TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Our reference
F19/13/03-D21/26182

7 May 2026

Notice of Meeting

Notice is hereby given that, the **Ordinary** Meeting of Council will be held in the **Council Chambers, Stratford District Council, 63 Miranda Street, Stratford,** on ***12 May 2026,*** beginning at **3.30pm.**

The timetable is as follows:

1.30pm	Workshop • Stratford Park • Long Term Plan – Early conversations
3.15pm	Break for Councillors
3.30pm	Ordinary Meeting of Council

Yours faithfully

Sven Hanne
Chief Executive

Stratford District
In the heart of Taranaki

63 Miranda Street, PO Box 320, Stratford 4352
Phone. 06 765 6099 | stratford.govt.nz

2026 - Agenda - Ordinary - May

12 May 2026 03:30 PM

Agenda Topic | Page

AGENDA
Ordinary Meeting of Council

TE KAUNIHERA Ā ROHE O WHAKAAHURANGI
STRATFORD DISTRICT COUNCIL

F25/96/005 – D26/15354

Date: 12 May at 3.30 PM
Venue: Council Chambers, 63 Miranda Street, Stratford

1. Welcome

1.1 Opening Karakia
D21/40748 Page 9

1.2 Health and Safety Message
D21/26210 Page 10

2. Apologies

3. Announcements

4. Declarations of Members Interest

Elected members to declare any real or perceived conflicts of interest relating to items on this agenda.

5. Attendance Schedule

Attendance schedule for Ordinary and Extraordinary Council meetings Page 7.

6. Confirmation of Minutes

6.1 Ordinary Meeting of Council – 14 April 2026
D26/13062 Page 12

Recommendation

THAT the minutes of the Ordinary Meeting of Council held on Tuesday 14 April 2026, be confirmed as a true and accurate record.

/
Moved/Seconded

6.1.1 Public Forum Notes
D26/13058 Page 18

The notes from the public forum were attached for Council's information.

6.2 Policy and Services Committee – 28 April 2026
D26/14610 Page 19

Recommendations

1. THAT the unconfirmed minutes of the Policy and Services Committee meeting held on Tuesday 28 April 2026 be received.

2. THAT the recommendations in the minutes of the Policy and Services Committee meeting held on Tuesday 28 April 2026 be adopted.

/
Moved/Seconded

7. Decision Report - Adopt Annual Plan 2026/27

D26/14996 Page 24

Recommendations

1. THAT the report be received.

2. THAT it is noted that the formatting and design version of the *Annual Plan 2026/27* is still to be fully completed and that the Chief Executive be authorised to make any required minor or editorial changes.

3. THAT the *Annual Plan 2026/27*, including Fees and Charges schedule, be adopted.

Recommended Reason
To adopt the *Annual Plan 2026/27*, in accordance with section 95 of the Local Government Act 2002 to enable Council to set rates for the financial year ended 30 June 2027, and commence its programme of works for the year from 1 July 2026.

/
Moved/Seconded

8. Decision Report - Setting of Rates, Due Dates and Penalties Regime for 2026/27

D26/14924 Page 182

Recommendations

1. THAT the report be received.

2. THAT the Stratford District Council sets the following rates, due dates, and penalties regime under the Local Government (Rating) Act 2002, in accordance with the relevant provisions of the *Annual Plan 2026/27* and Funding Impact Statement, on rating units in the Stratford District for the financial year commencing 1 July 2026, and ending 30 June 2027.

Important: All charges are GST inclusive, and funds raised are stated GST exclusive.

GENERAL RATE

Council set a general rate under section 13 of the Local Government (Rating) Act 2002 (“LGRA”) calculated on the capital value of each rateable rating unit within the district.

The general rate is set with no differential.

The rate (in cents per dollar of capital value) for 2026/27 is 0.17984 cents, raising $6,879,000.

General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

UNIFORM ANNUAL GENERAL CHARGE

Council set a UAGC under section 15 of the LGRA in respect of every separately used or inhabited part of a rateable rating unit (SUIP) within the district.

The UAGC for 2026/27 is $1,008 per SUIP, raising $4,585,000.

TARGETED RATE – ROADING

Council set a targeted roading rate under section 16 in respect of roading and street services based on the capital value of each rating unit within the District as follows:

The Default category rate (in cents per dollar of capital value) under section 16 for 2026/27 is 0.09209 cents, with a differential factor of 1, raising $3,467,000.

The Forestry category rate (in cents per dollar of capital value) under section 16 for 2026/27 is 0.57916 cents, with a differential factor of 6.29, raising $350,000.

For the purposes of this rate the differential categories are defined as follows:

Default Category

All rateable land not in the Forestry Category

Forestry Category

This category includes:
a) All rating units where the primary land use is exotic forestry; and
b) All land used for exotic forestry with an area of greater than 10 ha in any rating unit where the primary land use is not exotic forestry.

The capital value of rating units to which b) applies will be apportioned between the Forestry category and the Default category.

For the purposes of this definition, "exotic forestry" does not include land that is categorised under the valuer general's rules as indigenous forests or protected forests of any type.

The Roading rates for 2026/27 will be used to fund the Roading activity.

TARGETED RATE – SOLID WASTE (RUBBISH AND RECYCLING)

Council set a targeted rate under section 16 of the LGRA for refuse and recycling collection on the basis of the extent to which the property receives a refuse and recycling service in the Stratford and Midhirst domestic collection area. Refer to the maps of the collection area on Council's website, https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps.

The Solid Waste rate under section 16 for 2026/27 is $564 per extent of provision of service, raising $1,374,000. An additional rate of $564 per each additional refuse and/or recycling container provided will be charged to eligible properties that have had approval by council for additional containers.

The Solid Waste rates for 2026/27 will be used to fund the Solid Waste (Rubbish and Recycling) activity.

TARGETED RATE – WASTEWATER (SEWERAGE)

Council set a targeted rate under section 16 of the LGRA for sewerage as a fixed amount per SUIP, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council wastewater reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 30 metres of a public wastewater drain, but are not connected.

For all non-commercial properties the differential factor is 1 (base), and the Wastewater rate for each rating unit is $488 per SUIP, and for serviceable properties is $244 per rating unit, being 50% of the targeted rate.

Commercial properties are rated separately based on the number of toilets, and serviceable properties are not charged. Commercial properties are defined as properties that are used for a commercial purpose under the valuer general rules, and are connected to the Wastewater network.

Commercial properties are differentiated by use as follows:

Commercial base category (all commercial rating units not included in any other commercial category) and the differential factor is also 1 (base) and the amount is $488 per SUIP

- Commercial 2 (commercial rating units used for an activity requiring 2 toilets) differential factor 150% of base and the amount is $732 per SUIP.
- Commercial 3 (commercial rating units used for an activity requiring 3 toilets) differential factor 200% of base and the amount is $976 per SUIP.
- Commercial 4 (commercial rating units used for an activity requiring 4 toilets) differential factor 225% of base and the amount is $1,098 per SUIP.
- Commercial 5 (commercial rating units used for an activity requiring 5 toilets) differential factor 250% of base and the amount is $1,220 per SUIP.

- Commercial 6 (commercial rating units used for an activity requiring 6 toilets) differential factor 275% of base and the amount is $1,342 per SUIP.
- Commercial 7 (commercial rating units used for an activity requiring 7 toilets) differential factor 300% of base and the amount is $1,464 per SUIP.
- Commercial Large (commercial rating units used for an activity requiring 8 or more toilets) differential factor 325% of base and the amount is $1,586 per SUIP.

The sewerage system rates for 2026/27 is to raise $1,286,000 and will be used to fund the Wastewater activity.

TARGETED RATES - WATER SUPPLY

Council set a targeted rate under section 16 of the LGRA for water supply on the basis of the number of connections to the Stratford, Midhirst, or Toko Water Supply per rating unit under Schedule 3, Clause 8 of the LGRA, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council water reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 100 metres of a water main, but are not connected.

The Water Supply rate for properties connected is $856 per connection, and for serviceable properties is $428 per rating unit, being 50% of the targeted rate, and raising $2,357,000.

In addition, Council set a targeted rate for extraordinary water supply under section 19 of the LGRA on the basis of an amount per unit of water supplied as follows:

Stratford Water Supply Area - to any rating unit which meets the definition of an Extraordinary Use Property in the Council Water Supply Bylaw and has been fitted with a water meter in the application of clause 13.7.3 of the Bylaw.
Refer to the Water Supply Bylaw on Council's website, https://www.stratford.govt.nz/our-council/council-documents/bylaws

The Stratford water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $763,000.

Midhirst Water Supply Area - to any rating unit which has been fitted with a water meter.

The Midhirst water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $28,000.

Toko Water Supply Area - to any rating unit which has been fitted with a water meter.

The Toko water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $5,000.

The water supply rates for 2026/27 will be used to fund the water supply activities in the Stratford, Midhirst and Toko areas.

TARGETED RATES - COMMUNITY CENTRES

Council sets targeted rates under section 16 of the LGRA for community centres on the basis of an amount per separately used or inhabited part of a rating unit in the listed community areas. This rate uses a fixed charge based on the location of the rating unit.

The community centre rates for 2026/27 are:

- A fixed charge of $23.00 within the Wharehuia Community Centre area per SUIP collecting $1,980.
- A fixed charge of $23.00 within the Te Popo Community Centre area per SUIP collecting $1,020.
- A fixed charge of $13.80 within the Pembroke Road Community Centre area per SUIP collecting $1,944.
- A fixed charge of $50.00 within the Toko Community Centre area per SUIP collecting $6,521.
- A fixed charge of $17.25 within the Pukengahu Community Centre area per SUIP collecting $825.
- A fixed charge of $17.25 within the Midhirst Community Centre area per SUIP collecting $5,460.
- A fixed charge of $11.50 within the Makahu Community Centre area per SUIP collecting $530.
- A fixed charge of $30.00 within the Cardiff Community Centre area per SUIP collecting $2,870.

The community centre rates for 2026/27 will be used to fund the operating costs of the community centres and will raise $21,150.

Refer to the boundary maps for each Community Centre area on council's website, https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps.

PAYMENT DUE DATES AND PENALTIES

All rates, except those for metered water supply, will be payable in four equal instalments due on:

1st Instalment:	26 August 2026
2nd Instalment:	25 November 2026
3rd Instalment:	24 February 2027
4th Instalment:	26 May 2027

Pursuant to Sections 57 and 58 of the LGRA the following penalties on unpaid rates (excluding metered water rates) will be added:

- A charge of 10% on so much of any instalment that has been assessed after 1 July 2026 which remains unpaid after the due date for that instalment. The penalty will be added on the following dates:
  - 1st Instalment 2 September 2026
  - 2nd Instalment 2 December 2026
  - 3rd Instalment 3 March 2027
  - 4th Instalment 2 June 2027
- A charge of 10% on so much of any rates assessed before 1 July 2026 which remain unpaid on 1 July 2026. The penalty will be added on 13 July 2026.
- A continuing additional penalty of 10% on so much of any rates assessed before 1 July 2026, to which a penalty has been added under the immediately preceding bullet point, and which remain unpaid six months after the previous penalty was added. The penalty will be added on 13 January 2027.
- Penalties imposed are exempt from GST.

Payment Due Dates for Metered Water Supply

The due dates are set out in the table below. A charge of 10% on any amount outstanding for the quarter which remains unpaid on the following dates will be added on the dates below:

Period	**Due Date**	**Penalty Date**
1 July to 30 September 2026	25 November 2026	2 December 2026
1 October to 31 December 2026	24 February 2027	3 March 2027
1 January to 31 March 2027	26 May 2027	2 June 2027
1 April to 30 June 2027	25 August 2027	1 September 2027

EARLY PAYMENT

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers Council to allow for the early payment of rates.

- Council proposes to accept early payment of all rates assessed for the 2026/27 year, but no discount will be applied for early payment. (Section 55).
- Council proposes to accept early payment of all rates assessed for the 2027/28 and subsequent years, but no discount will be applied for early payment. These payments will be applied to general rates or individual targeted rates if requested by the ratepayer, otherwise they will be applied against future general rates. (Section 56).

PAYMENT LOCATIONS – ALL RATES AND CHARGES

Direct Debits are the preferred method of payment. Direct Debit Authority Forms are available at our Council office, or online.

Payments can be made online at the Council website www.stratford.govt.nz .

Mail and electronic payments shall be deemed to be received at the Council Office on day of receipt.

The Council accepts payments by cash, eftpos or credit card between the hours of 8.30 am to 4.30 pm, Monday to Friday, at the Council offices, 63 Miranda Street, Stratford.

Recommended Reason
The *Annual Plan 2026/27* contains the activities and associated costs of Council and the funding mechanisms, including rates, to meet those costs. The Rates to be set above are consistent with the Funding Impact Statement in the *Annual Plan 2026/27*, as required by law.

/
Moved/Seconded

9. District Mayor's Report

D26/16774 Page 189

Recommendations

THAT the report be received.

/
Moved/Seconded

10. Questions

11. Closing Karakia

D21/40748 Page 199

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TE KAUNIHERA Ā ROHE O WHAKAAHURANGI
STRATFORD DISTRICT COUNCIL

Our reference
F19/13/03-D21/40748

Karakia

Kia uruuru mai	I draw in (to my being)
Ā hauora	The reviving essence
Ā haukaha	The strengthening essence
Ā haumāia	The essence of courage
Ki runga, Ki raro	Above, Below
Ki roto, Ki waho	Within, Around
Rire rire hau Paimārire	Let there be peace.

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TE KAUNIHERA Ā ROHE O WHAKAAHURANGI
STRATFORD DISTRICT COUNCIL

Our reference
F19/13/03-D22/17082

Health and Safety Message

In the event of an emergency, unless guided to an alternative route by staff, please exit through the main entrance. Once outside the building please move towards the War Memorial Centre congregating on the lawn area outside the front of the council building.

If there is an earthquake, please drop, cover and hold where possible. Remain indoors until the shaking stops and you are sure it is safe to exit or remain where you are until further instruction is given.

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5. Attendance schedule for 2026 Ordinary and Extraordinary Council meetings.

Date	10/02/26	24/02/26	10/03/26	14/04/26	12/05/26	09/06/26	14/07/26	11/08/26	08/09/26	13/10/26	10/11/26	08/12/26
Meeting	O	E	O	O	O	O	O	O	O	O	O	O
Neil Volzke	✓	✓	✓	✓								
David Chadwick	✓	✓	✓	✓								
Steve Beck	✓	✓	✓	✓								
Jaimie Bertie	✓	✓	✓	✓								
Josh Best	✓	A	A	✓								
Grant Boyde	✓	A	✓	✓								
Annette Dudley	✓	✓	✓	✓								
Jono Erwood	✓	✓	✓	✓								
Ellen Hall	✓	✓	✓	✓								
Amanda Harris	✓	✓	✓	✓								
Katherine Sextus	A	✓	✓	✓								
Mathew Watt	✓	✓	✓	✓								

Key	
O	Ordinary Meeting
E	Extraordinary Meeting
EM	Emergency Meeting
✓	Attended
A	Apology/Leave of Absence
AB	Absent
S	Sick
AV	Meeting held, or attended by, by Audio Visual Link

MINUTES
Ordinary

TE KAUNIHERA Ā ROHE O WHAKAAHURANGI STRATFORD DISTRICT COUNCIL

F25/96/005 – D26/13062

Date: 14 April 2026 at 3.30 PM
Venue: Council Chambers, 63 Miranda Street, Stratford

Present
The District Mayor N C Volzke (the Chairperson), the Deputy Mayor A K Harris, Councillors: S J Beck, J Bertie, J R Best, G W Boyde, D K Chadwick, A M C Dudley, J M S Erwood, E E Hall, K A Sextus and M J Watt.

In attendance

The Chief Executive – Mr S Hanne, the Director – Environmental Services – Mr B Sutherland, the Director – Corporate Services – Mrs R Johnson, the Director – Assets – Mrs V Araba, the Governance Advisor & Executive Assistance – Mr G Hancock, the Communications Manager – Ms G Gibson, the Senior Accountant – Ms C Craig (part meeting), the HR and Governance Administrator – Mrs C Reynolds (part meeting), one member of the media (Stratford and South), and four members of the public (part meeting).

1. Welcome

The opening karakia was read and the H&S message was read. The mayor welcomed members, senior staff to the meeting and members of the public.

2. Apologies

None recorded.

3. Announcements

The District Mayor noted that elected members remained behind for councillor-only time, with a number of issues to be updated on.

4. Declarations of Members Interest

Elected members were asked to declare any real or perceived conflicts of interest relating to items on this agenda. Councillor Hall noted a conflict of interest in relation to Item 6.2, concerning the adoption of the Audit and Risk Committee minutes relating to the Percy Thomson Trust.

5. Attendance Schedule

The Attendance schedule for Ordinary Council Meetings was attached. Councillor Best clarified that his previous absence was intended to be recorded as a formal apology, as he had advised in an earlier email that he might be unable to attend due to travel time. It was agreed that this be recorded as an apology rather than absence.

6. Confirmation of Minutes

6.1 Ordinary Meeting of Council – 10 March 2026
D26/11618 (Open) D26/8034 (PE) Page 8

Recommendation

THAT the minutes of the Ordinary Meeting of Council, including the public excluded section, held on Tuesday 10 March 2026, be confirmed as a true and accurate record.

BERTIE/HARRIS
Carried
CL/26/27

6.2 Audit and Risk Committee – 17 March 2026
D26/9317 Page 13

Recommendation

1. THAT the unconfirmed minutes of the Audit and Risk Committee meeting, held on Tuesday 17 March 2026 be received.

BOYDE/ERWOOD
Carried
CL/26/28

2. THAT the recommendations in the minutes of the Audit and Risk Committee, held on Tuesday 17 March 2026 be adopted, *excluding the Percy Thomson Trust – Request for Audit Exemption and Revocation of CCO Status (Item 16 on the Audit and Risk Committee agenda), which will be adopted separately.*

BIOYDE/DUDLEY
Carried
CL/26/29

3. *THAT Council decline the request for revocation of Council Controlled Organisation (CCO) status for Percy Thomson Trust.*

HARRIS/BOYDE
Division
6 for
5 against
Carried
CL/26/30

4. *THAT Council decline the request to exempt Percy Thomson Trust from the standard reporting, auditing and accountability requirements applicable to Council Controlled Organisations as per Section 7 of the Local Government Act (2002).*

BOYDE/WATT
Carried.
CL/26/31

The District Mayor noted the following points:

- The District Mayor drew members' attention to the Percy Thomson Trust recommendation on page 18 and sought agreement from members to consider the recommendation separately.
- Since the report was presented to the Audit & Risk Committee, members have received additional information in the form of a legal opinion obtained by the Trust from Halliwells in Hāwera. This document has been circulated to all Councillors.
- The Chair of the Trust, Ellen Hall, has also advised that, since the A&R meeting, the Trust has received confirmation from Creative New Zealand that it does not fund CCOs. The Mayor read Ms Hall's email, which had not been circulated to members as it had only just been received. The email noted that the Trust operates as a not-for-profit entity with a strong community and cultural focus, rather than as a commercial CCO. It stated that the Trust's current CCO status is creating barriers to external funding and that the request to revoke CCO status is intended to enable access to external funding. That the A&R decision was made without formal legal advice on the Trust's position and maintained that there is a valid basis to progress the request. The legal opinion obtained states that removal of CCO status is a straightforward, inexpensive, and viable option.
- The Mayor outlined the original reasons for the A&R Committee's decision and noted that the statutory obligations associated with being a CCO, such as LGOIMA requests and meeting compliance requirements, have an impact on the Trust.
- The Mayor explained the voting process for the motions, which would be taken separately. Members agreed to and noted this process.

Questions/Points of Clarification:

- Councillor Boyde sought clarification from the District Mayor on whether questions could be asked of the Chair of PTT. It was clarified that, under Standing Orders, this item was for Elected Members' discussion only. Councillor Boyde then sought clarity on Creative New Zealand funding, including how much funding had been received and how many applications had been made. It was confirmed this information was unknown. The Councillor further enquired how many LGOIMA requests had been received in relation to the Trust. The CE recalled one request from the period when Council managed the process on the Trust's behalf.

