relationships are established with BNZ, ANZ and Westpac. Involving others will be based on our requirements, and their credit rating.

7. NEXT STEPS

Staff will continue to monitor and report on the Treasury position and compliance to the Risk and Assurance Committee. As new borrowings are drawn down, compliance with policy requirements will be considered, together with advice from PwC. PwC representatives will attend the 6 May 2026 Risk and Assurance Committee meeting to present and discuss the attached memorandum regarding treasury policy compliance considerations associated with the proposed transfer of waters-related debt to Waiti Waters.

8. CONSIDERATIONS

8.1 Climate change

There are no specific climate change considerations.

8.2 Tāngata whenua

There are no specific tāngata whenua considerations.

8.3 Financial impact

There are no financial impacts resulting from the decisions in this report.

8.4 Community Engagement requirements

There are no community engagement requirements.

8.5 Risks

Key risks relate to Treasury management areas outlined above. As demonstrated, Council continues to have significant headroom in terms of borrowing capacity and remains compliant with the majority of treasury policy limits. However, there is currently a non-compliance against the Year 5 interest rate risk policy limit arising from the uncertainty associated with the proposed transfer of waters-related debt to Waitī Waters.

PwC has advised that aspects of the current and projected treasury policy non-compliance are transition-related and reflect the need to preserve flexibility until the debt transfer mechanism and final debt quantum are confirmed. Council will continue to work closely with PwC to monitor these positions and develop an appropriate pathway back to compliance as greater certainty becomes available

As borrowings increase, risk becomes higher. For example, changes in interest rates can have a significant impact. We continue to manage these risks and meet monthly with our external advisor PwC to assist in this.

Risks related to investments, and in particular managed funds, and the management of these risks, has been discussed in the report above.

9. RECOMMENDATION

That the Committee:

1. **Receives** the report.
2. **Notes** the current Treasury position and compliance with policy limits.
3. **Notes** the attached PwC memorandum regarding Treasury Policy compliance considerations associated with the proposed transfer of waters-related debt to Waitī Waters.

File Number: 518636

Author: Natascha Anderson, Financial Accountant

Attachments: 1. **PWC CDC- Treasury Policy compliance considerations during transition to Waitī Waters - 30 April 2026** [↓](#)



Carterton District Council

To	Marc Ferguson and Natascha Anderson
From	Brett Johanson and Mike Shirley
Date	30 April 2026
Subject	Policy compliance considerations during transition of debt to Waiti Waters

Introduction

Carterton District Council (Council) is progressing toward the transfer of its water-related debt to Waiti Waters on 1 July 2027. While the direction of travel is clear, both the final amount of debt to be transferred and the mechanism of transfer remain subject to confirmation. This uncertainty is creating tension in the application of Treasury Management Policy (Policy) in relation to funding and interest rate risk management.

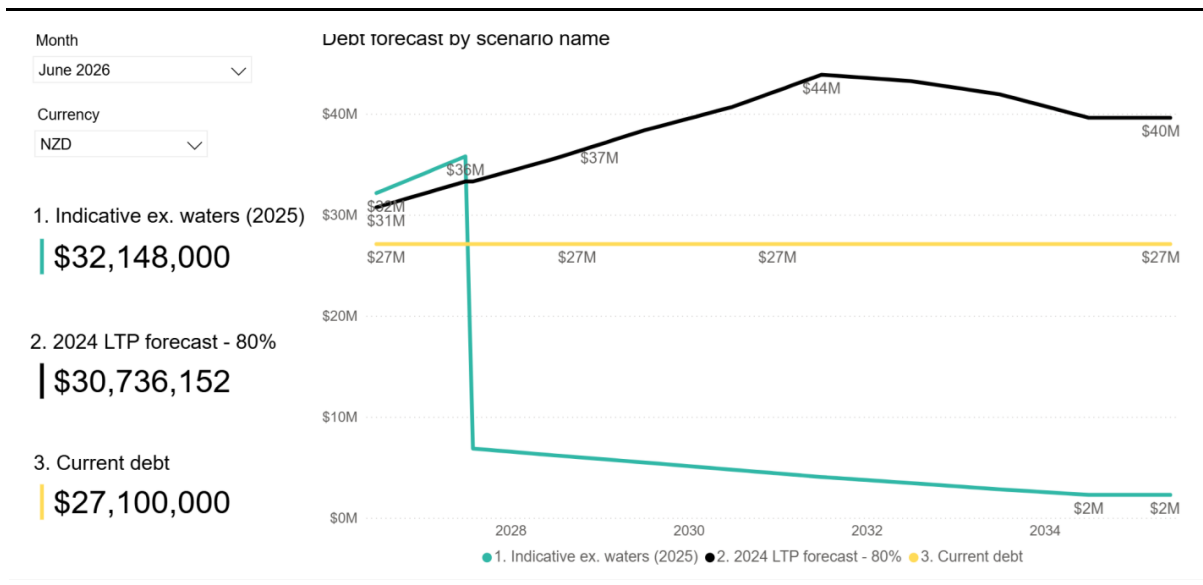
This memo outlines the implications of that uncertainty on Council's projected Policy compliance. It presents the interest rate and funding risk positions under relevant debt forecast scenarios and sets out a proposed approach to managing temporary Policy non-compliance while preserving flexibility ahead of the debt transfer. The analysis indicates that observed non-compliance is primarily a function of forecast uncertainty and timing differences, rather than a structural issue with Council's underlying risk positions.

Debt forecast context

Council has been managing its interest rate risk against a debt forecast constructed as 80% of the 2024 Long-Term Plan (**2024 LTP forecast – 80%**). This forecast does not make adjustments for the planned transfer of debt to Waiti Waters. To support a clearer view of the post-transfer position, a forecast that removes the expected amount of water-related debt (**Indicative ex. waters (2025)**) forecast has been prepared. This forecast assumes a transfer of ~\$29m of water-related debt at 1 July 2027, presenting a more representative view of Council's likely debt position beyond transfer date. Council's Policy allows the Chief Financial Officer to consider alternative debt forecast scenarios when designing and approving interest rate strategies within management's policy discretion.

While the current working assumption for treasury risk management purposes is that \$29m of debt will be transferred to Waiti Waters at 1 July 2027, there are indications that the final debt transfer amount may be different, which further supports the need to retain flexibility through the transition period.

Visualising considered debt forecasts as at 31 March 2026

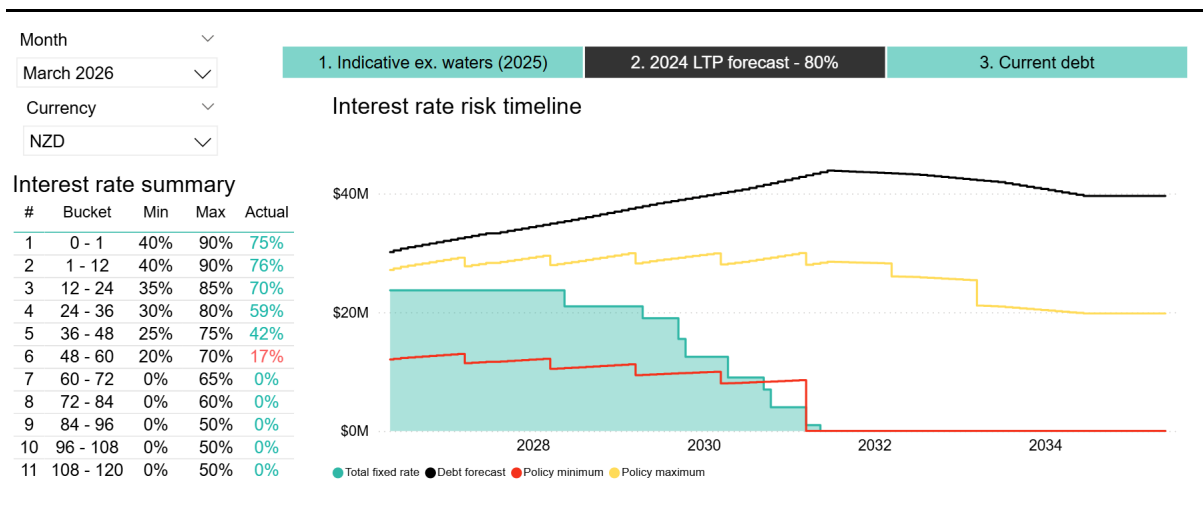


Interest rate risk compliance

Current position

Council's interest rate risk position reflects a combination of fixed-rate debt instruments and interest rate swaps. It also reflects a deliberate pause in further long-dated interest rate hedging while certainty on the debt transfer is sought. As at 31 March 2026, Council is non-compliant with its interest rate policy in Year 5. In the absence of corrective action, the extent of non-compliance is expected to increase over time.

Visualising the reported interest rate risk position at 31 March 2026 (2024 LTP forecast – 80%)

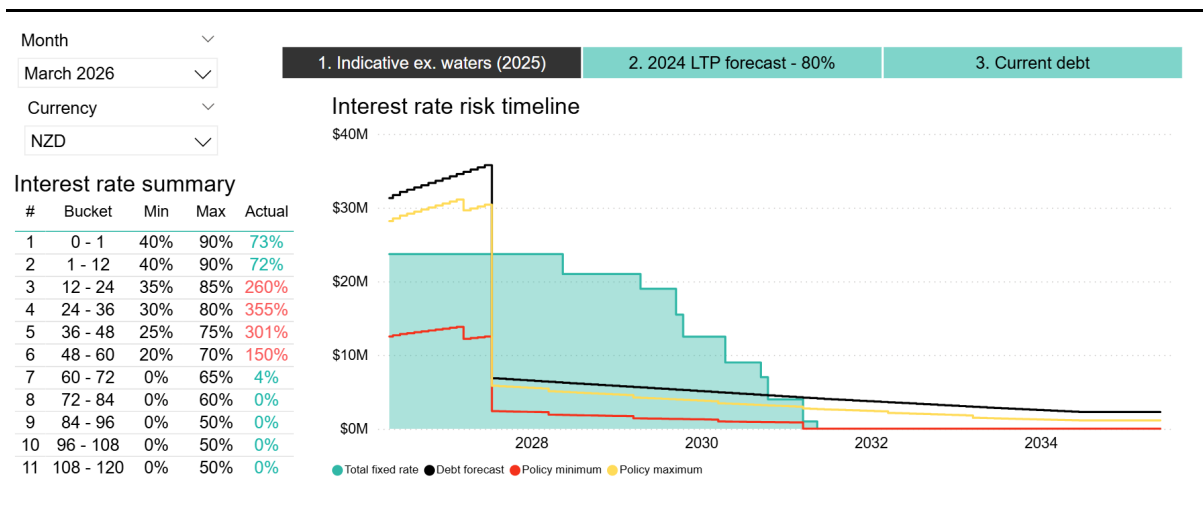


Alternative position - applying the Indicative ex. waters (2025) forecast

When assessed against the **Indicative ex. waters (2025)** forecast, non-compliance persists, though it shifts to shorter-dated time bands (Years 2 through 5) and for a **different reason** (over-hedging opposed to under-hedging). This reflects the step down in the debt forecast following the transfer of water-related debt to Waiti Waters.

Focusing on the non-compliance in Year 5 under both forecast scenarios, the decision to address non-compliance under one scenario impairs the degree of non-compliance in the other.

Visualising the projected interest rate risk position (Indicative ex. waters (2025)) at 31 March 2026



Interpreting the combined interest rate risk positions

The analysis demonstrates that the assessed interest rate risk position is highly sensitive to the underlying debt forecast applied - especially with the material change in forecast debt levels following the transfer. The **2024 LTP forecast 80%** and **Indicative ex. waters (2025)** forecast produce materially different outcomes when measured against Policy limits, particularly in terms of where and how non-compliance arises. Actions taken to restore or maintain compliance prior to the debt transfer (such as additional interest rate hedging) have the potential to create, or exacerbate, Policy non-compliance under the post-debt transfer view. This creates a structural tension in the application of Policy.

This tension is further compounded by uncertainty around the debt transfer itself – specifically the method of transfer and the amount of debt. In addition, **the agreed transfer approach should include a mechanism to address Council’s interest rate risk management position.**

Taken together, these factors mean that the observed points of non-compliance are, to a large extent, a function of the debt forecast applied, which is itself subject to change, rather than a reflection of an inherently misaligned interest rate hedge risk profile.

Proposed approach

Taking action now to restore compliance under the current forecast risks creating inefficiencies or further non-compliance once debt transfer specifics are confirmed. On that basis, we recommend that Council:

1. acknowledge current and projected non-compliance as an outcome of the debt transfer.
2. defer material restructuring of the interest rate profile until greater certainty on the debt transfer mechanism (and its interaction with the interest rate profile) is available.
3. monitor evolving positions and, once the debt transfer mechanism is confirmed, develop a strategy to support re-achieving compliance within a defined timeframe. The strategy should incorporate flexibility to accommodate implementation and prevailing market conditions

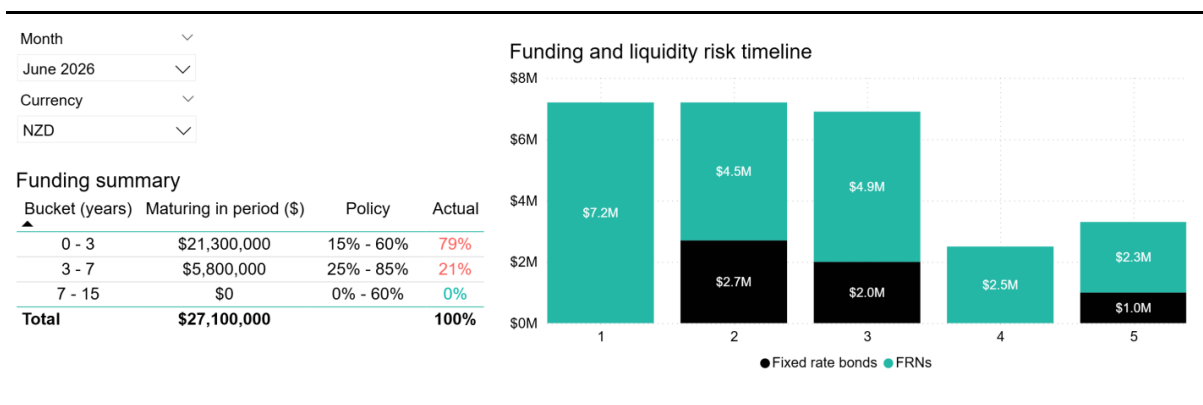
This approach ensures Council is not compelled to take actions in the near term that may prove suboptimal or require reversal, while providing a pathway back to compliance as the process progresses.

Funding profile compliance

Current position

As at 31 March, Council is compliant with its Funding Policy limits. Projecting the position forward 30 June 2026, Council’s funding profile will be non-compliant. This reflects the concentration of debt in shorter-dated maturity buckets following the decision to retain a greater degree of near-term funding flexibility during 2025 and into 2026. That approach was taken in the context of the proposed transfer of water-related debt to Waiti Waters. At that time, preserving flexibility was appropriate. With both the amount of debt to be transferred and the mechanism of transfer still subject to confirmation, maintaining shorter-term funding reduced the risk of Council establishing funding that could later prove inefficient or misaligned to the eventual transfer approach.

Visualising the projected funding profile at 30 June 2026



Interpreting the position

The purpose of the Policy's funding limits is to support the prudent spreading and smoothing of debt maturities over time, and to avoid excessive refinancing concentration in any single period. While Council is currently outside the relevant Policy parameters, the underlying intent of those limits remains materially reflected in the broader funding profile. Council's maturities remain distributed across future years, rather than being concentrated around a single refinancing point.

In that sense, the current position is better understood as a tension with the formal Policy settings than a breakdown in the underlying funding risk position. The non-compliance has not arisen from business-as-usual funding decisions. Rather, it is linked to a significant structural change in the delivery of water services to the community, and to the uncertainty that naturally accompanies that transition.

This makes the funding position more nuanced than the interest rate risk non-compliance discussed earlier in this memo. In the interest rate context, non-compliance is more directly a function of materially different debt forecast scenarios and the way existing hedge positions interact with those scenarios. In the funding context, the issue is instead the result of a deliberate trade-off - preserving flexibility ahead of debt transfer has supported transition planning, but has also created tension with Policy maturity limits.

Proposed approach

The appropriate response is ultimately a matter for Council judgement. One available path is to take action now to restore compliance with Policy funding limits. Pre-funding activity could support that outcome, improving alignment with Policy in the near term. However, restoring compliance now may reduce flexibility around the debt transfer. That is particularly relevant if the final transfer mechanism is not a single-step transfer on 1 July 2027 (novation or market-value), but instead involves staging or some other implementation process. In that situation, action taken now to restore compliance could produce a less efficient or less practical transfer outcome.

The alternative is for Council to accept continued temporary non-compliance with funding maturity limits until the debt transfer mechanism is confirmed. On this view, the current position is an understandable consequence of transition-related uncertainty rather than a business-as-usual policy breach, and it may be preferable to preserve flexibility until the transfer structure is sufficiently clear. Appropriate action could then be taken once that clarity is available.

On balance, while Council is outside the strict Policy parameters, the reason for that position is closely linked to a fundamental change in service delivery arrangements rather than an underlying weakening in treasury discipline. The key question for Council is therefore whether to prioritise formal compliance now, or preserve flexibility in the near term to support an efficient debt transfer outcome. Whichever approach Council prefers, it would be appropriate to clearly acknowledge the source of the non-compliance, the rationale for the chosen response, and the intention to implement a pathway back to compliance once the debt transfer mechanism is confirmed.

Disclaimer

This memo is subject to the engagement letter dated 20 December 2021 and the following restrictions. It is a memo addressed to you Carterton District Council.

This memo should not be reproduced or supplied to any other party without first obtaining our (PwC New Zealand) written consent. We accept no responsibility for any reliance that may be placed on our memo should it be used for any purpose other than that set out below and in any event we will accept no liability to any party other than you in respect of its contents. In the course of our work we have not verified any of the information provided to us by you, nor have we carried out anything in the nature of an audit. Accordingly, we express no opinion on the reliability, accuracy or completeness of the information provided to us and upon which we have relied. The statements and opinions contained in this memo are based on data obtained from the financial markets and are so contained in good faith and in the belief that such statements, opinions and data are not false or misleading. In preparing this memo, we have relied upon information which we believe to be reliable and accurate. We reserve the right (but will be under no obligation) to review our assessment and if we consider it necessary, to revise our opinion in the light of any information existing at the date of this memo which becomes known to us after that date. This memo must be read in its entirety. Individual sections of this memo could be misleading if considered in isolation from each other.



7.2 EMERGENCY MANAGEMENT RISK REPORT

1. PURPOSE

For the Committee to be updated on Emergency Management activities February to April 2026.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

This report updates the Committee on risks, mitigations, and activities undertaken by Emergency Management (EM) Wairarapa.

4. DISCUSSION

The focus of activities for the reporting period February - April has been the adoption of the EM Capability Strategy, managing the impacts of the global fuel disruption, and responding to severe weather events.

4.1 Wairarapa Emergency Management Capability Strategy

The three councils have been working together to develop a regional strategy to lift staff capability across the four Rs of EM. The 5year Strategy has a vision of “a resilient Wairarapa where councils, iwi, communities, and partners work together to prepare for, respond to, and recover from hazard or disaster events”. It aligns with the Wellington Region EM Group Strategy, proposed changes to the EM Bill (No.2), and using the CDEM Act 2002 and subsequent amendments.

The Strategy is designed as an internal operating policy that provides guidance to councils to:

- Deliver EM objectives effectively with a focused team
- Coordinate EM response and recovery on behalf of the three councils
- Improve efficiency and avoid duplication
- Create consistency in planning, systems, and service delivery
- Pool expertise and resources across three councils to resource the EOC and ongoing Local Controller duties
- Strengthen and consolidate relationships with iwi, lifeline utilities, emergency services, and central government
- Build resilience and long-term sustainability.

The Strategy has already been adopted by Carterton and South Wairarapa District Councils, with Masterton District Council expected to adopt in their next full council meeting in May.

4.2 Global Fuel Disruption

The Ministry of Business, Innovation and Employment (MBIE) is leading the national fuel security plan with input from NEMA. The response is separated into four phases, which represent escalating risk levels and can be applied to petrol, diesel, or jet fuel together or separately. The country is currently in Phase 1 (at time of writing):

- **Phase 1: Watchful/Monitoring**
Standard operations, monitoring stock and promoting voluntary conservation
- **Phase 2: Precautionary**
Active encouragement for public transport, carpooling, and working from home
- **Phase 3: Managed**
Managed, tightened supply with priority given to essential services
- **Phase 4: Protected**
Severe disruption response with mandatory training/prioritisation.

WREMO have developed significant preparatory work on behalf of the region's councils in the event that the country escalates to higher Phase levels. Across the Wairarapa, councils have been proactive in supporting fuel savings and other opportunities to reduce overall fuel usage and cost.

For Carterton, we activated our Crisis Management Team on 16 March and have been meeting weekly. Monitoring of the situation has been ongoing, and mitigations implemented to manage cost escalation and conserve fuel usage:

- Only use vehicles for necessary work and plan routes to save fuel
- Request online meetings or use public transport (if possible) to attend meetings outside of the district
- Top up all fuel bowsers/storage, generators, and vehicles at the end of each day
- Consider what work can be done remotely and organise travel by location
- Use the council's electric bikes and scooters for meetings within Carterton township
- Review business continuity plans to be prepared for ongoing disruption at higher restriction levels
- Carpool, bike or use public transport to/from work if possible.

Further potential measures such as working remotely (for roles that are able to) and delaying non-essential services may be considered should the government escalate to higher Phase levels, however at this stage there is no need for these.

4.3 Severe Weather Events

Three significant events impacted Wairarapa over the past three months:

- 16 Feb – Extreme weather event
- 12 Apr – Cyclone Vaianu
- 20 Apr – Extreme weather event

Each event required activation of the Emergency Operations Centre (EOC) and while Cyclone Vaianu didn't impact Wairarapa directly, secondary impacts were still felt in the region.

For the most recent extreme weather event, a Wellington/Wairarapa State of Emergency was declared at 13:30 on Monday 20 April and was terminated for Wairarapa on Friday 24 April at 17:00.

The Wairarapa region currently sits under a local transition period to allow for the transition to recovery, enabling time to scope the full extent of the damage as the region rebounds from another impact on our region. The transition notice lasts until 16:59 on Friday 22 May 2026 and enables the Wairarapa Recovery Manager extraordinary powers under the CDEM Act 2002 to manage, coordinate, or direct recovery activities. These powers, designed for urgent, safe and effective recovery, include the ability to clear roads, dispose of dangerous materials, manage essential supplies and enter premises to examine structures.

The Wairarapa Recovery Office is being re-established working with key stakeholders operating in the community to define the scope of the damage and assess what support, if any, is required from local and central government, other funders, or other providers to support impacted communities.

Lessons identified

Early Activation & Pre-positioning	Enabled initial function structure to be established and operating before event impact.
Staffing	More staff are required to be trained to work in the EOC, enabling more shifts over a longer time period. It should be noted that not all council staff are suited to working in the EOC but can continue to support council functions that are required to continue during an activation or state of emergency. We also identified the need for welfare support during and post the EOC as even experienced staff found the pressure difficult to operate under consistently.
Shift length	We are trialling different shift lengths to support a 24 hour operation. In the latest event we ran 2 x 12 hour shifts over four days. We are still seeking feedback from staff on the effectiveness of this approach but anecdotally it is too long to sustain for any period of time.
External expertise	External deployments into the EOC are an advantage as they bring higher levels of expertise in a function and provide additional support to staff operating in those functions.
External agencies and Iwi operating in the EOC	Wairarapa EOC has established close links with emergency services, agencies and Iwi that directly benefit the operation of the EOC, particularly in the early stages when situational awareness is crucial to understanding next steps and prioritising effort. We acknowledge and thank each participating agency, emergency service and Iwi group.
Communications	Having the three council Communication and Engagement Teams fully embedded into the EOC and providing regular updates to Mayors, CE's and the community via radio and news outlets improved understanding of what had happened and what to do.

In addition to the recent events, WREMO recorded the following across the Wellington region during the period 1 Feb – 29 April 2026:

- Severe Weather Events (major activations) - 2
- Cyclone - 1
- Severe Weather Warnings/Watches (monitored, no full activation) - 2
- Tsunami Assessments - 5
- Water Supply Incidents - 2
- Infrastructure/Lifelines Maintenance Notifications - 4
- EMA/Communications Platform Outage - 1
- Public Health - 2
- River/Stream Alarms – 12
- System Tests - 1

In summary, we continue to focus on development of our people as also ensure our emergency management risk profiles remain relevant for Wairarapa. We are not yet one year into our training and development for our staff but the latest exercise demonstrated a much stronger performance from our people, and those working with us, under stressful conditions. While we continue to see improvements, it will be when we see a consistent step change that we can point to the Strategy and confirm it is working.

5. REVIEWING EMERGENCY MANAGEMENT ACROSS THE REGION

Reduction and Readiness/Resilience

Community Resilience Programme (Energy Efficiency and Conservation Authority “EECA”)

EECA have agreed to additional sites that we can now engage directly to assess suitability for purchase and installation of solar photovoltaic and battery systems to enhance their energy resilience, ensuring surrounding communities are better prepared and supported against future severe weather events or emergencies. A total of \$792,000 of grant funding is available for distribution.

Welfare

During an activation, Welfare is the primary function engaging and supporting our community. In Wairarapa our Welfare Manager (0.2FTE) is fully engaged in ensuring our two primary industry and welfare groups are continually engaged into emergency management through regular catch ups, exercises or other engagements to keep them available should an event require their support or participation. The following diagram includes current participation in each group with the central group being active in both. These agencies and organisations continue to be crucial to the ongoing success of an EOC activation and post-event recovery.