- The Deputy Mayor sought clarification regarding Toi funding, noting the PTT Chair's email. The Mayor confirmed that Toi funding had been noted in the Chair's email. Discussion occurred, and it was confirmed that Toi funding must be applied for through Council.
- The Deputy Mayor also sought clarification on whether public consultation would be required. The CE advised that legal advice would be necessary. In his view, as PTT is listed as a strategic asset, any change would likely trigger consultation requirements, although this is not black and white under the Local Government Act. He noted that PTT sits under the Significance & Engagement Policy as a strategic asset, in the same category as water assets, and parks and reserves.
- Councillor Sextus sought clarification around funding and queried whether Council could access Toi funding on the Trust's behalf, requesting clarification on the process. The CE advised that the usual practice is a joint application prepared by Council's Community Development Team and signed off by Elected Members. There is no maximum funding amount, and applications are assessed line by line by Toi. Councillor Sextus asked how many times Council had applied for funding on PTT's behalf. The Senior Accountant expanded on this point.
- Councillor Beck noted that Creative New Zealand funding would be significant and that, as a CCO, the Trust could not access this funding. He asked what the funding would roughly be worth and whether Council would need to make up this shortfall if the Trust could not access it. It was confirmed that the Trust does not have access to this funding so would not be known.
- Councillor Best queried what the gains of the CCO model were, and what benefits it provided to Council or the public. The CE provided background history. He noted that the key benefit is Council's ability to step in should anything go wrong, providing oversight and a level of security, as well as some funding support.
- Councillor Erwood questioned what the process would be if the matter was left on the table. The Mayor explained the voting process and advised that, if the recommendation was not adopted, this would likely trigger a further report from the CE on removing CCO status, potentially including a second legal opinion at his discretion.
- Councillor Best read section 15 of the PTT legal opinion to members. Further discussion occurred, noting that the opinion confirmed CCO status could be removed.
- Councillor Sextus queried point 13 of the legal opinion and provided a Nelson example. Discussion followed regarding appropriate audit requirements based on this advice. The CE confirmed that there would be no statutory requirement for reporting to Council if CCO status was removed. While reporting requirements could be written into the Trust Deed, there would be no CCO statutory obligations and no position of power over the Trust.
- Councillor Boyde sought clarification regarding the Audit and Risk Committee meeting and whether the matter could be revisited in the future. The CE advised that, under Standing Orders, this could not occur for a minimum period of six months. The CE advised that the issue could be revisited in the future, but noted there is a six-month legal stand-down period after a notice of motion is deferred.
- Councillor Sextus further clarified Creative New Zealand funding and referenced Google research indicating that the maximum funding amount available could be up to $120,000.

Points noted in discussion for recommendation three.

- The Deputy Mayor noted that while she sympathised with the Trust's position, she was not eager to revisit a decision that the committee had made within its delegated authority. She did not believe the matter was final and noted that there would be opportunities to revisit it. She emphasised that the legal advice should be read as urgent, preliminary, and initial legal advice only.
- Councillor Boyde supported the Deputy Mayor's statements. He noted that the legal advice was interesting, but when considering the broader picture, including the financial implications, he did not have confidence at this time to make a change. He stated that the matter could be revisited once further financial reports were received.
- Councillor Erwood acknowledged what had been said and noted that he found the legal opinion interesting. He advised that he would be voting against the motion. He noted that the Trust appeared to be taking steps in the right direction.
- Councillor Dudley stated that, having considered both sides of the argument, she was in favour of retaining CCO status. She noted that the Trust had only one year of financial experience as self-managed. Funding was significant, and while Toi funding could be accessed, she stated that in a rate-capped environment the Trust could not afford to lose its existing council funding.
- Councillor Watt advised that he was in favour of the motion. He noted the preference of Percy Thomson to retain Council involvement and oversight. He questioned what role Council would have if it was no longer in a position of influence or authority.
- The District Mayor acknowledged the Halliwells report, the availability of Creative New Zealand funding, and the argument for revoking CCO status, noting that the Trust could apply to other funders. He highlighted that PTT is a well-regarded gallery, appreciated by many, particularly beyond the local community. He stated that the key decision was what would best support the Trust's survival in difficult economic times. He noted that the Trust was making progress and that its relationship with Council provided a level of security that was important in the current climate.

A division was called on recommendation three.

Those voting for the motion: Beck, Boyde, Dudley, Harris, Watt, and Volzke.

Those voting against the motion: Chadwick, Bertie, Best, Erwood, Sextus.

Points noted in discussion for recommendation four:

- Councillor Boyde noted his opinion that the audit provided a good overview for Council. This view was supported by Councillor Watt.
- Councillor Sextus noted the financial cost of the audit. The CE advised, with confirmation from the Director – Corporate, that the cost was approximately $25,000.
- Councillor Beck queried whether there was any way to relieve the trust of the audit fees and whether a staff member could undertake the work. The Director – Corporate advised that the audit requirements were comprehensive and exceeded what would normally be expected of a not-for-profit. It was noted that financial reviews can be beneficial; however, when applying for funding, a full audit is often required. As a CCO, they are required to be audited by Audit New Zealand, and an exemption would need to be applied if not.
- The District Mayor noted that one option was for Council to pay for the audit and receive a report on the matter, or alternatively the matter would need to be brought forward by resolution. The Director – Corporate sought clarification and advised that if Council were to fund the full $25,000, this would equate to approximately 0.1% of rates and approximately move the proposed rates increase from 5.9% to a 6% rates increase through the Annual Plan.
- The Deputy Mayor referred to Councillor Beck's question regarding the audit requirements and asked whether these were related to Trust's investment. The Director – Corporate confirmed that there were likely implications from this. The Deputy Mayor advised she was not in favour of making a resolution at this time and considered that the matter should instead be included in LTP discussions, noting that making a decision now would not support good decision-making.
- The District Mayor supported the Deputy Mayor position and requested that the Chief Executive bring back a report for elected members on audit costs.

6.3 Policy and Services Committee – 24 March 2026
D26/11619 (Open) D26/10246 (PE) Page 22

Recommendations

1. THAT the unconfirmed minutes of the Policy and Services Committee meeting, including the public excluded section, held on Tuesday 24 March 2026 be received.

VOLZKE/DUDLEY
Carried
CL/26/32

2. THAT the recommendations in the minutes of the Policy and Services Committee meeting, including the public excluded section, held on Tuesday 24 March 2026 be adopted *excluding the Elizabeth Maree Watson Estate Fund Policy adoption (item 10 on the Policy and Services Agenda).*

SEXTUS/WATT
Carried
CL/26/33

Points noted in the discussion:

- The Chief Executive noted that the Elizabeth Maree Watson Estate Fund Policy trust be withdrawn. During the last P&S Committee meeting, changes were made to the wording proposed by the Committee, and these were sent back to Public Trust. We have since received feedback from the Trust regarding those changes, and it is proposed that this be brought back as a standalone report rather than being word-smithed during the meeting.
- Councillor Boyde noted that his name did not appear at the top of the minutes and that this would be corrected at the P&S meeting.

7. District Mayor's Report

D26/12400 Page 30

Recommendations

1. THAT the report be received.

VOLZK/BECK
Carried
CL/26/34

2. THAT the appointments to committees and community representations as listed in Table 1 be confirmed.

VOLZKE/BOYDE
Carried
CL/26/35

The District Mayor noted the following points:

- He wished to acknowledge the Zone Three meeting organisers and noted there had been significant positive feedback, with the meeting being very well received.
- The Mayor noted his formal recommendations on committee appointments and that the first meeting of the Broadway Enhancement Group is being arranged. The SBA has provided a representative.
- Councillor Watt is now Chair of the Creative Communities Committee. Discussion also included the announcement of the new Regional MSD Commissioner and the new Regional Public Service Commissioner.
- Correspondence was received from Minister Simon Watts, following recent dog attack incidents in the upper North Island. The Minister's letter requested that councils exercise all available powers relating to dog control. The Mayor sought councillors' views on whether discussions on the animal control bylaw and related controls should be brought forward.

Questions/Points of Clarification:

- Councillor Sextus sought clarification regarding rural and urban dogs and whether these had been affected by any changes from the 50 km and 70 km road speed changes. The Director – Environment advised that this has not.
- The District Mayor sought members' views on the Minister's letter. The Chief Executive noted that he would bring a report to Council on incidents, dog control, and advice on the bylaw. This would be added to the matters outstanding. Councillor Hall expressed the view that the bylaw should be reviewed now, also supported by Councillor Boyde. Councillor Dudley sought clarification regarding an example she had previously raised which she was advised that this was not a matter covered by the bylaw.

8. Public Forum Response

Speaker Lloyd Morgan and Hugh Barnes
Topic Taranaki Synthetic Turf Trust

Response:
It was noted that a courtesy response be sent. It was also noted that they are setting aside some funds, and this was to be commended.

9. Questions

- The CE noted LGNZ costs and their increase in fees. He sought clarification from elected members as to whether a decision report was required before approving Council's share of $48,000. This represents a 3.1% increase from the previous payment. Given the recent decision by New Plymouth District Council, it was considered prudent to discuss this with members. The CE noted benefits of the membership. Members discussed the matter and agreed that a summary of the benefits be provided but were comfortable with the payment proceeding.
- Councillor Erwood enquired about the Council's two e-bikes, including whether they had been purchased and their cost. The CE advised that they were never purchased but were donated. Councillor Erwood further queried whether staff would begin using them. The CE noted that the e-bikes have reached the end of their useful life.

- Councillor Boyde noted that Council has secured a green loan for water meters and that Stratford is the first council to do so, demonstrating Stratford "punching above its weight". He expressed his appreciation to staff for their work.

10. Closing Karakia

D21/40748 Page 36

The closing karakia was read.

The meeting closed at 4.48 pm.

N C Volzke
Chairman

Confirmed this 12th day of May 2026.

N C Volzke
District Mayor

PUBLIC FORUM
Notes

TE KAUNIHERA Ā ROHE O WHAKAAHURANGI
STRATFORD DISTRICT COUNCIL

F25/96/005 – D26/13058

Date: 14 April 2026 at 3.00 PM
Venue: Council Chambers, 63 Miranda Street, Stratford

Present

The District Mayor N C Volzke (the Chairperson), the Deputy Mayor A K Harris, Councillors: S J Beck, J Bertie, J R Best, G W Boyde, D K Chadwick, A M C Dudley, J M S Erwood, E E Hall, and M J Watt.

In attendance

The Chief Executive – Mr S Hanne, the Director – Assets – Mrs V Araba, the Director – Corporate Services – Mrs R Johnson, the Director – Environmental Services – Mr B Sutherland, the Governance Advisor and Executive Assistant – Mr G Hancock, one member of the Media (Stratford and South), Steve, and one member of the public.

1. Welcome

The District Mayor welcomed the Chief Executive, Councillors, members of the public, staff, and the media.

2. Speakers

Speaker: Lloyd Morgan and Hugh Barnes
Topic: Taranaki Synthetic Turf Trust

Points noted in the presentation:

- Introductions were provided by the Trust, who also introduced Councillor Boyde, a member of the Trust.
- The Trust provided an update on both the turf and the Trust itself, along with outlining its future plans, including upcoming asset renewals.
- A history of the turf was presented to members, beginning in 1996. This included hosting Oceania events and other major events, with over 43 test matches held at the venue during its history. Over time, usage of the turf has increased significantly.
- It was advised that, given its popularity, the facilities have become stretched, with significant matches now played at night and a large number of pre-bookings.
- The Turf Trust’s main role is to maintain the synthetic turf, which is nearing the end of its useful life. The Trust advised that some capital has been reserved for this purpose.
- The Trust also advised that there are also lighting upgrade requirements.
- The original turf cost approximately $850,000. Replacement costs are estimated at $350,000 for the carpet and $500,000 for lighting. Council in the past has set aside a $10,000 annuity to provide to the Trust.
- The Trust acknowledged members and expressed gratitude for Council’s support.

Questions/Points of Clarification:

- Councillor Hall asked about the lifespan of assets, indicative pricing, and what support might be available. The Trust advised that recent overseas events have contributed to a 10–15 percent increase in costs. As a result, replacing the carpet is now likely to cost approximately $400,000, with lighting costs expected to be similar. The Trust noted that their current financial plan focuses on long-term capital replacement, and they are also exploring additional funding sources to meet these unanticipated costs.
- Councillor Erwood enquired about the sequencing of asset renewals. The Trust advised that carpet replacement would be the next planned renewal, anticipated for the following year.
- The District Mayor asked about the geographical areas from which players are travelling to use the facilities. The Trust responded by advising that they are currently experiencing an increase in player numbers and noted their geographical reach.
- The District Mayor thanked the Trust for their thorough presentation and advised that Council is working through funding options as part of the LTP process and will be in touch.

The forum closed at 3.15pm.

MINUTES
Policy and Services Committee

TE KAUNIHERA Ā ROHE O WHAKAAHURANGI STRATFORD DISTRICT COUNCIL

F22/96/005 – D26/14610

Date: Tuesday 28 April 2026 at 3.00pm
Venue: Council Chambers, 63 Miranda Street, Stratford

Present

The Deputy Mayor A K Harris (the Chairperson), the District Mayor N C Volzke, Councillors: S J Beck, J Bertie, J R Best, G W Boyde, D K Chadwick, A M C Dudley, J M S Erwood, E E Hall, K A Sextus and M J Watt.

In attendance

The Chief Executive – S Hanne, the Director – Community Services – K Whareaitu, the Director – Corporate Services – R Johnson, the Director – Assets – V Araba, the Director – Environmental Services – B Sutherland, the HR & Governance Administrator – C Reynolds, the Roading Manager – S Bowden, the Property and Projects Manager – S Taylor, the Senior Accountant – C Craig, the Communications Manager – G Gibson, the Servies Manager – J Cooper, the Aquatic Services Manager – J Court, the Customer Services Coordinator – T Goddard, one member of the public and one member of the media (Stratford and South).

1. Welcome

The opening karakia was read. The Deputy Mayor reiterated the emergency procedures.

2. Apologies

There were no apologies.

3. Announcements

There were no announcements.

4. Declarations of members interest

Elected members were asked to declare any real or perceived conflicts of interest relating to items on this agenda. There were no conflicts of interest declared.

5. Attendance Schedule

The Attendance schedule for Policy and Services Committee meetings, including Hearings, was attached and noted.

6. Confirmation of Minutes

6.1 Policy & Services Committee - 24 March 2026
D26/11619 (Open) D26/10246 (PE) Page 11

Recommendation

THAT the minutes of the Policy and Services Committee meeting, including the public excluded section, held on Tuesday 24 March 2026 be confirmed as a true and accurate record.

BOYDE/DUDLEY
Carried
P&S/26/31

7. Matters Outstanding

D16/47 Page 21

Recommendation

THAT the Matters Outstanding be received.

DUDLEY/ERWOOD
Carried
P&S/26/32

The Chief Executive noted:

- Two new matters added following the previous meeting.

The District Mayor noted:

- The Broadway Committee has been established therefore can be removed from the matters outstanding.

8. Information Report - Local Government Elections 2025

D26/1297 Page 22

Recommendation

THAT the report be received.

SEXTUS/BERTIE
Carried
P&S/26/33

Recommended Reason
To provide the Committee with a final report on the 2025 Local Government Election.

9. Decision Report - 2026/27 Fees and Charges

D26/13738 Page 41

Recommendations

1. THAT the report be received.

BEST/BECK
Carried
P&S/26/34

2. THAT the proposed Stratford Transfer Station Fees and Charges changes for 2026/27 be approved, for inclusion in the *2026/27 Annual Plan*, with any amendments made as decided by elected members.

BOYDE/ERWOOD
1 Against (DUDLEY)
Carried
P&S/26/35

3. THAT the proposed Wai o Rua - Stratford Aquatic Centre Fees and Charges changes for 2026/27 be approved, for inclusion in the *2026/27 Annual Plan*, including approval to the update of a support person accompanying patrons with disabilities are admitted at no cost.

HALL/BERTIE
2 Against (WATT/BECK)
Carried
P&S/26/36

4. THAT the proposed Venue Hire Fees and Charges changes for 2026/27 be approved, for inclusion in the *2026/27 Annual Plan*, with any amendments made as decided by elected members.

BOYDE/DUDLEY
Carried
P&S/26/37

5. THAT the proposed Dog Control Fees and Charges changes for 2026/27 be approved, for inclusion in the *2026/27 Annual Plan*, with any amendments made as decided by elected members.

HARRIS/HALL
Carried
P&S/26/38

Recommended Reason
To review fees and charges for the *2026/27 Annual Plan*, in accordance with Council's Revenue and Financing Policy.

The Director – Corporate Services noted the following:
- There are a couple of small changes proposed in the dog control fees and charges which were not discussed in the workshop.

Questions/points of clarification:
- Councillor Bertie noted some members of the public had complained about the entry fee for supporters of those with disabilities and questioned if this could be removed. It was questioned what tools staff have to determine if someone falls into this category. The Aquatic Services Manager advised there are forms of identification available.

Points noted in discussion:
- Councillor Watt noted revenue for the pool is under budget so he is not in favour of bringing this down further, particularly when there are mechanisms for those with disabilities to receive funding.

10. Information Report - Wai o Rua - Stratford Aquatic Centre Activity Management Plan - 6 Month Update

D26/6747 Page 50

Recommendations

THAT the report be received.

HALL/SEXTUS
Carried
P&S/26/39

Recommended Reason
The report provides an update on the Wai o Rua – Stratford Aquatic Centre Activity Management Plan.

The Director – Community Services noted the following points:

- Page 51 shows the incorrect KPI, it should be 55,000
- The three key areas which were worked on were:
  - the cleaning contract, which concluded in September
  - energy, a audit has taken place with remedial works completed and solar being investigated.
  - Staffing, a structure review has been completed
- All of this saved approximately $125,000 this financial year, which is a great start.
- Toi Foundation has confirmed they will fund water safety for schools for the upcoming year..

Questions/points of clarification:

- Councillor Erwood questioned when a structural capacity review would be completed, and what the financial cost for this review would be. The Director – Community Services noted the cost would be less than $10,000.

11. Monthly Reports

11.1 Assets Report

Recommendation

THAT the report be received.

ERWOOD/WATT
Carried
P&S/26/40

Questions/points of clarification:

- It was questioned if the cost associated with the vandalism could be reported. It was noted this could be looked into going forward.

11.2 Community Services Report

Recommendation

THAT the report be received.

DUDLEY/BOYDE
Carried
P&S/26/41

11.3 Corporate Services Report

Recommendation

THAT the report be received.

BERTIE/BOYDE
Carried
P&S/26/42

11.4 Environmental Services Report

Recommendation

THAT the report be received.

HARRIS/BERTIE
Carried
P&S/26/43

The Director noted the following points:

- There is an update on the solar farm resource consent timetable. The first stage of mediation begins tomorrow and completed by the end of next week, before moving to the the formal timetable of hearing evidence etc

12. Questions

13. Closing Karakia

The closing karakia was read.

The meeting closed at 4.04 pm.

A K Harris
Chairman

Confirmed this 26 day of May 2026.

N C Volzke
District Mayor

DECISION REPORT

F25/96/004 – D26/14996

To: Council
From: Director – Corporate Services
Date: 12 May 2026
Subject: Adopt Annual Plan 2026/27

Recommendations

1. THAT the report be received.

2. THAT it is noted that the formatting and design version of the *Annual Plan 2026/27* is still to be fully completed and that the Chief Executive be authorised to make any required minor or editorial changes.

3. THAT the *Annual Plan 2026/27*, including Fees and Charges schedule, be adopted.

Recommended Reason
To adopt the *Annual Plan 2026/27*, in accordance with section 95 of the Local Government Act 2002 to enable Council to set rates for the financial year ended 30 June 2027, and commence its programme of works for the year from 1 July 2026.