WELFARE COMMITTEE
ACCIDENT COMPENSATION COMMISSION
AGED CONCERN WAIRARAPA
CARTERTON DISTRICT COUNCIL
CITIZENS ADVICE BUREAU
DEPARTMENT OF CORRECTIONS
DESTINATION WAIRARAPA
HEARTLAND SERVICE CENTRE
IWI
MAORI HEALTH DIRECTORATE (WDHB)
MASTERTON DISTRICT COUNCIL
MINISTRY OF ETHNIC COMMUNITIES
NEIGHBOURHOOD SUPPORT
PASIFICA
RED CROSS
REGIONAL PUBLIC HEALTH
ST JOHN - HATO HONE
SALVATION ARMY
SOUTH WAIRARAPA DISTRICT COUNCIL
TARARUA DISTRICT COUNCIL
TE PUNI KOKIRI
TRUST HOUSE LIMITED
WAIRARAPA COMMUNITY NETWORKS
WAIRARAPA GP LOCAL EMERGENCY GROUPS (Primary Health) Tu Ora
TE WHATU ORA
HEALTH NEW ZEALAND
VICTIM SUPPORT

ANIMAL CONTROL
NEW ZEALND INSITUTE OF ANIMAL CONTROL OFFICERS
EAST COAST RURAL SUPPORT TRUST
FEDERATED FARMERS
FIRE AND EMERGENCY NZ
KO WAIRARAPA TENAI (IWI)
MINISTRY OF PRIMARY INDUSTRIES
SPCA
NEW ZEALAND POLICE
ORANGA TAMARIKI MINISTRY FOR CHILDREN
WAIRARAPA EMERGENCY MANAGEMENT OFFICE
WELLINGTON FREE AMBULANCE
WORK AND INCOME NZ

RURAL ADVISORY
APICULTURE NZ (BEES)
BEEF+LAMB NEW ZEALAND
DAIRYNZ
DEER NZ
DEPARTMENT OF CONSERVATION
FARM SUPPLIES AND SERVICES
FONTERRA CO-OP GROUP
GREATER WELLINGTON REGIONAL COUNCIL
NEW ZEALAND POST - RURAL
PRIMARY ITO
RURAL CONTRACTORS
RURAL WOMEN NZ
STOCK AGENTS
TARARUA DISTRICT COUNCIL
TRANSPORT INDUSTRY
VETERINARY ASSOCIATION
WAIRARAPA PROFESSIONAL FISHERMENS ASSOCIATION
WINE INDUSTRY
WOOD COUNCIL
YOUNG FARMERS

Response

Controllers

The primary role of a Controller is to lead teams during an event, providing the conduit for Mayors and CEs into what's happening and liaising with WREMO if the event is regionally significant. Between events, Controllers are also expected to be rostered on call 24/7 to be available to assess potential impacts from a variety of extreme events, including earthquake, tsunami, floods, severe weather, pandemic, and lifelines failure and take the appropriate action.

We are currently promoting two more people into Controller training which will help with on call duty and during activations. This will increase our pool of controller resources to seven (7).

Wairarapa Engineers Lifelines Association (WELA)

WELA is a group of key utility, transport, emergency services and communication stakeholders who meet regularly to assess the interdependencies and threats to each infrastructure service across Wairarapa.

We acknowledge the loss of the WELA Chair, Adrienne Staples who passed recently and will provide an update to the council when that position is filled. Adrienne was a strong advocate for Lifelines and EM, and her loss will be felt strongly.

We previously advised that WELA had successfully engaged a PhD candidate at the Management School of the University of Waikato to do research on the repositioning of essential resources needed after a major event. As part of their study, they will do research on diesel availability in the Wairarapa region, the extent to which the diesel demand for critical customers after a major earthquake can be covered, and the mitigation strategies to improve the demand coverage for critical customers. Any public release of this work will be shared with council. This research will also support future fuel supply shocks as we understand the impact of usage across the region.

Recovery

Following the most recent extreme weather event, the Recovery Office will stand up during the transition period 24 April – 22 May 2026 to understand the impact of recent events, the compounding impact on our community and whether there needs to be a dedicated recovery focus over the next 3, 6 or 12 months.

6. CONSIDERATIONS

6.1 Climate change

The increasing frequency of severe weather events due to climate change means we are more likely to experience environmental events such as flooding. Many EM mitigations and activities seek to address or reduce anticipated climate impacts and support adaptation strategies.

6.2 Tāngata whenua

EM activities include engagement with tāngata whenua through the EOC Pou Māori roles, and CDC Māori Liaison Team. Mana whenua representatives participate in the Wellington CDEM Group governance.

6.3 Financial impact

There are no budgetary decisions in this report.

6.4 Community Engagement requirements

Communications and engagement activities have been developed to support some of the initiatives outlined in this update.

6.5 Risks

The report updates the Committee on activities and mitigations outlined in the Council's Risk Register.

7. RECOMMENDATION

That the Committee:

1. **Receives** the report.

File Number: 512901

Author: Simon Taylor, Manager, Primary Local Controller & Primary Recovery Manager, Emergency Management Wairarapa

Attachments: Nil



7.3 DRAFT ANNUAL PLAN 2026/2027

1. PURPOSE

To provide the Risk and Assurance Committee with an update on the Draft Annual Plan 2026/27 and the process ahead of the final Annual Plan being presented to Council for consideration on 13 May 2026 (**Attachment 1**).

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

Council adopted the 2024–2034 Long-Term Plan (LTP) in 2024 following the required Special Consultative Procedure and extensive community engagement. Annual Plans are then prepared in Years 2 and 3 of the LTP cycle to confirm the relevant year's budgets, funding impacts, and service delivery assumptions, while incorporating any necessary updates since adoption of the LTP.

At its meeting on 18 February 2026, Council considered the engagement approach for the 2026/27 Annual Plan and determined that the proposed changes from the 2024–34 LTP were not sufficiently material to require formal consultation under the Local Government Act 2002.

The key changes reflected updated financial assumptions, revised operational and capital programme information, and the continuation of funding waters depreciation at 50% for 2026/27. These changes did not alter levels of service or breach prudence benchmarks and were considered temporary in nature ahead of the proposed transition to Waitī Waters from 1 July 2027.

Accordingly, Council resolved to adopt an “inform only” engagement approach for the 2026/27 Annual Plan process.

At its recent meeting, Council considered the Draft Annual Plan 2026/27 and agreed the document in principle, subject to final amendments, completion of quality assurance processes, and minor updates to Fees and Charges. Those amendments have now been incorporated into the working final version of the documents.

4. DISCUSSION

Annual Plan Position

The Draft Annual Plan 2026/27 has now substantially progressed through the review and refinement process and is approaching finalisation for adoption.

The document incorporates updated financial modelling, revised assumptions, and adjustments identified through the 2025 Annual Report process and subsequent budget reviews. These updates ensure that Year 3 of the LTP reflects the most current operational and financial information available.

The principal amendments from the original LTP forecasts include:

- Resetting the financial base position following completion of the Annual Report 2025.
- Updating opening balances for loans, reserves, and capital programmes.
- Aligning Transportation budgets with the latest NZTA National Land Transport Programme allocations.
- Reviewing operational expenditure across activities to identify savings and efficiencies.
- Continuing the approach of funding waters depreciation at 50% for 2026/27.
- Updating interest rate and insurance assumptions to reflect current market conditions.

Rates Impact

The 2024–34 LTP forecast an average rates increase of 5.8% for the 2026/27 year.

Following the updated assumptions and budget refinements incorporated through the Annual Plan process, the current forecast average rates increase has remained at the reduced level of 3.9%.

The Funding Impact Statement and rating examples are set out in **Attachment 2**.

As previously noted, the rates increase outlined above excludes any Greater Wellington Regional Council rates, which are set independently by Greater Wellington Regional Council and collected by Carterton District Council on its behalf.

Fees and Charges

Minor amendments to the proposed Fees and Charges schedule as discussed at the previous Council meeting, have now been incorporated into the draft document and highlighted in red font in **Attachment 2**.

In general, fees and charges have been adjusted by approximately 3% (incl. GST) to reflect inflationary pressures, except where charges are prescribed or constrained by legislation, external agreements, or other regulatory requirements.

5. NEXT STEPS

Management will complete the final review, formatting, and quality assurance processes for the Annual Plan documentation.

Any final minor amendments identified through this process will be incorporated into the final version of the Annual Plan prior to adoption.

The Final Annual Plan 2026/27 will then be presented to Council for consideration and adoption at the Ordinary Council meeting scheduled for 13 May 2026.

6. CONSIDERATIONS

6.1 Climate change

There are no climate change considerations.

6.2 Tāngata whenua

There are no specific considerations related to tāngata whenua arising from the decisions in this report.

6.3 Financial impact

The financial implications associated with the Draft Annual Plan 2026/27 are incorporated within the document itself. No additional financial implications arise from this report.

6.4 Community Engagement requirements

Council previously considered community engagement requirements at its meeting on 18 February 2026 and determined that formal consultation on the 2026/27 Annual Plan was not required.

6.5 Risks

The risks associated with the Annual Plan process continue to be managed through Council's established governance, financial review, and quality assurance processes.

7. RECOMMENDATIONS

That the Committee:

1. **Receives** the report.
2. **Notes** the Draft Annual Plan 2026/27 is forecasting an average rate increase of 3.9%.
3. **Recommends** Council adopt the Draft Annual Plan 2026/27 at the 13 May 2026 meeting.

File Number: 518807

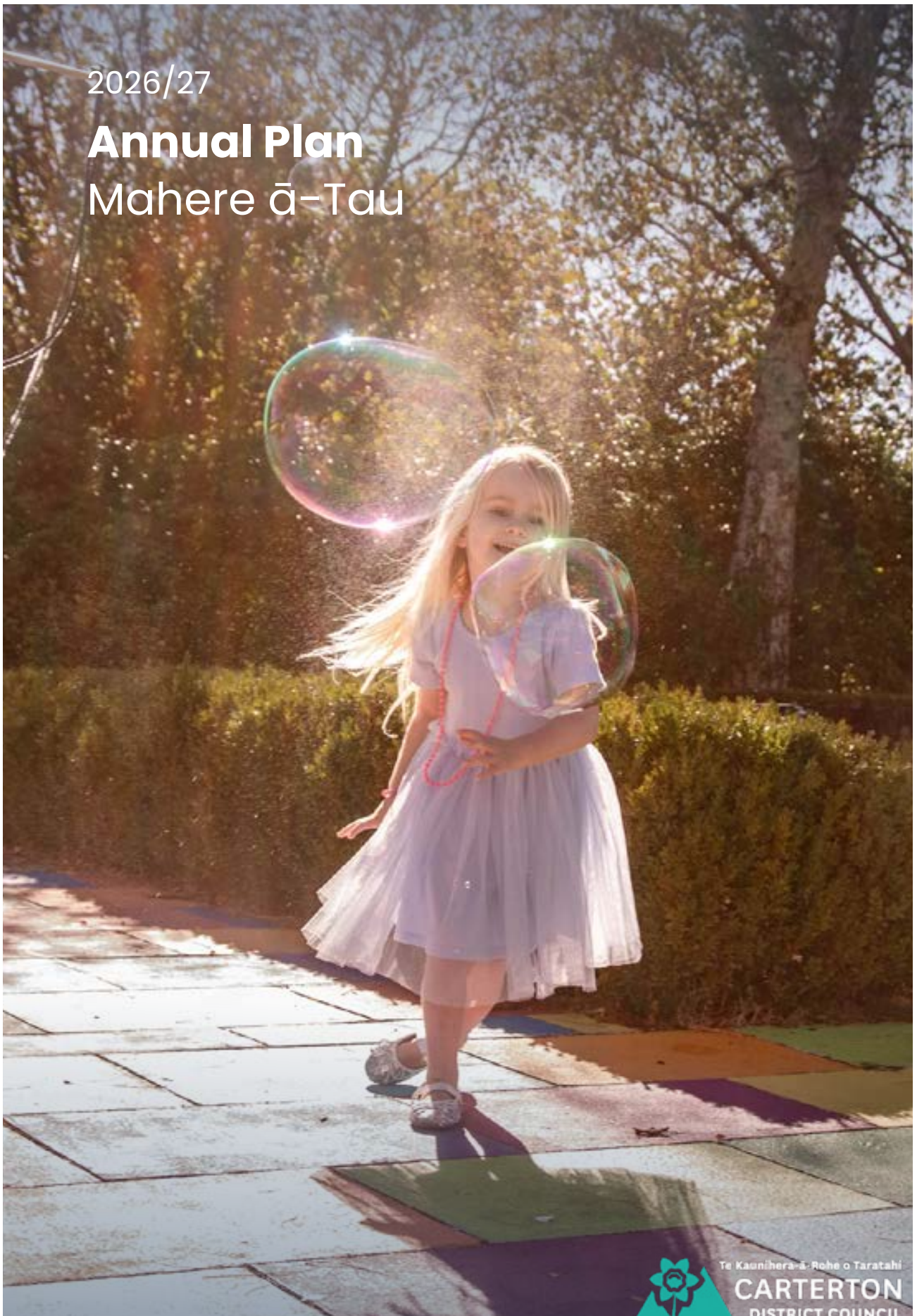
Author: Marc Ferguson, Chief Financial Officer

Attachments:

1. **Carterton District Council - Draft Annual Plan 2026/2027** [↓](#)
2. **Carterton District Council - Draft Schedule of Fees and Charges**
[↓](#)

2026/27

Annual Plan Mahere ā-Tau



Contents

Ngā Ihirāngi

A message from the Mayor and CE	4
About this Annual Plan	6
Welcome to Carterton	8
Financial overview	11
Strategic direction	14
Council activities and services	16
Governance	18
Community Support	20
Regulatory and Planning	22
Transportation	24
Wastewater	26
Stormwater Drainage	28
Waste Management	30
Water Supply	32
Administration and Support	34
Financial information	36
Prospective Statement of Comprehensive Revenue and Expense	38
Prospective Statement of Changes in Equity	39
Prospective Statement of Financial Position	40
Prospective Statement of Cash Flows	41
Prospective Statement of Movements in Reserves	42
Prospective Whole of Council Funding Impact Statement	43
Funding Impact Statement	44
Rate Examples	53
Annual Plan Financial Prudence Disclosure Statement	54
Councillor directory	55



A message from the Mayor and CE

Karere mai i te mea me te Tumu Whakarae

Welcome to Carterton District Council's Annual Plan for the 2026/27 year.

This Annual Plan outlines how Council will deliver the third year of our Long-Term Plan 2024–34, continuing to focus on the services, projects and investments that matter most to our community.

The year ahead is one of both delivery and preparation. As we continue to provide core services and progress priority projects, we are also laying the foundations for the next stage of planning for our district.

A strong focus of this work is resilience, ensuring our infrastructure, services and organisation are well placed to respond to changing regulatory requirements, climate pressures, and the ongoing challenge of affordability for our community. This approach underpins the decisions and investments set out in this plan, and the work we will undertake to prepare for the future.

During 2026/27, Council will begin work toward the development of its next Long-Term Plan, with community engagement expected to get underway mid-2026. This will provide an opportunity for residents, businesses and stakeholders to help shape the direction of Carterton for the years ahead, building on the progress already made.

A significant area of preparation this year relates to water services reform. Council will continue work to support the implementation of the Local Water Done Well framework, including the planning, governance and service delivery arrangements required ahead of the 1 July 2027 transition to the Wairarapa – Tararua Water Services Organisation. This work is essential to ensuring safe, reliable and compliant water services for our community into the future.

Alongside this, we will continue to invest in essential transport and infrastructure, manage rising costs, and advocate for fair funding that recognises the realities of a largely rural district. We also remain focused on supporting community outcomes and sustainable growth, while carefully balancing investment decisions to keep rates as affordable as possible for households and businesses.

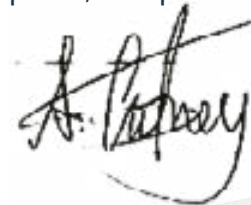
Our priorities for 2026/27 include:

- Transport and infrastructure – maintaining and improving core assets,

particularly our roading network, in a challenging funding environment.

- Water services – preparing for the transition to the Wairarapa – Tararua Water Services Organisation while continuing to deliver reliable drinking water, wastewater and stormwater services.
- Community outcomes – supporting a connected, inclusive and thriving district, with a strong focus on value for money.

Through careful planning and ongoing engagement, this Annual Plan sets a clear and practical course for the year ahead. Our vision remains unchanged: a welcoming, resilient and thriving Carterton, grounded in its people, proud of its place, and planning responsibly for the future.



Steve Cretney
Mayor



Geoff Hamilton
Chief Executive



About this Annual Plan

Mō tēnei Mahere ā-Tau

This Annual Plan describes the work Carterton District Council will carry out during the 2026/27 financial year, and how that work will be funded. It brings together Council's priorities, key activities and financial information into a single document that shows how decisions for the year ahead fit together.

The focus of this Annual Plan is on delivery and preparation. It sets out how Council will continue providing essential services, maintaining infrastructure and supporting community wellbeing, while also preparing for significant work ahead, including future planning and regulatory change.

The Annual Plan sits within the broader framework of Council's Long-Term Plan 2024–34, which was adopted in 2024 and sets the strategic direction for the district over ten years. This document gives effect to the third year of that Long-Term Plan, highlighting the specific areas of focus for 2026/27 and any refinements needed to respond to current circumstances.

In addition to outlining planned activities, the Annual Plan provides updated financial and operational information required under the Local Government Act 2002. This information is intended to support transparency and help the community understand how Council resources are being managed and invested.

Looking ahead, work during 2026/27 will also support preparation for the next Long-Term Plan, with community consultation expected to begin toward the end of 2026. This will enable residents, businesses and stakeholders to help shape Council's priorities and investment decisions for the following ten-year period.

As the policies, projects and funding outlined in this Annual Plan are consistent with the Long-Term Plan 2024–34, there are no material differences that trigger a requirement for formal consultation under section 95(2A) of the Local Government Act 2002.



Welcome to Carterton

Nau mai haere mai ki Carterton

Carterton is a thriving rural district in the heart of Wairarapa, known for its strong community spirit, scenic landscapes, and vibrant local economy.

Our District is home to diverse communities, innovative local businesses, and stunning natural assets, including the Tararua Ranges and picturesque farmlands.

The Ranges provide a dramatic backdrop, offering both natural beauty and a vital water source for the region.

Māori have lived in Wairarapa for centuries, with early settlements focused along rivers, wetlands, and coastal areas.

Wairarapa's name reflects its whakapapa with many places still holding traditional names that speak to their history and natural features.

Mana whenua in Wairarapa are represented by Rangitāne o Wairarapa and Ngāti Kahungunu ki Wairarapa, both with whakapapa to the takiwā.

Rangitāne settled along the Ruamāhanga River, while Ngāti Kahungunu expanded south through alliances and trade. In Carterton, Ngāti Kahukuraawhitia and Hurunui-o-Rangi Marae have historical connections to Waiohine, Taratahi and Mangaterere.

European settlement in Carterton began in the mid-19th century, initially as a base for road construction workers building the route between Wellington and the Wairarapa.

Originally known as "Three Mile Bush," the town was renamed after Charles Carter, a key figure in its early development.

Carterton District Council [CDC] is committed to serving our residents by delivering essential services, planning for the future, and ensuring the well-being of our community. We:

- Provide core infrastructure such as water supply, wastewater management, stormwater, and roading.
- Manage waste collection, recycling services and civil defence.
- Support local economic development, tourism, and business growth.
- Oversee urban planning, environmental management, and regulatory services.
- Deliver community outcomes, including recreational and cultural facilities.
- Advocate for Carterton at a regional and national level.

His Worship Steve Cretney was elected Mayor of the District on 11 October 2025 by the residents of Carterton. The Mayor and Councillors were sworn in on 28 October 2025.

Councils are made up of members of the public elected in local authority elections every three years.

Council is led by the Mayor who provides leadership and direction to the Council and community and chairs meetings.





Financial overview

Tirohanga whānui pūtea

The 2026/27 budget reflects our efforts to balance affordability with maintaining essential services.

The average rates increase for 2026/27 was projected at 5.8%, as outlined in the Long-Term Plan.

Council has since continued to review activities to ensure cost efficiency and avoid unnecessary expenditure. As a result, the average rates increase projection for 2026/27 is now 3.9%.

This projection reflects our continued investment in critical infrastructure, while closely managing rising costs and regulatory changes.

Our infrastructure is essential to the health, safety, and transport requirements of the district, and has a significant impact on the physical environment. As such, maintaining and upgrading our infrastructure accounts for more than half of our annual operating expenditure, and most of Council's capital expenditure.

It's important that Council strike the right balance between ensuring we have reliable, quality infrastructure, while weighing up the needs of our growing community, and how our infrastructure will be funded.

What are rates for, and why are they important?

In the same way, our national taxes contribute to the running of the country, Council rates are important to ensure Carterton's services are delivered.

We set our rates based on the needs of the community, demand for services and affordability.

Financial overview

Tirohanga whānui pūtea

Making sense of the numbers

The following table outlines the different financial meanings of each row of the funding impact statements through this section of the plan, and how the funds are being treated.

Operational	
Sources of operating funding (Revenue)	
General rates, Uniform Annual General Charges, rates penalties	Income from general rates charged on the capital value of all properties within the District, fixed charges across the whole district (UAGC), and penalties for late payment of rates.
Targeted rates	Rates where the benefit or use of a service can be assigned to specific households or communities, such as stormwater or district growth. Includes targeted rates for water supply.
Subsidies and grants for operating purposes	Money received from other organisations that contribute to the operational cost of the service.
Fees and charges	Includes admission charges for Council facilities and regulatory fees e.g. permits, dog registration.
Internal charges and overheads recovered	Money received from other departments of the Council such as overheads and direct costs.
Interest and dividends from investments	Money earned from our savings and investments through interest and dividend payments.
Local authorities fuel tax, fines, infringement fees, and other receipts	Miscellaneous income from other sources generally not of a significant or core nature e.g. local authority petrol tax, investment revaluations.
Total operating funding	Total income from the day-to-day operation of this activity.
Applications of operating funding (Expenditure)	
Payments to staff and suppliers	The day-to-day cost running this activity e.g. salaries and wages, materials and services.
Finance costs	Interest payments we make on borrowed funds (loans).
Internal charges and overheads applied	Money paid to other departments of the Council such as overheads and direct costs.
Other operating funding applications	Miscellaneous expenses including bad debt expense, rates remissions and loss on disposal of assets.
Total applications of operating funding	Total operating expenditure for this activity.
Surplus (deficit) of operating funding	Total revenue less total expenditure.

Capital	
Sources of capital funding	
Subsidies and grants for capital expenditure	Money received from other organisations that contribute to the capital cost of the service.
Development and Financial Contributions	Money paid by developers towards providing assets or extending existing assets to cater for increased demand due to growth, e.g. extending sewerage systems.
Increase (decrease) in debt	Borrowing money to pay for new assets, parts of assets or to fund temporary deficits, less loan repayments.
Gross proceeds from the sale of assets	Revenue to be raised from the sale of assets belonging to this activity.
Lump sum contributions	Payments made by an eligible ratepayer for the purposes of contributing to a capital project. However, we do not accept lump sum contributions for targeted rates.
Total sources of capital funding	Total capital funding for this activity.
Applications of capital funding	
Capital expenditure	Capital expenditure creating a completely new asset or extending or renewing an existing asset to provide the same or greater service than it currently provides e.g. extending a sewer pipe to increase capacity. The expenditure is split to fund level of service improvements versus population growth and/ or renewal works.
Increase (decrease) in reserves	Transferring money into and from a reserve account held for a special purpose. Includes: transferring development contribution revenue to development contribution reserves; using funds from depreciation reserves, and using funds from operational reserves to provide or to assist with maintaining existing assets or services.
Increase (decrease) of investments	Net movement of investments.
Total applications of capital funding	Total capital expenditure for this activity.
Surplus (deficit) of capital funding	Net operating funding less net capital funding.
Funding balance	Net operating funding less net capital funding.

Strategic direction

Te aronga rautaki

Our Long-Term Plan sets out our strategy for the next ten years.

This strategy ensures that all of the work we do helps to realise our vision – *a welcoming and vibrant community where we all enjoy living.*

Our strategy has been developed in the context of:

- Population and demographic change in the demand for infrastructure services
- A changing climate
- Funding challenges
- Protecting public health
- Protecting the environment
- Infrastructure resilience
- Inflation

This Annual Plan aligns with the strategic priorities outlined in our Long-Term Plan 2024–2034.

Statutory obligations

The Local Government Act 2002 sets out the purpose of Local Government, which is, 'to promote the social, economic, environmental, and cultural well-being of communities by way of a sustainable development approach'.

It requires all regional, city and district councils produce a Long-Term Plan which describes the activities of Council in line with this purpose.

Long-Term Plan projects:

- **Water supply upgrades**
Improvements to water treatment and reticulation systems.
- **Wastewater Treatment Plant upgrades**
Initial stages of significant investment in wastewater infrastructure.
- **Stormwater network enhancements**
Targeted improvements to drainage and flood management systems.
- **Roading and transport repair and improvement**
Upgrades to roads, footpaths, and bridges. Ongoing transport network improvements.
- **Council digital infrastructure**
Enhancements in Council IT and digital engagement platforms.

Planning for growth

The Wairarapa Combined District Plan (WCDP) identifies how the district is planning for growth.

It includes smaller lot sizes for General Residential Zones which provides for greater housing density and urban population growth.

The infrastructure required to cater for this housing growth has been included in our Infrastructure Strategy. This looks at our ability to supply drinking water to a growing population base up to 2043 and beyond, and deal with wastewater demands up to 2052 when our current consent expires.

Further wastewater demand analysis is included in the first three years of our Long-Term Plan. Previously the Eastern Growth Area had been considered necessary to cater for population growth in the district.

Under the Resource Management Act 1991, each District Council must set rules and requirements to manage activities including new buildings, removal of vegetation, earthworks, and using water from streams and rivers.

With the smaller lot sizes available in Carterton's urban General Residential Zone, the development of the Eastern Growth Area and associated infrastructure has been placed on hold for the foreseeable future.

Our District

We have allowed for limited growth in the rating base. This includes an increase from the last ten-year period of 1.5% to 1.8% for 2026/27.

Council activities and services

Ngā mahi me ngā ratonga a te kaunihera

This section details the Council's planned activities and corresponding financial impact statements for the 2025/26 year. Carterton District Council delivers its services through the following activity groups, each aligned to our community outcomes and strategic priorities.



Governance | Te Kāwanatanga

Governance ensures transparent, democratic decision-making that represents community interests and supports strategic leadership. In the coming year, Council will continue to strengthen community engagement, maintain open decision-making processes, and guide Carterton's long-term direction.



Community Support | Ngā Tautoko Hapori

Community Services will continue enhancing community outcomes by providing high-quality facilities, funding, and programmes across libraries, parks, recreation, and community development. These services support resilience, cultural diversity, environmental responsibility, and a vibrant local economy.



Regulatory and Planning | Ngā Ture me te Rautaki

Regulatory and Planning will ensure Carterton's growth remains safe, sustainable, and aligned with environmental goals. The service will manage resource and building consents, public health standards, and bylaw compliance to support a well-planned, thriving district.



Transportation | Te Whakahaere Tūmatanui

Transportation will focus on maintaining safe, accessible roads and pathways, working alongside NZTA and regional partners. Planned activities include local road maintenance, bridge upgrades, footpath improvements, and initiatives to improve road safety across the district.



Wastewater | Te Wai Para

The Wastewater service will manage the collection, treatment, and disposal of wastewater to safeguard public health and protect the environment. Council will continue maintaining the network and treatment facilities to meet compliance requirements and future growth needs.



Stormwater Drainage | Wai Āwhā

Stormwater services will manage rainwater runoff to reduce flooding risks, prevent erosion, and protect waterways. Council will maintain the urban stormwater network and develop targeted solutions for areas at risk of surface water impacts.



Waste Management | Te Whakahaere Para

Waste Management will deliver effective kerbside rubbish and recycling collection, operate the transfer station, and promote waste minimisation initiatives. Council will continue encouraging sustainable practices to reduce waste and support a healthier environment.



Water Supply | Te Ratonga Wai

Water Supply services will ensure the provision of safe drinking water and management of water races for Carterton's urban and rural communities. Priorities include maintaining infrastructure, supporting water conservation, and ensuring a reliable supply to meet future needs.



Administration and Support Services | Ngā Whakahaere me ngā Tautoko

Administration and Support Services will provide essential financial, digital, HR, and customer support to underpin Council operations. The focus remains on ensuring high-quality service delivery, regulatory compliance, and efficient, effective governance.

Prospective Funding Impact Statement 2026/27 Governance | Te Kāwanatanga

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	881	951	939
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	2	2	2
Total operating funding	883	953	941
Applications of operating funding			
Payments to staff and suppliers	705	747	752
Finance costs	-	-	-
Internal charges & overheads	175	204	187
Other operating funding applications	-	-	-
Total applications of operating funding	880	951	939
Surplus/(deficit) of operating funding	2	2	2
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	-	-	-
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	-	-	-
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	-	-	-
• to replace existing assets	-	-	-
Increase / (decrease) in other reserves	2	2	2
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	2	2	2
Surplus/(deficit) of Capital Funding	(2)	(2)	(2)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
No Material Variances				

Prospective Funding Impact Statement 2026/27

Community Support | Ngā Tautoko Hapori

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	6,267	6,312	6,234
Targeted rates	117	117	24
Subsidies and grants for operating purposes	33	303	35
Fees and charges	74	204	231
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	562	452	604
Total operating funding	7,053	7,388	7,128
Applications of operating funding			
Payments to staff and suppliers	3,775	4,275	3,580
Finance costs	114	100	25
Internal charges & overheads	1,603	1,562	2,442
Other operating funding applications	221	220	267
Total applications of operating funding	5,712	6,157	6,314
Surplus/(deficit) of operating funding	1,341	1,231	815
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	224	224	229
Increase / (decrease) in debt	(210)	(181)	(218)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	14	43	11
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	12	13
• to improve level of service	27	75	80
• to replace existing assets	471	3,262	377
Increase / (decrease) in other reserves	857	(2,075)	355
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	1,355	1,274	825
Surplus/(deficit) of Capital Funding	(1,341)	(1,231)	(815)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Subsidies and grants for operating purposes	-	280	280	Increase due to Grant for Mayors taskforce for Jobs not included in LTP
Payments to staff and suppliers	1,889	2,579	690	Increase due to reallocation of Costs from Administration and Support (internal charges and overheads) and Costs related to Mayors taskforce for Jobs not included in LTP
Capital - To replace existing assets	-	2,900	2,900	Increase due to capital project upgrade Carrington Park not included in LTP

Prospective Funding Impact Statement 2026/27 Regulatory and Planning | Ngā Ture me te Rautaki

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	345	389	332
Targeted rates	351	435	611
Subsidies and grants for operating purposes	-	-	-
Fees and charges	1,206	1,256	1,284
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	467	467	488
Total operating funding	2,369	2,547	2,715
Applications of operating funding			
Payments to staff and suppliers	1,588	1,807	1,667
Finance costs	23	18	100
Internal charges & overheads	699	670	734
Other operating funding applications	-	-	-
Total applications of operating funding	2,310	2,495	2,500
Surplus/(deficit) of operating funding	59	52	214
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	99	107	(58)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	99	107	(58)
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	150	150	161
• to replace existing assets	-	-	-
Increase / (decrease) in other reserves	7	9	(5)
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	157	159	156
Surplus/(deficit) of Capital Funding	(59)	(52)	(214)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations from the long term plan

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Payments to staff and suppliers	-	130	130	Increase due to costs incurred in relation to building and planning reform initiatives.
Increase / (decrease) in debt	(58)	107	165	Increase due to funding for District plan timing shifted from that assumed in the LTP

Prospective Funding Impact Statement 2026/27

Transportation | Te Whakahaere Tūmatanui

For the year ending 30 June 2027

Carterton District Council

Prospective Funding Impact Statement

For the year ending 30 June 2027

Transportation

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	4,668	4,538	5,089
Targeted rates	-	-	-
Subsidies and grants for operating purposes	1,415	1,415	1,577
Fees and charges	-	45	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	185	145	197
Total operating funding	6,268	6,142	6,862
Applications of operating funding			
Payments to staff and suppliers	3,168	3,222	3,519
Finance costs	31	28	40
Internal charges & overheads	1,448	1,418	1,506
Other operating funding applications	-	-	-
Total applications of operating funding	4,647	4,669	5,065
Surplus/(deficit) of operating funding	1,621	1,474	1,797
Sources of capital funding			
Subsidies and grants for capital expenditure	1,600	1,571	1,884
Development and financial contributions	198	198	202
Increase / (decrease) in debt	(61)	(71)	(91)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	1,737	1,697	1,994
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	10	-	11
• to replace existing assets	3,138	3,080	3,694
Increase / (decrease) in other reserves	210	91	87
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	3,358	3,171	3,791
Surplus/(deficit) of Capital Funding	(1,621)	(1,474)	(1,797)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Subsidies and grants for operating purposes	27	14	(13)	Decrease due to footpath subsidy adjusted to reflect funding changes
Local authorities fuel tax, fines, infringement fees and other	106	60	(46)	Decrease due to Petrol tax revenue has been revised to reflect lower consumption levels than those assumed in the LTP
Payments to staff and suppliers	83	28	(55)	Decrease due to footpath Maintenance costs being reduced to reflect funding changes
Subsidies and grants for capital expenditure	235	37	(198)	Decrease due to footpath capital expenditure reduced to reflect funding changes
Capital - Replace existing assets	480	76	(404)	

Prospective Funding Impact Statement 2026/27

Wastewater | Te Wai Para

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	186	184	223
Targeted rates	3,708	3,691	4,419
Subsidies and grants for operating purposes	-	-	-
Fees and charges	552	689	595
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	-	-	-
Total operating funding	4,445	4,564	5,237
Applications of operating funding			
Payments to staff and suppliers	995	1,012	1,205
Finance costs	822	848	895
Internal charges & overheads	866	878	902
Other operating funding applications	-	-	-
Total applications of operating funding	2,683	2,739	3,002
Surplus/(deficit) of operating funding	1,762	1,825	2,234
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	99	99	101
Increase / (decrease) in debt	2,224	2,669	2,775
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	2,323	2,768	2,876
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	346	236	253
• to replace existing assets	4,223	4,085	4,371
Increase / (decrease) in other reserves	(484)	272	486
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	4,085	4,593	5,110
Surplus/(deficit) of Capital Funding	(1,762)	(1,825)	(2,234)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Targeted rates	1,444	673	(771)	Decrease due to funding of Deprecation adjusted to 50% from 100%
Fees and charges	559	655	96	Increase due to Lease income from land and farm purchased for discharge to land not included in the LTP and a decrease in trade waste disposal income.
Payments to staff and suppliers	223	50	(173)	Decrease due to critical review of operating expenditure budgets

Prospective Funding Impact Statement 2026/27 Stormwater Drainage | Wai Āwhā

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	32	36	45
Targeted rates	285	321	407
Subsidies and grants for operating purposes	-	-	-
Fees and charges	-	-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	-	-	-
Total operating funding	317	356	453
Applications of operating funding			
Payments to staff and suppliers	128	138	124
Finance costs	7	3	25
Internal charges & overheads	89	90	92
Other operating funding applications	-	-	-
Total applications of operating funding	224	231	242
Surplus/(deficit) of operating funding	93	126	211
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	25	25	25
Increase / (decrease) in debt	(7)	(4)	(27)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	18	21	(2)
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	-	-	-
• to replace existing assets	-	80	321
Increase / (decrease) in other reserves	111	67	(112)
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	111	147	209
Surplus/(deficit) of Capital Funding	(93)	(126)	(211)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Targeted rates	188	122	(67)	Decrease due to funding of Deprecation adjusted to 50% from 100%
Capital - To replace existing assets	321	80	(241)	Decrease due to timing of the stormwater strategy has been revised from LTP assumptions, with delivery now occurring later than originally planned

Prospective Funding Impact Statement 2026/27

Waste Management | Te Whakahaere Para

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	239	568	416
Targeted rates	463	343	346
Subsidies and grants for operating purposes	-	-	-
Fees and charges	451	427	611
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	247	199	125
Total operating funding	1,400	1,537	1,498
Applications of operating funding			
Payments to staff and suppliers	1,078	1,171	1,078
Finance costs	13	12	18
Internal charges & overheads	223	267	240
Other operating funding applications	-	-	40
Total applications of operating funding	1,314	1,449	1,375
Surplus/(deficit) of operating funding	87	88	123
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	47	47	45
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	47	47	45
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	50	50	54
• to replace existing assets	25	25	27
Increase / (decrease) in other reserves	59	60	87
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	134	135	167
Surplus/(deficit) of Capital Funding	(87)	(88)	(123)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Fees and charges	153	-	(153)	Decrease due to waste minimisation levy recategorised to Local authorities fuel tax, fines, infringement fees and other
Local authorities fuel tax, fines, infringement fees and other	100	153	53	Increase due to waste minimisation levy recategorised from Fees and charges and a decrease due to the removal of recoveries income no longer expected
Payments to staff and suppliers	920	998	78	Increase due to an increase in waste minimisation initiatives from the LTP and waste disposal costs

Prospective Funding Impact Statement 2026/27

Water Supply | Te Ratonga Wai

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	282	427	375
Targeted rates	3,097	3,410	4,040
Subsidies and grants for operating purposes	-	-	-
Fees and charges	16	65	17
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees and other	-	-	-
Total operating funding	3,395	3,902	4,431
Applications of operating funding			
Payments to staff and suppliers	1,364	1,499	1,553
Finance costs	227	356	297
Internal charges & overheads	872	885	1,000
Other operating funding applications	-	-	-
Total applications of operating funding	2,463	2,740	2,850
Surplus/(deficit) of operating funding	931	1,162	1,581
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	130	130	134
Increase / (decrease) in debt	1,664	3,137	827
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	1,794	3,267	961
Applications of capital funding			
Capital expenditure			
• to meet additional demand	75	3,194	80
• to improve level of service	100	30	32
• to replace existing assets	2,201	563	1,458
Increase / (decrease) in other reserves	349	642	971
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	2,725	4,429	2,542
Surplus/(deficit) of Capital Funding	(931)	(1,162)	(1,581)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Targeted rates	1,105	569	(536)	Decrease due to funding of Deprecation adjusted to 50% from 100%
Fees and charges	-	50	50	Increase due to lease income from land purchased for the water storage project not included in the LTP
Payments to staff and suppliers	82	44	(38)	Decreased due to critical review of operating expenditure budgets, increase expenditure to cover water services levies
Increase / (decrease) in debt	-	3,119	3,119	Increase due to funding of the Waingawa water storage project was not in the LTP
Capital - To meet additional demand	-	3,119	3,119	Increase due to Waingawa storage project was not a project at the time of LTP
Capital - To replace existing assets	1,437	563	(874)	Decrease due to water main renewals budget has been brought forward into 2025/26 from the timing assumed in the LTP

Prospective Funding Impact Statement 2026/27

Administration and Support Services | Ngā Whakahaere me ngā Tautoko

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	(280)	(278)	(67)
Targeted rates	-	-	-
Subsidies and grants for operating purposes	90	90	96
Fees and charges	-	-	-
Internal charges and overheads recovered	5,975	5,970	7,103
Interest and dividends from investments	119	118	218
Local authorities fuel tax, fines, infringement fees and other	75	75	80
Total operating funding	5,980	5,975	7,430
Applications of operating funding			
Payments to staff and suppliers	5,482	5,442	6,291
Finance costs	23	103	99
Internal charges & overheads	-	-	-
Other operating funding applications	5	5	5
Total applications of operating funding	5,510	5,550	6,395
Surplus/(deficit) of operating funding	470	425	1,034
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase / (decrease) in debt	(26)	1,136	(47)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding	(26)	1,136	(47)
Applications of capital funding			
Capital expenditure			
• to meet additional demand	-	-	-
• to improve level of service	11	1,258	8
• to replace existing assets	79	217	93
Increase / (decrease) in other reserves	354	86	886
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	444	1,560	987
Surplus/(deficit) of Capital Funding	(470)	(425)	(1,034)
Funding balance	-	-	-

Variations from the Long-Term Plan:

Variations to expenditure between year 3 of the Long term plan 2025-2034 and the Annual Plan 2026/27 are listed below

Activity	Year 3 of LTP \$000	Annual plan 2027 \$000	Diff \$000	Explanation
Payments to staff and suppliers	731	177	(554)	Decrease due to reallocation of Costs to other Significant activities
Increase / (decrease) in debt		1,250	1,250	Increase due to loan for the LWDW Transition Project not included in the LTP
Capital - To improve level of service	-	1,250	1,250	Increase due to costs related to the LWDW Transition Project not included in the LTP
Capital - To replace existing assets	-	180	180	Increase due to vehicles and equipment not budgeted in LTP



Financial information
Ngā Pārongo Pūtea

Prospective statement of comprehensive revenue and expenses

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Revenue			
Rates	20,581	21,383	23,368
Rates penalties	60	60	64
Finance revenue	120	118	218
Fees and charges	2,427	2,569	2,578
Waka Kotahi (NZTA) subsidy	3,015	2,986	3,461
Grants and subsidies	123	392	131
Petrol tax	100	60	106
Recoveries	818	703	844
Rental	150	317	160
Event	379	360	403
Forestry	5	1	5
Commissions	73	73	78
Miscellaneous revenue	65	65	59
Development and financial contributions	676	676	690
Total revenue	28,591	29,762	32,165
Expenditure			
Governance	883	953	941
Transportation	7,810	7,531	8,143
Water Supply	3,677	3,956	4,077
Wastewater	4,074	4,086	4,446
Stormwater	396	474	430
Waste Management	1,392	1,529	1,466
Community Services	6,979	7,159	7,030
Regulatory and Planning	2,439	2,506	2,641
Bad Debt write off/(recovered)	5	5	5
Total operating expenditure	27,655	28,199	29,179
Net Operating Surplus/(deficit)	937	1,564	2,987
Revaluation gains	-	-	-
Fair value gains/(losses)	-	-	-
Surplus/(deficit) before tax	937	1,564	2,987
Taxation expense	-	-	-
Surplus/(deficit) after tax	937	1,564	2,987
Other comprehensive income			
Gain on property, plant & equipment revaluation	-	-	-
Total other comprehensive income	-	-	-
Total comprehensive income for the year	937	1,564	2,987
Note: Total expenditure includes -			
Depreciation	7,706	7,066	7,598
Finance	1,260	1,468	1,499
Personnel	7,158	7,299	7,476

Prospective statement of changes in equity

For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Equity at start of year	308,291	301,822	314,851
Total comprehensive revenue and expense	937	1,564	2,987
Equity at end of year	309,228	303,386	317,838
Components of equity			
Retained earnings at start of year	129,773	129,588	125,669
Opening adjustment retained earnings	-	-	-
Surplus/(deficit) after tax	937	1,564	2,987
Other adjustment to retained earnings	-	-	-
Transfers (to)/from equity for revaluation reserves	-	-	-
Transfers (to)/from equity for restricted/Council created reserves	(158)	2,325	-
Transfers (to)/from equity for other reserves	(1,308)	(1,479)	-
Retained earnings at end of year	129,244	131,998	128,655
Revaluation reserves at start of year	166,639	158,259	171,058
Opening adjustment to revaluation reserves	-	-	-
Transfers (to)/from revaluation reserves	-	-	-
Financial asset revaluation gains	-	-	-
Asset Revaluation gains	-	-	-
Revaluation reserves at end of year	166,639	158,259	171,058
Restricted/council created reserves at start of year	4,990	5,603	6,909
Opening adjustment to restricted reserves	-	-	-
Transfers (to)/from reserves	-	-	-
Transfers (to)/from restricted reserves	158	(2,325)	(111)
Restricted reserves at end of year	5,148	3,278	6,799
Other (Council created) reserves at start of year	6,889	8,372	8,612
Opening adjustment to other reserves	-	-	-
Transfers (to)/from other reserves	1,308	1,479	2,714
Other (Council created) reserves at end of year	8,197	9,851	11,326
Equity at end of year	309,228	303,386	317,838

Prospective statement of financial position As at 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Assets			
Current assets			
Cash and cash equivalent	5,655	4,239	5,238
Debtors and other receivables	2,320	3,288	4,093
Investments	7,694	7,900	12,213
Inventory	20	16	28
Total current assets	15,688	15,443	21,573
Non-current assets			
Property, plant and equipment	323,316	327,340	329,954
Forestry asset	1,036	1,089	893
Intangible assets	802	769	817
Investments	5,793	6,429	5,842
Other financial assets:			
Investment in CCOs and section 6(4) entities	21	21	21
Investment in other entities	1	1	1
Total non-current assets	330,968	335,648	337,529
Total assets	346,656	351,091	359,101
Liabilities			
Current liabilities			
Creditors and other payables	4,461	5,005	4,703
Employee entitlements	806	608	806
Borrowings	2,300	7,200	2,711
Leases	8	9	7
Total current liabilities	7,574	12,821	8,227
Non-current liabilities			
Employee entitlements	-	-	-
Borrowings	29,840	34,875	33,035
Leases	14	9	-
Total non-current liabilities	29,854	34,884	33,035
Equity			
Public equity	129,244	131,998	128,655
Restricted reserves	5,148	3,278	6,799
Revaluation reserves	166,639	158,259	171,059
Other reserves	8,197	9,851	11,326
Total equity	309,228	303,386	317,839
Total liabilities and equity	346,656	351,091	359,101

Prospective statement of cash flows For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Cash flows from Operating Activities			
Cash was received from:			
Receipts from rates revenue	20,641	21,443	23,432
Grants, subsidies and donations	3,138	3,378	3,592
Petrol tax	100	60	106
Receipts from other revenue	4,566	4,642	4,817
Finance revenue	120	118	218
	28,565	29,641	32,165
Cash was applied to:			
Payments to suppliers and employees	18,664	19,543	20,081
Finance expenditure	1,260	1,468	1,499
	19,923	21,011	21,580
Net cash flow from operating activities	8,642	8,630	10,585
Cash flows from Investing Activities			
Cash was received from:			
Sale of property, plant and equipment	-	-	-
	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	10,906	16,317	11,031
Purchase of term deposits, shares and advances	1,585	(728)	2,606
	12,492	15,589	13,637
Net cash flow from investing activities	(12,492)	(15,589)	(13,637)
Cash flows from Financing Activities			
Cash was received from:			
Proceeds from borrowings	5,564	9,041	5,640
	5,564	9,041	5,640
Cash was applied to:			
Repayment of borrowings	1,835	2,201	2,435
	1,835	2,201	2,435
Net cash flow from financing activities	3,730	6,840	3,204
Net increase/(decrease) in cash held	(120)	(119)	153
Add cash at start of year (1 July)	5,774	4,358	5,085
Balance at end of year (30 June)	5,655	4,239	5,238
Represented by:			
Cash, cash equivalents and overdrafts	5,655	4,239	5,238

Prospective statement of movements in reserves For the year ending 30 June 2027

Special Reserve Funds	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Recreation and reserve account			
Opening balance	2,489	2,866	2,474
Transfer to Reserves	224	224	262
Transfer from Reserves		2,407	
Closing balance	2,713	683	2,736
Waste disposal fund			
Opening balance	97	136	375
Transfer to Reserves	-	-	167
Closing balance	97	136	542
Clareville grave maintenance trust			
Opening balance	3	3	3
Closing balance	3	3	3
Memorial Square fund			
Opening balance	9	10	9
Closing balance	9	10	9
WWII Memorial trust			
Opening balance	88	91	91
Transfer to Reserves	-	-	2
Closing balance	88	91	92
Election contingency fund			
Opening balance	39	48	8
Closing balance	39	48	8
Roading contribution fund			
Opening balance	1,138	1,589	2,124
Transfer to Reserves	198	198	229
Transfer from Reserves	148	143	284
Closing balance	1,188	1,644	2,069
Infrastructure contributions fund			
Opening balance	838	555	1,449
Transfer to Reserves	223	223	235
Transfer from Reserves	370	451	760
Closing balance	691	327	924
Waingawa infrastructure contributions fund			
Opening balance	289	305	328
Transfer to Reserves	31	31	39
Closing balance	320	336	367
Creative NZ			
Opening balance	-	-	1
Closing balance	-	-	1
Roading Emergency fund			
Opening balance	-	-	46
Closing balance	-	-	46
Special funds reserves Totals	5,148	3,278	6,798

Prospective whole of Council funding impact statement For the year ending 30 June 2027

	Annual Plan 30 June 2026 \$000	Annual Plan 30 June 2027 \$000	LTP 30 June 2027 \$000
Operating Funding			
Sources of operating funding			
General rates, UAGC, rates penalties	12,621	13,127	13,585
Targeted rates	8,020	8,316	9,847
Subsidies and grants for operating purposes	1,538	1,807	1,708
Fees and charges	2,577	2,569	2,738
Interest and dividends from investments	120	118	218
Local authorities fuel tax, fines, infringement fees and other receipts	1,413	1,457	1,496
Total operating funding	26,289	27,394	29,591
Applications of operating funding			
Payments to staff and suppliers	18,214	19,083	19,769
Finance costs	1,260	1,468	1,499
Other operating funding applications	450	459	312
Internal charges & overheads	-	-	-
Total applications of operating funding	19,924	21,012	21,580
Surplus/(deficit) of operating funding	6,365	6,383	8,011
Capital Funding			
Sources of capital funding			
Subsidies and grants for capital expenditure	1,600	1,571	1,884
Development and financial contributions	676	676	690
Increase / (decrease) in debt	3,731	6,841	3,204
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total capital funding	6,007	9,087	5,779
Applications of capital funding			
Capital expenditure			
• to meet additional demand	75	3,206	93
• to improve level of service	727	1,799	598
• to replace existing assets	10,104	11,312	10,340
Increase / (decrease) in reserves	1,466	(846)	2,759
Increase / (decrease) of investments	-	-	-
Total applications of capital funding	12,372	15,471	13,790
Surplus/(deficit) of Capital Funding	(6,365)	(6,383)	(8,011)
Funding balance	-	-	-

Funding impact statement

Clause 20 of Schedule 10 of the Local Government Act 2002 requires a funding impact statement for the year to which the Annual Plan relates.

All Funding Impact Statements for individual Council activity groups, together with the Whole-of-Council Funding Impact Statement, are presented above. They identify:

- The sources of funding to be used by the Council.
- The amount of funds expected to be produced from each source.
- How the funds are to be applied.

If the sources of funding include a general rate, the funding impact statement must:

- Include particulars of the valuation system on which the general rate is to be assessed, e.g. land, annual, or capital value.
- State whether a uniform annual general charge is to be included and, if so, how the charge is to be calculated and the Council's definition of a separately used or inhabited part of a rating unit if the charge is to be calculated on that basis.
- State whether the general rate is to be set differentially and, if so, state the category or categories that will be used for differentiating the general rate within the meaning of Section 14 of the Local Government (Rating) Act 2002 and the objectives of the differential rate in terms of the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land in each category.

If the sources of funding include a targeted rate, the funding impact statement must:

- Specify the activity or groups of activities for which a targeted rate will be set.
- Specify any category or categories of rateable land that will be used to set a targeted rate on a differential basis or determine whether a property will be liable for a targeted rate.
- State any factor or factors that will be used to calculate liability for a targeted rate.
- State the Council's definition of a separately used or inhabited part of a rating unit if the rate is to be calculated on that basis.
- State the total revenue sought from each category of rateable land or the relationship between the rates set on rateable land in each category if the targeted rate is to be set differentially.
- State whether lump sum contributions will be invited in respect of the targeted rate.
- State the basis for setting charges for water supply if it is to be by volume of water consumed, e.g. as a fixed charge per unit of water consumed or supplied or according to a scale of charges.

The revenue and financing mechanisms to be used to cover the estimated expenses of the Council are covered in the Revenue and Financing Policy.

The method and impact of both general and targeted rates is covered in the 'Rating System' section that follows.

Rating system

The rating system comprises either general or targeted rates, or specific charges such as a uniform annual charge or excess water meterage charges. Rates are set each year through the annual planning process.

The principles by which rates are imposed and their variation in nature are a consequence to rating reviews that are conducted from time-to-time. When a rating review is conducted is determined by Council.

All rates including in the **Funding impact statement** are GST inclusive.

General rate

A general rate on the capital value of each rating unit in the district.

The general rate is set on a differential basis over three rating categories as follows:

General rates – differential factor

- Residential 1.0
- Commercial 1.8
- Rural 0.8

Where –

Residential means:

- All rating units used primarily for residential purposes within the residential zone of the Carterton District as depicted in the District Plan
- All rating units located in the commercial and industrial zones of Carterton District, as depicted in the District Plan, that are used primarily for residential purposes
- All rating units associated with utility services (water, telecommunications, etc.) that are located in the urban area.

Commercial means:

- All rating units in the commercial zone of Carterton District, including the Carterton Character Area, as depicted in the District Plan, and all rating units outside the said commercial zone that have existing use rights or resource consent to undertake commercial land use activities under the Resource Management Act 1991
- All rating units in the industrial zone of Carterton District, as depicted in the District Plan, and all rating units outside the said industrial zone that have existing use rights or resource consent to carry out industrial land use activities under the Resource Management Act 1991.

Rural means:

- All rating units within the rural zone of Carterton District, as depicted in the District Plan, but excluding those rating units that hold and are exercising existing use rights or resource consent to carry out commercial or industrial land use activities under the Resource Management Act 1991.
- All rating units associated with utility services (water, telecommunications, etc) that are located in the rural area

A General Rate set under section 13(2)(b) Local Government (Rating) Act 2002, on every rating unit on a differential basis as described below:

- A rate of 0.19451 cents in the dollar (including GST) of capital value on every rating unit in the residential category.
- A rate of 0.35012 cents in the dollar (including GST) of capital value on every rating unit in the commercial category.
- A rate of 0.15561 cents in the dollar (including GST) of capital value on every rating unit in the rural category.

Uniform annual general charge

A uniform annual general charge on each rating unit in the District to fully fund governance activities and to fund community support activities under section 21 of the Local Government (Rating) Act 2002.

The uniform annual general charge is calculated as one fixed amount per rating unit, for the rating year 2026–27 this rate will be \$1,318.83 (including GST) per rating unit set under section 15(1)(a) Local Government (Rating) Act 2002.

Targeted rates

Definition of 'separately used or inhabited part of a rating unit'

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.