/
Moved/Seconded

1. Purpose of Report

1.1 To consider and to adopt the *Annual Plan 2026/27*.

2. Executive Summary

2.1 The Council has been undertaking a process to prepare and adopt its *Annual Plan 2026/27*. The *Annual Plan 2026/27* proposes a business as planned approach in line with the plans for 2026/27 in the *Long-Term Plan 2024-34*.

2.2 The Plan is consistent with the considerations of the Council at *Annual Plan 2026/27* workshops and Committee meetings. In particular, as there are no significant or material differences proposed for the *Annual Plan 2026/27* from the content of the *Long-Term Plan 2024/34*, the Council approves the preparation and adoption of the *Annual Plan 2026/27* without any further public engagement or consultation.

2.3 The *Annual Plan 2026/27* is required to be adopted by 30 June 2026. Following adoption, the *Annual Plan 2026/27* will be subject to additional design work, fine-tuning and editing during the design and publication process. Following the adoption of the *Annual Plan 2026/27* at this meeting, it is proposed to set the rates for 2026/27 later in the agenda.

3. Local Government Act 2002 – Section 10

Under section 10 of the Local Government Act 2002, the Council's purpose is to "enable democratic local decision making by and on behalf of communities; as well as promoting the social, economic, environmental, and cultural well-being of communities now and into the future"			
Does the recommended option meet the purpose of the Local Government 4 well-beings? And which:		Yes	
Social	**Economic**	**Environmental**	**Cultural**
✓	✓	✓	✓

The *Annual Plan 2026/27* includes all Council Activities and therefore affects all four wellbeings.

4. Background

4.1 The Council is required to prepare and adopt an annual plan in each year that it does not prepare and adopt a long-term plan. Section 95 of the Local Government Act 2002 sets out the requirements for an annual plan. An annual plan is required to be in place prior to the commencement of the year to which it applies.

4.2 The Council put considerable effort into the preparation and adoption of its *Long-Term Plan 2024-34*. This included a full special consultative procedure as required by the Local Government Act 2002.

4.3 The *Annual Plan 2026/27* proposes no new significant initiatives or programmes of work proposed that have not already been subject to a public consultation/engagement process.

4.4 Consequently, the Council has previously decided not to undertake any formal public consultation and engagement on its *Annual Plan 2026/27* (as there are no significant or material differences proposed for 2026/27 compared to the 2026/27 proposals contained in the *Long-Term Plan 2024-34).*

4.5 Council has held an *Annual Plan 2026/27* workshop with elected members. This workshop presented the 2026/27 financial forecasts, as well as a discussion around some proposed changes for fees, charges and performance measures. The financial forecasts outlined a 5.9% total rates increase for the *Annual Plan 2026/27*, which is 1.1% higher than the 4.8% increase outlined in the *Long-Term Plan 2024-34*. The rates increase excluding water supply and wastewater targeted rates is forecasted at 3.5%. While there are some changes within budgets for different activities in Council, these are mainly due to changes in roading subsidies from Central Government and the increased costs of delivering water services to meet new regulatory standards (already consulted to the community on in 2025 during the *Local Water Done Well* decision), not due to significant decisions by Council. There are no changes to the Financial Strategy.

5. Consultative Process

5.1 Public Consultation - Section 82

The Council has adopted the streamlined processes in Section 95 (2A) of the Local Government Act 2002 for the preparation and adoption of the *Annual Plan 2026/27*, as the proposals and budgets have already been fully consulted on through the preparation and adoption of the *Long Term Plan 2024/34*. This involves adopting the *Annual Plan 2026/27* with no formal public consultation.

The fees and charges changes meet the low significance category of Council's *Significance and Engagement* policy. The level of engagement for this category is to inform the community. This will occur following the adoption of the *Annual Plan 2026/27*.

5.2 **Māori Consultation - Section 81**

A community hui was held at Whakaahurangi Marae during the *Long Term Plan 2024/34* consultation process. For reasons stated above the Council is adopting the *Annual Plan 2026/27* with no further public engagement or consultation.

6. Risk Analysis

6.1 This report relates directly to Risk 9: LTP/Annual Plan, on Council's Risk Register.

The risk being: IF LTP/Annual Plan is not adopted by 30 June THEN council cannot set rates, statutory breach reported to Minister, unable to commence service delivery, additional audit scrutiny.

And the control measure being: Set a timetable to ensure statutory deadline is met. Good project management. Good quality data is provided. Keep abreast of possible changes to legislation and plan accordingly. Good communication to all staff and liaison with Audit NZ.

At this stage there is a low likelihood that the risk will eventuate as the date set to adopt the *Annual Plan 2026/27* is highly likely to be met.

7. Decision Making Process – Section 79

7.1 **Direction**

	Explain
Is there a strong link to Council's strategic direction, Long Term Plan/District Plan?	Yes – this is directly in relation to the Long Term Plan and strategic direction, albeit relating to one year ended 30 June 2027.
What relationship does it have to the communities current and future needs for infrastructure, regulatory functions, or local public services?	A direct and strong relationship with the communities current and future needs in all these areas as the Annual Plan confirms the spending programme and key priorities for the 2026/27 financial year.

7.2 **Data**

This table below highlights key items of the *Annual Plan 2026/27* financial estimates:

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Rates Revenue	19,938	20,888	21,114	(226)
Rate Increase (including CPI)	6.89%	4.80%	5.90%	-1.10%
Public Debt	44,042	52,249	49,838	2,411
Net External Debt per head of population	$4,214	$5,029	$4,577	452
Net External Debt per ratepayer	$8,218	$9,817	$8,857	960
Interest expense / Total Revenue	5.40%	4.27%	6.09%	-1.82%
Rates Revenue	19,938	20,888	21,114	(226)
User Charges for Services and Other Revenue	4,210	4,288	4,395	(107)
Subsidies and Grants	6,707	14,571	6,765	7,806
Total Revenue	**30,855**	**39,748**	**32,275**	**7,472**
Capital Expenditure	14,160	22,566	10,897	11,669
Operating Expenditure by Activity Group				
Recreation and Facilities	8,023	7,873	8,100	(227)
Democracy	1,637	1,658	1,794	(136)
Community Development	1,819	1,968	2,138	(170)
Environmental Services	3,085	3,267	3,583	(316)
Roading	9,180	8,680	9,679	(999)
Stormwater Drainage	488	503	548	(45)
Wastewater (Sewerage)	1,253	1,109	1,321	(212)
Solid Waste (Rubbish and Recycling)	1,505	1,540	1,694	(154)
Water Supply	2,647	2,504	3,197	(693)
Total Operating Expenditure	**29,637**	**29,100**	**32,055**	**(2,953)**
Rates Increase (including CPI)	**6.89%**	**4.80%**	**5.90%**	**-1.10%**
Rates per Head of Population	$1,970	$2,064	$2,086	-$22
Public Debt per Head of Population	$4,352	$5,163	$4,925	$238

The Council has undertaken a comprehensive review of its 2026/2027 estimates. Cost increases across contracts, depreciation, salaries and lower NZTA Waka Kotahi subsidies has reduced the planned surplus, however the reduction in planned roading projects has contributed towards the overall 2026/27 rates increase staying reasonable.

Key assumptions made for the *Annual Plan 2026/27* include:

- Business as usual for all Council activities in terms of service level delivery.
- *Local Water Done Well* reforms are incorporated. This is essential to comply with legislation and to start implementing Councils *Water Services Delivery Plan (WSDP)*.
- Staff costs have been budgeted to increase at 3%, with a 5% overall saving factored in for staff vacancies.
- Interest rate on borrowings 4.50% (2025/26 4.00%).
- Interest rate on investments 3.50% (2025/26 4.00%).
- Asset revaluation increase effect on land and buildings – 5%.
- Asset revaluation increase effect on services infrastructure depreciation – 0%. Due to the next valuation not currently planned till 30 June 2027.

There is a significant reduction in roading capital expenditure from the *Long-Term Plan 2024-34* (including the $9.5 million allocated for the Brecon Road bridge). However, this reduction is due to NZTA Waka Kotahi not funding the projects and aligns with the significant forecasting assumptions of the *Long-Term Plan 2024-34*.

The large increase in water supply costs and targeted rates is expected and required to meet our *Water Services Delivery Plan (WSDP)* obligations, which went through a full consultation process with the community last year.

Work programmes remain consistent with what was proposed in the *Long Term Plan 2024/34*, with a Back-to-Basics approach to service delivery and a real focus on infrastructure resilience.

Fees and charges has some updated changes, as approved at the Policy and Services Committee meeting on 28 April 2026.

The overall proposed rates increase is 5.9%, While this is higher than the *Long-Term Plan 2024-34* forecast of 4.8%, this is mainly due to the increased costs of *Local Water Done Well* legislation (not previously factored into the *Long-Term Plan 2024-34).*

As **Figure 1** illustrates, proposed rates increases excluding water supply and wastewater targeted rates are actually decreased from original plans.

Annual Plan 2025/26 $000	Stratford District Council 2026/27 Rates Movement	Annual Plan 2026/27 $000	LTP 2026/27 $000
3,828 15.48%	Total 2 Waters Rates *% Increase*	4,438 15.95%	3,529 2.74%
16,110 5.03%	All Other Rates *% Increase*	16,676 3.51%	17,359 5.19%
19,938 6.89%	Total Rates *% Increase*	21,114 5.90%	20,888 4.76%

Figure 1: Projected Council rate increases (water targeted rates separated)

Refer to **Appendix 1** for the full copy of the *Annual Plan 2026/27*.

7.3 **Significance**

	Yes/No	Explain
Is the proposal significant according to the Significance Policy in the Long Term Plan?	No	
Is it: • considered a strategic asset; or	No	
• above the financial thresholds in the Significance Policy; or	No	
• impacting on a CCO stakeholding; or	No	
• a change in level of service; or	No	
• creating a high level of controversy; or	No	
• possible that it could have a high impact on the community?	No	

In terms of the Council's Significance Policy, is this proposal of high, medium, or low significance?		
High	**Medium**	**Low**
	✓	

7.4 **Options**

Option 1 (recommended option)

To approve and adopt the *Annual Plan 2026/27.*

Option 2

Do not approve the *Annual Plan 2026/27* as presented. This increases the risk of Council missing its statutory deadline of adopting the *Annual Plan 2026/27* by 30 June 2026.

7.5 **Financial**

Financial impacts of the *Annual Plan 2026/27* are highlighted earlier in this report. The annual plan has been prepared in accordance with generally accepted accounting practice.

7.6 **Prioritisation & Trade-off**

This has been considered throughout the preparation of the *Annual Plan 2026/27*.

The Council has confidence that it can deliver on the outcomes of the proposed *Annual Plan 2026/27.*

7.7 **Legal Issues**

Council is legally required to adopt its *Annual Plan 2026/27* by 30 June 2026.

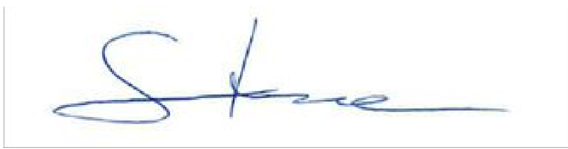
7.8 **Policy Issues - Section 80**

The *Annual Plan 2026/27* is in line with the Revenue and Financing Policy and the Treasury Management Policy.

Attachments:

Appendix 1 *Annual Plan 2026/27*

Raelene Johnson
Director – Corporate Services



[Approved by]
Sven Hanne
Chief Executive **Date** 4 May 2026

TE KAUNIHERA Ā ROHE O WHAKAAHURANGI
STRATFORD DISTRICT COUNCIL

ANNUAL PLAN 2026/27

Contents

Purpose of Plan

The purpose of this document is:

- to describe the annual budget and funding impact statement for the year to which the annual plan relates; and
- to describe any variation from the financial statements and funding impact statement included in the local authority's Long Term Plan in respect of the year; and
- to support the Long Term Plan in providing integrated decision making and co-ordination of the resources of the local authority; and
- to contribute to the accountability of the local authority to the community; and
- to provide an opportunity for participation by the public in decision-making processes relating to the costs and funding of activities to be undertaken by the local authority.

(Section 95, Local Government Act 2002).

Summary of Information

This annual plan, including the Prospective Financial Statements, was adopted at the Ordinary Meeting of council on Tuesday 12 May 2026.

The Prospective Financial Statements (financial statements) comply with the requirements of FRS 42 issued by the New Zealand Accounting Standards Board of the External Reporting Board (XRB), and the New Zealand equivalent of International Reporting Standard for Public Benefit Entities (NZ IFRS PEB), with Council designating itself as a Tier 2 public benefit entity for the purposes of compliance with these standards.

The major matters contained within the Annual Plan are:

- to describe the annual budget and funding impact statement for the 2026/27 financial year; and
- to describe any variation from the financial statements and funding impact statement included in the Council's Long Term Plan in respect of the year; and
- to support the Long Term Plan in providing integrated decision making and co-ordination of the Council's resources.

A copy of the Annual Plan may be inspected at the offices of the Stratford District Council, 63 Miranda Street, Stratford, the Stratford Public Library and iSITE, Prospero Place, Stratford and the website: www.stratford.govt.nz or a copy can be obtained by writing to the Stratford District Council, P O Box 320, Stratford 4352.

Public Consultation

In April 2026, Council considered the requirements for public consultation for the 2026/27 Annual Plan.

Council decided that no public consultation be undertaken, as the 2026/27 Annual Plan contains no significant or material differences from the work plans and programmes established, and already fully consulted on, in the 2024/34 Long Term Plan for 2026/27 and the Local Water Done Well decision 2025 consultation.

From the Mayor and Chief Executive

Tēnā koutou katoa

Welcome to Stratford District Council's Annual Plan for 2026/27, which continues our back-to-basics approach. While council has been focused on delivering the same services with less funding, several external factors are making it challenging to deliver on these aspirations. But if anything, these challenges have only made our efforts to keep rates as low as possible, while trying to maintain service levels, even more important.

Last year, the community had to decide on the future of the district's water services. This saw significant community interest and resulted in a very strong mandate for council to keep these services in house. We appreciated the strong vote of confidence in the submissions received from the community. Our water services delivery plan has since been approved by central government and we are actively working on the establishment of an in-house business unit to deliver water, stormwater and wastewater services to our communities. This change in business model is a requirement for councils that want to keep water services in-house and is set to go live on 1 July 2027. Unfortunately, regardless of whether services remain in-house or become part of a regional council-controlled organisation, costs are going to increase significantly. This is largely due to increased central government reporting, monitoring, and investment requirements.

Following working through the water reforms, the next major changes we are facing are Simplifying Local Government, which could potentially involve amalgamations, followed by Resource Management Act (RMA) overhaul, and a proposal for rates capping.

While there are some some unders and overs in individual budgets, we have been able to keep the overall rates increase for this Annual Plan at 5.9%. This is a combination of a 3.5% increase in rates for all non-water activities and a 15.95% increase for water and wastewater. The actual change that will apply to your property depends on factors such as property type, value and whether it receives council services including water supply, wastewater or solid waste collection. A range of sample rates is provided on page 15 and 16 of this plan.

Our key focus for the next 12 months will be on maintaining our existing infrastructure and continuing to replace assets when they come to the end of their life, to ensure ongoing service provision to our community. That's what we meant when we adopted the back-to-basics philosophy - it's about being realistic and streamlining our core service areas. This is also reflected in our ongoing work to reduce operating costs where possible across our facilities and services. As an example, we have already been successful in reducing operating costs for Wai o Rua – Stratford Aquatic Centre through improved energy management, and by bringing some services that were previously outsourced in-house. To maximise the impact of this we are looking at external funding opportunities too.

We have also carefully reviewed our fees and charges. While we have found savings where possible, rising delivery costs mean some adjustments are necessary to ensure we can continue providing the services our community relies on.

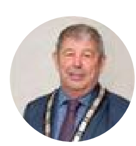
Once again, we had to remove the Brecon Road extension project from this annual plan as we were unable to obtain the required co-funding from NZTA. Without significant grant or co-funding, this project, which was budgeted at a total cost of $20 million, will need to be re-considered or abandoned.

The upgrade of Prospero Place, Stratford's town square, and the extension of Council's residential subdivision may not look like they fit with council's back-to-basics approach, but they have been in the pipeline for a long time, and we are aiming to deliver these while minimising their impact on rates. The Prospero Place project is in full flight and while council funding has been cut back, generous donations from philanthropic funders are helping to reduce the level of funding council, and in turn ratepayers, have to contribute without having to significantly scale back the project scope.

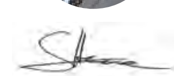
The residential subdivision is a continuation of the previous council subdivision off Pembroke Road. Just like its predecessor, which made a modest profit, this project is envisaged to at least be fully self-funding, while not only delivering housing opportunities but also growth of our ratepayer base. As a bonus it helps improve our overall infrastructure by creating connections for existing services. We expect that scheme plans for the subdivision will be completed within the 2025/26 financial year, which will then set the scene for the delivery of infrastructure, such as roading, water and wastewater.

We have a lot to be proud of here, in the heart of Taranaki, and we want to keep that feeling alive. We'll work hard to maintain a balanced and realistic approach that manages the needs and wants of our community against our financial performance. Finding that sweet spot, that we believe will result in positive outcomes for the whole community.

Ngā mihi



Neil Volzke
District Mayor



Sven Hanne
Chief Executive

District Profile

Stratford is located at the junction of State Highway 3 and State Highway 43, in the heart of Central Taranaki, in the North Island of New Zealand.

Stratford is the closest main centre to Te Papa-Kura-o-Taranaki (National Park), and the gateway to Taranaki Maunga, the Manganui Ski Field, Dawson Falls, and the Forgotten World Highway (SH43) which winds its way through east Taranaki to Taumarunui.

Covering approximately 2,170 square kilometres, it has four distinct regions:

- The alpine and bush environment of Te Papa-Kura-o-Taranaki
- The dairy farming country of the Taranaki ring-plain.
- The frontal hill country. This land lies between the ring plain and the eastern hill country. It is mostly utilised for sheep and beef farming.
- The relatively steep hill-country of eastern Taranaki, some areas of which are farmed mostly for sheep and beef farming. Some areas are abandoned farmland reverting to bush while some land remains in original bush.

Stratford District is one of New Zealand's smallest local authority areas, being the 58th largest district in New Zealand, of 67, based on population estimates.

Stratford District is part of the Taranaki Region. Taranaki has four Councils, made up of three territorial authorities and one regional council:

- Taranaki Regional Council
- New Plymouth District Council
- South Taranaki District Council
- Stratford District Council

The Stratford District Council is currently represented by 11 Councillors and the Mayor. Stratford district is divided into three wards – an urban ward (6 Councillors), a rural ward (4 Councillors) and a māori ward (1 Councillor). The Council has no community boards.

The Council has one Council Controlled Organisation (CCO), the Percy Thomson Trust, with control through the ability to appoint more than half of the trustees. The Trust is registered as a charitable trust, and therefore exempt from income tax.

The most recent population estimate for the district of 10,160 people is based on Statistics NZ population estimates as at 30 June 2022.