Examples of properties with multiple SUIPs include, but are not limited to, the following situations:

- Single dwelling with flat attached
- Two or more houses, flats or apartments on one record of title
- Business premise with flat above
- Separate business premise and dwelling on same record of title
- Commercial building leased, or sub-leased, to multiple tenants
- Farm or horticultural property with more than one dwelling
- Council property with more than one lessee
- Individually surveyed lots of vacant land on one record of title offered for sale separately or in groups
- Where part of a rating unit that has the right of exclusive occupation by more than one ratepayer/owner
- Retirement village with self-contained flats or dwellings

Regulatory and planning service rate

A regulatory and planning service rate for regulatory, resource management, and district planning services on every rating unit in the district, calculated on capital value.

A targeted regulatory and planning services rate of 0.01041 cents per dollar of capital value set under Section 16 Local Government (Rating) Act 2002 on every rating unit in the district.

Urban wastewater rates

A differential targeted rate for the Council's urban wastewater and treatment and disposal of wastewater services of a fixed amount per separately used or inhabited part of a rating unit in relation to all land in the district to which the Council's urban wastewater service is provided or available.

The rate applied is as follows:

- A charge per separately used or inhabited part of a rating unit that is able to be connected.
- A charge per separately used or inhabited part of a rating unit connected.

The Council also sets a rate (pan charge) per water closet or urinal within each separately used or inhabited part of a rating unit after the first one for rating units with more than one water closet or urinal.

For the purposes of this rate:

- 'Connected' means the rating unit is connected to the Council's urban wastewater service directly or through a private drain.
- 'Able to be connected' means the rating unit is not connected to the Council's urban wastewater drain but is within 30 metres of such a drain.
- A separately used or inhabited part of a rating unit used primarily as a residence for one household is treated as not having more than one water closet or urinal.

a) A rate of \$630.50 per separately used or inhabited part of a rating unit set under Section 16 Local Government (Rating) Act 2002 for rating units that are not yet connected but are able to be connected to the Council's urban sewerage reticulation system.

b) A rate of \$1,260.99 per separately used or inhabited part of a rating unit set under Section 16 Local Government (Rating) Act 2002 for rating units that are connected to the Council's urban sewerage reticulation system.

c) A rate of \$1,260.99 set under Section 16 Local Government (Rating) Act 2002 for each water closet or urinal after the first in each separately used or inhabited part of a non-residential rating unit connected to Council's urban sewerage reticulation system.

Waingawa wastewater rates

A targeted rate of a fixed amount on every separately used or inhabited part of a rating unit that is connected to the Waingawa wastewater service.

And

A differential targeted rate on capital value on all properties connected or able to be connected to the Waingawa wastewater service. The rate will be set on a differential basis over two rating categories:

- All rating units located in the Waingawa industrial zone of Carterton District, as depicted in the District Plan, that are used primarily for residential purposes.
- All other rating units in the Waingawa industrial zone of Carterton District.

For the purposes of these rates:

- 'Connected' means a rating unit that is connected to the reticulated wastewater service.
- 'Able to be connected' means a rating unit that can be connected to the wastewater service, but is not, and is a property situated within 30 metres of such a drain.

The purpose of these rates is to fund the operation and maintenance of the Waingawa wastewater service:

- A targeted Waingawa Sewerage Rate of \$184.16 set under Section 16 Local Government (Rating) Act 2002 on every separately used or inhabited part of a rating unit that is connected to the Waingawa Sewerage Service located in the Waingawa industrial zone of Carterton District.
- A rate of 0.21901 cents per dollar of capital value set under Section 16 Local Government (Rating) Act 2002 on all rating units connected or able to be connected to the Waingawa Sewerage Service, in the Waingawa industrial zone of Carterton District that are not used primarily for residential purposes.
- A rate of 0.10950 cents per dollar of capital value set under Section 16 Local Government (Rating) Act 2002 on all properties used primarily for residential purposes connected or able to be connected to the Waingawa Sewerage Service located in the Waingawa industrial zone of Carterton District.

Stormwater rate

A stormwater rate on all rating units within the urban area calculated on land value.

For the purposes of this rate the 'urban area' is rating units:

- Within the residential zone of the Carterton District as depicted in the District Plan.
- Adjacent to the residential zone where stormwater from the property drains to the Council's urban stormwater system.
 - A targeted Stormwater Rate of 0.04589 cents per dollar of land value set under Section 16 Local Government (Rating) Act 2002 on all rating units within the urban area.

Refuse collection and kerbside recycling rate

A refuse collection and kerbside recycling rate for kerbside refuse and recycling collection on every separately used or inhabited part of a rating unit to which the Council's collection service is provided or available.

- A targeted Refuse Collection and Kerbside Recycling Rate of \$134.24 set under Section 16 Local Government (Rating) Act 2002 on every separately used or inhabited part of a rating unit where Council provides the service, or the service is available.

Urban water rates

A differential targeted urban water rate of:

- A fixed amount on every separately used or inhabited part of a rating unit that has been fitted with a water meter or meters and is connected to the Council's urban water supply system.
- A fixed amount per separately used or inhabited part of a rating unit for rating units that are not yet connected but are able to be connected to the urban water supply.

Additionally, a targeted metered water rate per cubic metre of water supplied, as measured by meter, for water consumed over 225 cubic metres per year. This rate will be invoiced separately from land rates.

For the purposes of the differential targeted rate:

- 'Connected' means a rating unit to which water is supplied.
- 'Able to be connected' means a rating unit to which water can be, but is not, supplied being a property situated within 100 metres of the water supply.

The purpose of these rates is to fund the operation and maintenance of the urban water supply.

- A rate of \$958.79 set under section 16 Local Government (Rating) Act 2002 on every separately used or inhabited part of a rating unit that has been fitted with a water meter or meters and is connected to the Council's urban water supply system.
- A rate of \$479.40 per separately used or inhabited part of a rating unit set under Section 16 Local Government (Rating) Act 2002 for rating units that are not yet connected but are able to be connected to the urban water supply system.
- A targeted Metered Water Rate of \$2.16 per cubic metre set under section 19(2)(a) Local Government (Rating) Act 2002 for each cubic metre of water supplied, as measured by meter, over 225 cubic metres per year.
- A targeted Metered Water Rate of \$3.30 per cubic metre set under section 19(2)(a) Local Government (Rating) Act 2002 for each cubic metre of water supplied, for temporary connections for Commercial and Industrial rating units as defined by the differential for General Rate.

Carterton Water Race Systems targeted rates

A targeted rate on a differential basis, calculated on land area, on rating units within the Carrington or Taratahi water race system classified areas as follows:

- Class A land area 200 metres either side of the centreline of the water race
- Class B land area from 200 to 500 metres either side of the centreline of the water race
- Class C land area able to be irrigated from water drawn from natural watercourses fed from the Water Race System, calculated from conditions of the applicable resource consent

Additionally, a rural water services rate on every rating unit situated in the Carrington or Taratahi Water Race Classified Areas for provision of the service. The amount is a rate per rating unit.

For the purposes of this rate 'provision of the service' means the provision of water for stock or domestic use, including where:

- The water race channel passes over the ratepayer's property
- The water race is piped through the ratepayer's property
- Water is extracted from the water race on a neighbouring property.
 - A targeted Rural Water Race Rate of \$288.35 set under Section 16 Local Government (Rating) Act 2002 per rating unit on land situated in the Carrington and Taratahi Water Race System Classified Areas that has provision of the service.
 - A targeted Rural Water Race Rate set under Section 16 Local Government (Rating) Act 2002, calculated on land area on rating units within the Carrington and Taratahi Water Race System Classified Areas as follows:

- Class A \$34.05444 per hectare
- Class B \$7.81435 per hectare
- Class C \$209.40164 per hectare

Where classes are defined in the funding impact statement.

Waingawa water rates

A targeted rate of a fixed amount on every separately used or inhabited part of a rating unit that has been fitted with a water meter or meters and is connected to the Waingawa Water Supply service.

For the purposes of this rate:

- 'Connected' means a rating unit to which water is supplied.

Additionally, a targeted rate per cubic meter of water supplied, as measured by meter.

The purpose of these rates is to fund the operation and maintenance of the Waingawa Water Supply service.

- A targeted Waingawa Water Rate of \$380.56 per separately used or inhabited part of a rating unit set under Section 16 Local Government (Rating) Act 2002 on all rating units that are connected to the Waingawa reticulated water service.
- A targeted metered Waingawa Water Rate of \$3.32 per cubic metre set under Section 19(2)(b) Local Government (Rating) Act 2002, as measured by meter, for all water supplied to each rating unit which has been fitted with a meter or meters with consumption up to and including 50,000 cubic metres per year and is connected to the Waingawa reticulated water service.
- A targeted metered Waingawa Water Rate of \$2.88 per cubic metre set under Section 19(2)(b) Local Government (Rating) Act 2002, as measured by meter, for all water supplied to each rating unit with consumption over 50,000 cubic meters per year, which has been fitted with a meter or meters and is connected to the Waingawa reticulated water service.

Economic development rate

The economic development rate is primarily used to fund regional and local economic development initiatives.

- A targeted Economic Development Rate of \$588.66 per rating unit on all Commercial and Industrial rating units as defined by the differential for General Rate.

Due dates for rate payments (excluding metered water rates)

Pursuant to Section 24 of the Local Government (Rating) Act 2002, that the rates (excluding metered water rates) for the year 1 July 2026 to 30 June 2027 be assessed in four equal instalments with each instalment due on the due date for payment for that instalment set out in table 1 below.

Table 1: Due dates and penalty dates for rate payments (excluding metered water rates)

Instalment	Due date for payment	Penalty date
One	20 August 2026	21 August 2026
Two	20 November 2026	21 November 2026
Three	20 February 2027	21 February 2027
Four	20 May 2027	21 May 2027

Due dates for metered water rates payments

Pursuant to Section 24 of the Local Government (Rating) Act 2002, that the due dates for metered water rates are as set out in the table below for each reading period for the year 1 July 2026 to 30 June 2027.

Table 2: Due dates and penalty dates for metered water rates.

Meters read in	Due date for payment	Penalty date
September 2026	31 October 2026	1 November 2026
January 2027	28 February 2027	1 March 2027
March 2027	30 April 2027	1 May 2027
June 2027	31 July 2027	1 August 2027

Penalty charges (additional charges on unpaid rates)

Pursuant to Sections 57 and 58(1)(a) of the Local Government (Rating) Act 2002, a penalty of 10% of the amount of each instalment of rates (except metered water rates) remaining unpaid after the relevant due date for payment will be added on the relevant penalty date for the instalment stated in table 1.

Pursuant to Sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, a penalty of 10% will be added on 1 July 2026 to the amount of rates assessed in previous financial years and remaining unpaid as at 30 June 2026 excluding metered water rates.

Pursuant to Sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, a penalty of 10% will be added on 1 July 2027 to the amount of rates assessed in previous financial years and remaining unpaid as at 30 June 2027 excluding metered water rates.

Targeted rates for metered water supply will be invoiced separately from other rates. A 10% penalty will be added to any part of the invoiced metered water rates that remain unpaid after the relevant due date stated in table 2 as provided in Sections 57 and 58(1)(a) Local Government (Rating) Act 2002. The penalty will be added on the relevant penalty date for the instalment stated in table 2.

Pursuant to Sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, a penalty of 10% will be added on 1 August 2026 to the amount of water meter rates assessed in previous financial years and remaining unpaid as at 31 July 2026.

Pursuant to Sections 57 and 58(1)(b) of the Local Government (Rating) Act 2002, a penalty of 10% will be added on 1 August 2027 to the amount of water meter rates assessed in previous financial years and remaining unpaid as at 31 July 2027.

Rate examples

Some examples are provided below of the general and targeted rates for a range of rateable land types and property values.

Property Type	Land Value	Capital Value	2025-26 Total Rates	2026-27 Total Rates	Increase / (Decrease) \$	Increase / (Decrease) %
Residential - Vacant	\$ 250,000	\$ 250,000	\$ 4,113	\$ 4,300	\$ 187	4.5%
Residential - Low	\$ 240,000	\$ 400,000	\$ 4,410	\$ 4,603	\$ 193	4.4%
Residential - Low	\$ 180,000	\$ 530,000	\$ 4,646	\$ 4,842	\$ 196	4.2%
Residential - Medium	\$ 250,000	\$ 580,000	\$ 4,774	\$ 4,977	\$ 202	4.2%
Residential - Medium	\$ 245,000	\$ 690,000	\$ 7,215	\$ 7,554	\$ 339	4.7%
Residential - High	\$ 440,000	\$ 970,000	\$ 5,633	\$ 5,863	\$ 230	4.1%
Residential - High	\$ 1,350,000	\$ 1,400,000	\$ 6,866	\$ 7,162	\$ 297	4.3%
Residential - High	\$ 810,000	\$ 4,200,000	\$ 35,882	\$ 36,158	\$ 276	0.8%
Rural - Residential (less than 0.75 Ha)	\$ 220,000	\$ 360,000	\$ 2,603	\$ 2,693	\$ 90	3.4%
Rural - Residential (less than 0.75 Ha)	\$ 265,000	\$ 1,020,000	\$ 4,108	\$ 4,292	\$ 185	4.5%
Rural - Residential (less than 0.75 Ha)	\$ 410,000	\$ 1,210,000	\$ 4,073	\$ 4,292	\$ 219	5.4%
Rural - lifestyle	\$ 395,000	\$ 1,020,000	\$ 4,174	\$ 4,353	\$ 180	4.3%
Rural - lifestyle	\$ 510,000	\$ 1,120,000	\$ 3,102	\$ 3,184	\$ 82	2.6%
Rural	\$ 119,000	\$ 127,000	\$ 1,494	\$ 1,530	\$ 37	2.4%
Rural - with Water Race	\$ 4,840,000	\$ 5,580,000	\$ 11,378	\$ 11,584	\$ 206	1.8%
Rural - with Water Race	\$ 6,140,000	\$ 7,180,000	\$ 16,282	\$ 16,387	\$ 105	0.6%
Rural	\$ 7,180,000	\$ 8,900,000	\$ 16,528	\$ 17,098	\$ 569	3.4%
Rural	\$ 10,550,000	\$ 13,300,000	\$ 22,829	\$ 23,466	\$ 637	2.8%
Commercial - Rural	\$ 260,000	\$ 395,000	\$ 3,272	\$ 3,332	\$ 59	1.8%
Commercial - Rural	\$ 200,000	\$ 1,050,000	\$ 5,590	\$ 5,693	\$ 103	1.8%
Commercial - Waingawa	\$ 280,000	\$ 940,000	\$ 8,221	\$ 7,920	\$ -301	-3.7%
Commercial - Waingawa	\$ 450,000	\$ 1,270,000	\$ 10,101	\$ 9,832	\$ -269	-2.7%
Commercial - Waingawa	\$ 3,030,000	\$ 13,500,000	\$ 65,355	\$ 66,408	\$ 1,053	1.6%
Commercial - Light Industrial	\$ 390,000	\$ 590,000	\$ 6,470	\$ 6,702	\$ 232	3.6%
Commercial - Light Industrial	\$ 455,000	\$ 1,450,000	\$ 10,684	\$ 10,959	\$ 275	2.6%
Commercial - Urban	\$ 128,000	\$ 360,000	\$ 5,423	\$ 5,618	\$ 195	3.6%
Commercial - Urban	\$ 435,000	\$ 650,000	\$ 9,116	\$ 9,327	\$ 211	2.3%
Commercial - Urban	\$ 420,000	\$ 1,560,000	\$ 19,953	\$ 20,166	\$ 214	1.1%

Annual Plan financial prudence 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 annual plan in accordance with the Local Government (Financial Reporting and Prudence) Regulations 2014 (the Regulations).

Refer to the Regulations for more information, including definitions of some of the terms used in this statement.

Benchmark	Description	Quantified maximum Limit	Planned Limit	Met
Rates affordability benchmark				
Increases	Percentage change in average rates must not exceed the increase in the BERL local government cost index 3.1% plus 2%	5.1%	3.9%	Yes
Debt affordability benchmarks				
Net External interest expense as a percentage of annual rates income	DRAFT	15%	6.31%	Yes
Net interest expense as a percentage of total revenue		15%	4.63%	Yes
Net external debt as a percentage of total revenue		150%	52%	Yes
External debt plus unutilised committed facilities plus liquid assets over existing external debt		Are maintained at or above 110%	144%	Yes
Balanced budget benchmark	Planned revenue equals or is greater than its planned operating expenses	100%	103%	Yes
Essential services benchmark	Planned capital expenditure on network services equals or is greater than expected depreciation on network services	100%	199%	Yes
Debt servicing benchmark	Planned borrowing cost equal or are less than 10% of its planned revenue	10%	5.1%	Yes

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Schedule of Fees & Charges 2026/27



Darlington District Council
Te Kaunihera ā rohe o Taratahi

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User fees and charges are used to assist the operation and maintenance of a variety of services provided to the community. User fee revenue reduces the rate revenue required to be collected from ratepayers.

Council wants to minimise rate increases wherever possible and has indicated that it will continue to review all user fees and charges on an ongoing basis. The fees and charges reflect the outcome of this review process.

Council's user fees and charges are updated each year. Updates reflect changing circumstances, Consumer Price Index (CPI) adjustments, legislative requirements, removed fee requirements, and benchmarking with other Councils. Inflation adjustment and rounding has also been applied.

In general, the fees and charges have been reviewed and adjusted in line with inflation at 3%.

These fees and charges are enforced from 1 July 2026.

All fees are GST inclusive, unless otherwise stated.

Table of Contents

Food Act 2014	4
Public Health (Health Act 1956, Health Registration Regulations 1966).....	5
Resource Consent Fees (deposit only).....	6
Transfer Station Entry Fees.....	8
Dog Registration Fees (before 1 August).....	9
Water Supply.....	10
Waingawa water and reticulated supply.....	10
Urban water, reticulated supply.....	10
Water Race	10
Waingawa Process Water	10
Outdoor Swimming Complex.....	22
Cemetery.....	11
Park Fees	12
Library Fees	13
Official Information Request charges	22
Services not listed in this schedule.....	23
Building consent and PIM fees	14
Trade waste	19
Corridor Access	21
Community Rental Fees	22
Events Centre	24

Food Act 2014

	2026/27 incl. GST
Verification of template Food Control Plan. Includes: booking appointments, checking prior history, travel time, actual time on- site, completion of reports, lodging of results to MPI and Council database and follow up on Corrective Action Requests (first 2 hours)	\$433
Additional hours	\$177
Renewal of registration for food premises	\$149
Amendment to registration	\$105

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Public Health (Health Act 1956, Health Registration Regulations 1966)

Annual Registration and Inspection	2026/27 incl. GST
Hairdressers	\$221
Motels/Boarding Houses	\$221
Itinerant trader – annual registration including inspection	\$310
Camping Grounds/Motor Home Parks	\$277
Hawkers licence	\$167
Hairdressers, beauticians, tattooists, skin piercers	\$277
Funeral directors	\$277
Offensive trades – septic tank services, waste or refuse cartage	\$277
Saleyards	\$277
Street stall licence	\$34 per week
Health inspection for events where food will be sold, or inspection on request	\$167
Noise control <i>recover all reasonable costs associated with second and subsequent noise complaints investigated from the same property</i>	
Contravention of an excessive noise direction under section 327 of the RMA 1991	\$1000
Contravention of an abatement notice for unreasonable noise under section 322(1)(c)	\$1500
Health-related complaints under the RMA and Health Act 1956 <i>recover all reasonable costs associated with investigating/resolving the matter</i>	
Gambling venue applications	\$664
Removal of abandoned vehicles	Actual cost plus 10%
Alcohol hearing administration fee + cost of commissioners	\$1659
Officer consultation, investigation	\$221

Resource Consent Fees (deposit only)

	2026/27 incl. GST
Controlled activity (other than minor land use)	\$1,329
Restricted Discretionary – non-notified	\$1,659
Discretionary activity	\$2,215
Permitted boundary activity	\$355
Non-complying	\$5,268
Heritage items	Free
Additional Charges	
Public notification	\$5,531
Limited notification	\$2,765
Pre-hearing	\$587
Post decision – requested changes	\$664
Additional processing time above 5 hours (per hour)	\$221
Section 127 variation to consent	\$1,658
Section 223 RMA certificates	\$553
Section 224 RMA certificates	\$721
Any other certificate	\$721
Monitoring compliance with resource consents – cost, with maximum of:	\$2,215
District Plan changes – deposit only (applicants are required to meet the full cost of processing applications)	\$21,074
Land Information Memorandum (LIM) *refund less \$50 admin fee, if cancelled within 1–2 working days	\$264
Land Information Memorandum (LIM) – urgent service *no refund if cancelled Charges between \$150–\$300 per hour	\$474
Other external reports, e.g. engineers, commissioners, solicitors, special advisors (indicative charges between \$150–\$300 per hour)	Actual cost
Hearing administration fee + cost of Commissioners	\$1,658

Note: Pursuant to Section 36, 36 (1) and 36 (3) of the Resource Management Act 1991, Council may require the person who is liable to pay one or more of the above charges, to also pay an additional charge to recover actual and reasonable costs in respect of the matter concerned.

Infrastructure Contribution	2026/27 incl. GST
Wastewater	\$10,817
Water	\$7,987
Stormwater	\$3,306
Infrastructure Contribution – Waingawa Industrial Zone	
Wastewater	\$10,817
Water	\$7,987
Stormwater	\$3,306
Roading Contribution – Residential, Commercial, Mixed Use and Industrial Zones	3% of land value + GST
Roading Contribution – Rural, Open Space, Recreation and Māori Purpose Zone	3% of land value + GST
Reserve Contribution – Residential, Commercial, Mixed Use and Industrial Zones	3% of land value + GST
Reserve Contribution – Rural Zone, Open Space, Recreation and Māori Purpose Zone	2% of land value + GST
Monthly building consent lists	\$28
Officer consultation	\$221 per hour
Service Fees	
Service Fees	2026/27 incl. GST
Water / Wastewater/ Process water Standover	\$134 per hour
Administration fee	\$105
Applications for new water / wastewater / Process water connection	\$249 per application
Application for disconnection of existing water / wastewater / Process water connection	\$249 per application
Applications for water race draw off	\$177 per application
Applications for piping or relocating water race (plus expenses)	\$177 per application
Clearing public wastewater main or lateral pipe, damaged as a result of private fault (fat/rags or similar)	Actual cost
Damage to road reserve	Actual cost

Transfer Station Entry Fees

General refuse	2026/27 incl. GST
Car boot or SUV – up to 100kg	\$38
Small trailer, van or ute up to 1.8m x 1.2m x 0.4m high or up to 250kg	\$91
Large trailer – up to 1.8m x 1.2m x 0.8m high or up to 500kg	\$121
Weigh in/out (minimum \$20.00) per tonne	\$332.00 per tonne
Green waste	
Car boot or SUV – up to 100kg	\$7
Small trailer, van or ute up to 1.8m x 1.2m x 0.4m high or up to 250kg	\$19
Large trailer – up to 1.8m x 1.2m x 0.8m high or up to 500kg	\$25
Weigh in/out (minimum \$20.00) per tonne	\$80 per tonne
Tyres	
Car and 4WD tyres on rims	\$7 each
Car and 4WD tyres – up to 5 tyres under Tyrewise scheme	Nil
Truck tyres	\$11 each
Cleaning of Tyres by staff of Tyrewise scheme if not cleaned properly	\$25 each
E-waste (electronic waste)	
Small consumer items (e.g. mobile phones, GPS, digital cameras)	No charge
Small/Medium items (e.g. keyboards, docking stations, modems, routers, stereos, gaming consoles)	\$5
Computer monitors, computer peripherals (incl. speakers), DVD/VCR/CD players, stereo equipment)	\$22
Large items (e.g. TVs, printers, scanners, fax machines, microwaves, stereo/hi-fi speakers)	\$33
Photocopiers	\$55.00

Dog Registration Fees (before 1 August)

From 1 August - 50% of the fee will be added as penalty. For certified seeing eye or hearing dogs, a fee of 50% of those stated below.	2026/27 incl. GST
Urban - entire dogs	\$113
Urban - spayed/neutered dogs	\$88
Over 65 canine companion* *Over 65 fee is only for Urban dog owners. Owners will have to apply for the Over 65 fee and provide proof of their age.	\$75
Rural - non-neutered and neutered dogs - first 2 dogs	\$77
Rural - non-neutered and neutered dogs - all remaining dogs	\$41 per dog
Dog classified as dangerous	\$170
Other Fees	
Urban - application to keep more than 2 dogs	\$77
Replacement Tag	\$10
Housing dog at other facilities (if required)	Actual costs
Rehoming fee - sustenance, administration, registration, microchip (if required) and property suitability inspection	\$52
Costs associated with vet treatment/supplementary feeding	Actual costs
Euthanise dog	Actual cost
Voluntary handover (surrender dog)	\$52
Impounding Fees	
Dogs, sheep, goats	\$155
Second time impounding (dogs)	\$206
Third and subsequent impounding (dogs)	\$258
Cattle, deer, horses and all other animals	\$206
Droving charge - calculated on actual cost including labour and plant hire	Actual cost
Sustenance fee - all animals	\$21 per day

Water Supply

Water rates are set under the Local Government (Rating) Act 2002 Section 16(3)(b), Section 19(1), Section 19(2)(a) and Section 19 (2)(b). The following is an extract of the Funding Impact Statement from the Long-Term Plan 2024-34 for information only.

Waingawa water and reticulated supply

	2026/27 incl. GST
Metered water*	\$3.32 per m ³
Metered water – high volume > 50,000 cubic meters per year*	\$2.88 per m ³
Draw water from Council fire hydrant *	\$3.32 per m ³

Urban water, reticulated supply

	2026/27 incl. GST
Extraordinary use > 225 cubic meters per year *	\$2.16 per m ³
Metered water (Commercial and Industrial use) * Large or temporary connections	\$3.30 per m ³
Draw water from Council metered hydrant	\$3.30 per m ³

Water Race

	2026/27 incl. GST
Water race – metered – for principally commercial/industrial use – per cubic metre taken	\$2.37per m ³
Water race – metered – for principally horticultural use per cubic metre taken	\$1.44 per m ³

Waingawa Process Water

	2026/27 incl. GST
Metered Process water	\$1.25 per m ³

Cemetery

NOTE - No burials on public holidays

	2026/27 incl. GST
Plot Fees	
Lawn	\$1,607
Lawn – Child under 1 year old	\$273
Lawn – Child over 1 year old and below 10 years old	\$515
Cremation – berm	\$397
Whenua/Placenta	\$157
Cremation – Child under 1 year old	\$178
Cremation – Child over 1 year old and below 10 years old	\$281
Extra depth charge	\$508
Interment Fees	
Lawn	\$1560
Lawn – Child under 1 year old	\$278
Lawn – Child over 1 year old and below 10 years old	\$561
Cremation	\$412
Servicemen	Free
Whenua/Placenta	\$157
Saturday/Sunday burials	Actual cost
Placenta (interment administration fee)	Nil
Disinterment	Actual cost
Natural Burial	
Plot	\$3,214
Interment	\$1,236
Costs:	
Compost (cost includes topping-up within first 3 years)	\$346
Tree (cost includes planting)	\$173
Natural burial fee	Actual Cost
Out of District fee	\$1,363
Additional Fees	
Out of town burial fee	\$1,363
Out of town cremation fee	\$500

Headstone permit (approved stonemason exempt)	\$45
Family back-fill	\$454
Chapel fee	\$70

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Park Fees

	2026/27 incl. GST
Commercial hire of park or Reserve incl. filming	\$361
Park or Reserve Event bond	\$2,060 – \$5,150
Additional rubbish bins	Actual Cost
Additional toilet cleaning/stocking	Actual Cost
Staff call out (per call out per hour)	\$155
Mobile trader/Hawkers within Park or Reserve	\$31 per day

Library Fees

Rentals (per issue)	2026/27 incl. GST
Fiction books (including re-issues)	Free
Magazines	Free
DVDs – children’s (one week)	Free
DVDs – adult (one week)	\$2
Fines	
Adult book – first week	Nil
Per week thereafter	Nil
Children’s books – first week	Nil
Per week thereafter	Nil
Reserves	Nil
Inter-loans	
Per book, article or subject request	\$10
Charges from other libraries	Actual cost
Other	
Lost library book	Replacement Cost

Photocopying – per page	2026/27 incl. GST
A4 black and white	\$0.20
A3 black and white	\$0.50
A4 colour	\$.80
A3 colour	\$1.00
Laminating per page	
A4	\$2
Rubbish bags	\$4
Replacement/additional recycling bins	\$16
Replacement yellow-lid recycling wheelie bin	\$84
Rating information schedule	\$22

Building consent and PIM fees

(all amounts include GST)

Classification *All fees are based on a maximum number of hours for processing. Consents that go over the maximum hours (shown in brackets) will be charged additional processing fees.	PIM only fee 2026/2027	When included with other work (excl. BRANZ and MBIE levies) 2026/27	Total stand-alone fee (excl. BRANZ and MBIE levies) 2026/27
Minor Work			
Solid fuel heater (1)*	\$56	\$138	\$421
Minor plumbing and drainage work, e.g. fittings, drain alteration (1)*	\$56	\$138	\$476
Minor building work (1)*	\$56		\$476
Drainage work, e.g. new minor subdivision services, and common drains (2)*	\$56		\$1,273
Drainage work, e.g. new effluent disposal system (1)*	\$56	\$387	\$576
Wet area shower (tile floor) (1)*	\$56	\$277	\$587
Private marquee >100m2 - professional assembly only (no inspection) (1)*	\$56		\$200
Public marquee > 100m2 and <50 people - professional assembly (no inspection) (1)*	\$56		\$205
Public marquee >100m2 and >50 people (with inspection) (2)*	\$56		\$409
Private marquee >100m2 (with inspection) (2)*	\$56		\$409
Sheds / Garages / Conservatories etc.			
Swimming pool 1200mm above ground and pool fencing (2)*	N/A		\$172
In-ground swimming pools (includes fence) (2)*	\$53		\$558
Garden sheds/retaining walls/carports/conservatories/other minor works (1)*	\$53		\$697
Minor farm buildings (hayshed covered yards 1-6 bays, etc.) (2)*	\$105		\$980

Page 15 of 31

Classification *All fees are based on a maximum number of hours for processing. Consents that go over the maximum hours (shown in brackets) will be charged additional processing fees.	PIM only fee 2026/2027	When included with other work (excl. BRANZ and MBIE levies) 2026/27	Total stand-alone fee (excl. BRANZ and MBIE levies) 2026/27
Larger farm buildings (covered yards, wool sheds) – no plumbing or drainage (3)*	\$105		\$1394
Larger farm buildings (covered yards, wool sheds) – with plumbing or drainage (3)*	\$105		\$1771
Proprietary garages standard (2)*	\$110		\$1,018
Proprietary garages with fire wall (2)*	\$110		\$1,052
Proprietary garages with plumbing and drainage (2)*	\$110		\$1,277
Proprietary garages including sleepout no plumbing or drainage (2)*	\$110		\$996
Proprietary garages including sleepout with plumbing or drainage (2)*	\$110		\$1,627
Garages custom design including plumbing and drainage (3)*	\$110	\$243	\$1,915
Garages, simple custom design, single level (3)*	\$110		\$1086
Residential re-pile (1)*	\$58		\$697
Residential Dwellings – New NB double units charged at single unit rate + 50%			
Single storey value <\$500k (4)*	\$435		\$5,754
Complex –Single Storey value >\$500k and Multi storey (6)*	\$650		\$6,970
Transportable dwelling (yard built) (4)*	\$110		\$3,651
Relocated residential dwelling (if applicable, add alteration fee) (4)*	\$546		\$2,102

Classification *All fees are based on a maximum number of hours for processing. Consents that go over the maximum hours (shown in brackets) will be charged additional processing fees.	PIM only fee 2026/2027	When included with other work (excl. BRANZ and MBIE levies) 2026/27	Total stand-alone fee (excl. BRANZ and MBIE levies) 2026/27
Residential Dwellings – Additions and Alterations			
Alterations (minor) up to 3 inspections plus processing time (2)*	\$58		\$1,328
Alterations (major) up to 8 inspections plus processing time (8)*	\$110		\$3,651
Plumbing and drainage (2)*		\$243	\$1,382
Commercial/Industrial			
Commercial demolition (1)*	\$58		\$708
Single storey shop fitouts (3)*	\$110		\$1,438
Multi-storey shop fit-outs (3)*	\$110		\$1,771
Single storey, multi-unit apartments/motels (5)*	\$697		\$2,657 plus \$525 per unit
Multi-storey, multi-unit apartments/motels (6)*	\$1045		\$3,208 plus \$874 per unit
Minor commercial work e.g. signs/shop fronts/minor fit outs (no plumbing or drainage) (2)*	\$291		\$905
Commercial/industrial ≤\$50,000.00 (4)*	\$581		\$2,788
Commercial/industrial \$50,000.01-\$100,000.00 (5)*	\$778		\$3,873
Commercial/industrial \$100,000.01-\$150,000.00 (6)*	\$988		\$4,979
Commercial/industrial \$150,000.01-\$250,000.00 (7)*	\$1,278		\$6,041
Commercial/industrial \$250,000.01-\$350,000.00 (8)*	\$1,510		\$7,081
Commercial/industrial \$350,000.01-\$500,000.00 (9)*	\$1,743		\$8,298

Page 17 of 31

Classification *All fees are based on a maximum number of hours for processing. Consents that go over the maximum hours (shown in brackets) will be charged additional processing fees.	PIM only fee 2026/2027	When included with other work (excl. BRANZ and MBIE levies) 2026/27	Total stand-alone fee (excl. BRANZ and MBIE levies) 2026/27
Commercial/industrial \$500,000.01-\$1,000,000.00 (10)*	\$1,859		\$9,018
Commercial/industrial/agricultural >\$1,000,000.00 (10)*	\$1,605		\$9,017 plus \$497 per \$100,000 value

Other charges	2026/27 incl. GST
Customer portal, processing and inspection software fee: A fixed fee of \$90.00 will be charged for projects that have an estimated value of work between \$1.00 and \$124,999.00 (including GST). For projects where the estimated value of work exceeds \$125,000.00, the charge is the charge is a fee of 0.1% of the estimated value of work. The estimated value of work is capped at \$2.5 million	
Document management and storage fee – project value < \$20,000	\$75
Document management and storage fee – project value > \$20,000	\$150
BCA accreditation levy – project value > \$20,000 < \$500,000	\$75
BCA accreditation levy – estimated value of work \$500,000 or more	0.50 per \$1,000 of project value
Granny Flat PIM Fee	\$600.00
Processing hard copy certificate applications	\$110
Pool inspections	\$167 per hour (this includes travel time to the site and any associated research or administration relating to the inspection)
Pool inspections – assessment of independent audit	\$72

BRANZ levy for work \$20,000.00 or more, a stand-alone fee of \$1.00 per \$1,000 for the total project value	\$1.00 per \$1,000.00
MBIE levy for work \$65,000.00 or more including GST, a stand-alone fee of \$1.75 per \$1,000 for the total project value	\$1.75 per 1,000.00 (for work \$65,000.00 or more)
Structural engineering or fire engineering assessment/peer review (the building consent fee does not include the cost of any structural or fire engineers' assessments that may be required)	Cost plus 10%
Compliance schedule application (includes inspection, 12A and BWoF administration & auditing)	\$221 per hour
Inspection hourly rate	\$243 per hour
Certificate of acceptance—building consent fee for the applicable building plus actual costs, payable on issue of certificate	\$243.00 per hour for inspections plus applicable building consent fees
Registration of certificates under the Building Act	\$720

Reassessment fee (amended plans or specifications)	\$248 per hour
Certificate of title	\$56
Vehicle crossing bonds will be assessed for each application where required	\$604
Street, crossing, footpath, and berm damage bond for buildings moved to/from site	\$1,826
Property search fee (includes download, scanning documents, email, or writing to disc)	\$56.00 per file (covers the search and the first file – every file thereafter \$10.00)
Officer consultation	\$221 per hour

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Trade waste

Under Wairarapa Consolidated Bylaw 2019 – Part 9 (all amounts include GST)

Category	Description	2026/27 incl. GST
Compliance monitoring	The cost of sampling and analysis of trade waste discharge	At cost
Trade waste application fee	Payable on application for a trade waste discharge	Small business (1–5 staff) \$216 Medium business (6–15 staff) \$407 Large business (16+ staff) \$789
Re-inspection fee	Payable for each re-inspection visit by the Waste Water Authority where a notice served under the bylaw has not been complied with by the trade waste discharger	\$191 per hour
Annual trade waste charges	An annual management fee for a trade waste discharge to cover the Waste Water Authority's costs associated with for example: a) Administration b) General compliance monitoring c) General inspection of trade waste premises d) Use of the sewerage system The charge may vary depending on the trade waste sector or category of the discharger	Small Permitted \$268 per annum. Conditional \$535 per annum
		Medium Permitted \$915 per annum Conditional \$1,464 per annum
		Large Permitted 2,100 per annum Conditional \$2,927 per annum
Rebates for trade premises within the	Reduction in fees provided for in Section 150(2) of the Local Government Act. Section 150(4) states that the fees	Discretion of Council As calculated by Council

District	prescribed by the Council to recover more than the reasonable cost incurred by the Council for the matter for which the fee is charged. In no event shall the resultant charge be less than the Council's sewerage charge for the equivalent period	
New or additional trade premises	Pay the annual fees and a pro rata proportion of the various trade waste charges relative to flows and loads	As per charges outlined below
B1 Volume	Payment based on the volume discharged	\$1 per cubic metre
B3 Suspended solids	Payment based on the mass of suspended solids \$/kg	\$1 per kilogram
B4 Organic loading	Biochemical oxygen demand or chemical oxygen demand \$/kg	\$2per kilogram
B5 Nitrogen	Payment based on the defined form(s) of nitrogen \$/kg	\$14 per kilogram
B6 Phosphorus	Payment based on the defined form(s) of phosphorus \$/kg	\$22 per kilogram
B7 Sodium	Payment based on the defined form(s) of sodium \$/kg	\$1 per kilogram
C1 Tankered waste	Set as a fee(s) per tanker load, or as a fee(s) per cubic metre, dependent on trade waste category	\$102 per cubic metre

Corridor Access

Category	Description	2026/27 Incl. GST
Corridor Access	Minor Corridor Access Request (CAR)	\$199
	Major CAR/Project	\$443
	CAR with TMP (12 months) and generic	\$1,106
	TMP third submission fee	\$553
	Work Access Permit (WAP) extension	\$83
	CAR/WAP warranty close off	\$56
	Temporary Road Closure	\$443
Corridor Access Enforcement	Non notification fee	\$387
	Issue Stop work notice	\$1,658
	Non-conformance notice	\$830
Corridor Access Staff Fees	TTM auditors per hour	\$138
	Corridor officer per hour	\$128
	Engineer per hour	\$205
	Travel costs per km	\$1.23
Permits	Generic Overweight Permit	\$110
	Individual Overweight Permit	\$110
	Vehicle Crossing Application	\$249
No Spraying Fees	Install 2 pegs	\$66
	Install additional pegs (per peg)	\$28
Infringement / Fines	Damage to road reserve	Actual cost
	Damage to road corridor infrastructure	Actual cost
	Trimming of encroaching vegetation	Actual cost
	Tipping of waste within the road corridor	\$2,764

Community Rental Fees

(all amounts include GST)

Description	Cost	Cost Community/ Charity Rate	Bond
BBQ Trailer	\$178 per day	No charge	\$355
Gas Bottle refill	\$54 per fill	\$54 per fill	\$30
Gazebo 3m x 3m	\$71 per day	No charge	\$355
Hydration Station	No charge	No charge	\$355
Play Trailer	\$118 per day	No charge	\$355
Event Minimisation Signage set	\$118 per day	No charge	\$237
Other Event Signage	\$6 per sign	\$2 per sign	\$118
Signage Poles, Fairy Lights, Litter pickers, Bunting, Waratahs, Pigtales	\$2 per item per day	No charge	\$24 per item
Play gear	\$6 per day per game	No charge	\$60 per item

Outdoor Swimming Complex

	2026/27 incl. GST
Entry fee adult/child - per person	Free
School groups - per child per season (schools are responsible for lifeguard arrangements and associated costs)	Free

Official Information Request charges

(requests under the Local Government Official Information and Meetings Act (LGOIMA) 1987)

	2026/27 Incl. GST
Staff time (in excess of one hour)	\$68 per half hour or part thereof

Page 24 of 31

Services not listed in this schedule

	2026/27 incl. GST
For any services provided not listed elsewhere in this schedule	\$264 per hour

DRAFT

Carterton Community Courthouse

The Courtroom

<i>Rate</i>	Hourly Rate	Daily Rate (8 hours – full day)
<i>Community</i>	\$15	\$120
<i>Commercial or Private</i>	\$35	\$280
<i>Tea & Coffee Making</i>	Included in all room rates	
<i>Audio Visual Systems</i>	Included in all room rates	

The Wardell Room (small meeting room)

<i>Rate</i>	Hourly Rate	Daily Rate (8 hours – full day)
<i>Community</i>	\$10	\$80
<i>Commercial or Private</i>	\$30	\$240
<i>Tea & Coffee Making</i>	Included in all room rates	
<i>Audio Visual Systems</i>	No audio-visual facilities are available in these rooms	

Commercial Kitchen Facilities

To be negotiated on a case-by-case basis. Depends on the nature and size of the group and intended use.

Notes:

1. Hire rates are inclusive of GST
2. Hire rates are subject to change at any time and without notice.
3. All room hire rates include tea & coffee making facilities
4. Should the whole building or exclusive use of the building be required, please ask for a quote.
5. Where the courtroom is used for a small meeting because the Wardell room is booked, the rate for the Wardell room should be charged.
6. Unless otherwise arranged with the Event Centre Events Coordinator or Team Leader, Hirers will be responsible for all preparation and dismantling and cleaning of the facilities and equipment in respect of their usage. A surcharge may apply for any preparation and/or dismantling or cleaning done by Event Centre staff.

Events Centre

NB All amounts include GST

		Hurunui o rangi meeting room	Maungaraki meeting room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket rooms	Diva Rooms	Rangatahi Hub	Library
Commercial Rates										
Full day (8.30am–5pm OR 5pm–12am)	26/27	\$443	\$443	\$927	\$443	\$299	\$299	\$299	\$443	\$299
Half day (4 hr)	26/27	\$221	\$221	\$464	\$221	\$149	\$149	\$149	\$221	149
Entire venue full day (8.30am–5pm OR 5pm–12am)	26/27	\$2,263								
Community Rates										
Full day (8.30am–5pm OR 5pm–12am)	26/27	\$175	\$175	\$350	\$175	\$119	\$119	\$119	\$175	\$119
Half day (4 Hr)	26/27	\$88	\$88	\$175	\$88	\$60	\$60	\$60	\$88	\$60
Per hour	26/27	\$23	\$23	\$44	\$23	\$15	\$15	\$15	\$23	\$15
Staff rates (commercial/community)										
After-hours function (per staff member)	26/27	\$43 per hour								
FOH Staff	26/27	\$33 per hour								
Pack-in/out assistance (per staff member)	26/27	\$38 per hour								
Bar Manager	26/27	\$59 per hour								

Commercial Rates – equipment

		Hurunui o rangi meeting room	Maungaraki meeting room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket rooms	Diva Rooms	Rangatahi Hub	Library
Social Event Bond (repayable)	26/27 26/27 26/27 26/27	\$175	\$175	\$350	\$175				\$175	\$175
Pack in/rehearsal (full day rate)				\$464						
Seating block - to erect and dismantle				\$2,318						
Easy lift scaffold				\$35						

	2026/27
Staging and set-up	POA
Lighting	POA
Sound System	POA
AV	POA
Exclusive use of kitchen	\$175
Tea and coffee facilities	\$3 per person
Flip Chart	\$26
Piano	Tuning at hirer's cost
WIFI	No charge
Electronic White board	No charge
Round tables	\$26
Round tablecloths	\$19
Social functions cleaning fee	\$345
Foyer Plinths (for sale of goods)	\$36 per day / \$206 per week

Community Rates – equipment										
		Hurunui o rangi meeting room	Maungaraki meeting room	Taratahi Auditorium	Te Mahau Foyer	Civic Plaza	Ron Wakelin Plunket rooms	Diva Rooms	Rangatahi Hub	Library
Social Event Bond (repayable)	26/27	\$175	\$175	\$350	\$175				\$175	\$175
Pack in/rehearsal (full day rate)	26/27			\$175						
Seating block – to erect and dismantle	26/27			\$2,060						
Easy lift scaffold	26/27			\$26						

	2026/27
Staging and set-up	POA
Lighting	POA
Sound System	POA
AV	POA
Exclusive use of kitchen	\$88
Tea and coffee facilities	\$2.60 per person
Flip Chart	\$19
Piano	Tuning at hirer's cost
WIFI	No charge
Electronic White board	No charge
Round tables	\$26
Round tablecloths	\$19
Social functions cleaning fee	\$345
Foyer Plinths (for community initiatives or information)	No charge

Carterton District Council

Te Kaunihera-ā-rohe o Taratahi

Administration office hours:

9am to 4pm weekdays

closed on Public Holidays

After hours:

Call us on 06 379 4430

Report an issue:

cdc.govt.nz/service-request





7.4 RISK MANAGEMENT UPDATE

1. PURPOSE

For the Committee to be updated with a summary on Council's identified and emerging risks.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

Council's Risk Management Framework ensures that sound risk management practices are incorporated into Council's planning and decision-making processes. The Framework is developed by the Risk and Assurance Committee, and adopted by Council, including the risk context, risk criteria, and risk profile.

The Framework also informs the ranking for the Risk Register (**Attachment 1**) which outlines Council's identified risk items. The Register is reviewed and reported to the Committee on a quarterly basis.

4. IDENTIFIED RISKS

The Risk Register currently contains 31 identified risk items, including Council's Top 5 Strategic Risks. Each risk has an associated unmitigated 'raw score', recorded in the first column, and a subsequent score, once mitigations have been applied, in the second column.

There have been no changes to the Risk Register since the last reporting period, and the overall categorisations remain as follows:

Risk Score (unmitigated)	Risk Score (mitigated)	Level of Risk
13	Zero	Extreme risk
14	3	Significant risk
4	14	Moderate risk
Zero	14	Low risk

5. EMERGING RISKS

Council continues to monitor several emerging risks, typically strategic or transitional in nature, that may or may not already be captured within the broader Risk Register framework. These matters are reported to Council in greater detail as required, however, the following provides a summary of the key emerging risk areas currently being monitored.

5.1 Local Water Done Well

The Local Water Done Well programme remains one of the most significant strategic and operational change programmes currently facing Council and the wider Wairarapa–Taranaki region.

Stage 1 of the programme, focused on legal establishment activities, has now been completed. Key achievements included the establishment of governance arrangements, formation of the Stakeholder Forum, and progression of Board appointment processes.

The programme has now transitioned into Stage 2 – Operational Transition, which will continue through to the planned “go live” date of 1 July 2027. This phase represents the more complex delivery component of the programme and includes detailed organisational design and transition planning across service delivery, assets, contracts, systems, finance, staffing and operational responsibilities.

Council continues to actively monitor a few key risk areas associated with the transition process, including:

- Governance and strategic oversight arrangements
- Financial modelling, pricing structures and debt transfer arrangements
- Asset and contract due diligence processes
- Organisational design and change management impacts
- Digital systems transition and integration
- Operational continuity and service delivery risks during transition

The programme remains under active oversight by the Programme Steering Group and Stakeholder Forum. Given the scale and complexity of the transition, this area will continue to represent a significant strategic, operational and financial emerging risk for Council over the medium term.

5.2 Combined District Plan

There have been no significant changes since the previous reporting period.

The Combined District Plan remains within the statutory appeal period following completion of the hearings and decision-making process. While this stage inherently carries an elevated risk of legal challenge and associated resource implications, the overall process undertaken by the Committee and participating Councils has been robust, transparent and professionally managed.

At this stage, the overall risk profile associated with the project remains stable and continues to be monitored.

5.3 Organisational Changes

There have been no significant changes since the previous reporting period.

Management continues to review organisational structures and service delivery arrangements to ensure Council remains appropriately positioned to respond to future operational requirements, sector reform and changing legislative obligations.

This ongoing work includes consideration of future impacts associated with Local Water Done Well, broader local government reform initiatives, workforce capability requirements, and organisational resilience.

While no immediate material risks have been identified, organisational change continues to require careful management to ensure operational continuity, staff wellbeing, capability retention and effective succession planning.

5.4 Legislative Changes

Council continues to actively monitor a broad range of legislative and regulatory reforms that have the potential to materially impact local government operations, compliance obligations, funding arrangements and service delivery.

Key legislative developments currently being monitored include the following:

i. Resource Management Act 1991 (RMA)

The Government continues progressing replacement legislation for the Resource Management Act 1991 through the proposed Planning Bill and Natural Environment Bill.

These reforms are intended to significantly reshape New Zealand's planning and environmental management framework, including land use planning, infrastructure delivery, environmental limits and consenting processes.

The legislation remains before the Select Committee with further refinement expected throughout 2026. Given the scale of reform proposed, ongoing monitoring remains important due to the potential implications for district planning, consenting, infrastructure delivery and compliance functions.

ii. Building Act 2004

Government continues progressing significant reform of the building consent and regulatory framework under the Building Act 2004.

The proposed changes are aimed at streamlining consent processes, improving housing delivery, modernising liability settings and enabling greater flexibility within the Building Consent Authority framework.

Potential impacts for Council include operational changes to consent processing, compliance requirements, liability exposure and workforce capability considerations.

iii. Emergency Management Act 2002

The proposed replacement of the Civil Defence Emergency Management Act 2002 with a new Emergency Management Act continues to progress through the parliamentary process.

The reforms are intended to strengthen emergency preparedness, clarify governance and operational responsibilities, improve national and regional coordination, and enhance community resilience.

Council continues to monitor the development of the legislation given the potential implications for emergency planning obligations, regional coordination arrangements and operational readiness expectations.

iv. Employment Relations Act 2000 - now the Employment Relations Amendment Act 2026

Recent amendments to employment legislation continue to evolve, particularly regarding contractor classifications, employment flexibility arrangements, personal grievance thresholds and employer compliance obligations.

Management continues to monitor these changes closely to ensure Council's employment practices, policies and contractual arrangements remain compliant and appropriately aligned with legislative requirements.

v. Local Government Funding and Financial Sustainability Reform

Government has continued signalling potential reform in relation to local government funding models, infrastructure financing and broader sector sustainability settings.

While detailed legislative proposals are still emerging, these reforms may have longer-term implications for rates setting, funding mechanisms, infrastructure affordability and financial planning across the local government sector.

Management will continue monitoring developments as further detail becomes available.

vi. Ratepayer Assistance Scheme

As part of ongoing affordability considerations and broader cost-of-living pressures impacting the community, Council is currently reviewing opportunities to strengthen support mechanisms available to eligible ratepayers.

Management intends to prepare a formal letter of support regarding the proposed Ratepayer Assistance Scheme Review. This is for consideration and adoption at the next Council meeting.

This initiative aligns with Council's broader focus on financial sustainability, community affordability and equitable support mechanisms for vulnerable ratepayers.

5.5 Risk Management Framework Workshop

A Risk Management Framework Workshop had been scheduled for 29 April 2026 and was to be facilitated by PwC.

The proposed workshop scope included:

- i. Validating and refining Council's proposed risk management approach, including articulation of risk appetite at governance level
- ii. Supporting the Chair and Committee in strengthening oversight expectations, reporting and decision-making focus
- iii. Designing and facilitating a practical Risk and Assurance Committee workshop to embed and operationalise the revised framework approach

Following review of the proposed Terms of Engagement, it was determined that the associated costs were unfortunately prohibitive for a small Council operating within constrained budget parameters. Accordingly, the workshop did not proceed in its proposed form.

Management will now revisit the overall strategy and consider alternative delivery approaches that remain financially appropriate while still achieving the intended governance and risk management outcomes.

6. CONSIDERATIONS

6.1 Climate change

Climate change risks and mitigations are outlined in the Risk Register.

6.2 Tāngata whenua

There are no specific tāngata whenua considerations related to the decisions in this report.

6.3 Financial impact

There are no budgetary implications required in this report.

6.4 Community Engagement requirements

There are no community engagement requirements in this report.

6.5 Risks

Council risks and mitigations are outlined in the Risk Register. There are none associated with this report.

6.6 Wellbeings

There are no community wellbeing considerations required in this report.

7. RECOMMENDATION

That the Committee:

1. **Receives** the report.