Elected Members

District Mayor

Neil Volzke, Mayor
nvolzke@stratford.govt.nz
027 6317 418

Māori Ward Councillor

David Chadwick
david.chadwick@stratford.govt.nz

Rural Ward Councillors

Deputy Mayor, Amanda Harris
amanda.harris@stratford.govt.nz

Grant Boyde, JP
grant.boyde@stratford.govt.nz

Katherine Sextus
katherine.sextus@stratford.govt.nz

Steve Beck
steve.beck@stratford.govt.nz

Urban Ward Councillors

Jaimie Bertie
jaimie.bertie@stratford.govt.nz

Josh Best
josh.best@stratford.govt.nz

Annette Dudley
annette.dudley@stratford.govt.nz

Mathew Watt
mathew.watt@stratford.govt.nz

Jono Erwood
jono.erwood@stratford.govt.nz

Ellen Hall
Ellen.Hall@stratford.govt.nz

District Mayor and Councillors

Policy & Services Committee
Chair - Deputy Mayor

Audit & Risk Committee
Independent Chair

Hearings Committee
Chair – Elected Member

Executive Committee
Chair – District Mayor

Employment Relations Committee
Chair - Deputy Mayor

Water Services Committee
Chair – TBC

Chief Executive

Administration and Management
Human Resources
Governance
Long Term Planning
Civil Defence

Assets

Roading
Stormwater
Water Supply
Solid Waste
Trade Waste
Wastewater
Parks and Reserves
Sports Fields
Council Properties
Cemeteries
Bylaws

Environmental Services

Planning & Regulatory
Resource Consents
Monitoring
Building Control
Environmental Health
Hazardous Substances
Liquor Licensing
Dog Control
General Inspections
Parking Control

Community Services

Community Development
Community Funding
Information Centre
Library
Communications
Economic Development
Customer Service
Aquatic Centre

Corporate Services

Rates
Accounting
Financial Reporting
Treasury
Debt Collection
Information Technology
Record Management
Policy & Sustainability
Health and Safety

Significant Forecasting Assumptions

Introduction

Stratford District Council has adopted a range of forecasting assumptions which underpin the preparation of the Annual Plan 2026/27, and which represent the most likely future scenario with the information known at present. However, the future is always uncertain and there are a number of other likely outcomes that have not been factored in. Therefore, variations from the forecasting assumptions are likely, and it is accepted that variations from the annual plan may be material.

Interest

The interest on borrowings is based on the rate of 4.50% and 3.50% on investments.

External Funding

The Funding Assistance Rate (FAR) government roading subsidy is forecast to be 63% in 2026/27. The roading budget was adjusted from the 2024/34 Long Term Plan for this Annual Plan as a result of the funding decision made by Waka Kotahi (NZTA) in August 2024.

Revaluation of Assets

It is assumed that the value of Council assets will be consistent with the most recent asset valuation for each class of assets. Roading and Waters assets last revaluation was done as at 30 June 2024 (next revaluation planned for 30 June 2027). Land and buildings last revaluation was done as at 30 June 2023 (next revaluation planned for 30 June 2026).

Capital Expenditure

Council has forecasted $10,897,000 of capital expenditure in the 2026/27 Annual Plan.

The key risk is that the Council is unable to deliver the works programmes as outlined. If the risk occurs then this creates a wave and backload of work, in particular continued delays in the delivery of renewals and upgrades, subsequently that may impact on the achievement of levels of service, potential increased costs from delays and risks to the continuity and delivery of services with the risks of assets failing before they can be replaced. This also comes with the risk that Council rates and borrows to fund a program that can't be delivered in the budgeted timeframe.

Contractor Availability

The ability of Council to deliver many core infrastructure services as well as parks, reserves, cemeteries, and property maintenance depends on the ability of contractors to deliver to agreed expectations. An effective procurement process also relies on there being an adequate number of contractors to bid for Council work, enabling a more competitive process – not just on price but quality of delivery.

There is a moderate to high level of risk that there will be a shortage of contractors or that contractors will not deliver to the agreed standards and specifications within the agreed time.

Asset Life

The remaining useful lives of Council assets are recorded in the individual Asset Management Plans and have been taken from the most recent Independent Asset Revaluation.

There is a medium to high level of uncertainty about the expected useful lives which is based upon estimates by actual performance, industry standards, engineer estimates, and valuers. Plant, equipment and infrastructural assets lives range from 2 years to 120 years and were determined either upon initial recognition, or at the asset revaluation cycles. Depreciation and interest costs would increase if replacement capital expenditure was required earlier than anticipated. However, these impacts could be mitigated as capital projects could be reprioritised in the event of early expiration of assets. It is also possible for assets to last longer than their estimated useful life, again mitigating the effects of asset failure before the expected date. Service disruption may occur where assets fail before their useful life, however, Council are very responsive when it comes to ensuring the core infrastructure services are maintained and operated with minimal disruption.

Legislative Reform

Local Water Done Well

Local Water Done Well is the Government's plan to address New Zealand's long-standing water infrastructure challenges. It gave local councils a choice of how they will provide reliable and safe water services to their communities over the next 30 years and beyond; either by themselves, or with other councils, as long as they meet all relevant standards, can provide the infrastructure investment required and are financially sustainable.

While council originally proposed a joint regional Water Services Council Controlled Organisation (CCO) with NPDC and STDC, it unanimously adopted a stand-alone in-house delivery model through a business unit following public consultation which strongly favoured retaining the service in house. A delivery plan based on an in-house service provision was subsequently approved by the Department of Internal Affairs in October 2025.

Council is now actively working on the implementation of this plan and is on track to deliver against its milestones. Due to increases in legislative requirements, as well as some significant infrastructure projects, the cost of delivery of water services is forecast to increase notably. This aligns with the information presented during the public consultation and is largely unaffected by the chosen delivery model.

Resource Management Act

The Government intends to replace the Resource Management Act with two new Acts, a Natural Environment Act, and a Planning Act.

Submissions on the two Bills closed in January 2026 and the Environmental Select Committee has recently heard from some submitters. The final content of the new legislation isn't clear yet, but it looks likely to introduce significant change. The new legislation is expected to be in place later this year.

Building Act

In 2025 the Government announced a series of changes to building legislation. Some of these changes are now coming into force, with the introduction of more permissive provisions for small standalone dwellings the most recent. Changes relating to the content of lead in plumbing products will apply from May 2026. There are also changes relating to earthquake prone building requirements and accountability still to come.

The changes to the building system affect several areas and it is difficult to measure the impact of each change because there are so many. The changes relating to accountability could be significant for councils, but we have little indication of the scope of these changes or their likely timing.

Rates capping

The Government intends to introduce rates capping, with a phased approach, and full implementation by 2029.

Instead of a definitive cap, the government intends setting a target range of around 2 - 4%.

The cap will apply to all sources of rates – general rates, targeted rates and uniform annual charges – but is expected to exclude water charges and other non-rates revenue like fees and charges. Councils will not be able to increase rates beyond the upper end of the range, unless they have permission from a regulator appointed by central government.

Rates capping creates a financial risk, particularly for smaller councils that have limited access to alternative funding.

Proposed rates capping limits don't apply to the 2026/27 Annual Plan, however the 2026/27 overall rates increase (excluding water charges/targeted rates) of 3.5% is within the targets of this reform.

Simplifying Local Government

The Government's intention to reform the structure of local government continues to have the potential for a significant impact on the future of this Council.

In early May 2026, the Government invited councils to fast track reform through a short term "Head Start" process, giving regions a three-month window to put forward their own proposals for reform.

The Government has asked for these proposals to focus on creating larger, more efficient unitary authorities that streamline functions, reduce duplication, and improve decision-making.

The direction and timing of any resulting changes remain uncertain and will be worked through over time.

This annual plan does not make allowances for these reforms, as any significant changes are expected to sit outside the period this plan covers.

Local Government (Systems Improvement) Bill

The Government's intention with this proposed bill, is to help alleviate pressure on council rates, by amending the purpose and role of local government, focusing on specific core services and "spending on the basics."

These amendments, and other proposed changes, are intended to address the Government's concern about a lack of financial discipline by the local government sector.

Changes the Bill proposes includes:

- Refocusing the statutory purpose of local government;
- Placing focus on certain types of "core services";
- Better measurement and publicising of council performance;
- Strengthening council transparency and accountability rules, to improve the relationship between councils and their communities;
- Reducing some regulatory requirements applying to councils.

While the Council's plans are mainly in alignment with this reform, this annual plan doesn't make any specific allowances, as any changes will sit outside the time period this plan covers.

Climate Change

Climate change is expected to affect the Stratford district over the short to long term through an increase in the frequency and intensity of storm events, and a change in rainfall patterns resulting in more extreme weather events, and an increase in drought events.

These extremes place increased pressure on government, private flood insurance schemes, and disaster relief.

Council responds to and plans for impacts of climate change as part of asset management practices by monitoring NIWA data in order to plan for and make adjustments to infrastructure where and when needed. Where adjustments are needed they are undertaken through new works and/or asset replacement.

Rating Base Information

The projected number of rating units within the district of the local authority at the end of the preceding financial year is 5,154.

The projected total capital value of rating units within the district of the local authority at the end of the preceding financial year is $4,673,123,650.

The projected total land value of rating units within the district of the local authority at the end of the preceding financial year is $2,743,095,350.

Changes from the 2024-2034 Long Term Plan

Introduction

The purpose of this Annual Plan is to outline the financial budget for the 2026/27 year, identify any changes from the 2024-2034 Long Term Plan (LTP) and to contribute to the accountability of the Council to its community.

Leadership

The community priorities strongly indicate that Council is expected to take a leadership role in areas not considered core services of Council, including health, education and social support. Council will continue to be a strong advocate for the District, and will, where appropriate, provide a co-ordination and facilitation role to ensure services are delivered to the community. Elected members will continue to participate in many community organisations, providing a two way communication channel between community groups and Council.

Financial Trends

This Plan is built around a continuation of the activities within the LTP, on the premise of ensuring retention of the core services and facilities of Council and the Stratford District, and maintenance of existing levels of service.

The LTP signalled rating revenue for 2026/27 of $20,888,000 (including water by meter revenue); this Annual Plan rates requirement is slightly higher at $21,114,000.

Variations

A simple comparison table between what the LTP said for 2026/27 and what this Annual Plan says is (figures in $1,000's):

Item	LTP $000	Annual Plan $000
Total Rates (GST exclusive)	$20,888	$21,114
General Rate	$6,527	$6,880
Roading	$5,037	$3,817
Uniform Annual General Charge (UAGC)	$4,512	$4,585
Solid Waste (Rubbish and Recycling)	$1,263	$1,374
Water Supply	$2,468	$3,153
Wastewater (Sewerage)	$1,061	$1,286
Total Debt	$52,249	$49,838
%Total Rates Revenue Increase	4.8%	5.9%
% Uniform Fixed Rates (UAGC and Solid Waste)	27.65%	28.22%
Debt Servicing as a % of Operating Revenue	4.27%	6.09%
Debt as a % of Operating Revenue	131.45%	154.42%
Debt/Equity Ratio	9.79%	9.71%

The variations in rate charges for 2026/27 as projected in the LTP and as calculated in this Annual Plan, are listed below.

Rate	2024-34 LTP Projection 2026/27	Annual Plan 2026/27	Variation (Less)
General Rate cents/$ of Capital Value	0.17306	0.17984	0.00678
Roading cents/$ of Capital Value	0.13555	0.09209	(0.04346)
Roading - forestry only	0.85669	0.57916	(0.27753)
UAGC	$1,000	$1,008	$8
Solid Waste (Rubbish and Recycling)	$527	$564	$37
Water Supply	$682	$856	$174
Wastewater 1 Closet	$406	$488	$82
Wastewater 2 Closets	$609	$732	$123
Wastewater 3 Closets	$812	$976	$164
Wastewater 4 Closets	$914	$1,098	$184
Wastewater 5 Closets	$1,015	$1,220	$205
Wastewater 6 Closets	$1,117	$1,342	$225
Wastewater 7 Closets	$1,218	$1,464	$246
Wastewater 8+ Closets	$1,320	$1,586	$266

Annual Plan Disclosure Statement

Annual Plan disclosure statement for the year ending 30 June 2027.

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. These can be viewed on www.legislation.govt.nz under Local Government (Financial Reporting and Prudence) Regulations 2014.

Benchmark	Limit	Planned	Met
Rates Affordability Benchmark • Income • Increases	 <$21,334,000 <7.0%	 $21,114,000 5.9%	 Yes Yes
Debt Affordability Benchmark			
Net debt to operating revenue	<115%	98.6%	Yes
Balanced budget benchmark	>100%	100.1%	Yes
Essential services benchmark	>100%	131.5%	Yes
Debt servicing benchmark	<10%	6.1%	Yes

Financial Terminology

Net Surplus

The difference between Revenue and Operating Expenses, where Revenue is higher.

Net Deficit

The difference between Revenue and Operating Expenses, where Operating Expenses is higher.

Gross Debt

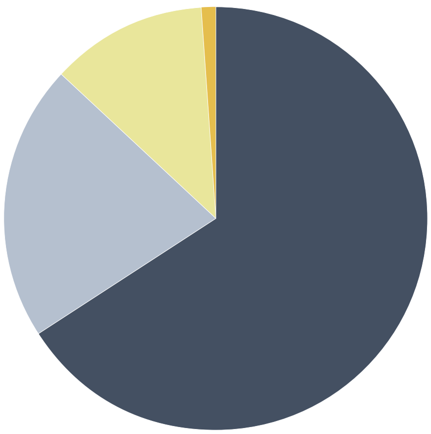
This is the total amount of external borrowings. *Borrowings* and *Debt* is used interchangeable with gross debt.

Net Debt

This is the total amount of external borrowings, less liquid financial investments including term deposits with registered banks and the loan to the Stratford Agricultural and Pastoral Association.

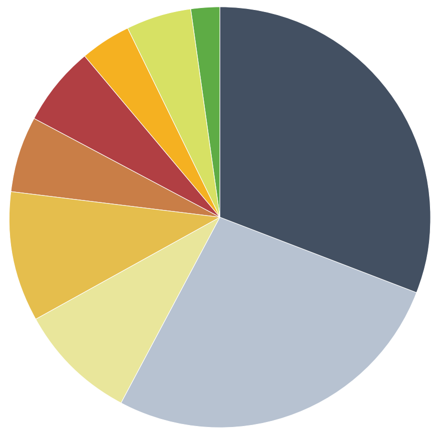
Funding Overview

Where the funding comes from



- Rates 66%
- NZTA Waka Kotahi Assistance 21%
- User Charges for Services 12%
- Financial Revenue 1%

Where Council expenditure goes



- Roading 30%
- Recreation and Facilities 25%
- Water Supply 10%
- Environmental Services 11%
- Community Development 7%
- Democracy 6%
- Wastewater (Sewerage) 4%
- Solid Waste (Rubbish and Recycling) 5%
- Stormwater Drainage 2%

Highlights

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Rates Revenue	19,938	20,888	21,114	(226)
Rate Increase (including CPI)	6.89%	4.80%	5.90%	-1.10%
Public Debt	44,042	52,249	49,838	2,411
Net External Debt per head of population	$4,214	$5,029	$4,577	452
Net External Debt per ratepayer	$8,218	$9,817	$8,857	960
Interest expense / Total Revenue	5.40%	4.27%	6.09%	-1.82%
Rates Revenue	19,938	20,888	21,114	(226)
User Charges for Services and Other Revenue	4,210	4,288	4,395	(107)
Subsidies and Grants	6,707	14,571	6,765	7,806
Total Revenue	**30,855**	**39,748**	**32,275**	**7,472**
Capital Expenditure	14,160	22,566	10,897	11,669
Operatng Expenditure by Activity Group				
Recreation and Facilities	8,023	7,873	8,100	(227)
Democracy	1,637	1,658	1,794	(136)
Community Development	1,819	1,968	2,138	(170)
Environmental Services	3,085	3,267	3,583	(316)
Roading	9,180	8,680	9,679	(999)
Stormwater Drainage	488	503	548	(45)
Wastewater (Sewerage)	1,253	1,109	1,321	(212)
Solid Waste (Rubbish and Recycling)	1,505	1,540	1,694	(154)
Water Supply	2,647	2,504	3,197	(693)
Total Operating Expenditure	**29,637**	**29,100**	**32,055**	**(2,953)**
Rates Increase (including CPI)	**6.89%**	**4.80%**	**5.90%**	**-1.10%**
Rates per Head of Population	$1,970	$2,064	$2,086	-$22
Public Debt per Head of Population	$4,352	$5,163	$4,925	$238

Prospective Funding Summary

The Funding Summary shows that Council requires:	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Total Rates Revenue Required	**19,938**	**20,888**	**21,114**	**(226)**
Total Rates Revenue Increase	6.89%	4.77%	5.90%	-1.1%
Uniform Annual General Charge (UAGC)	4,298	4,512	4,585	(73)
Section 21 Rating Percentage Cap	27.77%	27.65%	28.29%	-0.64%
Targeted Rates				
Water Supply	2,620	2,468	3,153	(685)
% Increase	12.16%	2.15%	20.33%	-18.18%
Solid Waste (Rubbish and Recycling)	1,224	1,263	1,374	(111)
% Increase	5.36%	3.34%	12.24%	-8.90%
Wastewater	1,208	1,061	1,286	(225)
% Increase	23.44%	4.17%	6.43%	-2.26%
Roading	4,152	5,037	3,817	1,219.7
% Increase	-1.83%	2.54%	-8.06%	10.60%
Community Centres	21	19	21	(2)
% Increase	0.00%	0.00%	0.00%	0.00%
Sub-Total for Targeted Rates	**9,225**	**9,848**	**9,651**	**197**
General Rate	**6,415**	**6,527**	**6,879**	**(351)**
% Increase	**6.75%**	**6.57%**	**7.24%**	**-0.67%**

Key Projects 2026/27

Civic Amenities
- TET Stadium – structural strengthening

Parks, Reserves and Cemeteries
- Playground equipment replacement - King Edward and Victoria Park
- Street trees and surrounds replacements
- Parks, reserves and walkways seat replacements
- Midhirst Cemetery – Boundary hedge replacements
- Kopuatama Cemetery – Concept plan/design for new extension

Rental and Investment Properties
- Farm – Sand trap and automatic drafting gate system

Council Projects
- Subdivision and land development

Roading
- Work will continue in accordance with NZTA budgets and guidelines

Stormwater
- Reticulation renewals
- Pipework capacity increase

Wastewater
- Reticulation safety renewals
- Infiltration renewals
- Campervan discharge facility replacement
- Routine step/aerate renewals

Solid Waste
- Permanent recycling stations
- Rural mobile mini recycling stations
- Organic materials processing facility

Water Supply
- Reticulation renewals
- Laterals renewals
- Chlorine and pressure monitoring meters
- Additional bore for Stratford supply

Prospective Sample Rates for 2026/27

Residential Includes Services Charges	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$440,000**	**$440,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Solid Waste (Rubbish and Recycling)	507.00	564.00	11.24%
Water Supply	713.00	856.00	20.06%
Wastewater	464.00	488.00	5.17%
Roading Rate	446.69	405.19	-9.29%
General Rate	743.29	791.29	6.46%
Total Rates (excl TRC)	**3,826.98**	**4,112.48**	
Movement $		**285.50**	
Movement %		**7.46%**	

Residential Includes Services Charges	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$770,000**	**$770,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Solid Waste (Rubbish and Recycling)	507.00	564.00	11.24%
Water Supply	713.00	856.00	20.06%
Wastewater	464.00	488.00	5.17%
Roading Rate	781.70	709.09	-9.29%
General Rate	1,300.76	1,384.75	6.46%
Total Rates (excl TRC)	**4,719.47**	**5,009.84**	
Movement $		**290.37**	
Movement %		**6.15%**	

Residential Includes Services Charges	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$1,000,000**	**$1,000,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Solid Waste (Rubbish and Recycling)	507.00	564.00	11.24%
Water Supply	713.00	856.00	20.06%
Wastewater	464.00	488.00	5.17%
Roading Rate	1,015.20	920.90	-9.29%
General Rate	1,689.30	1,798.38	6.46%
Total Rates (excl TRC)	**5,341.50**	**5,635.27**	
Movement $		**293.77**	
Movement %		**5.50%**	

Rural No Services	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$2,475,000**	**$2,475,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Roading Rate	2,512.62	2,279.22	-9.29%
General Rate	4,181.02	4,450.98	6.46%
Total Rates (excl TRC)	**7,646.64**	**7,738.20**	
Movement $		**91.56**	
Movement %		**1.20%**	

Rural No Services	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$3,610,000**	**$3,610,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Roading Rate	3,664.87	3,324.43	-9.29%
General Rate	6,098.37	6,492.14	6.46%
Total Rates (excl TRC)	**10,716.25**	**10,824.57**	
Movement $		**108.32**	
Movement %		**1.01%**	

Rural No Services, includes Forestry Targeted Rate	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value (Forestry)	**$1,030,000**	**$1,030,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Roading Rate*	6,776.78	5,965.37	-11.97%
General Rate	1,739.98	1,852.33	6.46%
Total Rates (excl TRC)	**9,469.76**	**8,825.69**	
Movement $		**(644.07)**	
Movement %		**(6.80%)**	

* Roading Rate based on Forestry Differential collecting $350,000

Rural No Services	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$1,030,000**	**$1,030,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Roading Rate	1,045.66	948.52	-9.29%
General Rate	1,739.98	1,852.33	6.46%
Total Rates (excl TRC)	**3,738.64**	**3,808.85**	
Movement $		**70.21**	
Movement %		**1.88%**	

Commercial No Refuse Collection Charge	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Capital Value	**$510,000**	**$510,000**	
Uniform Annual General Charge	953.00	1,008.00	5.77%
Water Supply	713.00	856.00	20.06%
Wastewater	464.00	488.00	5.17%
Roading Rate	517.75	469.66	-9.29%
General Rate	861.54	917.17	6.46%
Total Rates (excl TRC)	**3,509.30**	**3,738.83**	
Movement $		**229.53**	
Movement %		**6.54%**	

Note: Water consumption charge proposed below

	2025/26 Annual Plan $	2026/27 Annual Plan $	Change from previous year
Water Rate per cubic metre	**2.53**	**2.77**	**9.64%**

Community Outcomes

Vision

Council has spent time reviewing its vision statement for the district and will aspire to be:

A Welcoming, Inclusive, Safe community – Te Pūmanawa o Taranaki.