File Number: 519829

Author: Marc Ferguson, Chief Financial Officer

Attachments: 1. CDC Risk Register [↓](#)

Carterton District Council Risk Register

TOP 5 STRATEGIC RISKS	POSSIBLE CAUSE	MITIGATION	RAW Risk Score	MITIGATED Risk Score
1) Strategic partnerships	<ul style="list-style-type: none"> • Significant change in the local government sector at national and regional levels • Poor relationships and communication with key stakeholders including iwi, hapū, Wairarapa councils, and central government agencies • Changed and/or increased legislative obligations challenges available resource capacity • Misalignment between government and Council's strategic goals and failure to adapt to changes may affect community wellbeing outcomes 	<ul style="list-style-type: none"> • Achievement of statutory requirements and obligations are resourced appropriately • Elected member and staff code of conduct requirements are followed • Appointment of key staff roles to support relationships and deliver common objectives • Cultural competence of elected members and staff • Partnerships supported by Memorandum of Understandings, or similar documents, where relevant 		
2) Climate change	<ul style="list-style-type: none"> • Water supply and water supply network area at risk against extreme weather events and droughts • Wastewater and stormwater networks at risk against extreme weather events and inland flooding and inundation • Wastewater Treatment Plant at risk against extreme weather events and inland flooding • Land transport at risk against extreme weather events, erosion and inland flooding 	<ul style="list-style-type: none"> • Climate Change strategy and action plan • Risk and Resilience Strategy • Wellington Regional Climate Change Impacts Assessment (WRCCIA) • Wellington Regional Adaptation Plan (based on the WRCCIA, an adaptation plan will be developed in 2024) • Underground reticulated networks renewal and upgrade capital programmes • Two additional 2 million litre water storage tanks built and online adding to resilience • Wastewater Treatment Plant headworks upgrades programmed (to be completed) 		

Carterton District Council Risk Register

TOP 5 STRATEGIC RISKS	POSSIBLE CAUSE	MITIGATION	RAW Risk Score	MITIGATED Risk Score
	<ul style="list-style-type: none"> • Buildings at risk against extreme weather events and increased temperature • Swimming pools at risk against droughts • Parks, reserves and forestry at risk against extreme weather events, inland flooding, droughts, wildfire and increased temperature • Solid waste collection at risk against extreme weather events, erosion and inland flooding • Transfer station at risk against extreme weather events and wildfire • Council’s budget at risk against climate change (loss of income, increased cost of doing business, increased premiums, increased carbon price, etc) • Civil defence at risk against climate change (more natural disasters) • Employees and elected members at risk against climate change (H&S risks due to natural hazards, increased temperatures, etc) • Governance at risk against climate change (maladaptation, 	<ul style="list-style-type: none"> • Encourage and support community-based action and activities 		

Carterton District Council Risk Register

TOP 5 STRATEGIC RISKS	POSSIBLE CAUSE	MITIGATION	RAW Risk Score	MITIGATED Risk Score
	dropped level of service, litigation, reputation, etc)			
3) Delivery of critical services	<ul style="list-style-type: none"> Inconsistent and/or ineffective performance monitoring of service level targets Lack of investment in infrastructure to meet future needs Poor communication with ratepayers, customers and communities Insufficient resources and/or capability and capacity of staff Poor project management from inception through to post-implementation reviews Lack of capability in performing comprehensive cost benefit analysis Inadequate financial controls or a financial system which provide an up-to-date reporting ability Misalignment between delivery expectations and budgets 	<ul style="list-style-type: none"> Staff are appropriately qualified and trained in roles Robust strategic performance measurement and reporting framework in place Robust asset management plans in place, regularly reviewed as part of the LTP. Sufficient funding for planned capital works and necessary asset maintenance. Project management framework and processes are effective including appropriate monitoring and oversight Dedicated asset management plans and tools are in place Financial controls are well managed including governance oversight and audit processes 		
4) Financial management/sustainability	<ul style="list-style-type: none"> Non-compliance with legislative requirements and financial strategy Financial systems and processes secure, reliable, and real time 	<ul style="list-style-type: none"> Statutory deadlines and compliance reporting maintained. Financial policies updated. External audit is conducted efficiently and effectively. 		

Carterton District Council Risk Register

TOP 5 STRATEGIC RISKS	POSSIBLE CAUSE	MITIGATION	RAW Risk Score	MITIGATED Risk Score
	<ul style="list-style-type: none"> • Fraud (misappropriation on Council funds) · Inability or difficulty securing funding • Lack of internal control • Inadequate forecasting and budgeting • Poor project management and project budgets 	<ul style="list-style-type: none"> • Budget holder review processes • Debt Collection (Dunning) processes in place. • Budget managers accountable and responsible for budget management • System controls including unique logins, e-purchase orders, and delegation processes for budget management. • Annual Leave balances reviewed frequently for high balances. 		
5) Health, safety, and wellbeing	<ul style="list-style-type: none"> • Contractors carrying out work on Council’s behalf without correct health and safety plans • Event Centre venue hirers without health and safety plans • Staff working alone in remote working areas • Staff interacting with troubled or difficult people who may react badly • Equipment misuse/failure • COVID 19 outbreak through Council Staff or from a Council run venue • Staff mental wellbeing adversely affected by stress and fatigue 	<ul style="list-style-type: none"> • Health and Safety Policy and requirements instigated across Council • Sitewise platform to record and monitor contractor health and safety requirements • Robust contracting procurement that includes health and safety requirements • Create evacuation guide to be given to hirers and placed in main areas of high visibility • Adequate training for staff in high-risk areas • Equipment is maintained and regularly serviced • Personal camera for animal control and other high-risk roles • Policy not to work alone where possible danger exists • Use of Garmin In Reach devices for remote workers • All council vehicles have GPS tracking 		

Carterton District Council Risk Register

TOP 5 STRATEGIC RISKS	POSSIBLE CAUSE	MITIGATION	RAW Risk Score	MITIGATED Risk Score
		<ul style="list-style-type: none"> • Pandemic response plan • Wellbeing initiatives implemented • Monitoring of staff workloads including cover for extraordinary circumstances and staff vacancies 		

Carterton District Council Risk Register

CORPORATE	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
6) Reputational damage	<ul style="list-style-type: none"> • Poor communication • Poor performance • Misinformed public • Poor media relationship • Conflicts of interest or perception of conflicts not managed • Inappropriate behaviour of staff or elected members • Sector damage 	<ul style="list-style-type: none"> • Code of Conduct and/or appropriate policies • Leadership by example • Media training • Appointment of media liaison advisor 		
7) Local Body elections	<ul style="list-style-type: none"> • Electoral fraud • Errors in election process 	<ul style="list-style-type: none"> • Employ appropriate elected service supplier • Security measures around voting booths • Elected officer declaration 		
8) Emergency Management	<ul style="list-style-type: none"> • Council overwhelmed in a major incident • Inappropriate decisions being made • Lack of compliance with policies and processes • Lack of capability, knowledge and ability • Lack of well-defined or practiced processes • Lack of community resilience • Lack of staff capacity • Lack of pandemic planning • Poor business continuity planning 	<ul style="list-style-type: none"> • Emergency Management planning and delivery across the four R's – Reduction, Readiness, Response and Recovery. • Regular adequate training and competency assessment. • Policies and procedures in place and followed. • Good relationship with WREMO and other Councils, and WELA. • Ensure staff are aware of what is required and what their role is. • Asset Infrastructure resilience. • Public information and education. • Focus on potential earthquake prone buildings within the district. 		

Carterton District Council Risk Register

CORPORATE	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
		<ul style="list-style-type: none"> EM and resilience factors are included in planning and regulatory considerations. Staff have sufficient capacity to undertake training and EM duties. Specific pandemic plan in place. Emergency Response Plans and Business Continuity Plan regularly reviewed. 		
9) Information management Cyber and Cyber Security	<ul style="list-style-type: none"> Required CDC Information not stored and managed correctly. (Across all departments). Inability to retrieve Information as required. (For Audit, LOGIMA etc) Information and data not restored after loss. Cyber Attack on the Council’s Information and Communications infrastructure Loss of external network Connectivity (Internet Connectivity) Loss of Internal network Connectivity (Council network) Council data loss Either destroyed, or loss of control of data) Failure to comply with the Privacy Act Weak business continuity plan 	<ul style="list-style-type: none"> Cyber security policies and practises in place Business continuity plans updated to cover the changing technology environment. Disaster recovery processes in place Information management process in place Enhanced remote management processes. Multiple external network suppliers Staff awareness and training with respect to cyber security issues Establishment of working IT relationships across local governments Use of NZ Archives policies for information management Increased use of the DIA Privacy and NZ Archive frameworks. Enhanced identity security processes 		

Carterton District Council Risk Register

CORPORATE	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
		<ul style="list-style-type: none"> Increased cross department awareness of information management and how it affects them. 		
10) Loss of key employees	<ul style="list-style-type: none"> Small Council with limited human resources resulting in a single staff member in key Council areas Serious accident Prolonged illness (non-accident) Retirement Disaffected staff resigning Pandemic affecting staff or their families or pandemic response preventing staff from being at work Water Services Bill - as per its first reading placing personal strict liability on Council officers 	<ul style="list-style-type: none"> Cross training for some work items with the wider team. Contract availability from outside agencies Operations manuals/Desk Files Job Descriptions Document extraordinary tasks Duplicate training across staff Succession plans where appropriate Availability of Contractors and/or Consultants Investment in our people Regular communication with staff Engaged staff Keeping jobs interesting Upskilling Pandemic Policy Business Continuity Plan Continuing evaluation of water services being handed to a regional body 		

Carterton District Council Risk Register

HUMAN RESOURCES	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
11) Industrial action	<ul style="list-style-type: none"> • Unhealthy organisational culture • Autocratic management style • Workplace practices • Poor employment practices • Lack of communication • Legal action against Council 	<ul style="list-style-type: none"> • Education and awareness of rights • Managing conflict and resolving disputes in the workplace • Effective communication with staff • Positive, solution focused relationship with Union bodies • Bargaining parties effectively represented • Organisational commitment to effective/peaceful bargaining • Respectful relationships 		
12) Unethical/inappropriate behaviour	<ul style="list-style-type: none"> • Inappropriate computer use • Time misuse • Harassment and/or bullying of staff • Lack of policies or policies not enforced • Poor workplace culture • Lack of effective procedures and systems • Theft and fraud and other illegal acts 	<ul style="list-style-type: none"> • Code of Conduct and/or appropriate policies including health and safety • Inspiring, capable and respected people leaders • Focus on high performance outcomes • Proactive performance coaching • Robust checks and balances 		
13) Inability to retain and/or recruit workforce	<ul style="list-style-type: none"> • Challenging labour market • Border closures or restrictions • Wage pressures • Workplace changes (i.e. future of local Government, three waters reform) • Poor treatment of staff 	<ul style="list-style-type: none"> • Positive work environment and culture • Regular performance review framework • Performance development opportunities • Fair remuneration • Wellbeing benefits 		

Carterton District Council Risk Register

HUMAN RESOURCES	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
14) Unfair treatment of council staff	<ul style="list-style-type: none"> No framework in place to support pay, leave, overtime activities and transactions and benefits and/or bonuses No formalised hiring processes in place Unequal compensation and benefits 	<ul style="list-style-type: none"> Proactive staff engagement and open-door policy Policies and procedures in place and followed Checks and balances in place Collective agreements in place HR oversight and moderation of employment conditions 		
15) Hiring of unsuitable personnel	<ul style="list-style-type: none"> Discriminatory practices Poor interviewing practices Negligent reference checks Hiring staff who lack capability and or knowledge 	<ul style="list-style-type: none"> Staff training in interviewing or accompanied by experienced interviewer Employment Agreements comply with all employment law Induction process in place and used Employees required to sign off on important policies and procedures Set paperwork as required by law completed Dedicated HR manager position Hiring procedure in place Collective Employment Agreements Proactive culture that allows people to speak up 		
16) Breach of employment legislation	<ul style="list-style-type: none"> Lack of knowledge/ awareness of employment law Applicable law not complied with Required records not kept 	<ul style="list-style-type: none"> Managers assisted by HR specialist staff understand basic employment law Managers briefed by HR staff when laws changes are made 		

Carterton District Council Risk Register

HUMAN RESOURCES	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
		<ul style="list-style-type: none"> • Employment Agreements drafted that comply with all terms and conditions of employment required by law • Management non-compliance not tolerated • Managers are aware of the records that need to be kept • Managers and human resources monitor all staff to ensure working conditions are appropriate and are not exploitative. 		

Carterton District Council Risk Register

OPERATIONS	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
17) Water supply contamination	Multiple potential points of contamination: <ul style="list-style-type: none"> • Failure of chlorine dosing and pH adjustment • Failure of UV disinfection • Contamination of treated water storage • Contamination of ground water bores • Frederick Street reticulation pressure pump contamination • Failure of any of the distribution system connections allowing contaminant ingress • Untrained/unsupervised or poorly trained staff • Lack of monitoring • Response delays 	<ul style="list-style-type: none"> • Sand filtration • Bag filtration • UV disinfection (x2) • pH adjustment • Chlorination • Daily monitoring • Weekly cleaning of filters • Drinking-water supply - Water Safety Plan • Supplementary supply • Ability to isolate sections of supply (contain contaminants) • External auditing 		
18) Failure of asset/infrastructure (Three Waters)	<ul style="list-style-type: none"> • Lack of investment in maintenance and renewal of assets • Lack of knowledge of asset state • Natural disaster (flood / earthquake) causing equipment breakage • Significant loss of IT or stored data not triggering warning alert • Loss of Power PLC / Telemetry 	<ul style="list-style-type: none"> • Renewal programmes • Staff knowledge of asset condition • Reporting of faulty plant/equipment • Updated and adhered to asset management plans • Increased monitoring • Back-up water supply • 4m litre water storage tanks • Back-up generators 		

Carterton District Council Risk Register

OPERATIONS	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
		<ul style="list-style-type: none"> • Use of more resilient materials and procedures in replacement and new pipework • Council investment in wastewater plant upgrade • Back-up computer server • Back-up of telemetry data • Regular updating of telemetry & PLCs • Staff capable and trained to carry out repairs • Supplementary supply stocked up with chemical for a prolonged event. • Material in stock to carry out any foreseeable repairs 		
19) Poor building/asset security	<ul style="list-style-type: none"> • Theft or damage to assets • Theft or damage to critical machinery 	<ul style="list-style-type: none"> • CCTV • Alarms fitted to vital buildings 		
20) Non-compliance with GRWC consents	<ul style="list-style-type: none"> • Significant loss of IT or stored data or data telemetry • Lack of trained personal • Lack of systematic monitoring 	<ul style="list-style-type: none"> • Regular monitoring as per consent requirements • Back up staff trained in sampling techniques • Back-up computer server • Back-up of telemetry data 		
21) Poorly run roading contracts and contracting process	<ul style="list-style-type: none"> • In document contractual errors • No oversight on contractual work • Poor contractual service (delays / poor work) • Cost overruns • No or poor asset condition monitoring 	<ul style="list-style-type: none"> • Employment of CDC roading manager for project oversight • Asset engineer /roading manager/ops manager closer working relationship • Best practice contractual arrangements 		

Carterton District Council Risk Register

OPERATIONS	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
	<ul style="list-style-type: none"> • Roads and footpaths not fit for purpose leading to accident/injury 			

Carterton District Council Risk Register

RESERVES AND BUILDING	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
22) Unsafe Council buildings or grounds in use	<ul style="list-style-type: none"> • Failure of specified systems (air conditioning system, fire detection, fire suppression etc.) • Disturbance of asbestos in or on the building without appropriate safety procedures • Failure of fire evacuation procedures • Earthquake prone buildings in use • Uncontrolled building access 	<ul style="list-style-type: none"> • Building warrant of Fitness closely monitored • All suspected asbestos material identified and tested • Regular fire evacuation procedures practised for events centre and administration building • Any EQP buildings operated under Legislative requirements • CCTV in place and used • Register of all access keys and fobs in development 		
23) Injuries/death at the swimming pool	<ul style="list-style-type: none"> • Uneven /wet surfaces causing slips and falls • Oversubscribed admission to the pool overtaxing lifeguards • Incorrect dosing of chlorine pool water (poor water quality) • Untrained or undertrained lifeguards 	<ul style="list-style-type: none"> • Safety matting provided • Manhole covers flush with surrounding paths • Chemical handling certificates and training in pool dosing for all staff undertaking the work • Contracted trained lifeguards 		
24) Injuries at council parks	<ul style="list-style-type: none"> • Children play equipment becoming or installed as unsafe • Incompatible activities on existing equipment • Incorrect mower or power tool use around public 	<ul style="list-style-type: none"> • Play equipment checked 6-monthly • Clear signage of intended use • Training and supervision of inexperienced staff 		
25) Incorrect or delayed cemetery interments	<ul style="list-style-type: none"> • Interments in the wrong site • Interment site unprepared on time 	<ul style="list-style-type: none"> • Implementation of Plotbox platform cemetery software to streamline operations 		

Carterton District Council Risk Register

RESERVES AND BUILDING	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
	<ul style="list-style-type: none"> • Staff and public falling into prepared graves • Heavy machinery use in public area 	<ul style="list-style-type: none"> • Burial warrants sent to four different staff to ensure action • Training and supervision of inexperienced staff 		
26) Improper chemical use	<ul style="list-style-type: none"> • Incorrect storage or use of chemical sprays 	<ul style="list-style-type: none"> • GrowSafe handling certificate for staff 		

Carterton District Council Risk Register

PLANNING AND REGULATORY	POSSIBLE CAUSE	MITIGATION	RAW RS	MITIGATED RS
27) Statutory non-compliance	<ul style="list-style-type: none"> IT system providing false time keeping information Unable to complete all required statutory tasks Lack of resources to follow regulations Procedures inadequate or not followed 	<ul style="list-style-type: none"> Close monitoring of time frames with contractual arrangements in place for overflow Regular in-house audits 		
28) Non-compliance of CDC animal facility	<ul style="list-style-type: none"> Animal facility below MPI minimum code of welfare standards 	<ul style="list-style-type: none"> Upgrade to existing facility and MOU with the other two Councils to utilise their facilities when built if required 		
29) Poor regulatory decision making	<ul style="list-style-type: none"> Inexperienced staff Lack of care and diligence 	<ul style="list-style-type: none"> New staff closely supervised by competent staff Annual competency assessments of BCOs Peer review of technical decisions for each BCO 		
30) Operational below standard food establishment	<ul style="list-style-type: none"> Lack of regular inspections by Environmental Health Officer (EHO) No competent EHO available in Council 	<ul style="list-style-type: none"> Qualified EHO employed 		
31) Disease spread by poor animal management practices	<ul style="list-style-type: none"> Placement of wandering diseased stock into areas that were disease free 	<ul style="list-style-type: none"> Stock not moved into private property without owners' approval or directed by Police 		



7.5 2025/2026 ANNUAL REPORT TIMELINE

1. PURPOSE

To update the Committee on the timeline for the preparation and adoption of the 2025/26 Annual Report.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

The Annual Report is prepared pursuant to sections 98 and 99, and Schedule 10 Part 3 of the Local Government Act 2002. The purpose of the Annual Report is to compare the actual activities and performance of Council over a year (1 July to 30 June) against the intended activities and levels of performance as set out in respect of the year in the Ten-Year Plan or Annual Plan.

The Annual Report also provides accountability to the community of Council's decisions made throughout that year. The accountability enables stakeholders (residents and ratepayers, other local authorities, business community groups, Government regulatory bodies etc.) to assess our performance and make decisions regarding Council and how it conducts its business.

The Local Government Act 2002, section 98 (3) requires that each annual report is adopted, by resolution within four months after the end of the financial year in which it relates.

This report focuses on the key dates in the planned timeline from now until the Council adopts the final 2025/26 Annual Report. Other areas discussed include revaluations, changes in accounting policies, and other risks.

4. DISCUSSION

4.1 Key annual report dates

DATE	MILESTONE
16 February 2026	Interim Audit (One week)
22 June 2026	Pre-Final Audit – including fair value assessment on Infrastructure Assets (Two weeks)
21 September 2026	Draft financial statements and Service Performance Information available for audit (including notes) with actual year-end figures
28 September 2026	Final Audit begins (Three weeks)
30 September 2026	Final financial statements and Service Performance Information available, incorporating all agreed amendments
23 October 2026	Audit verbal clearance
28 October 2026	Report to the Council issued
28 October 2026	Audit Opinion issued
30 October 2026	Annual Report adopted by Council

4.2 Revaluations

Waters, Roothing, Land and Buildings

Last year we completed full revaluations of land and building assets, as well as three waters and roading infrastructure assets. This year we have engaged WSP to complete a fair valuation assessment for us on our infrastructure assets, and QV to complete one on our land and buildings. These are desktop reviews, and are less work and expense, compared to a full revaluation, which we are only required to complete every three years. Accounting standards require us to complete fair value assessments every year a full revaluation isn't undertaken.

Forestry

We receive an annual valuation from Forest Enterprises Growth Limited (FEG) for our forestry assets, as required by accounting standards.

When we receive our completed valuation reports we will review the results, and account for changes in the respective asset classes if significant.

4.3 Accounting policy changes

There are no significant proposed changes to CDC's accounting policies for the year ending 30 June 2026.

4.4 Quality Assurance (QA) process

As sections of the annual report are drafted, the CFO will complete QA reviews, and managers will review their respective activity sections. We aim to provide Audit NZ with a robust document that has been checked by the finance team, the CFO, ELT and externally, to minimise revisions.

5. CONSIDERATIONS

5.1 Climate change

No specific climate change considerations.

5.2 Tāngata whenua

No specific tāngata whenua considerations.

5.3 Financial impact

The audit fee, valuation fee for forestry assets, and fair value assessment fee for other assets have been included in the 2025/26 budget. Any resulting variance within the wider revaluation programme reflects timing and expenditure differences across financial years and will be incorporated into the year-end budget variation analysis.

5.4 Community Engagement requirements

No community engagement considerations at this stage.

5.5 Risks

Taking into consideration the learnings from prior year, and the pragmatic approach to the audit by the Audit NZ Associate Audit Director, the risk of not meeting the timelines is considered low.

Quality assurance is an important mitigation to enable Audit NZ to deliver to the above timelines.

6. RECOMMENDATION

That the Committee:

1. **Receives** the report.
2. **Notes** the proposed 2025/26 Annual Report timeline.

File Number: 507311

Author: Marc Ferguson, Chief Financial Officer

Attachments: Nil



7.6 UPDATE ON THE WASTE WATER TREATMENT PLANT INLET WORKS PROJECT

1. PURPOSE

For the Committee to be updated on the Wastewater Treatment Plant (WWTP) Inlet works Project.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy because the funding was part of the Long-Term Plan and Annual Plan consultation process.

3. BACKGROUND

The project's scope is to renew the inlet works to improve the effluent treatment processes before it feeds into the oxidation ponds. The project is progressing in 2026 with completion scheduled for July 2027.

The project will construct a parallel process with the existing inlet works and clarifier. The major mechanical equipment are:

- Inlet pumpstation
- Grit separator
- Salsnes Filter

A diagram and explanation of the new equipment will be created by the Communications Team for the CDC Project Site to keep the community informed of the project.

4. PROJECT RISKS

There is a preliminary Risk Register for the project. This is being further developed with the contractor as the detailed design is progressed before the construction starts in September.

4.1 Budget pressures

Egis is the performing engineer to the contract and keeping track of monthly claims against the itemised schedule of quantities.

In order to manage and minimise financial and exchange risks, it is planned that the larger cost items are secured at the start of the contract, this will also manage time constraints and delivery times.

4.2 Equipment lead-times

There are several large equipment items for the upgrade which will be supplied from overseas, including Europe. International deliveries have caused delays in the past when trade routes are disrupted.

These are identified as critical paths within the programme and these items will be ordered as soon as the design parameters are agreed, in order to minimise the likelihood any delays in delivery times.

The key equipment is scheduled to be ordered in May.

4.3 Timelines

A monthly report is being provided to keep track of progress. Major milestones completed to date are:

- Site survey and pot-holing to identify existing services.
- The HAZOP (Hazard and Operability Study) was completed at the end of March to inform the detailed design.

There are liquidated damages in the contract to manage the programme with the normal extension of time processes and to incentivise timely completion.

5. **PROJECT FINANCIAL SUMMARY**

The 2024/34 LTP approved \$6,285,000 spread across three financial years to complete this project.

The final contract price is \$5,213,710.39.

Costs to date at April 2026 have been: \$345,582 (including commitments).

6. **CONSIDERATIONS**

Climate change

The improved effluent will reduce the biological load going to the ponds and reduce the solids accumulation. The solids removed will reduce the solids being digested and the nitrous oxide released annually in the ponds.

Tāngata whenua

The improved treatment of effluent will improve the effectiveness of the storage reservoirs and disposal to land.

Financial impact

The tender award price is within budget, and the project will be managed to ensure it is delivered within the budget.

Community Engagement requirements

There is no requirement for community engagement, but the community will be kept informed about the project by way of on-going communication on the CDC website.

Risks

The project risks have been evaluated in Section 0 of this report.

Wellbeings**Environmental**

The continual removal of solids will reduce greenhouse gas emissions.

Economic

The project supports the current and upcoming Pond Desludging Project, which will reduce the amount of sludge in the future, prolonging the capacity of the ponds.

7. RECOMMENDATION

That the Committee:

1. **Receives** the report.

File Number: 510364

Author: Lawrence Stephenson, Group Manager Infrastructure

Attachments: Nil



7.7 2027-2037 INTRODUCTION TO LONG-TERM PLAN

1. PURPOSE

For the Committee to review the 2027-2037 Long-Term Plan (LTP) project plan and risk management approach.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

Council is required to prepare and adopt an LTP under the Local Government Act 2002 (LGA). The LTP sets out the activities, budgets, Financial Strategy and key financial policies of the Council for the next 10 years and the Infrastructure Strategy for the next 30 years. The LTP is required to be updated every three years, with the last LTP being adopted in 2024.

The LTP:

- describes the type of district our communities have told us they want – our community outcomes;
- identifies the key projects to take place over the next 10 years;
- provides an overview of each activity we will carry out and the services we will provide for the next 10 years;
- determines how much this will cost and how we will fund it.

We also prepare the LTP to give our community the opportunity to have their say on where we are heading and ensure our planning is robust. In completing the plan, we are required to do a number of things, including:

- take a sustainable development approach and promote community interests;
- carry out our business in a clear, transparent and accountable manner;
- operate in an efficient and effective manner, using sound business practices;
- take community into account views by offering clear information and the opportunity to present views;
- provide opportunities for Māori to contribute to decision making;
- collaborate and co-operate with other agencies and councils to achieve desired outcomes.

The LTP is a complex document covering all activities of Council, major strategic documents, financial policies, auditing and a large consultation component with the community.

Section 94 of the Local Government Act 2002 requires the LTP to be audited by and contain a report from the Auditor-General. To deliver an LTP that achieves an unqualified audit opinion, it is critical for the Council to ensure that:

- LTP processes are robust;
- information contained in the LTP is materially complete and reliable;
- any risks associated with the LTP process are minimised;
- the LTP meets the requirements of all relevant legal requirements including those set out in the LGA.

In accordance with the LGA, the Council must have an LTP adopted before the beginning of the first year to which it relates – therefore this plan must be adopted by 30 June 2027. Council must utilise the Special Consultative Procedure under s83 of the LGA to consult with its community.

The project timeline for the LTP is usually 18months, and involves staff across the whole organisation, elected members and the community.

Role of the Committee

The Risk and Assurance Committee plays a crucial role in the development and adoption of the LTP, providing independent oversight to ensure that the 10-year plan is robust, realistic, and compliant with statutory requirements. Their focus is on ensuring risk management and internal controls are integrated into the strategic planning process.

The table below summarises the Committee's key responsibilities.

Responsibilities	Description
Oversight of LTP development	Providing oversight and monitoring of the preparation of the LTP to ensure it is accurate and consistent with legislative requirements.
Assessing underlying assumptions	Reviewing the key assumptions underpinning the LTP, particularly regarding financial and infrastructure-related risks, to ensure they are reasonable.
Assurance on financial strategy	Reviewing the financial and infrastructure strategies, which are the core building blocks of the LTP, to ensure they provide a sound basis for the plan.
Audit engagement	Reviewing Audit New Zealand (Audit NZ) reports and management letters related to the LTP, and monitoring progress against any recommendations.
Risk identification and mitigation	Ensuring that significant risks related to the LTP—such as funding uncertainty, climate change impacts, and large-scale infrastructure projects—are identified and appropriately mitigated.
Reviewing consultation documents	Monitoring the development of the consultation document for the LTP to ensure it is transparent and accurately reflects the Council's plans.
Providing recommendations to Council	Reporting to the full Council on the effectiveness of the LTP process and recommending the adoption of the plan, often after scrutinising key documents for accuracy, completeness, and transparency.

4. DISCUSSION

A Council workshop held in March introduced the 2027–2037 LTP outlining statutory requirements, elected members’ role, key changes since the 2024-2034 LTP, project management, Environmental Scan information, and key risks.

This LTP will be particularly complex, evolving, and iterative. The combination of a number of unique factors including the transfer of the Council’s three waters to the regional Wairarapa-Tararua Water entity, ongoing affordability pressures, and significant (and still changing) legislative reform, means the Council will have an extensive workload, and be required to make challenging decisions on future service levels.

4.1 Project Overview

The development of this LTP approach has been built on guidance from the Office of the Auditor-General (OAG) and Local Government Sector Network Organisation Taituarā. Lessons learned from the 2024-2034 LTP review have also been incorporated including strengthened project planning and management, appointment of dedicated project team roles, external training support, and improved quality assurance.

The project will have governance oversight through regular reporting to Ordinary Council meetings, and the Risk and Assurance Committee. Improved internal and external quality assurance reviews will also provide progress and quality monitoring throughout the project.

4.2 Project Management

An internal Project Team has been established to develop and deliver the Project Plan (**Attachment 1**).

The project is broadly split into five phases to achieve the following key milestones:

- July-August 2026 - Community engagement
- December 2026 - Completion of draft LTP and Consultation documents
- February 2027 – Audit
- March-April 2027 – Community consultation and hearings
- June 2027 - Adoption of the final LTP document.



The below table provides a summary of key dates within the timeline:

Description	Start	Finish
Workshops with Elected Members	Feb 2026	December 2026
Document development	Oct 2026	December 2026
Quality Assurance checks	May 2026	February 2027
Community consultation	July 2026	March 2027
External audit process (at Consultation Document stage, and final LTP document stage)	Feb 2027	June 2027
Special consultative procedure	March 2027	April 2027
Adoption of final LTP		June 2027

4.3 2024-34 LTP Review

A review of the 2024-2034 LTP has been undertaken to ensure we address any issues and implement lessons learned. The following additional measures have been included in the 2027-2037 LTP project plan:

Project leadership	<ul style="list-style-type: none"> • Clear commitment and leadership from the Mayor and CE across meetings, workshops and engagement activities • Creation of Chief Financial Officer role to enable capacity in GM People & Corporate role for project management, and increase finance team capacity • Appointment of LTP Project Coordinator • External Taituarā training for staff and use of LTP guidance tools • Project planning commenced Dec 2025, and timeline activities commenced Feb 2026 • Core milestone objective set for the completion of draft documents Dec 2026
Risk management	<ul style="list-style-type: none"> • Project Charter outlines each phases' dependencies and risk assessments • Risk Register developed to provide: <ul style="list-style-type: none"> ○ escalation processes for each risk ○ scheduled reviews by the Project Team and Risk & Assurance Committee ○ Review versions recorded to actively manage and update risks
Quality Assurance (QA)	<ul style="list-style-type: none"> • External QA Reviewers appointed • Development of a QA Plan • Internal QA checklists
Communications and Engagement	<ul style="list-style-type: none"> • Development of an internal and external communications and engagement plan which includes a pre-engagement campaign with the community
Audit	<ul style="list-style-type: none"> • Improved relationship with early communication on project timeline requirements • Clear Audit NZ Engagement plan with expectations for both CDC and Audit NZ outlined

4.4 Key risks

A project Risk Register (**Attachment 2**) has been developed for review by the Committee. The Register will be reviewed at each Project Team meeting and an update provided at each Committee meeting.

The significant risks identified to date include:

Description of LTP Risk	Actions/Mitigations
Legislative changes	<p>There is uncertainty around a number of government legislative changes, in particular, Resource Management Act (RMA), rate capping, and local government reorganisation.</p> <p>We are ensuring we stay up-to-date with current information on the reforms, and that we are ready to respond to any changes.</p>
Waters transition	<p>There is a risk that the workload required for the transition of waters to the new entity will impact staff ability to manage LTP commitments, in particular the Waters and Finance teams.</p> <p>Staff are supported by the Wairarapa Tararua Water (WTW) project team, and a part-time internal CDC Transition Manager has been appointed to lead the process. Administration support across the Executive Leadership Team has also been increased.</p> <p>Staff are recording time spent on transition activities with the Transition Manager and CE monitoring demands on staff workloads. Escalation to Council will be made should additional resources be required.</p> <p>Regular WTW updates will be made to Council to monitor transition progress.</p>
Failure to comply with all LTP statutory requirements	<p>A Quality Assurance (QA) Plan has been developed and Independent Quality Assurance Reviewers will be appointed across the financial and legislative requirements of the LTP.</p> <p>The Project Team will be responsible for carrying out interim QA checks against statutory requirements.</p> <p>External experts will also review legislative compliance of key documents and processes as required such as the Rating Review (if required) and Revenue & Financing Policy.</p>
Project delivery deadlines not met	<p>Increased resource capacity and timelines have been allowed for the project however this still represents a significant workload for staff related to the LTP, on top of BAU and Waters transition.</p> <p>The Project Team is meeting regularly, and has developed a timeline that ensures work will be completed within timeframes. We will monitor</p>

	<p>ourselves against the timeline regularly, and escalate any issues to Council.</p> <p>We will also engage external support as required for specific areas of the process, such as quality assurance, review of legislative compliance, and the rating review.</p> <p>Early engagement with Audit NZ ensures audit dates are aligned with Council timelines.</p>
Quality of financial/non-financial information	<p>Quality assurance is a vital part of developing an LTP and needs to be incorporated formally into our process. It is an ongoing process, not a task that is only done at the end. QA processes include:</p> <ul style="list-style-type: none"> • Review of information by members of the Project Team for accuracy, consistency, completeness, and reasonableness. • Implementation of a rates modelling tool. • External resources for key pieces of work, including a rating review and a legislative compliance review. • Review of AMPs by Audit NZ. • Review of the Consultation Document, underlying information, and LTP document by Audit NZ.

5. QUALITY ASSURANCE REVIEW

An initial QA review was completed in April by an external reviewer. The focus of this review was the project establishment including the key documents - Project Charter, Project Plan, Risk Register, and Quality Assurance Plan.

Overall, the reviewer found that the Project Team had established a comprehensive framework for the LTP project and that the key planning and documents were robust. The project was using a structured approach based on best practice guidance from Taituarā and OAG to create a cohesive plan with coordination of tangible deliverables.

Additional feedback was provided to strengthen key documents and these have now been incorporated by the Project Team.

6. NEXT STEPS

We will continue with the LTP work programme and provide an update to the Risk and Assurance Committee meeting in August.

7. CONSIDERATIONS

7.1 Climate change

Key aspects of the LTP will be considered through the lens of climate change, as part of the review of activity plans and asset management plans. The LTP will also disclose forecasting assumptions around climate change.

7.2 Tāngata whenua

A Consultation and Engagement Plan has been prepared and will include specific activities for engaging with our hapori Māori (Māori community). We are also planning to discuss with our hapū and marae representatives to obtain their views on how best to engage and involve Māori in decision making.

7.3 Financial impact

Costs relating to the development and external audit of the LTP have been included within annual plan budgets.

7.4 Community Engagement requirements

As noted above, a Consultation and Engagement Plan has been prepared by the Communications and Engagement Team and includes an early engagement campaign in July. A Council workshop on the Plan is scheduled for May.

7.5 Risks

Project risks have been discussed in section 4.4.

7.6 Community Wellbeings

The development of the LTP will review the current community outcomes to ensure they reflect the community's needs and aspirations. A Council workshop is scheduled for May followed by the community engagement campaign in July.

8. RECOMMENDATION

That the Committee:

1. **Receives** the report.
2. **Endorses** the project plan and risk management approach for the development of the 2027-2037 Long-Term Plan.

File Number: 507307

Author: Geri Brooking, Group Manager People and Corporate

Attachments:

1. **2027 - 2037 LTP Project Plan** [↓](#)
2. **2027 - 2037 LTP Risk Register** [↓](#)



LTP 2027-2037 Project Plan

1. Purpose

This project plan sets out how we will develop, consult on, audit, and adopt the 2027-2037 Long-Term Plan (LTP). The LTP is a statutory requirement and must be adopted by Council no later than **30 June 2027**. The project is complete when the LTP is adopted and a post-project debrief is completed.

2. Objectives and success criteria

- **Plan coherence:**
 - Policies, Strategies, Levels of Service, Performance Framework and Budgets align and tell a single, consistent story.
- **Statutory compliance:**
 - Meet Local Government Act 2002 (LGA) requirements (including consultation and required policies/strategies).
- **Deliver on time:**
 - Draft LTP document and Consultation Document completed by **31 December 2026**;
 - LTP document adopted by **30 June 2027**.
- **Effective consultation and engagement:**
 - Consultation and engagement approach is delivered as planned and feedback is transparently considered.
- **Audit outcome:**
 - Achieve an unmodified (“clean”) audit opinion of the LTP Document and Consultation Document, and address any management report actions.

3. Scope

The scope has been determined at the time of the project plan development and will be reassessed should legislative or reform settings materially change during the process.

3.1 In scope

- Project set-up, governance, schedule and reporting
- Situation analysis and environmental scan inputs
- Direction setting and community outcomes
- Policy/strategy development and review (as required by legislation and Council decisions)
- Three Waters transition to new entity including development support for the Water Services Strategy
- Levels of service and performance framework
- Budget development, funding impact statements and financial statements
- Draft LTP and Consultation Document development and publication

- Community consultation and analysis of feedback
- Audit coordination and issue resolution
- Final LTP adoption, publication, and project closure/debrief

3.2 Out of scope

Any initiatives not required for LTP completion are out of scope unless explicitly approved through governance or the Project Sponsor (e.g., optional policy reviews or additional projects).

3.3 Assumptions and dependencies

General assumptions and dependencies are detailed below with specific information for each Phase outlined in the Project Charter and Methodology.

- **Resourcing:**
 - Elected members and senior leadership will be engaged in the LTP process
 - Staff and budget resourcing is sufficient to deliver the project
- **Legislative settings:**
 - Proposed and evolving legislative changes may affect scope, content, and timeframes
 - CDC remains a standalone entity without being required to amalgamate with other councils
- **Waters transition:**
 - Transition requirements and removal/limitation of water services content will be complete by July 2027
 - Transition workload may impact staff capacity and timelines
- **Core inputs ready on time:**
 - Asset management plans (AMPs), assumptions, and baseline financial data are available.
- **Systems readiness:**
 - Financial and planning systems (e.g., budgets, reporting, document controls) are available and tested.
- **External dependencies:**
 - Timely inputs from stakeholders and availability of Audit NZ to agreed milestones.

4. Governance and project roles

Clear governance ensures timely decisions, accountability, and quality. The LTP is ultimately Council's plan; elected members provide strategic direction and make decisions and trade-offs informed by staff advice and community input.

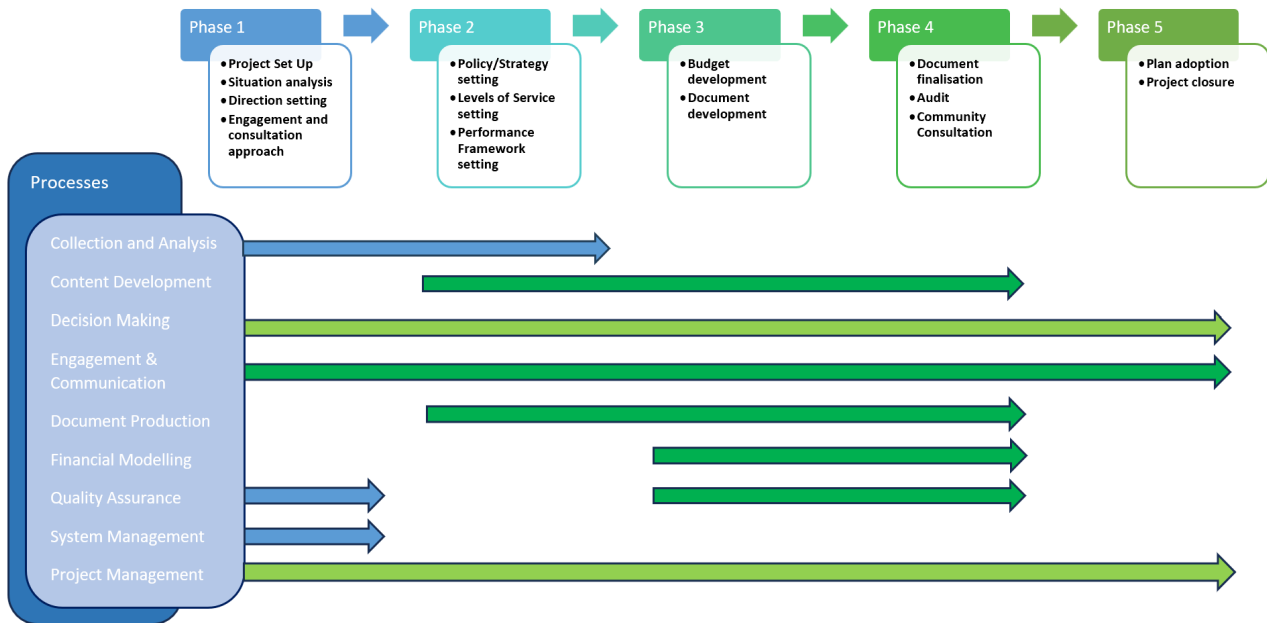
Risk and Assurance Committee members provide oversight to ensure that the LTP is robust, realistic, and compliant with statutory requirements. Their focus is on ensuring risk management and internal controls are integrated into the strategic planning process.

Role	Name	Key responsibilities
Mayor	Mayor Cretney	Primary leadership of the LTP, can choose to use Mayoral powers to direct and influence process.
Elected Members	Dep Mayor Ayling Cr Newman Cr Deller Cr Laurence Cr Burns Cr Gallon Cr Round Cr Casey	Representatives of the community, set strategic direction, make policy/service level trade-offs, adopt consultation and final documents.
Project Sponsor	Geoff Hamilton	Champions the LTP, removes roadblocks, ensures organisational alignment, escalates/resolves issues, key decisions, endorses milestones and releases.
Project Team	Geoff Hamilton Geri Brooking Solitaire Robertson Glenda Seville Marc Ferguson Lawrence Stephenson Marcus Anselm Serah Pettigrew	Project direction and delivery
Project Lead	Geri Brooking GM People & Corporate	Day-to-day project management, schedule, risks/issues, coordination of inputs, reporting.
Finance Lead	Marc Ferguson	Financial Strategy, budget development, funding impact statements, financial statements, assumptions.
Group Activity Leads	Geri Brooking Solitaire Robertson Glenda Seville Lawrence Stephenson	Policy and strategy reviews, community outcomes, performance framework, AMP coordination, capital works programmes, Levels of Service, budget input.
Engagement and Consultation Lead	Marcus Anselm	Engagement strategy, consultation delivery, collateral, publication support.
Quality Assurance Lead	PricewaterhouseCoopers	QA review, compliance checks, “stand back” consistency checks.
Auditors	Audit NZ	Legislative compliance.

5. High-level schedule and milestones

The schedule below provides an indicative sequencing. Detailed task plans (including workstreams and dependencies) will be maintained by the Project Lead and updated as decisions and legislative settings are confirmed.

Phase	Indicative timing	Key activities	Key deliverables
Phase 1	Jan–May 2026	<ul style="list-style-type: none"> • Project set-up • Situation analysis • Direction setting • Engagement and consultation approach 	<ul style="list-style-type: none"> • Project Charter and Methodology • Project Management Plan • Quality Assurance Plan • Risk Register • Environmental Scan • Communications and Engagement Plan
Phase 2	Jun–Sep 2026	<ul style="list-style-type: none"> • Policy and Strategy setting • Levels of Service setting • Performance Framework setting 	<ul style="list-style-type: none"> • Policies and strategies • Levels of Service • Performance Framework
Phase 3	Oct–Dec 2026	<ul style="list-style-type: none"> • Budget development • Draft LTP document development 	<ul style="list-style-type: none"> • Draft LTP document and Consultation Document
Phase 4	Jan–Mar 2027	<ul style="list-style-type: none"> • Document finalisation • Audit • Community Consultation 	<ul style="list-style-type: none"> • Community consultation • Audit • Submissions and Hearings
Phase 5	Apr–Jun 2027	<ul style="list-style-type: none"> • Plan adoption • Project closure 	<ul style="list-style-type: none"> • Audit opinion • Published LTP document



6. Risk Management

The Project Team will maintain a Risk Register which will be actively managed through Project Team meetings, and governance oversight by the Risk and Assurance Committee. Changes in risk items or threats to milestones will be escalated as outlined in the Risk Register. Any scope changes must be assessed for time/cost/quality impacts by the Project Sponsor.

The following key risks have been identified:

Description of LTP Risk	Actions/Mitigations
Legislative changes	<p>There is uncertainty around a number of government legislative changes, in particular, Resource Management Act (RMA), rate capping, and local government reorganisation.</p> <p>We are ensuring we stay up-to-date with current information on the reforms, and that we are ready to respond to any changes.</p>
Waters transition	<p>There is a risk that the workload required for the transition of waters to the new entity will impact staff ability to manage LTP commitments, in particular the Waters and Finance teams.</p> <p>Staff are supported by the Wairarapa Tararua Water (WTW) project team, and a part-time internal CDC Transition Manager has been appointed to lead the process. Administration support across the Executive Leadership Team has also been increased.</p>

	<p>Staff are recording time spent on transition activities with the Transition Manager and CE monitoring demands on staff workloads. Escalation to Council will be made should additional resources be required.</p> <p>Regular WTW updates will be made to Council to monitor transition progress.</p>
Failure to comply with all LTP statutory requirements	<p>A Quality Assurance (QA) Plan has been developed and Independent Quality Assurance Reviewers will be appointed across the financial and legislative requirements of the LTP.</p> <p>The Project Team will be responsible for carrying out interim QA checks against statutory requirements.</p> <p>External experts will also review legislative compliance of key documents and processes as required such as the Rating Review (if required) and Revenue & Financing Policy.</p>
Project delivery deadlines not met	<p>Increased resource capacity and timelines have been allowed for the project however this still represents a significant workload for staff related to the LTP, on top of BAU and Waters transition.</p> <p>The Project Team is meeting regularly, and has developed a timeline that ensures work will be completed within timeframes. We will monitor ourselves against the timeline regularly, and escalate any issues to Council.</p> <p>We will also engage external support as required for specific areas of the process, such as quality assurance, review of legislative compliance, and the rating review.</p> <p>Early engagement with Audit NZ ensures audit dates are aligned with Council timelines.</p>
Quality of financial/non-financial information	<p>Quality assurance is a vital part of developing an LTP and needs to be incorporated formally into our process. It is an ongoing process, not a task that is only done at the end. QA processes include:</p> <ul style="list-style-type: none"> • Review of information by members of the Project Team for accuracy, consistency, completeness, and reasonableness. • Implementation of a rates modelling tool. • External resources for key pieces of work, including a rating review and a legislative compliance review. • Review of AMPs by Audit NZ. • Review of the Consultation Document, underlying information, and LTP document by Audit NZ.

7. Reporting

- **Governance oversight:**
 - Regular project progress will be reported to Ordinary Council Meetings on a six-weekly basis.
 - Additional reporting to council as required for specific matters eg. adoption of any policies and/or activities required before formal LTP adoption
- **Risk monitoring and assurance:**
 - Quarterly reporting against identified risks will be made to the Risk and Assurance Committee
 - Risk Register reviews at Project Team meetings.

8. Quality Assurance

Effective quality assurance (QA) is key to successful long-term planning. QA is the systems and processes a local authority has in place that ensure their LTP process delivers a result that tells a consistent story in a comprehensible way, while meeting legal requirements.

A QA Plan has been developed and includes independent QA Reviewers appointed across the financial and legislative requirements of the LTP. The Project Team will be responsible for carrying out interim QA checks against statutory requirements.

External subject matter experts will also review compliance of key documents and processes as required such as a Rating Review (if required) and the Revenue & Financing Policy.

9. Engagement and consultation

An engagement and consultation approach will be developed early (Phase 1) and updated ahead of formal consultation. It will set out audiences (including iwi and hapū), key messages, channels, and the schedule of engagement activities, including an early engagement campaign.

High-level engagement timeline is outlined below:

Phase	Indicative timing	Purpose	Key activities
Phase 1 Preparation	Early 2026	Establish foundations	Confirm scope, issues, decision points, stakeholders, messages, and engagement approach
Phase 2 Early engagement	Mid 2026	Gather early insight	Targeted engagement with affected and priority stakeholders; surveys and structured discussions

Phase 3 Drafting and alignment	Late 2026	Internal readiness	Align narrative, evidence, and messaging across staff and elected members
Phase 4 Formal consultation	Early 2027	Statutory participation	Public consultation, submissions, hearings preparation
Phase 5 Deliberation and decision Report-back	Mid 2027 Post-adoption	Governance decision-making Close the loop	Hearings, deliberations, decision support Publish what was heard, what changed, and why

10. Project closure

- Confirm adoption and publication activities are complete.
- Complete debrief (recommended: once after consultation document release, and again after adoption).
- Capture lessons learned and improvement actions for the next planning cycle.
- Archive project records (decisions, assumptions, evidence for audit trail) and hand over any ongoing actions.



LTP Risk Register

Introduction













The LTP Risk Register is a key project management document to identify, assess, and manage risks that could impact the delivery of the Plan. The Project Lead has responsibility for ensuring the Register is regularly reviewed by the Project Team, with quarterly reporting to the Risk and Assurance Committee for oversight and monitoring.





RISK	MITIGATION	Raw RS	Mitigated RS	Responsibility	Status	Risk escalation process
1) Project management is inadequate	Project Team appointed incl Project Lead and Coordinator Sufficient time and planning provided Regular reporting to Risk & Assurance Committee and Council			Geri/Serah	On track	Project Team ➤ Project Sponsor ➤ Risk and Assurance Committee ➤ Council
2) MagiQ financial system	Test-runs completed with Annual Report/Plan			Marc/Kyra	On track	Finance Team ➤ Project Sponsor ➤ Risk and Assurance Committee ➤ Council
3) Uncertainty of budget inputs	Ensure clear budget process opex & capex Robust Asset Management Plans ensure condition information, risks and funding are well understood Financial QA review process			Marc/Kyra	On track	ELT ➤ Project Sponsor ➤ Risk and Assurance Committee ➤ Council

April 2026 Version 2

1

RISK	MITIGATION	Raw RS	Mitigated RS	Responsibility	Status	Risk escalation process
4) Lack of strategic story to tie parts together	Strategic Direction Workshop provided for EM's to develop story Theme embedded in engagement and consultation plan Regular reporting to Council			Geoff	On track	Project Team ➤ Project Lead ➤ Project Sponsor ➤ Risk and Assurance Committee ➤ Council
5) Lack of connections across parts (e.g. FS & IS, AMPs & IS etc)	Project Team meeting every 2-4wks to focus on connections across parts Internal QA review			Geri	On track	Project Team ➤ Project Sponsor ➤ Risk and Assurance Committee ➤ Council
6) Critical staff risk	Consider roles and ensure sufficient coverage Ensure all documentation /processes are recorded in Teams including workshop outcomes			Geri	On track	Project Team ➤ Project Sponsor ➤ Risk and Assurance Committee ➤ Council
7) LTP does not meet legislative requirements	Independent QA reviewer QA Plan developed Regular checks against requirements - Audit & Taituarā QA checklists Regular reporting to Risk & Assurance Committee			Geri / Marc / Project Team	On track	QA Review/Audit NZ ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council
8) Audit delayed	Audit NZ Engagement letter and commitment to timeline Ensure project outputs are on time with adequate supporting information Maintain positive relationship and regular communication			Marc/Kyra	On track	Project Lead ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council

RISK	MITIGATION	Raw RS	Mitigated RS	Responsibility	Status	Risk escalation process
9) Limited budgets for major projects or changes in service levels	Ensure relation to LG core services and strategic priorities Business cases developed for all significant projects			Project Team	On track	ELT ➤ Project Sponsor ➤ Council
10) Government Election 7 November 2026 affecting legislation	Ensure understanding of party policies and directions Ensure up to date advice from sector networks LGNZ and Taituarā			Geoff/Geri	On track	Project Team ➤ Risk and Assurance Committee ➤ Council
11) Legal Challenge/judicial review after Rating Review	Ensure legal advice is sought as required			Marc	On track	CFO ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council
12) Continuation of reduced depreciation funding Of 50% for waters assets	Legal advice obtained to support reduced depreciation			Geoff/Marc	On track	CFO ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council
13) Proposed local government reorganisation affects service levels	Ensure maintain up to date advice from sector networks LGNZ and Taituarā			Geoff/Geri	On track	Project Lead ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council
14) Waters transition workload requires more resource and/or waters separation is delayed	Part time Transition Manager appointed with admin support Regular LWDW transition updates to Risk & Assurance Committee			Lawrence	On track	Transition Manager ➤ Project Lead ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council

RISK	MITIGATION	Raw RS	Mitigated RS	Responsibility	Status	Risk escalation process
15) Proposed and evolving legislative changes delay LTP development	Ensure maintain up to date advice from sector networks LGNZ and Taituarā			Geri/Marc	On track	Project Lead ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council
16) Loss of public trust or confidence	LTP process or consultation is perceived as unclear, internally inconsistent, non-transparent Community feedback is seen as not meaningfully influencing decisions			Geoff/Geri	On track	Project Lead ➤ Project Sponsor ➤ Risk & Assurance Committee ➤ Council

Likelihood	Likely (5)	5	10	15	20	25
	Possible (4)	4	8	12	16	20
	Rare (3)	3	6	9	12	15
	Unlikely (2)	2	4	6	8	10
	Unanticipated (1)	1	2	3	4	5
		Minor (1)	Moderate (2)	Significant (3)	High (4)	Extreme (5)
	Consequence					

April 2026 Version 2

5



7.8 HEALTH, SAFETY AND WELLBEING UPDATE

1. PURPOSE

This report updates the Risk and Assurance Committee on recent health, safety and wellbeing (HS&W) activities.