Te Pūmanawa o Taranaki translates as 'The Beating Heart of Taranaki.'

Community outcomes

To the deliver the vision we will develop strategies, policy and procedures that facilitate and encourage a welcoming, resilient, connected and enabling district.

Council has a role on behalf of the community it represents in planning, delivering and monitoring parts of this vision. Council has held workshops and used community feedback to refine the outcomes to better reflect what is important to Stratford. These are used to provide direction and inform Council on service delivery and resourcing. These community outcomes are:

Community Outcome	What council will do
Welcoming 	• We celebrate the unique stories of our district • We are inclusive, and value our diversity • Stratford is a friendly place where our visitors feel welcomed • Our diverse community feels safe and supported • We promote the district as the place to visit, live, play, learn and work
Resilient 	• We consider our natural resources as taonga (treasures) and we will work with our treaty partners and the community to protect and look after them • We support a low-emissions future for our community • We enable our rangatahi (youth) to be sustainable leaders • We strive to have resilient infrastructure that meets the current and future needs of the district • We respect and apply Te Ao Māori values and Matauranga Māori (knowledge) in our mahi (actions/work)
Connected 	• We provide opportunities for families and people of all ages to connect with others in the community • Our community is engaged and actively participates in democracy • We value local knowledge when making decisions • We advocate for the services that our community needs to live safe and healthy lives • We welcome opportunities to work in partnership with others to help achieve our community outcomes • We are committed to fostering meaningful and genuine partnerships with Mana Whenua
Enabling 	• We are a business friendly district • We encourage a diverse and sustainable business community • We enable economic growth by supportung business investment and development • We support the growth of employment opportunities within our community; with a particular focus on our rangatahi (youth) • We carefully balance the needs and wants of our district when funding services and infrastructure • We encourage partnerships to collaborate with Mana Whenua for the benefit of the Stratford district

The group of activities contribute predominantly to the following community outcomes:

Activities	Welcoming 	Resilient 	Connected 	Enabling 
Recreation and Facilities	✓	✓	✓	✓
Community Development	✓	✓	✓	✓
Democracy	✓	✓	✓	✓
Environmental Services	✓	✓	✓	✓
Roading	✓	✓	✓	✓
Stormwater	✓	✓	✓	✓
Wastewater	✓	✓	✓	✓
Solid Waste	✓	✓	✓	✓
Water Supply	✓	✓	✓	✓

The group of activities meet the purpose of the Local Government four well-beings as follows:

Activities	Cultural	Social	Economic	Environmental
Aerodrome		✓	✓	✓
Civic Amenities	✓	✓		
Library Hub	✓	✓	✓	
Parks, Reserves and Cemeteries	✓	✓		✓
Wai o Rua -Stratford Aquatic Centre	✓	✓	✓	
Democracy	✓	✓	✓	✓
Community Development	✓	✓		
Economic Development	✓		✓	
Rental and Investment Properties		✓	✓	
Building Services			✓	✓
Planning			✓	✓
Community Health and Safety			✓	
Emergency Management		✓	✓	✓
Roading		✓	✓	
Stormwater	✓	✓	✓	✓
Wastewater	✓	✓	✓	✓
Solid Waste		✓	✓	✓
Water Supply	✓	✓	✓	✓

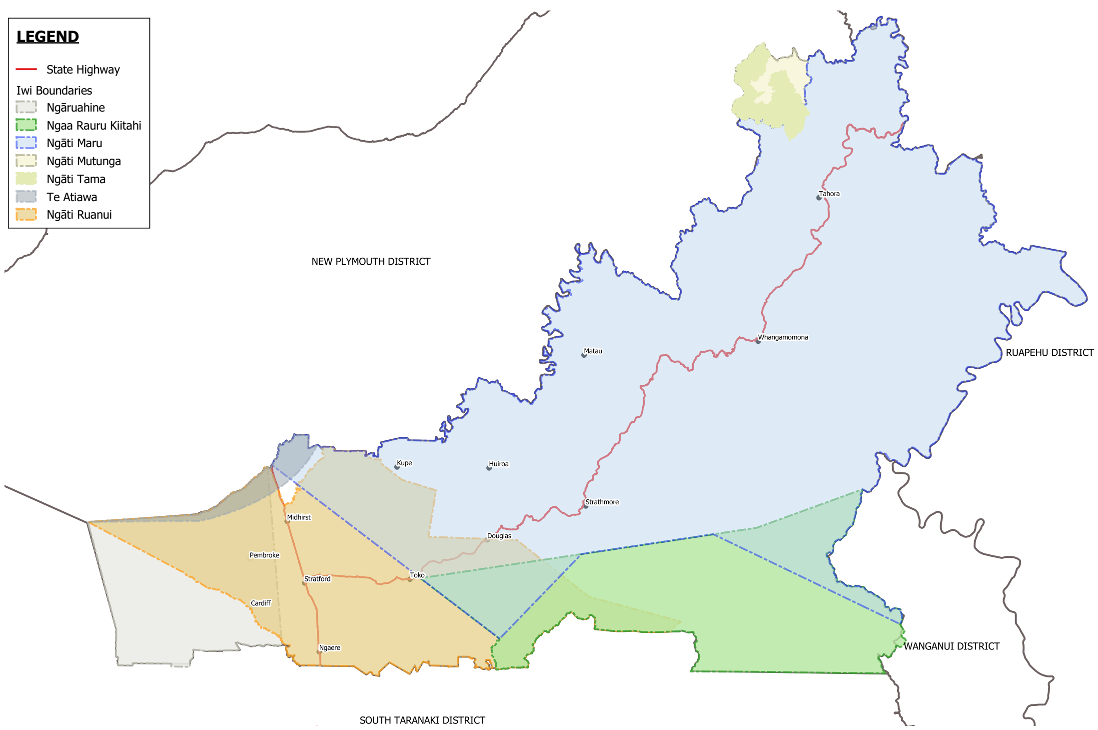
Puanga Rākau (tree) activity

Opportunities for Māori Contribution to Decision Making Processes

As a Council, we recognise the special position of tangata whenua and the important role Māori have to play in Council's decision-making processes and aim to build and grow mutually beneficial, positive relationships with iwi and hapu situated within the Stratford District.

We acknowledge the following seven iwi as tangata whenua within the Stratford District. These are Ngāti Ruanui, Ngāruahine, Ngāti Maru, Ngāti Mutunga, Ngāti Tama, Ngaa Rauru Kiitahi and Te Atiawa.

Council also recognises the role of Whakaahurangi Marae within the district.



Council provides opportunities for Māori contribution to decision making in the following ways:

Statutory

Section 81 of the Local Government Act, 2002 requires Council to provide opportunities for Māori to participate in Council decision-making and consider ways we can foster the development of Māori capacity to contribute to Council's decision-making. The Resource Management Act 1991 places further requirements on Council to support Māori participation and capacity in contributing to its decision making processes.

Significance and Engagement

The Significance and Engagement Policy sets out how Council will determine the significance of an issue, proposal, or decision and the level of engagement required with key stakeholders including iwi. This ensures a consistent approach is used when considering Māori contributions to Council's decision-making. Council acknowledges its unique relationship with Māori and supports this through:

- Establishing and maintaining processes to provide opportunities for Māori to contribute to decision-making;
- Taking into account the relationship Māori have with their ancestral land, water, sites, waahi tapu, and other taonga, when a significant decision relates to land or a body of water;
- Building ongoing relationships with Māori to enable early engagement in the development of appropriate plans and policies

Internal Capacity

To enable and enhance effective engagement of Māori in decision making processes Council has committed resource to support and guide its interactions with Māori, with a focus on building the cultural competency of our staff and elected members. This includes ensuring training on Te Ao Māori is available and supported, including basic te reo Māori, tikanga, local history, and relevant legislation. This enhances staff confidence and skills in engaging with Māori to establish and manage effective relationships.

Working Together

Council values its relationship with mana whenua, demonstrated through involvement in significant community events such as the Puanga and te wiki o te reo Māori celebrations, through active engagement in the development of new recreational facilities as well as policy and bylaw adoption processes. Cooperation is also directly benefiting from iwi being increasingly included in regional groups such as the Taranaki Regional Executive Group and Civil Defence as well as on a project basis, such as the outcomes of the Local Water Done Well reforms.

Governance

In 2021 Council resolved to adopt a bilingual name Te Kaunihera a Rohe o Whakaahurangi Stratford District Council, and is looking forward to continuing the conversation around bilingual language use across Council operations, services and facilities.

In May 2021 Council adopted to include a Māori Ward for the 2022 and 2025 local body elections. The Council was required to hold a poll on the future of Māori wards in the 2025 elections, with voters electing to disestablish the Māori ward for the future 2028 and 2031 triennial elections.

Council Activities

Groups of activities

As required by the Local Government Act 2002, Council has grouped the services it provides into the following groups of activities:

Group	Activity	Services
Recreation and Facilities	Aerodrome Civic Amenities Library Hub Parks, Reserves and Cemeteries Wai o Rua - Stratford Aquatic Centre	Civic Amenities & Toilets Housing for Older Persons
Community Development	Community Services Economic Development Rental and investment properties	Farm Holiday Park Rental properties
Democracy	Democracy	Democracy Corporate support
Environmental Services	Building services Planning Community health and safety Civil Defence and Emergency Management	District Plan Resource Consents Food and health Alcohol licensing Parking and other bylaws Animal control
Roading	Roading	Construction, maintenance and renewal of roads, footpaths and associated infrastructure
Stormwater	Stormwater	Construction and renewal of stormwater infrastructure
Wastewater	Wastewater	Construction, maintenance and renewal of waste water network and treatment facilities
Solid Waste	Solid Waste	Kerbside collection of refuse and recycling and operation of the transfer station
Water Supply	Water Supply	Construction, maintenance and renewal of water treatment plants and water reticulation network

Disclosure of significant negative effects on well-being

The Council is required to identify and disclose any activities undertaken to promote specific community well-beings which have potentially significant adverse effects for other outcomes.


Wai o Rua - Stratford Aquatic Centre
CANTERBURY OF NEW ZEALAND

Recreation and Facilities

RECREATION AND FACILITIES

AERODROME

1.1 What We Do

Council owns the aerodrome to make provision for local air transport, recreation and light commercial needs. The aerodrome is situated at Flint Road and has two grassed runways.

1.2 Why We Do It

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Aerodrome activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social & environmental - The Aerodrome activity has the potential to negatively impact on the social and environmental well-being of the local community through noise. To mitigate this, the aerodrome is located in a rural area and Council owns the farm surrounding the aerodrome which serves as a buffer zone.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To maintain the Aeodrome for use by the Stratford community and other users.	Engage and meet regularly with Aerodrome users by attending formal meetings.	>3 meetings attended annually	**Not Achieved** – 2 meetings attended	Meeting register that captures all formal meetings held
The aerodrome is used by the Stratford community and visitors.	Number of aircraft movements during the year.	>1,750	**Not Achieved** – 1,935	Annual AIMM compliance reporting

1.5 Key Future Projects

There are no future projects associated with the Aerodrome activity.

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan	2026/27 Long Term Plan	2026/27 Annual Plan	Variance
	$000	$000	$000	$000
Operating Expenditure	154	152	169	(17)
Revenue	32	33	33	(0)
Net Cost of Service	**122**	**120**	**137**	**(17)**

EXPENDITURE				
Operating Costs	94	96	101	(5)
Interest	1	0	0	0
Depreciation	8	8	8	(0)
Overheads	52	48	60	(11)
Total Operating Expenditure	**154**	**152**	**169**	**(17)**
Principal Loan Repayments	1	1	0	1
Capital Expenditure	0	0	0	0
Total Expenditure	**155**	**153**	**169**	**(16)**
FUNDED BY:				
Charges for Services	32	33	33	0
Revenue	**32**	**33**	**33**	**0**
General Rates	121	118	135	(17)
Transfer from Reserves	0	0	0	0
Loan Funding - Capital	0	0	0	0
Other Funding	2	2	2	0
Total Funding	**155**	**153**	**169**	**(16)**

CIVIC AMENITIES

1.1 What We Do

Council's Civic Amenities include a range of facilities that are fairly typical of a rural area and service town:

- Council Office (Miranda Street)
- War Memorial Centre
- TET Multi Sports Centre
- Housing for Older Persons
- Centennial Rest Rooms
- Clock Tower (Glockenspiel)
- Bus Shelters
- Hall of Remembrance
- Public Toilets
- Rural Halls
- Security Cameras
- Structures/Beautification
- Transfer Station

1.2 Why We Do It

Council owns Civic Amenities to provide a community good or core civic functions, some of these are provided by Council because no other agencies are able or willing to provide them.

This activity contributes to the achievement of the District's civic, social and cultural needs.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Civic Amenities activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To provide well-maintained and utilised facilities.	Buildings legally requiring a Building WoF have a current Building WoF at all times.	100%	**Achieved –** 100%	Building WoF records
	Annual daily usage of War Memorial Centre measured by the percentage of days in a year there is a booking.	>75%	**Not Achieved –** 70%	Booking records
	Annual daily usage of Centennial Restrooms measured by the percentage of days in a year there is a booking.	>50%	**Not Achieved –** 42%e	Booking records
	Booking cancellations as a percentage of total annual bookings for the War Memorial Centre and Centennial Restrooms	<20%	**Achieved –** War Memorial Centre – 13% and Centennial Restrooms –	Booking records

			6%.	
To maintain the housing pool to ensure compliance with the relevant legislation	All rental units comply with legislative requirements arising from Residential Tenancies Act, Health Homes Standards and any other applicable legislation.	Legislative requirements all met	**Achieved –** All comply	Annual audit of buildings against applicable legislation
Maintain existing toilet facilities and ensure regular scheduled cleaning.	Percentage of Stratford District residents satisfied with overall level of service of toilets.	>80%	**Not Achieved –** 63%	Annual Residents Survey

1.5 Key Future Projects

Project	Category	2026/27
TET Multi Sports Centre – Structural Strengthening	Level of Service	$1,292,111
Admin Building Access	Level of Service	$41,337
Admin Building - Archive Lift Replacement & Furniture	Replacements	$55,000
Admin Building – Partial Carpet Replacement	Replacements	$31,003
Miranda Street – Infrastructure Renewals	Replacements	$5,217
Housing for the Elderly		
Picket Fence	Replacements	$10,434
Infrastructure Renewals	Replacements	$5,217

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Civic Amenities

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	1,729	1,565	1,470	95
Revenue	51	63	63	(0)
Net Cost of Service	**1,677**	**1,503**	**1,407**	**95**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	751	459	496	(37)
Interest	36	73	60	13
Depreciation	749	844	694	150
Overheads	192	189	219	(30)
Total Operating Expenditure	**1,729**	**1,565**	**1,470**	**95**
Principal Loan Repayments	36	78	53	25
Capital Expenditure	618	1,855	1,425	430
Total Expenditure	**2,383**	**3,499**	**2,949**	**550**
FUNDED BY:				
Charges for Services	51	63	63	0
Revenue	**51**	**63**	**63**	**0**
General Rates	974	1,088	1,004	84
Targeted Rates	21	19	21	(2)
Grants and Donations	510	417	0	417
Depreciation funded from Reserves	368	384	374	10
Loan Funding - Capital	51	1,346	1,333	13
Transfer from Reserves	398	170	144	26
Other Funding	7	11	8	3
Total Funding	**2,383**	**3,499**	**2,949**	**550**

Housing for Older Persons

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	179	171	200	(29)
Revenue	101	108	108	0
Net Cost of Service	**78**	**63**	**92**	**(29)**

EXPENDITURE				
Operating Costs	60	58	65	(7)
Interest	2	2	2	0
Depreciation	50	48	56	(8)
Overheads	67	63	77	(14)
Total Operating Expenditure	**179**	**171**	**200**	**(29)**
Principal Loan Repayments	2	2	2	0
Capital Expenditure	87	16	16	0
Total Expenditure	**267**	**189**	**218**	**(29)**
FUNDED BY:				
Charges for Services	101	108	108	(0)
Revenue	**101**	**108**	**108**	**(0)**
General Rates	43	34	50	(16)
Operational Balance from Reserves	35	29	42	(13)
Transfer from Reserves	87	16	16	0
Loan Funding - Capital	0	0	0	0
Other Funding	1	2	1	1
Total Funding	**267**	**189**	**218**	**(29)**

LIBRARY HUB

1.1 What We Do

The Stratford District Library is co-located with the Visitor Information Centre (i-SITE) which sees a vibrant, community hub situated in the town centre, Prospero Place. The library hub provides physical and digital access to a collection of lending material and information resources in a welcoming environment intended for community activities, leisure, social interaction, and study. It promotes creativity and learning through the delivery of public programmes and the provision of support facilities such as the Wi-Fi network and access to equipment and technology.

1.2 Why We Do It

This activity contributes to the district's overall well-being by providing access to reading material, databases and internet services that individuals are unlikely to be able to provide for themselves.

This activity contributes to the community outcomes of:

- Welcoming
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Library Hub activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To provide a multi-use community hub facility that is accessible, well utilised, and engaging to both residents and visitors to the Stratford District.	Number of items (including digital) issued annually	>50,000	**Achieved** – 63,562	Monthly statistics from Koha
	Percentage of facility users satisfied with the quality of the services offered	>80%	**Achieved** – 94%	Annual Residents Survey
	Number of participants in events and programmes at the facility	>1,200	**Achieved** – 4,341	Internal attendance records

1.5 Key Future Projects

Project	Category	2026/27
Library infrastructure renewals	Replacements	$3,100

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	960	959	1,044	(85)
Revenue	87	94	89	5
Net Cost of Service	**874**	**866**	**955**	**(80)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	619	625	668	(43)
Interest	29	28	32	(4)
Depreciation	97	103	101	2
Overheads	215	203	243	(40)
Total Operating Expenditure	**960**	**959**	**1,043**	**(84)**
Principal Loan Repayments	29	30	28	2
Capital Expenditure	100	26	3	23
Total Expenditure	**1,089**	**1,016**	**1,074**	**(58)**
FUNDED BY:				
Charges for Services	87	94	89	5
Revenue	**87**	**94**	**89**	**5**
General Rates	824	811	898	(87)
Depreciation funded from Reserves	43	44	50	(6)
Loan Funding - Capital	26	26	0	26
Grants and Donations	0	0	0	0
Transfer from Reserves	103	30	31	(1)
Other Funding	7	10	7	3
Total Funding	**1,089**	**1,016**	**1,074**	**(58)**

PARKS, RESERVES AND CEMETERIES

1.1 What We Do

Council provides a range of active and passive recreation opportunities that benefit the community's physical, social and personal quality of life. Parks, reserves and cemeteries assets include:

(i) 36.7 hectares of passive reserves:
- Gardens, lawns, trees, and amenity street plantings
- 2 neighbourhood parks and 3 playgrounds

(ii) 10 hectares of urban active reserves comprising:
- 2 croquet greens
- 6 netball/tennis courts
- 4 rugby fields
- 1 cricket wicket
- 2 soccer fields

(iii) 9.4 hectares of cemeteries
- 5.1 hectares in 2 operating cemeteries – including 2.7 hectares of newly purchased land for cemetery extension
- 4.3 hectares in 5 closed cemeteries

(iv) 14km of walkway including 12 footbridges.

(v) 5.4 hectares in 19 esplanade reserves.

(vi) Accessory structures and buildings:
- Grandstand at Victoria Park
- 2 Toilet blocks at Victoria Park
- Croquet pavilion at Victoria Park
- Memorial Gates at Victoria Park
- Malone Gates at King Edward Park
- Netball shelters at King Edward Park
- Toilet facilities and changing rooms at Page Street sportsground
- Stratford Gateway Structures (2)
- Skate park at Victoria Park
- Children's Bike Park at Victoria Park
- Pump Track at Victoria Park
- Half basketball court at Victoria Park

(vii) 34.3 hectares in rural domains and reserves.

1.2 Why We Do It

To provide and manage parks, reserves and cemeteries encompassing passive, active and scenic open spaces which contribute towards the desirability and attractiveness in the community.

The Parks and Reserves activity creates and provides a sense of belonging and pride, adding to social, recreational and cultural facilities in the community which are accessible to all.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected

1.3 Significant Negative Effects

There are no significant negative effects associated with the Parks, Reserves and Cemeteries activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environmental and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
To maintain parks, sports fields, cemeteries, and reserves	Number of complaints specifically relating to Council service delivery	<40	**Not Achieved** – 99	Reporting against corporate CRM system
	Percentage of Stratford residents satisfied with:			
	• Parks;	>85%	**Achieved** – 90%	Annual Residents Survey
	• Sports fields; and	>80%	**Not Achieved** – 76%	Annual Residents Survey
	• Cemeteries	>80%	**Achieved** – 82%	Annual Residents Survey
To provide safe playgrounds to the community	All existing playgrounds meet NZ Safety Standards	100%	Not Applicable	Biennial playground inspection report and records provided from weekly and quarterly compliance checks by contractor.
To maintain safe footbridges to the community.	All existing foot bridges meet NZ Safety standards.	100%	Not Applicable	Biennial bridge inspection report.

1.5 Key Future Projects

Project	Category	2026/27
Kopuatama Cemetery (new land) – Concept Plan and Design	Level of Service	$52,500
Midhirst Cemetery – Replacing Boundary Hedges	Replacements	$10.434
Playground Equipment replacement – King Edward Park and Victoria Park	Replacements	$10,435
Street Tree and Tree Surrounds replacements	Replacements	$52,173
Replace Old Seats throughout all parks, reserves and walkways	Replacements	$20,869
Continued Parks Development	Replacements	$5,217
Continued Walkway Development	Replacements	$5,217

1.6 Statement of Service Provision

The detailed financial summary is shown below.

Parks & Reserves

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	1,124	1,146	1,214	(69)
Revenue	10	10	10	0
Net Cost of Service	**1,115**	**1,135**	**1,205**	**(68)**

EXPENDITURE				
Operating Costs	677	685	708	(23)
Interest	33	33	36	(3)
Depreciation	180	223	199	24
Overheads	234	205	272	(67)
Total Operating Expenditure	**1,124**	**1,146**	**1,214**	**(69)**
Principal Loan Repayments	33	36	32	4
Capital Expenditure	582	94	94	0
Total Expenditure	**1,739**	**1,275**	**1,340**	**(64)**
FUNDED BY:				
Charges for Services	10	10	10	0
Revenue	**10**	**10**	**10**	**0**
General Rates	1,117	1,134	1,206	(72)
Grants and Donations	51	0	0	0
Loan Funding - Capital	419	0	0	0
Transfer (to) Turf Replacement Reserve	(10)	(10)	(10)	0
Transfer from Reserves	145	130	126	4
Other Funding	7	11	8	3
Total Funding	**1,739**	**1,275**	**1,340**	**(64)**

Cemeteries

	2025/26 Annual Plan	2026/27 Long Term Plan	2026/27 Annual Plan	Variance
	$000	$000	$000	$000
Operating Expenditure	259	259	272	(14)
Revenue	160	164	164	(0)
Net Cost of Service	**99**	**96**	**110**	**(13)**

EXPENDITURE				
Operating Costs	156	159	157	2
Interest	4	5	6	(1)
Depreciation	13	13	13	(0)
Overheads	85	82	96	(14)
Total Operating Expenditure	**259**	**259**	**272**	**(13)**
Principal Loan Repayments	4	5	5	0
Capital Expenditure	31	63	63	0
Total Expenditure	**294**	**327**	**341**	**(13)**
FUNDED BY:				
Charges for Services	160	164	164	0
Revenue	**160**	**164**	**164**	**0**
General Rates	80	97	111	(14)
Grants and Donations - Capital	21	0	0	0
Transfer from Reserves	31	10	10	(0)
Loan Funding - Capital	0	52	53	(1)
Other Funding	3	4	3	1
Total Funding	**294**	**327**	**341**	**(13)**

AQUATIC CENTRE

1.1 What We Do

Wai o Rua - Stratford Aquatic Centre opened in October 2022. Owned and operated by Council, the centre has more than twice the capacity of the old TSB Pool Complex, and is home to an 8-lane 25 metre competition pool, a 20 metre programme and hydrotherapy pool, a learn to swim pool, a toddler pool and a zero-depth splash pad, kitted out with a range of interactive water toys.

1.2 Why We Do It

Council owns the pool to provide aquatic recreation for its residents and visitors. Council has historically adopted the role of provider of a swimming pool complex for the district as there has been no alternative.

The Pool makes a valuable contribution to the overall health and wellbeing of residents and visitors providing diverse recreational activities and enhancing the attractiveness of the district.

This activity contributes to the community outcomes of:

- Welcoming
- Connected

1.3 Significant Negative Effects

Wai o Rua - Stratford Aquatic Centre has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social - Cryptosporidia and other pathogens have the potential to cause significant negative health effects. Mitigation of this risk is a critical part of the water filtration and treatment processes.

Social – Chlorine odour has the potential to cause significant negative health effects. The water filtration system used minimises the level of chlorine used, and keeps the chlorine odour at low levels.

Environmental & cultural – Any accidental or uncontrolled discharge of pool water or associated chemicals into the nearby Patea River would have significant negative impacts on the environmental and cultural wellbeing of the river and the community. The design of the facility minimises the risk of this occurring.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To provide an aquatic facility that is welcoming, attractive and a safe place to swim.	Compliance with NZS5826:2010 NZ Pool Water Quality Standards.	100%	**Achieved** – 100%	Water quality register.
	PoolSafe accreditation is met	100%	**Achieved** – 100%	Current accreditation.
	Percentage of pool users satisfied with the quality of the services and programmes offered.	>80%	**Not Achieved** – 72%	Annual Residents Survey.
	Number of pool admissions per annum.	>55,000	**Achieved** – 92,989	Reported monthly to Council.

1.5 Key Future Projects

Project	Category	2026/27
Wai o Rua infrastructure renewals	Replacements	$30,000

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2026/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	3,619	3,620	3,731	(111)
Revenue	703	751	721	(30)
Net Cost of Service	**2,915**	**2,869**	**3,009**	**(141)**

EXPENDITURE				
Operating Costs	2,208	2,210	2,169	41
Interest	382	340	413	(73)
Depreciation	452	505	492	13
Overheads	577	564	657	(93)
Total Operating Expenditure	**3,619**	**3,620**	**3,731**	**(111)**
Principal Loan Repayments	382	365	367	(2)
Capital Expenditure	2	2	30	(28)
Total Expenditure	**4,003**	**3,987**	**4,128**	**(141)**
FUNDED BY:				
User Charges	703	751	721	30
Revenue	**703**	**751**	**721**	**30**
General Rates	2,695	2,624	2,768	(144)
Loan Funding - Capital	0	0	0	0
Grants - Capital	0	0	0	0
Depreciation funded from Reserves	203	217	221	(5)
Transfer from Reserves	384	367	397	(30)
Other Funding	18	28	20	8
Total Funding	**4,003**	**3,987**	**4,128**	**(141)**

Democracy

DEMOCRACY

1.1 What We Do

Democracy

Democracy includes the formal meeting processes, elections and the means for community involvement in the democratic process. The Democracy activity supports the elected members in these roles and ensures the purposes of the Local Government Act 2002 are met.

Corporate Support

Corporate Support provides a range of professional support services to the Council and to agencies closely associated with Council. These services include financial planning, reporting, analysis and advice, the provision of accounting services, secretarial and administrative support and the development and maintenance of management information systems.

1.2 Why We Do It

Council is required by the Local Government Act 2002 to provide a democratic process and manage its funding and administrative services efficiently and responsibly on behalf of the district.

The Democracy activity, by its nature, contributes to all of the desired district well-beings, and community outcomes that Council aims to achieve.

Corporate Support is an internal support function that provides services to other areas of Council to assist them in the delivery of activities. The total costs are allocated to other activity areas.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Democracy activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
To provide Democracy services in accordance with statutory deadlines.	Agendas and associated reports for all scheduled meetings are publicly available in accordance with statutory timeframes.	100%	**Not Achieved** – 97.3%	Meeting Register.
	All Council meetings are publicly notified in accordance with statutory timeframes	100%	**Achieved** – 100%	Meeting Register.
Council uses a variety of communication and engagement tools and platforms to consult, inform and engage with the community.	The community is satisfied with how Council keeps them informed.	>80%	**Not Achieved** – 61%	Annual Residents Survey.
Ensure accountability documents are prepared and meet statutory requirements.	The Annual Report, Annual Plan and Long Term Plan meet statutory deadlines and receive an unmodified audit opinion.	Achieved	**Not Achieved**	Audit Opinion.

1.5 Key Future Projects

Project	Category	2026/27
Computers and Peripherals	Replacements	$50,000
Vehicle Replacements	Replacements	$70,000
Aerial Photography	Replacements	$16,500
Disaster Recovery Onsite Server and Software	Replacements	$20,000
Battery UPS Replacement	Replacements	$8,000
Large Plotter and LaserJet Printer Replacements	Replacements	$6,000
Ipad Replacements	Replacements	$12,000

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Democracy

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	1,637	1,658	1,794	(136)
Revenue	0	0	0	0
Net Cost of Service	**1,637**	**1,658**	**1,794**	**(136)**

EXPENDITURE				
Operating Costs	631	587	612	(25)
Overheads	1,007	1,070	1,181	(111)
Total Expenditure	**1,637**	**1,658**	**1,794**	**(136)**
FUNDED BY:				
UAGC	1,605	1,604	1,758	(154)
Other Funding	32	54	36	18
Total Funding	**1,637**	**1,658**	**1,794**	**(136)**

Corporate Support

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	0	0	0	0
Revenue	150	85	180	95
Net Cost of Service	**(150)**	**(85)**	**(180)**	**95**

EXPENDITURE				
Operating Costs				
- Chief Executive's Department	755	875	917	(42)
- Corporate Services Department	1,391	1,323	1,653	(330)
Overheads Recovered	(2,147)	(2,198)	(2,570)	372
Total Operating Expenditure	**0**	**0**	**0**	**0**
Capital Expenditure	367	148	183	(35)
Total Expenditure	**367**	**148**	**183**	**(35)**
FUNDED BY:				
Charges for Services	150	85	180	(95)
Revenue	**150**	**85**	**180**	**(95)**
UAGC	(150)	(85)	(180)	95
Transfer from Reserves	367	148	183	(35)
Total Funding	**367**	**148**	**183**	**(35)**

Community Development

COMMUNITY DEVELOPMENT

COMMUNITY SERVICES

1.1 What We Do

Community Services encourages and supports groups and individuals in the district to achieve their own goals and outcomes in a sustainable way that benefits the community. It does this by providing information, advice, and support to groups and individuals, through activities such as networking, facilitation, administration support, promotion, advocacy, and event facilitation.

Examples of the current community services activities include:
- Facilitating the Positive Ageing Group and Youth Council
- Coordinating the promotion of school holiday activities
- Administration of community funds including Sport NZ Rural Travel Fund and Creative New Zealand Funding Scheme
- Working with community groups to identify the outcomes they want for the community
- Working in partnership with regional agencies to support the well-being of the community
- Providing community events such as Summer Nights and war memorial commemorations.

1.2 Why We Do It

This activity contributes to the district's well-being by the Council maintaining a general overview of trends in the social well-being of the district. The aim is to actively involve people in building their own sustainable and resilient communities and initiating, usually in conjunction with others, action for enhancement whenever it considers that to be necessary, appropriate and practical.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Community Services activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
Enable opportunities for the community to engage, celebrate, connect and sustain local capability.	Number of major community events led by council	>4	**Achieved** – 6	Number of events held are recorded
	Percentage of residents satisfied with the quality of the events and programmes offered by Council.	>80%	**Not Achieved** – 71%	Annual Residents Survey

1.5 Key Future Projects

There are no future projects associated with the Community Services activity.

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan	2026/27 Long Term Plan	2026/27 Annual Plan	Variance
	$000	$000	$000	$000
Operating Expenditure	545	545	591	(46)
Revenue	3	3	0	(3)
Net Cost of Service	**542**	**542**	**591**	**(49)**

EXPENDITURE				
Operating Costs	348	350	364	(14)
Overheads	197	194	228	(34)
Total Operating Expenditure	**545**	**545**	**591**	**(47)**
FUNDED BY:				
User Charges/Grants	3	3	0	3
Revenue	**3**	**3**	**0**	**3**
General Rates	471	468	520	(52)
Grants and Donations	64	64	64	0
Other Funding	6	10	7	3
Total Funding	**545**	**545**	**591**	**(47)**

ECONOMIC DEVELOPMENT

1.1 What We Do

Council has a leadership role in economic development. This activity supports the development and growth of the district by:

- Encouraging and supporting the establishment, retention and development of sustainable, new and existing businesses.
- Promoting business opportunities and events that benefit the local economy
- Promoting the district as a great place to live and visit.
- Supporting the Stratford Business Association
- Working in partnership with Venture Taranaki Trust to support the economic growth of the district.

1.2 Why We Do It

Council provides this service to enable growth in population, increase employment opportunities, and promote the district as a destination for business and visitors. This works towards enabling a local economy that is prosperous.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Economic Development activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
Develop and facilitate strategic partnerships that enable growth, attract ongoing investment, and increase diversity and capability within the local business sector.	Number of new and existing businesses accessing services and programmes offered.	>5	**Achieved** – 30	Venture Taranaki Quarterly reports
	Number of promotional activities delivered or partnered with to encourage visitation to the district.	>1	**Achieved** – 2	Venture Taranaki Quarterly reports

1.5 Key Future Projects

Project	Category	2026/27
Subdivision land development	Meet additional demand	$835,000

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Economic Development

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	517	485	506	(21)
Revenue	0	0	0	0
Net Cost of Service	**517**	**485**	**506**	**(21)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	371	335	346	(11)
Overheads	146	150	160	(10)
Total Operating Expenditure	**517**	**485**	**506**	**(21)**
FUNDED BY:				
General Rates	256	238	251	(12)
UAGC	256	238	251	(12)
Grants and Donations	0	0	0	0
Other Funding	5	8	5	3
Total Funding	**517**	**485**	**506**	**(21)**

Council Projects

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	152	291	352	(61)
Revenue	0	0	0	0
Net Cost of Service	**152**	**291**	**352**	**(61)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	0	0	0	0
Interest	152	291	352	(61)
Overheads	0	0	0	0
Total Operating Expenditure	**152**	**291**	**352**	**(61)**
Principal Loan Repayments	0	0	0	0
Capital Expenditure	2,655	835	835	0
Total Expenditure	**2,806**	**1,126**	**1,187**	**(61)**
FUNDED BY:				
Charges for Services	0	0	0	0
Revenue	**0**	**0**	**0**	**0**
General Rates	0	0	0	0
Sales of Sections - Capital	0	0	0	0
Loan Funding - Capital	2,655	835	835	0
Transfer from Reserves	152	291	352	(61)
Grants and Donations - Capital	0	0	0	0
Total Funding	**2,806**	**1,126**	**1,187**	**(61)**

RENTAL AND INVESTMENT PROPERTIES

1.1 What We Do

The Rental and Investment Properties activity manages properties council owns for strategic or commercial purposes.

Under this activity Council staff performs common landlord roles, such as the day-to-day maintenance of grounds and buildings as well as the long term planning for purchase, disposal, renewal, upgrades and redevelopment of properties.

This activity covers the following:
Farm - manage 160 hectares of land (132 hectares milkable) on a 50/50 share milking basis.
Holiday Park - operate a formal lease for the land.
Rental Properties - Council manages urban and rural land and commercial properties under this activity.

- Land with a Council function that generally has limited potential for any other use or is strategically important to Council.
- Land that has commercial potential and its legal status permits its availability for sale.
- Land that is currently vacant or occupied informally by an adjoining owner and has limited options for sale.

1.2 Why We Do It

The prudent management of Council owned properties not used in the day-to-day functions of Council ensure these do not become a nuisance and maximises commercial return for Council.
Each property is held for specific reasons and the property portfolio is regularly reviewed to ensure any properties surplus to requirements are disposed of. The key properties and the reason for Council's ownership are described below.

Farm - The farm is considered to be an economic investment that was purchased for the purposes of providing a financial contribution to ease the burden of rates on the community. In 2015 the farm expanded by 54 hectares when the Council purchased the neighbouring farm for the purposes of increasing economies of scale, and returns to the ratepayer. The farm contributes to the economic well-being of the district by providing rates mitigation for ratepayers.
The farm surrounds the aerodrome, therefore providing a buffer zone to allow for smooth operations of the aerodrome.

Holiday Park - Council has traditionally adopted the role of provider of the holiday park as there has been no alternative provider in Stratford.

Rental Properties - most properties have been purchased for a strategic purpose because of their location, either for Council's future use or for on selling at a later date.

This activity contributes to the community outcomes of:

- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Rental and Investment Property activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Environmental & cultural - Contamination of streams that cross or border the council owned farm, from runoff from paddocks, effluent ponds or animals gaining access to the river has the potential to negatively impact the environmental and cultural wellbeing. This is mitigated by good farming practices and significant investment made in fencing and riparian planting of stream edges as well as effluent management.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To run the council farm in a way that maximises profits and meets the National Environmental Standards (NES).	Milk production is maximised	>145,000 kg/ms	**Achieved** – 156,388 kgs/ms	Milk Supplier's Statements issued by Fonterra.
	The Council farm's Environmental Plan is reviewed annually	Achieved	**Achieved**	Farm Reports to Council.
To ensure commercial properties owned are safe and legally compliant	Commercial properties are compliant with relevant legislation	Achieved	**Achieved**	Annual audit of buildings and structures against applicable legislation.