2. SIGNIFICANCE

The matters for decision in this report are not considered to be of significance under the Significance and Engagement Policy.

3. BACKGROUND

Quarterly HS&W reporting provides assurance to the Committee that relevant risks identified in Council's Risk Register are being appropriately managed.

The People and Wellbeing (P&W) Team is responsible for reporting on risks, mitigations, and activities undertaken across People Management, Health and Safety (H&S), and Staff Wellbeing. A separate report for People Management will also be tabled.

4. FOCUS OF ACTIVITIES

The main focus of activities for the reporting period February - April has been creating and reviewing Standard Operating Procedures (SOP's) with training competency checklists, continuing the "Values" project and maintaining staff wellbeing.

4.1 STANDARD OPERATING PROCEDURES

The HS&W Advisor has been working with the Parks & Reserves Team to review existing and create new SOPs that align with Worksafe guidelines. Training on the new guidelines will be provided to new staff, with refresher training for all other staff.

4.2 VALUES PROJECT

The P&W Team have led a significant project to develop organisational values. The process commenced prior to Christmas with an initial questionnaire, followed by eight engaging group sessions across diverse teams, concluding in the final week of January. Input from the majority of staff was gathered, and following the completion of voting, the Executive Leadership Team (ELT) has signed off on the proposed values. These values will soon be communicated and integrated into the Council's practices, establishing a shared vision for collaboration and clear standards of expected behaviour.

The next steps are:

- Confirm Te Reo Māori wording for each value statement
- Undertake the design process, including visual representations
- Create a communication and launch plan
- Use the next quarterly staff meeting as the initial introduction platform

4.3 STAFF WELLBEING

Staff lunch

Bringing staff together from across the Council’s four work sites ensure we stay connected and foster good relationships. In April, after the recent weather event, staff shared a lunch of pot luck curries made by staff members. It was well supported and enjoyed as staff from across all teams participated.



Staff Newsletter

The People and Wellbeing Team with the Communications and Engagement Team have re-invigorated the Staff Newsletter and the first one was sent out in April. The staff newsletter is an opportunity for all teams to give updates about what is happening within their team, celebrate staff success, and share upcoming events.

Carterton District Council March 2026

STAFF NEWSLETTER

Changes coming to KiwiSaver

The Government has confirmed several KiwiSaver changes will take effect between April 2026 and April 2028.

From 1 April 2026
The default KiwiSaver contribution rate will increase to 3.5% for both employees and employers.
Employer contributions will extend to 16-17-year-olds who have joined KiwiSaver and are contributing (auto-enrolment still starts at 18).

Temporary rate reduction
From 1 February 2026, members can apply to temporarily stay at 3% if the increase isn't affordable. Applications are made through myIR and apply from the first payday on or after 1 April 2026.
The default contribution rate will rise again to 4% from 1 April 2028.
For more information about these changes contact Sandra Hayes.

Staff deal!

Keen to see a show? Wairarapa Event Centre are offering all CDC staff a special discount on tickets to...

Mr Fungus - NZ's loudest mouse

Saturday 4 April, 11am
\$10 per ticket with code **CDCSOFF**

Fun for the whole family!
Find out more and purchase your tickets at:
www.wairarapaec.co.nz

Code cracker...

Crack the CDC acronym!
Answers on back page.

- WEC
- WIP
- WWTP
- BAU
- LTP
- EOC
- WTPFS
- MTFJ
- TMP
- RFID

From the CE's Desk

Amalgamation is a topic that has got the attention of our Elected Members once again, so I'm spending some time working through what this might mean for us all. It feels a little more real this time as we know three water services will transfer to a new entity soon.

Wellington City Upper and Lower Hutt, Porirua and GWRC are in talks about what their future, leaving the Wairarapa Councils talking about what our future might hold. No decisions have been made, and there will be plenty of opportunity for everyone to have your say, before anything is finalised.

I'd also like to take the opportunity to say a huge Thank You to all staff who have supported the community through this most recent weather event. The Parks team have a big clean up ahead of them and thankfully no-one has been seriously injured in Carterton despite a tree falling on a car in Carrington Park. We have also made a significant contribution to the Wairarapa EOC to coordinate assistance for badly affected areas. Our community rely on us in times of crisis, and it is comforting to know you step up when it is needed.

Well done to you all.

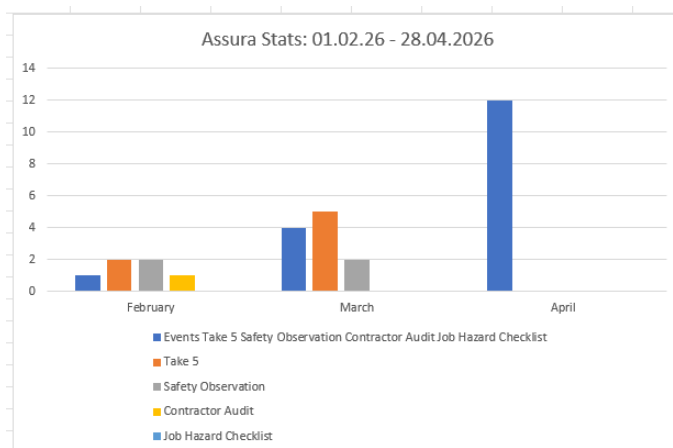
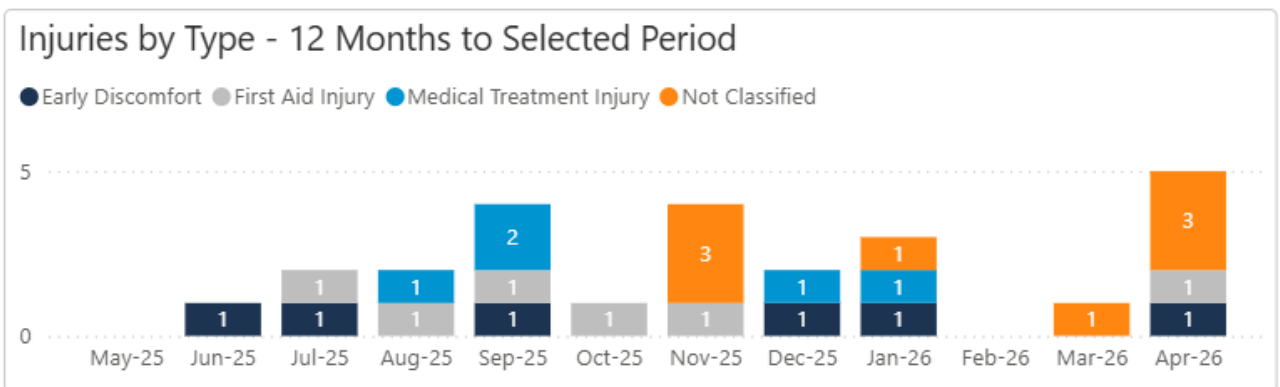
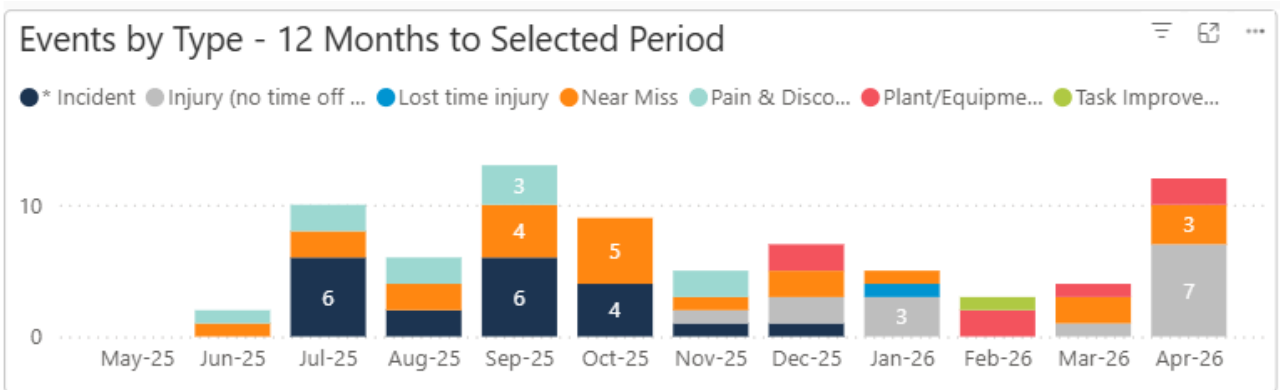
5. GENERAL RISK MONITORING

5.1 INCIDENT REPORTING

Reporting of incidents by staff, including near miss reporting, continues to be consistent across all departments. Staff are reminded of the importance of reporting through our staff newsletter, toolbox/team meetings and posters displayed in staff lunchrooms. The HS&W Committee remains active and continues to demonstrate leadership in promoting a strong health and safety culture across Council.

In this reporting period 17 events were reported – 5 near misses, 7 reports of pain or discomfort and 5 damage reports. There was also 1 contractor audit, 4 safety observations and one safe worker audit.

The HS&W Committee and HS&W Advisor have reviewed all incidents and are satisfied that the responsible managers and team leaders are taking appropriate actions in each case. None of the accidents have highlighted major systemic failings. The HS&W Committee supports a no-blame culture so we can continue to be working proactively in health and safety.



Near miss report:

Our Customer Service (CS) staff receive, at times abusive and sometimes threatening phone calls. A Safe Work Procedure (SWP) has been created and is currently under review from the Customer Services team. This will ensure CS staff can confidently de-escalate an abusive or threatening phone call or close the call off if de-escalation doesn't work.

Safety Observation:

A staff member left a CDC vehicle running while they were some distance away from the vehicle. Safe practise is to turn vehicle off, remove keys and lock the vehicle if staff are working away from it.

Pain and discomfort report:

All injuries reported have been of a minor nature with no time required away from work.

5.2 VEHICLE AND DRIVER SAFETY

Managers and team leaders regularly monitor speed and safe driving behaviour through regular reporting from the HS&W Advisor.

We continue to monitor results and hold staff accountable for over speeds.

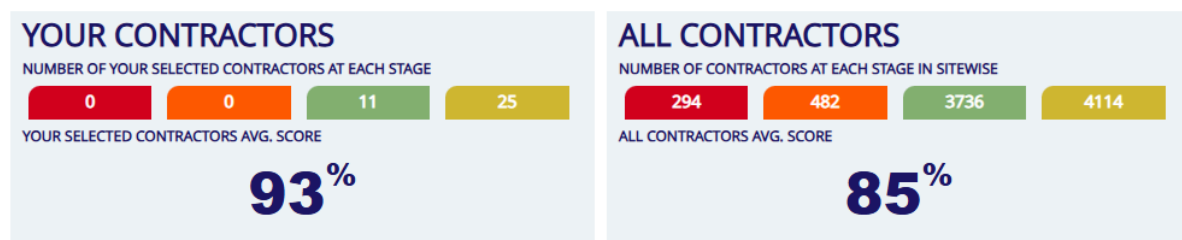
In March and April there were 9 over speeds in 50km zones and 9 over speeds in 100km zones.

6. CONTRACTORS

Contractors are one of our 'Five Biggest Risks'.

Contractor Management

We are pleased to note that by continuing to work with our lower scoring contractors, the number of contractors in red (scores of 0-50%) and orange (scores of 51-74%) are still at 0. This is a fantastic result with our average score above the national average. This reflects the excellent work of the HS&W Advisor and managers in their positive working relationships with contractors.



Three contractors are currently updating their assessments.

One contractor audit was completed in this reporting period.

The contractor provided a Job Safety Analysis (JSA) which was uploaded into SiteWise.

Contractor Audit:

Summary of Standards

Has the Contractor identified Safety Hazards and Risks associated with the work activity?	Yes
Are Hazard and Risk Controls in place for the work activity? (i.e. Risk Register / Task Analysis / JSA)	Yes
Hazards communicated to the Work Team? (Induction / Prestart / Toolbox)	Yes
Have worksite inductions been carried out for site staff / subcontractors / visitors?	Yes
Emergency procedure details are on site and available?	Yes
Site and work area adequately isolated and sign posted?	Yes
Regular Health and Safety meetings are being held?	Yes
Are hazardous substances and chemicals stored correctly?	Yes

Feedback to Contractor

Feedback provided	Staff on-site to wear hard hats, high vis and keep well clear of the digger in operation
Follow Up Notes	None



7. TRAINING AND DEVELOPMENT

First Aid, Warden, and other relevant health and safety training continues to be made available, including online modules on our RedSeed training platform.

8. ENGAGING WITH OUR PEOPLE

8.1 HEALTH, SAFETY AND WELLBEING (HS&W) COMMITTEE

The Committee meets bi-monthly to report on HS&W issues and review incidents, near misses and hazards. The Committee remains well engaged and committed to leading HS&W across the Council. There are currently 7 members representing all teams across the council and supported by the HS&W Advisor.

This year the Committee will be focusing on review of the council Hazard Register, and review of the Health and Safety Strategy and Wellbeing Strategy.

8.2 STAFF WELLBEING

The Council has obligations under the Health and Safety at Work Act 2015 (HSWA) to manage hazards that may impact employees H&S. This also includes personal risks such as fatigue, illness, injury, stress and emotional wellbeing.

Staff Wellbeing has been identified as one of our ‘Five Biggest Risks’.

The Wellbeing Strategy details objectives and outcomes that are important to our staff and their wellbeing. Initiatives and activities undertaken directly contribute to the four segments of the Staff Wellbeing Strategy: ‘Healthy Lifestyle’, ‘Good Working Relationships’, ‘Job Satisfaction’ and ‘Positive Culture’. Staff engagement in wellbeing and development

initiatives continues to be strong, reflecting a growing culture of proactive learning and support.

Staff have continued to perform well, maintaining service levels despite managing absences, challenging working conditions, and an increase in weather-related service requests. During the recent severe weather event which resulted in fallen trees, road closures, and power outages, Council staff from across all teams worked collaboratively to ensure essential services were maintained. Their collective efforts ensured that staff were well supported and that the most critical tasks were prioritised to keep the community safe.

Wellbeing Initiatives and Activities


Activities include:

- Weekly karakia and waiata classes
- Staff SharePoint posts
- Celebrate Ya Mate
- Celebrating staff anniversaries, and acknowledgement of staff services of 5, 10 and 20 years.
- Shared staff curry lunch
- Wellbeing raffle
- CDC Values – chosen values and wording
- Wellbeing Wednesday Notices
- Staff suggestion QR code
- Re-development of staff newsletter

My Everyday Wellbeing Platform

My Everyday Wellbeing provides a wide range of information and activities to increase the wellbeing of staff and their whānau. It provides both an interactive website and direct weekly emails to offer support and advice across wellbeing topics such as healthy eating, exercise, illness information, mental health, and financial wellbeing. Staff are continuing to engage with the weekly wellbeing snippets, webinars and targeted health themes.

What staff have engaged with the most

Top opened emails				
Gut health and mood: what you need to know				
How to stay grounded when life feels unpredictable				
5 simple ways to save water (and money)				
Challenge: Easy ways to move more and feel better				
Easy mindfulness tips to boost wellbeing				

Most viewed pieces of content				
Gamified challenges - My Everyday Wellbeing				
Managing overwhelm - My Everyday Wellbeing				
Recognising and responding to grief - My Everyday Wellbeing				
Retirement - My Everyday Wellbeing				
6 delicious breakfast smoothie combos - My Everyday Wellbeing				

Most viewed health themes					
This reporting period			Previous report		
Gardening			MH - Stress and overwhelm		
Weight management			Mood meter		
Kick-start			MH - Resilience and emotional regulation		
Digestive health/Gut health			Men's health		
MH - Body confidence			Nutrition		

	Page views	Sessions	Avg. session time (mins)	Unique devices
For the last 6 months	788	155	07:33	28

	Page views	Sessions	Avg. session time (mins)	Unique devices
For the last 12 months	1,234	256	06:52	39

9. EMPLOYEE ASSISTANCE PROGRAMME

The Employee Assistance Programme (EAP) is a workplace wellness programme designed to boost staff performance by proactively helping them resolve personal and work issues. The programme offers confidential and short-term support that assists with a variety of issues, including financial, legal, physical and mental health. EAPs are an essential part of supporting the health and wellbeing of Council staff, increasing productivity and encouraging a positive work environment.

EAP services have been accessed twice from February - April.

At a Glance

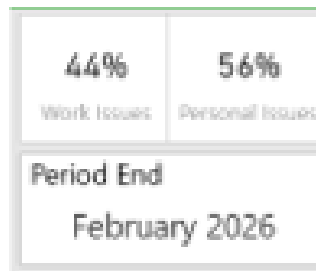


Period End February 2026 Customer All	Total Programmes Attending Mar-25 to Feb-26 Mar-24 to Feb-25 Employees 6 13 Total 6 13		New Programmes Referral Mar-25 to Feb-26 Mar-24 to Feb-25 Self 4 13 Total 4 13		Total Sessions Attendance Mar-25 to Feb-26 Mar-24 to Feb-25 Attended 11 21 Did Not Attend 3 Total 11 24	
	Utilisation Mar-25 to Feb-26 Mar-24 to Feb-25 Customer 7.0% 15.1% All of EAP 5.2% 5.5% Customer Industry 11.7% 13.6%		Status Mar-25 to Feb-26 Mar-24 to Feb-25 Ongoing 2 Completed 4 9 Referred On 1 Data Not Available 1 Total 4 13		Completion Efficiency Mar-25 to Feb-26 Mar-24 to Feb-25 Customer 100.0% 91.7% All of EAP 76.2% 76.3%	

At a Glance



Period End March 2026 Customer All	Total Programmes Attending Apr-25 to Mar-26 Apr-24 to Mar-25 Employees 7 13 Total 7 13		New Programmes Referral Apr-25 to Mar-26 Apr-24 to Mar-25 Self 4 13 Total 4 13		Total Sessions Attendance Apr-25 to Mar-26 Apr-24 to Mar-25 Attended 11 21 Did Not Attend 2 Total 11 23	
	Utilisation Apr-25 to Mar-26 Apr-24 to Mar-25 Customer 8.1% 15.1% All of EAP 5.2% 5.5% Customer Industry 12.0% 13.8%		Status Apr-25 to Mar-26 Apr-24 to Mar-25 Ongoing 1 3 Completed 3 8 Referred On 1 Data Not Available 1 Total 4 13		Completion Efficiency Apr-25 to Mar-26 Apr-24 to Mar-25 Customer 100.0% 90.9% All of EAP 75.9% 76.3%	



10. FIVE BIGGEST HEALTH AND SAFETY RISKS

The Five Biggest H&S Risks are identified and actively monitored to ensure control and reduction measures are in place.

Currently the Five Biggest Risks we are focusing on are:

1. Contractors
2. Working alone and remotely
3. Under reporting
4. Behaviour
5. Staff wellbeing

Risk	Controls and reduction measures	Actions
<p>Contractors</p> <p>Council hires contractors because it doesn't always have the expertise or capacity to undertake the activities.</p> <p>Contractors pose a risk principally because we have little control over their staff and their work standards while they are on the job. It is not possible for us to supervise them at a micro level. We are reliant on them to employ staff who are trained and competent to undertake the work assigned while at all times observing safe practices and their obligations under the Health and Safety at Work Act.</p>	<ul style="list-style-type: none"> • SiteWise contractor management system • Contractor briefing and induction processes • Site safety checklists • H&S plans included in procurement process • Regular contractor audits 	<ul style="list-style-type: none"> • All CDC contractors are being moved to SiteWise, an online contractor management platform. H&S information is provided and assessed. An assessment score of 75% or over indicates competency. At present 94% of CDC contractors are at competency level. ONGOING. • Managers and team leaders will be receiving training on the reviewed contractor processes for Sitewise. COMPLETE. • Managers and Team Leaders have the Assura App on their phones enabling them to complete contractor audits on site. ONGOING.
<p>Working Alone and Remotely</p> <p>Being such a small organisation, it is often impossible for staff to work in teams or even in pairs. Staff are often required to work alone and remotely, where in some cases poor cell phone coverage is an additional factor.</p> <p>With the introduction of flexible working arrangements due to COVID-19, we have staff working from home more than we have had in the past.</p>	<ul style="list-style-type: none"> • Staff policies: <ul style="list-style-type: none"> ○ Working From Home Policy ○ Remote Working Guidelines • Appropriate communication devices and body cameras • Sign in/sign out systems • Leadership support 	<ul style="list-style-type: none"> • Lone worker app has been trialled. Information to be collated for recommendation to the ELT for purchase of lone App and to engage with a monitoring service. IN PROGRESS. • Working Alone policies and associated Standard Operating Procedures (SOPs) reviewed. COMPLETE. • Hazard Register category – Working alone and working remotely updated. COMPLETE.

<p>Under Reporting</p> <p>While there is a good level of reporting any physical accidents, the risk of under-reporting of near misses needs to be constantly monitored.</p> <p>This is due to a combination of staff thinking “nothing happened so why report it,” and the perceived amount of time required to make a report.</p>	<ul style="list-style-type: none"> • Introduction of a digital H&S platform. • Staff policies: <ul style="list-style-type: none"> ○ H&S Policy • Employment Agreement and Job Description obligations • H&S induction process • H&S communications through posters, T.V. screen notices, and staff newsletters • H,S&W Committee • Staff meeting, and Leaders Roopu, agenda item • ELT reporting • Site inspections 	<ul style="list-style-type: none"> • Train and encourage staff to use the digital platform for reporting, audits, observations. • Encouragement of reporting. ONGOING. • Site inspections. ONGOING.
<p>Behaviour</p> <p>An unintended consequence of changes in our environment has seen Carterton District Council having to manage situations where people’s behaviours pose a risk of somebody threatening or assaulting them, possibly with a weapon with potential of a fatality.</p> <p>Introduction of a range of services and experiences such as social media engagement and public Wi-Fi, together with external environmental factors such as mental health issues, anti-establishment sentiment, conspiracy theories, economic pressures, troublesome youth, drug and alcohol abuse have potential to result in an increase in problematic individuals frequenting CDC premises and dealing with CDC staff in the community.</p>	<ul style="list-style-type: none"> • Staff policies: <ul style="list-style-type: none"> ○ Robbery Policy ○ H&S Policy • Staff training: <ul style="list-style-type: none"> ○ De-escalation ○ Personal safety ○ Customer service ○ Cash handling and robbery • Appropriate physical office design and security measures including cameras and communication devices • Electronic payment mechanisms • Community engagement and risk awareness • Leadership support 	<ul style="list-style-type: none"> • Refresher customer service and de-escalation training delivered (Feb 2024) COMPLETE. • Signs displayed in public offices. COMPLETE. • Online training available for staff and people leaders COMPLETE.

<p>Cash held on premises also presents potential for robbery.</p>		
<p>Staff Wellbeing</p> <p>Being a small organisation and having departments under-staffed is placing some teams under pressure and the need to work long hours. Staff under pressure pose a risk to themselves, the organisation, and customers. Staff under pressure can lead to burnout, stress, fatigue, all leading to both mental/physical and social affects, contributing to lower performance levels.</p> <p>Working long hours under pressure can lead to poorer mental health including stressful feelings, an increase in anxiety, depression and lower quality sleep patterns. This will contribute to a higher number of accidents occurring, bad decisions being made, irritability and concentration/memory issues.</p> <p>Employees physical health can be compromised with the increased risk of a stroke, heart problems, high cholesterol and high blood pressure.</p> <p>Combined stressors of busy workloads, staff vacancies and absences, local government reforms, and COVID-19 can impact staff wellbeing.</p> <p>Negative social media comments can cause stress and anxiety for staff. While we have communications specialists that can mitigate and manage these issues on the council page, many comments are made on private and community pages.</p>	<ul style="list-style-type: none"> • Staff policies: <ul style="list-style-type: none"> ○ Staff Wellbeing Strategy ○ Hours of Work and Fatigue Policy ○ Leave Policy • Wellbeing communications through posters, T.V. screen notices, and staff newsletters • Early recognition of stress, fatigue and burnout symptoms • Managers support a safe environment to talk • EAP Services available • Clearly defined position descriptions and resourcing • Relieving staff available from councils • Staff training to manage negative social media impacts 	<ul style="list-style-type: none"> • Filling of vacant roles. ONGOING. • Address lack of work-space issues through physical relocation, working from home flexibility where appropriate. ONGOING. • Undertake office accommodation assessment. COMPLETE. • Support staff uncertainty caused by Local Waters Done Well, RMA, and local government reforms. ONGOING. • Provide change management training for staff. COMPLETE. • People leaders to highlight the issue of negative social media behaviour at Team meetings and provide helpful tips and resources including ensuring staff raise specific issues to managers when they occur. ONGOING.

11. CONSIDERATIONS**11.1 Climate change**

None of the issues reported in this paper are considered to have climate change implications.

11.2 Tāngata whenua

There are no decision implications for tāngata whenua.

11.3 Financial impact

All work undertaken is within planned budgets.

11.4 Community Engagement requirements

No community engagement is required.

11.5 Risks

There are no risk considerations related to decisions required in this report.

11.6 Community Wellbeing

There are no community wellbeing considerations related to decisions required in this report.

12. RECOMMENDATION

That the Council:

1. **Receives** the report.

File Number: 512909

Author: Vicki McLachlan, People and Wellbeing Manager

Attachments: Nil

8 EXCLUSION OF THE PUBLIC

RESOLUTION TO EXCLUDE THE PUBLIC

RECOMMENDATION

That the public be excluded from the following parts of the proceedings of this meeting.

The general subject matter of each matter to be considered while the public is excluded, the reason for passing this resolution in relation to each matter, and the specific grounds under section 48 of the Local Government Official Information and Meetings Act 1987 for the passing of this resolution are as follows:

General subject of each matter to be considered	Reason for passing this resolution in relation to each matter	Ground(s) under section 48 for the passing of this resolution
8.1 - Confirmation of the public-excluded minutes of the Risk and Assurance Committee held 11 March 2026	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7
8.2 - People Update	s7(2)(a) - the withholding of the information is necessary to protect the privacy of natural persons, including that of deceased natural persons s7(2)(f)(i) - free and frank expression of opinions by or between or to members or officers or employees of any local authority	s48(1)(a)(i) - the public conduct of the relevant part of the proceedings of the meeting would be likely to result in the disclosure of information for which good reason for withholding would exist under section 6 or section 7

9 KARAKIA WHAKAMUTUNGA

Kia whakairia te tapu

Kia wātea ai te ara

Kia turuki whakataha ai

Kia turuki whakataha ai

Haumi ē, hui ē, taiki ē