1.5 Key Future Projects

Project	Category	2026/27
Farm		
Farm – Sand Trap	Level of Service	$30,000
Farm – Drafting Gate System	Level of Service	$40,000

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Farm

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	525	560	598	(38)
Revenue	662	663	695	32
Net Cost of Service	**(137)**	**(102)**	**(97)**	**(6)**

EXPENDITURE				
Operating Costs	330	339	377	(38)
Interest	73	78	80	(2)
Depreciation	50	61	57	4
Overheads	72	82	84	(2)
Total Operating Expenditure	**525**	**560**	**598**	**(38)**
Principal Loan Repayments	26	28	139	(112)
Capital Expenditure	26	26	70	(44)
Total Expenditure	**576**	**614**	**807**	**(194)**
FUNDED BY:				
Charges for Services	662	663	695	(32)
Revenue	**662**	**663**	**695**	**(32)**
General Rates	(179)	(78)	(79)	1
Transfer (to) from Reserves	65	0	119	(119)
Loan Funding - Capital	26	26	70	(45)
Other Funding	2	3	3	0
Total Funding	**576**	**614**	**807**	**(194)**

Holiday Park

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	3	2	3	(1)
Revenue	4	4	4	0
Net Cost of Service	**(1)**	**(2)**	**(1)**	**(1)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	0	0	0	0
Overheads	3	2	3	(1)
Total Expenditure	**3**	**2**	**3**	**(1)**
FUNDED BY:				
Charges for Services	4	4	4	0
Revenue	**4**	**4**	**4**	**0**
General Rates	0	(2)	(1)	(1)
Other Funding	0	0	0	(0)
Total Funding	**3**	**2**	**3**	**(1)**

Rental Properties

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	75	82	85	(3)
Revenue	56	57	57	0
Net Cost of Service	**19**	**25**	**28**	**(3)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	10	11	11	(0)
Depreciation	25	28	27	1
Overheads	40	43	46	(3)
Total Operating Expenditure	**75**	**82**	**85**	**(3)**
Capital Expenditure	0	0	0	0
Total Expenditure	**75**	**82**	**85**	**(3)**
FUNDED BY:				
Charges for Services	56	57	57	(0)
Revenue	**56**	**57**	**57**	**(0)**
General Rates	18	23	26	(3)
Other Funding	1	2	1	1
Total Funding	**75**	**82**	**85**	**(3)**

Environmental Services

ENVIRONMENTAL SERVICES

BUILDING SERVICES

1.1 What We Do

The Council is registered as a building consent authority (BCA), as required by the Building Act 2004. The BCA receives and processes applications for building consents. It also involves monitoring and compliance, to ensure that all building, plumbing and drainage work in the District is undertaken in a safe, secure and proper manner. The Building Control Team also leads the preparation of Land Information Memorandums.

1.2 Why We Do It

The Council has a legal responsibility to ensure buildings are fit for purpose and comply with legislation.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Building activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - the construction and modification of buildings and structures represents a significant investment for its owners and directly impacts the community and the natural and built environment, as well as community safety. Performance indicators have been designed to strike a balance between legal requirements, supporting the environmental and economic well-being and delivering efficiency from a customer service perspective. Maintenance of a quality management system and a structured approach to continual improvement are two measures to ensure the purpose of the Building Act is upheld.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To process applications within statutory timeframes.	Percentage of building consent applications processed within 20 days.	100%	**Not Achieved** – 99%, 170 out of 172	Council Records.
	Percentage of inspection requests completed within three working days of the date requested.	80%	**New Measure**	Council Records.
	Percentage of code compliance certificate applications determined within 20 working days.	100%	**Achieved** – 100%, 122 out of 122	Council Records.
To retain registration as a Building Consent Authority.	Current registration.	Confirmed	**Achieved**	Current IANZ Certification
To process LIMs within statutory timeframes	% of LIMs processed within timeframes.	100%	**Achieved** – 100% 98 out of 98.	Council Records

1.5 Key Future Projects

There are no future projects associated with the Building Services activity.

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	1,125	1,068	1,186	(118)
Revenue	591	585	604	19
Net Cost of Service	**534**	**483**	**582**	**(99)**

EXPENDITURE				
Operating Costs	833	768	842	(74)
Overheads	292	300	343	(43)
Total Operating Expenditure	**1,125**	**1,068**	**1,186**	**(118)**
FUNDED BY:				
Charges for Services	591	585	604	(19)
Revenue	**591**	**585**	**604**	**(19)**
UAGC	525	468	572	(104)
Other Funding	9	15	10	5
Total Funding	**1,125**	**1,068**	**1,186**	**(118)**

PLANNING

1.1 What We Do

This activity covers:
- The development and administration of the Stratford District Plan
- The processing of resource consents required under the District Plan.
- Monitoring of the district to ensure that the District Plan is relevant and complied with.

1.2 Why We Do It

All of the above functions are required by legislation.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Planning activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - land use and subdivision activity can impact on short and long term social, economic, environmental and cultural outcomes. Performance indicators have been designed to strike a balance between legal requirements, supporting the environmental and economic well-being, meeting the community's needs and delivering efficiency from a customer service perspective. Best social, economic, environmental & cultural practice and community expectations will also be incorporated in the future update of the District Plan which governs much of this activity.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
To promote the sustainable management and use of land and public spaces.	To participate in the development of resource management plans as required by legislation.	Legislative requirements all met	**New Measure**	Council records
	To undertake a systematic review of bylaws and related policies as they reach their statutory review dates.	100% within review timeframes	**Achieved**	Reports to Council
To process resource consents within statutory timeframes.	% of non notified applications processed within 20 working days.	100%	**Not Achieved –** 97% 60 out of 62	Council records
	% of notified applications processed within legislated timeframes for notification, hearings and decisions.	100%	Not Applicable – 0 notified consent applications	Council records
	% of s223 applications processed within 10 working days.	100%	**Achieved** – 100% 36 of 36 applications	Council records

1.5 Key Future Projects

There are no future projects associated with the Planning activity.

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

District Plan

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	182	400	416	(16)
Revenue	0	0	0	0
Net Cost of Service	**182**	**400**	**416**	**(16)**
EXPENDITURE				
Operating Costs	98	311	313	(2)
Interest	0	0	9	(9)
Overheads	84	89	95	(6)
Total Operating Expenditure	**182**	**400**	**416**	**(16)**
Principal Loan Repayments	0	0	41	(41)
Total Expenditure	**182**	**400**	**457**	**(57)**
FUNDED BY:				
UAGC	179	396	47	349
Loan Funding	0	0	407	(407)
Other Funding	3	5	3	2
Total Funding	**182**	**400**	**457**	**(57)**

Resource Consents

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	444	457	478	(21)
Revenue	137	140	140	0
Net Cost of Service	**307**	**317**	**338**	**(21)**
EXPENDITURE				
Operating Costs	324	320	339	(19)
Overheads	120	137	139	(2)
Total Operating Expenditure	**444**	**457**	**477**	**(21)**
FUNDED BY:				
Charges for Services	137	140	140	0
Revenue	**137**	**140**	**140**	**0**
UAGC	303	311	333	(22)
Other Funding	4	6	4	2
Total Funding	**444**	**457**	**477**	**(21)**

COMMUNITY HEALTH AND SAFETY

1.1 What We Do

The activities broadly cover the regulation and enforcement of various statutes and bylaws relating to health, food, alcohol, animal control, and general nuisance arising from inappropriate parking of motor vehicles and/or use of public places.

Health Act and Food Act
The Council:
- provides a uniform system of control to ensure that food being sold is fit for consumption and safe
- carries out premises registration, education, monitoring and enforcement activities, including complaint resolution, to avoid and mitigate actual and potential adverse effects on public health.

From time to time this activity also has to review and respond to legislative changes. Overall its main role is licencing, compliance and enforcement.

Sale and Supply of Alcohol Act
The Council carries out licensing, monitoring and enforcement activities, to ensure that a reasonable system of control is in place over the sale and supply of liquor to the public, with the aim of contributing to the reduction of liquor abuse in the community.

Parking and other Bylaw compliance
Bylaws provide an enforcement tool where specific local regulation is required. In some instances bylaws are required to give a specific local interpretation of national legislation. Others, such as the Public Places Bylaw, are passed under the Local Government Act but simply reflect a set of local expectations.
The Council receives an average of 300 complaints concerning infringements of the various bylaws each year.

Animal Control
The Council exercises its responsibilities under the Dog Control Act 1996 and the Council's Dog Control Bylaw. The Council controls dogs as required by legislation to avoid nuisance and minimise risk to the community.

This covers:
- registration of dogs
- providing a timely response to all complaints concerning dogs, particularly in regard to instances involving aggressive behaviour by dogs
- Enforcing obligations on dog owners designed to ensure that dogs do not cause a nuisance to any person, and do not injure, endanger or cause distress to any person or cause distress to any stock, poultry, domestic animal or protected wildlife.

The Council operates a dog pound which has capacity for six dogs. The demand for services is relatively consistent. This activity also manages wandering stock on road reserves.

1.2 Why We Do It

These services are either required by statute or bylaws produced by the Council in response to either public expectations or legal requirements.

This activity contributes to the community outcomes of:

- Welcoming
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Community Health and Safety activity that may affect the social, economic, environmental or cultural well-being of the local community. This activity exists to avoid, minimise or mitigate significant negative effects of environmental or community health and safety events. Failure to deliver this activity would therefore have a significant negative impact on the economic and environment well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
To fulfil obligations to improve, promote and protect public health.	Percentage of premises registered under the Food Act, Health Act, Beauty and Tattoo Bylaw, to be inspected for compliance.	100%	**Achieved** – 100% 65 out of 65	Council Records
	Health nuisance and premise complaints are responded to within 1 working day.	100%	**Achieved** – 100% 16 out of 16 complaints	Council Records
To fulfil obligations as a District Licensing Committee.	Percentage of licensed premises inspected.	100%	**Not Achieved** – 97% 29 of 30 inspected	Council Records
	Percentage of applications processed within 35 working days (excluding hearings).	100%	**New Measure**	Council Records
To monitor and enforce bylaws.	Percentage of complaints responded to within 2 hours.	100%	**Achieved** – 100% 336 of 336 complaints.	Council Records
To ensure dogs are controlled.	Percentage of known dogs registered.	>98%	**Not Achieved** – 97.8% 2,073 of 2,118 known dogs	Council Records
	Percentage of dog attach/wandering dog complaints responded to within an hour.	100%	**Achieved** – 100% 325 of 325 complaints	Council Records

1.5 Key Future Projects

There are no future projects associated with the Community Health & Safety activity.

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Food and Health

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	161	159	177	(17)
Revenue	39	40	40	(0)
Net Cost of Service	**122**	**120**	**137**	**(17)**

EXPENDITURE				
Operating Costs	84	83	89	(6)
Overheads	76	76	88	(11)
Total Operating Expenditure	**161**	**159**	**177**	**(17)**
FUNDED BY:				
Charges for Services	39	40	40	0
Revenue	**39**	**40**	**40**	**0**
UAGC	120	116	135	(19)
Other Funding	2	4	3	1
Total Funding	**161**	**159**	**177**	**(17)**

Alcohol Licensing

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	159	159	174	(14)
Revenue	36	37	37	(0)
Net Cost of Service	**123**	**122**	**136**	**(14)**

EXPENDITURE				
Operating Costs	87	87	91	(4)
Overheads	72	72	82	(10)
Total Operating Expenditure	**159**	**159**	**174**	**(14)**
FUNDED BY:				
Charges for Services	36	37	37	0
Revenue	**36**	**37**	**37**	**0**
UAGC	121	119	135	(16)
Other Funding	2	4	2	2
Total Funding	**159**	**159**	**174**	**(14)**

Parking and other Bylaws

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	162	166	174	(8)
Revenue	1	1	1	0
Net Cost of Service	**161**	**165**	**173**	**(8)**

EXPENDITURE				
Operating Costs	74	74	77	(3)
Overheads	88	92	97	(5)
Total Operating Expenditure	**162**	**166**	**174**	**(8)**
FUNDED BY:				
Charges for Services	1	1	1	0
Revenue	**1**	**1**	**1**	**0**
UAGC	158	160	170	(10)
Other Funding	3	5	3	2
Total Funding	**162**	**166**	**174**	**(8)**

Animal Control

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	335	335	390	(55)
Revenue	174	177	177	0
Net Cost of Service	**161**	**158**	**213**	**(55)**

EXPENDITURE				
Operating Costs	181	181	215	(34)
Interest	2	2	2	0
Depreciation	3	5	3	2
Overheads	149	147	171	(24)
Total Operating Expenditure	**335**	**335**	**390**	**(55)**
Principal Loan Repayments	2	2	2	0
Capital Expenditure	0	0	0	0
Total Expenditure	**336**	**337**	**392**	**(55)**
FUNDED BY:				
Charges for Services	174	177	177	(0)
Revenue	**174**	**177**	**177**	**(0)**
UAGC	158	152	210	(57)
Loan Funding - Capital	0	0	0	0
Other Funding	5	7	5	2
Total Funding	**336**	**337**	**392**	**(55)**

CIVIL DEFENCE & EMERGENCY MANAGEMENT

1.1 What We Do

The overriding principle for Civil Defence and Emergency Management delivery across the Taranaki Civil Defence and Emergency Management (CDEM) Group is that it is a regionally coordinated and locally delivered approach. The Taranaki Region operates a CDEM Group Office, called the Taranaki Emergency Management Office (TEMO). TEMO is a shared service between all four councils in Taranaki that delivers Civil Defence and Emergency Management coordination throughout Taranaki on behalf of the councils in the region. The Council is obligated to plan and provide for Civil Defence and Emergency Management within the Stratford District and to ensure that it can function at the fullest possible extent during an emergency.

1.2 Why We Do It

Council has legal requirements to play a direct role in the prevention and management of natural hazards.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

There are no significant negative effects associated with the Civil Defence and Emergency Management activity that may affect the social, economic, environmental or cultural well-being of the local community. However, failure to deliver this activity would have a significant negative impact on the social, economic, environment and cultural well-being.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target	Actual 2024/25	How Measured
		Year 3 2026/27		
To maintain effective emergency capability	Recruit, train and maintain a pool of staff and volunteers capable of responding to an emergency event. Number of people trained to at least Intermediate level.	>25	**Achieved** – 33 trained to intermediate level or higher	Takatu Records
To ensure the Stratford District Emergency Operations Centre is fit for purpose.	Annual capability audit undertaken (externally) and quarterly system checks undertaken (internally).	Achieved	**Achieved**	Council Records

1.5 Key Future Projects

There are no future projects associated with the Civil Defence & Emergency Management activity.

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Civil Defence and Emergency Management

	2026/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	517	523	588	(65)
Revenue	0	0	0	0
Net Cost of Service	**517**	**523**	**588**	**(65)**

EXPENDITURE				
Operating Costs	137	140	143	(3)
Depreciation	1	1	0	1
Overheads	380	383	445	(62)
Total Operating Expenditure	**517**	**523**	**588**	**(65)**
FUNDED BY:				
UAGC	505	504	575	(71)
Other Funding	12	19	14	5
Total Funding	**517**	**523**	**588**	**(65)**

Roading

ROADING

1.1 What We Do

The Roading activity encompasses the management, construction, maintenance and renewal of rural and urban roads, footpaths, kerb and channel, street lighting and associated infrastructure for the District excluding State Highways. The Roading network managed by the Stratford District Council totals 613.1km, made up of 556.1km of rural roads, 14.2km of Special Purpose Roads and 42.6km of urban streets. State Highways 3 and 43 are maintained by the New Zealand Transport Agency (NZTA). In addition there are over 700km of unformed legal road and a number of bridges 'beyond the maintenance peg' that are not maintained by Council.

The Roading asset includes all pavements from the sub base to, and including, the top sealed or metal surface, traffic services (lighting, street and safety signage, footpaths, kerb & channel), bridges, culverts and side drains.

	Rural	Urban	Special Purpose	Total
Sealed km	350.4	42.6	14.0	407.0
Unsealed km	205.7	0.1	0.2	206.0
	556.1	**42.7**	**14.2**	**613.0**

The physical works carried out on the District roads are undertaken by private contractors. Most of the work, including all routine maintenance, renewals and planned work such as reseals and unsealed roads metal replacement, is carried out under the Roading Facilities Management Contract.

1.2 Why We Do It

Council is the road controlling authority under the Local Government Act 1974 and 2002 with responsibility for all local roads in the area. It provides an integrated, safe, responsive and sustainable local land transport system for the District. This is a fundamental requirement for every District.
The main users of the network are residents, industries (particularly dairy, forestry and oil), a small commercial sector, and visitors.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Roading activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - Traffic hazards and accidents have the potential to negatively impact the community's social, economic, environmental and cultural well-being. Council is actively involved in regional road safety strategies such as 'Roadsafe Taranaki', and the 'Community Road Safety Programme' and investigates injury accidents with the Police to address any roading issues that may be involved.

Social, economic, environmental & cultural – Dust from unsealed roads has the potential to negatively impact the community's social, economic, environmental and cultural well-being. Council is working with the rural community to manage nuisance from dust.

Social, economic & cultural – Road closures have the potential to negatively impact the community's social, economic and cultural well-being. Unplanned road closures are usually the result of environmental events and can be of concern, particularly for isolated rural communities. When this happens, every effort is made to have the road or alternative routes open as soon as possible. Planned road closures are generally not a significant problem as they are well notified to affected parties and council works with event organisers to reduce the impact of closures of popular routes.

Environmental & cultural – Earthworks and run-off from road construction and maintenance activities has the potential to impact the environmental and cultural wellbeing. To manage and mitigate this risk, all major project works are carried out under resource consent conditions and undertaken in a manner that avoids significant negative effects. Routine maintenance activities are governed by performance criteria outlined in the maintenance contract.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
To provide a safe roading network.	**Road safety** - The reduction from the previous financial year in the number of fatalities and serious injury crashes on the local road network, expressed as a number.	A reduction of at least 1	**Not Achieved** – plus 3	Police CAS Database
To provide a well maintained roading network.	**Road Condition** – The average quality of ride on sealed road network, measured by smooth travel exposure.	Urban – ≥60% Rural – ≥91%	**Not Achieved** – Urban – 55% **Achieved** – Rural – 95%	RAMM Rating Report
	Road maintenance – The percentage of the sealed road network that is resurfaced.	≥5%	**Not Achieved** –3.5%	RAMM Rating Report
	Road maintenance – The percentage of the unsealed road network that has been metal dressed.	≥5%	**Achieved** – 10.6%	RAMM Report
To provide a well maintained roading network.	**Footpaths** - The percentage of footpaths within a territorial authority district that fall within the level of service or service standard for the condition of footpaths that is set out in the territorial authority's relevant document (annual plan, activity management plan, asset management plan, annual works programme or long term plan)	>72.5%	Not Applicable – This survey is undertaken biannually (due in 2026).	RAMM Report
	Response to service requests - The percentage of customer service requests relating to roads and footpaths to which the territorial authority responds within the time frame specified in the long term plan (note: this information is actually held in the asset management plan not the long term plan).	>88%	**Achieved** – 95%	Monitor the CRM's response times in Authority and the bi-weekly reports from Fulton Hogan.
	Percentage of residents who are satisfied with:			Annual Residents Survey
	• Urban Road Networks	>50%	**Not Achieved** – 50%	
	• Rural Road Networks	>50%	**Not Achieved** – 50%	
	• Footpaths	>60%	**Achieved** – 62%	

1.5 Key Future Projects

Project	Category	2026/27
Low cost low risk roads	Level of Service	$380,000
Crown Resilience Programme	Level of Service	$400,000
Seal Extensions (Dust Coat Seals)	Level of Service	$50,000
Targeted Funding	Level of Service	$300,000
Unsealed road metalling	Replacements	$973,489
Sealed road resurfacing	Replacements	$1,416,730
Drainage Renewals	Replacements	$978,833
Pavement Rehab	Replacements	$695,335
Structure Component Replacement	Replacements	$385,900
Traffic Services	Replacements	$171,162
Bridge and Structural	Replacements	$661,500
Footpath Renewals	Replacements	$76,100

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

Roading

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	8,872	8,351	9,348	(997)
Revenue	6,212	14,180	6,818	(7,362)
Net Cost of Service	**2,661**	**(5,829)**	**2,530**	**(8,359)**

EXPENDITURE				
Operating Costs	4,004	4,277	4,482	(205)
Interest	51	229	85	144
Depreciation	4,530	3,593	4,454	(861)
Overheads	288	253	327	(74)
Total Operating Expenditure	**8,872**	**8,351**	**9,348**	**(997)**
Principal Loan Repayments	51	245	75	170
Capital Expenditure	6,199	18,313	6,489	11,824
Total Expenditure	**15,122**	**26,909**	**15,912**	**10,996**
FUNDED BY:				
User Charges	161	163	163	(0)
NZTA Financial Assistance	6,051	14,017	6,655	7,362
Revenue	**6,212**	**14,180**	**6,818**	**7,362**
Targeted Rates	4,152	5,037	3,817	1,220
Depreciation Funded From Reserves	2,586	2,072	2,540	(468)
Transfer from Reserves - Capital	1,989	2,311	2,058	253
Transfer (to) from Reserves	(375)	(1,416)	56	(1,472)
Loan Funding	550	4,710	613	4,097
Grants and Donations Capital	0	0	0	0
Grants and Donations	0	0	0	0
Other Funding	9	15	10	5
Total Funding	**15,122**	**26,909**	**15,912**	**10,996**

Business Unit

	2025/26 Annual Plan	2026/27 Long Term Plan	2026/27 Annual Plan	Variance
	$000	$000	$000	$000
Operating Expenditure	307	330	331	(1)
Revenue	310	355	340	(15)
Net Cost of Service	**(4)**	**(25)**	**(10)**	**(16)**

EXPENDITURE				
Operating Costs	203	222	213	9
Depreciation	6	6	6	0
Overheads	98	101	113	(12)
Total Operating Expenditure	**307**	**330**	**331**	**(1)**
FUNDED BY:				
Inhouse services- NZTA assisted	310	355	340	15
Revenue	**310**	**355**	**340**	**15**
General Rates	(6)	(30)	(12)	(18)
Other Funding	3	5	3	2
Total Funding	**307**	**330**	**331**	**(1)**

Stormwater

STORMWATER

1.1 What We Do

Stormwater reticulation and collection services are provided and managed by Stratford District Council:

- To provide a system for the normal drainage of stormwater and groundwater, thereby enhancing the life of other infrastructure eg. Roads, and protecting private property (to the defined level of service).
- To collect and disperse any excess water from a major rainfall event.

The Stormwater reticulation system is a network of pipes and open drains that collects stormwater from developed urban areas. Collection from roads and public areas is usually via sumps and directed to reticulation. Collection from commercial and industrial properties is via reticulation manholes. Residential area stormwater is discharged to ground mainly by soak holes, although if soil or other conditions are not suitable for soak holes, discharge is carried out via runoff through sumps and reticulation.

The Stratford District Council manages around 6.7km of stormwater pipes, and 1.9km of open channels/drains in the Stratford urban area. Council is also responsible for approximately 70 metres of 450mm culvert in Midhirst.

1.2 Why We Do It

Stormwater assets are critical for the protection of properties and infrastructure.

The Council provides the Stormwater service to meet the needs and requirements of its customers and stakeholders. The stormwater activity goals and objectives are:

- Channelization of stormwater flows in a safe and efficient manner:
- Protection of property from impacts of flooding;
- Protection of receiving environments.

This activity contributes to the community outcomes of:

- Resilience
- Connected
- Enabling

1.3 Significant Negative Effects

The Stormwater activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - the Stormwater system has the potential to affect community health if existing drainage systems are inadequate and results in flooded houses and properties.

Social, economic, environmental & cultural - Council is aware of the areas where surface flooding occurs and is progressively working towards eliminating these events. However, there will always be localised storm events that will exceed the capacity of any system. Council recognises this potential and endeavours to take all steps to ensure the risk is minimised.

These negative effects and any controls and mitigation measures in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users, and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
Stormwater system protects property from impacts of flooding.	**System adequacy**			Reporting against corporate CRM system. Note: specific category to be set up for flooding – to separate between residential & commercial buildings and include count of habitable floors flooded (residential only).
	The number of flooding events that occur in a territorial authority district. "Flooding" in this context means stormwater entering a habitable floor	0	**Not Achieved –** 1	
	For each flooding event, the number of habitable floors affected. (Expressed per 1000 properties connected to the territorial authority's stormwater system.)	0	**Not Achieved –** 0.36	
	For each flooding event, the number of buildings in the central business zone affected by flooding.	0	**Not Achieved –** 1	
Discharge Compliance	Compliance with the territorial authority's resource consents for discharge from its stormwater system, measured by the number of: • Abatement notices • Infringement notices • Enforcement orders, and • Convictions received by the territorial authority in relation to those resource consents.	N/A	**Not Applicable**	Council does not hold discharge consents for discharge from its stormwater system.
Response Times	The median response time to attend a flooding event, measured from the time that the territorial authority receives notification to the time that service personnel reach the site.	2 hours	**Achieved** – 9 minutes	Work order tracking/reporting through Council's Infrastructure asset management system.
Customer Satisfaction	The number of complaints received by a territorial authority about the performance of its stormwater system, expressed per 1000 properties connected to the territorial authority's stormwater system.	<9	**Achieved** – 4.64	Reporting against corporate CRM system.

1.5 Key Future Projects

Project	Category	2026/27
Pipework capacity increase	Level of Service	$157,901
Safety improvements	Replacements	$21,053
Reticulation renewals	Replacements	$105,267

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan	2026/27 Long Term Plan	2026/27 Annual Plan	Variance
	$000	$000	$000	$000
Operating Expenditure	488	503	548	(45)
Revenue	0	0	0	0
Net Cost of Service	**488**	**503**	**548**	**(45)**

EXPENDITURE				
Operating Costs	80	84	136	(52)
Interest	51	54	46	8
Depreciation	297	300	298	2
Overheads	60	65	68	(3)
Total Operating Expenditure	**488**	**503**	**548**	**(45)**
Principal Loan Repayments	51	58	41	17
Capital Expenditure	103	284	284	(1)
Total Expenditure	**641**	**845**	**874**	**(29)**
FUNDED BY:				
UAGC	486	499	546	(47)
Transfer from Reserves	153	185	167	18
Depreciation funded from Reserves	0	0	0	0
Loan Funding - Capital	0	158	158	0
Grants and Donations - Capital	0	0	0	0
Other Funding	2	3	2	1
Total Funding	**641**	**845**	**874**	**(29)**

Wastewater

WASTEWATER (SEWERAGE)

1.1 What We Do

The Wastewater activity encompasses the planning, provision, operation, maintenance and renewal of wastewater reticulation, treatment and disposal, and associated infrastructure for the Stratford urban area.

Stratford District Council is responsible for wastewater treatment and reticulation in Stratford Township. The Stratford wastewater system services over 2,700 properties, which is approximately 98 percent of the Stratford urban area. All other dwellings in the district are serviced by on-site wastewater treatment systems.

1.2 Why We Do It

Council has obligations under the Local Government Act 2002, the Health Act 1956 and the Building Act 2004 that outline general duties of a local authority to improve, promote and protect public health through the sanitary and responsible treatment and disposal of wastewater.

The Council provides the Wastewater service to meet the needs and requirements of its customers and stakeholders; the goals and objectives of the Wastewater activity are:

- To collect wastewater from residential, commercial and industrial properties in a safe and efficient manner;
- To dispose of treated wastewater into the receiving environments in an environmentally friendly and sustainable manner in line with all applicable resource consent conditions.
- To facilitate the minimisation of risk and maintenance of public health through the safe disposal of wastewater into the receiving environment;
- To deliver on the agreed customer service levels.

This activity contributes to the community outcomes of:

- Resilience
- Connected
- Enabling

1.3 Significant Negative Effects

The Wastewater activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - The Wastewater system has the potential to affect community health. Continued efforts are made to ensure that environmental effects are minimised. This is addressed through ongoing improvements to the treatment system which form part of the discharge resource consent.

Social, economic, environmental & cultural - Odour is managed through increased aeration and screening.

Social, economic, environmental & cultural – Periodic failures in the reticulation network, such as blockages and overflows are being addressed as a priority and the immediate resolution is followed up by root cause investigation to minimise the risk of future recurrence.

Cultural – Historically, the treatment and disposal of wastewater raised cultural concerns, such as the direct disposal of the discharge from the oxidation ponds to the Patea River. These were addressed as part of the resource consent consultation process and subsequent upgrades. Council will continue to give consideration to cultural aspects as part of future upgrades.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
Wastewater is managed without risk to public health.	**System and adequacy -** The number of dry weather sewerage overflows from the territorial authority's sewerage system, expressed per 1000 sewerage connections to that sewerage system.	<6	Achieved – 0.37	Reporting against corporate CRM system.
	Discharge compliance - Compliance with the territorial authority's resource consents for discharge from its sewerage system measured by the number of • Abatement notices • Infringement notices • Enforcement orders; and • Convictions, Received by the territorial authority in relation to those resource consents.	<1	Not Achieved - 1 Abatement Notice and 1 Infringement Notice	Consent & compliance documentation.
Fault response times	Where the territorial authority attends to sewerage overflows resulting from a blockage or other fault in the territorial authority's sewerage system, the following median response times measured:			Work order tracking/reporting through Council's Infrastructure asset management system.
	Attendance time: from the time that the territorial authority receives notification to the time that service personnel reach the site; and	2 hours	Achieved - 32 minutes	
	Resolution time: from the time that the territorial authority receives notification to the time that service personnel confirm resolution of the blockage or other fault.	9 hours	Achieved – 1 hours 40 minutes	
Customer satisfaction	The total number of complaints received by the territorial authority about any of the following: • Sewage odour • Sewerage system faults • Sewerage system blockages, and • The territorial authority's response to issues with its sewerage system, Expressed per 1000 connections to the territorial authority's sewerage system.	<6	Achieved – 3.33	Reporting against corporate CRM system.
Trade Waste complaints response times	Attendance time: from the time that Council receives notification to the time that a Trade Waste Officer arrives on site.	<2 working days	Not Applicable – 0 complaints requiring action.	Work order tracking/ reporting through Assetfinda
Trade Waste consent processing	Percentage of trade waste consent applications processed within 15 working days.	100%	Achieved – 100% 1 of 1 application	Authority

1.5 Key Future Projects

Project	Category	2026/27
Infiltration renewals	Replacements	$210,535
Safety renewals	Replacements	$105,267
Campervan discharge facility	Replacements	$10,527
Routine step/aerate renewals	Replacements	$36,844

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	1,253	1,109	1,321	(212)
Revenue	41	42	32	(10)
Net Cost of Service	**1,212**	**1,067**	**1,289**	**(222)**

EXPENDITURE				
Operating Costs	458	458	608	(150)
Interest	105	71	128	(57)
Depreciation	589	470	470	(0)
Overheads	102	109	115	(6)
Total Operating Expenditure	**1,253**	**1,109**	**1,321**	**(212)**
Principal Loan Repayments	105	76	127	(51)
Capital Expenditure	856	521	363	157
Total Expenditure	**2,213**	**1,706**	**1,812**	**(106)**
FUNDED BY:				
Charges for Services	41	42	32	10
Revenue	**41**	**42**	**32**	**10**
Targeted Rates	1,208	1,061	1,286	(225)
Transfer (to) from Reserves	0	0	(811)	811
Transfer from Depreciation Reserve	448	439	490	(51)
Depreciation funded from Reserves	0	0	0	0
Loan Funding	513	158	811	(653)
Grants and Donations - Capital	0	0	0	0
Other Funding	3	6	4	3
Total Funding	**2,213**	**1,706**	**1,812**	**(106)**

Solid Waste

SOLID WASTE (RUBBISH AND RECYCLING)

1.1 What We Do

The Solid Waste activity encompasses the planning and provision of solid waste services and the operation, maintenance and renewal of all associated infrastructure.

The Council provides domestic refuse and recycling services to the households in the urban area of Stratford and Midhirst. In addition, it contracts out the operations of a transfer station in Stratford which allows for the disposal of general waste, recycling and green waste. All services are provided by a contractor with all recycling transported to the Materials Recovery Facility in New Plymouth, the general waste transported to the Hawera Transfer Station, consolidated with South Taranaki Districts general waste, then taken to the Bonny Glen landfill in the Rangitikei.

1.2 Why We Do It

The Council provides the Solid Waste service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Solid Waste Activity as per the LTP are to ensure that the:

- Levels of waste generated are reducing; and
- Waste collection services meet the needs of the community.

This activity contributes to the community outcomes of:

- Welcoming
- Resilient
- Connected
- Enabling

1.3 Significant Negative Effects

The Solid Waste activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social, economic, environmental & cultural - disposal of solid waste to land has inherent negative impacts on the social, environmental and cultural wellbeing. To minimise these impacts, council only sends waste to appropriately consented sites and aims to minimise the volume of waste it sends to landfill by actively seeking further opportunities to increase waste minimisation and diversion.

Social, economic, environmental & cultural - odour, litter and noxious materials originating from historic, closed landfills can have negative impacts on the social, environmental and cultural wellbeing. These effects are controlled and minimised by resource consents and management practices.

These negative effects and any controls and mitigation in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
The levels of waste generated are reducing.	Waste to landfill per household (municipal kerbside collection only)	<500KG	Not Achieved – 507kg	Landfill invoices & transactions.
	Percentage (by weight) of council controlled waste stream that is diverted from council controlled waste streams.	>20%	Achieved – 22%	Recycling facility invoices & transactions.
The waste collection service meets the needs of the community.	Percentage of customers satisfied with the service provided.	>80%	Achieved – 84%	Annual Residents Survey

1.5 Key Future Projects

Project	Category	2026/27
Organic Materials Processing Facility	Level of Service	$104,356
Rural Mobile Mini Recycling Stations	Level of Service	$46,959
Permanent Recycling Stations	Level of Service	$10,435
Transfer Station renewals	Replacements	$10,435

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	1,505	1,540	1,694	(154)
Revenue	223	225	258	33
Net Cost of Service	**1,282**	**1,315**	**1,436**	**(121)**

EXPENDITURE				
Operating Costs	1,051	1,060	1,194	(134)
Interest	32	33	38	(5)
Depreciation	41	46	47	(1)
Overheads	380	400	416	(16)
Total Operating Expenditure	**1,505**	**1,540**	**1,694**	**(154)**
Principal Loan Repayments	32	36	33	3
Capital Expenditure	31	172	172	(0)
Total Expenditure	**1,567**	**1,747**	**1,900**	**(151)**
FUNDED BY:				
Charges for Services	223	225	258	(33)
Revenue	**223**	**225**	**258**	**(33)**
Targeted Rates	1,224	1,263	1,374	(110)
UAGC	31	31	35	(4)
Loan Funding - Capital	10	115	115	0
Grants and Donations - Capital	10	47	47	0
Transfer from Reserves	57	46	59	(13)
Other Funding	12	21	13	8
Total Funding	**1,567**	**1,747**	**1,900**	**(151)**

Water Supply

WATER SUPPLY

1.1 What We Do

The Water Supply activity encompasses the planning, provision, operation, maintenance and renewal of water treatment and reticulation systems, and all associated infrastructure.

Council operates three urban water supplies servicing the Stratford, Toko and Midhirst townships, with river fed sources for Stratford and Midhirst and a bore supply for Toko.

1.2 Why We Do It

Council has assumed the role of provider of water supply to provide all properties in the water supply zones with a constant, safe and sustainable water supply.

The Council provides the water supply service to meet the needs and requirements of its customers and stakeholders. The goals and objectives of the Water Supply activity are:
- Water is safe to drink;
- A reliable water supply is provided;
- Water has a pleasant taste and odour;
- Water flow and pressure is appropriate for its intended use; and
- Water supply meets firefighting requirements.

This activity contributes to the community outcomes of:

- Resilience
- Connected
- Enabling

1.3 Significant Negative Effects

The water supply activity has the potential to negatively impact the social, economic, environmental or cultural well-being of the local community. The most likely significant negative effects from this activity and the mitigation measures in place, are outlined below.

Social & economic - Failure to meet Drinking Water Standards could have a significant negative impact on the social and economic well-being of its users and the district overall.

Social, economic, environmental & cultural – Discharge of contaminants to air, water or land could have a significant negative impact on the social, economic, environmental and cultural well-being of its users and the district overall.

These negative effects and any controls and mitigation measures in place have to be balanced against the positive impact the activity has on the social, economic, environmental and cultural well-being of its users and the district overall.

1.4 Statement of Service Provision

Level of Service	Performance Measure	Target **Year 3 2026/27**	Actual 2024/25	How Measured
Water is safe to drink.	The extent to which the local authority's drinking water supply complies with the Water Services (Drinking Water Standards for New Zealand) Regulations 2022 and Drinking Water Quality Assurance Rules 2022 (DWQAR)[1],[2],[3]			
		Bacteriological Compliance		Plant & reticulation performance records in water outlook. Includes water quality sampling programme records as well as any plant non-performances
	Stratford - T3 Bacterial Rules	All met - 100%	All met - 100%	
	Stratford - D3.29 Microbiological Monitoring Rule	All met - 100%	Partially met - 91.67%	
		This was partially met due to two non-compliances against Rule D3.29. • There was no weekly microbiological monitoring result for the week of 22 July – 28 July 2024 and 11 days elapsed between sampling dates when the maximum allowed is nine. (9) days. • An E. coli MAV exceedance in a sample taken on 13 December 2024. *These were rare instances and are not expected to occur again in 2026/27.*		
	Midhirst - T2 Treatment Monitoring Rules	All met - 100%	All met - 100%	Plant & reticulation performance records in water outlook. Includes water quality sampling programme records as well as any plant non-performances
	Midhirst - T2 Chlorine Rules	All met - 100%	All met - 100%	
	Midhirst – D2.1 Distribution System Rule	All met (100%)	All met - 100%	
	Toko - T1 Treatment Rules	All met (100%)	All met - 100%	
	Toko -D1.1 Distribution System Rule	All met (100%)	All met - 100%	
		Protozoal Compliance		
	Stratford - T3 Protozoal Rules	All met - 100%	All met - 100%	
	Midhirst - T2 Treatment Monitoring Rules	All met - 100%	All met - 100%	
	Midhirst - T2 Filtration Rules	All met - 100%	All met - 100%	
	Midhirst – T2 UV Rules	All met (100%)	All met - 100%	
	Toko - T1 Treatment Rules	All met (100%)	All met - 100%	
	Maintenance of the reticulation network - The percentage of real water loss from the local authority's networked reticulation system.	<25%	Achieved Stratford -17.1% Midhirst – 6.7% Toko – 0.6%	Calculated annually as per NZWWA Water Loss Guidelines.

[1] *The Department of Internal Affairs updated this mandatory performance measure after the Council had published our Long-Term Plan, which sets our statement of service. The updated measure still covers the bacterial and protozoal compliance of water supplies but now is directly referenced to the relevant rules in the Drinking Water Quality Assurance Rules 2022. Our reporting is, therefore, against those rules.*

[2] *All results have been calculated in accordance with the methodology and calculations indicated in DIA supporting guidance for drinking water. For the link to this information refer to https://www.dia.govt.nz/diawebsite.nsf/Files/Local-Government-2025/$file/NFPM-Water-Rules-2024.docx.*

[3] *The following thresholds apply to the DWQAR aggregate compliance rate methodology: "All met" (100%), "Almost met" (95-99%), "Partially met" (1-94%), "None met" (0%).*

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
A reliable water supply is provided.	Fault Response Times – Where the local authority attends a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times are measured: [4]			
	Attendance for urgent call-outs: from the time that council receives notification to the time that service personnel reach the site.	2 hours	Achieved – 25 minutes	Work order tracking/reporting through Council's Infrastructure asset management system.
	Resolution of urgent call-outs: from the time that council receives notification to the time the service personnel confirm resolution of the fault or interruption.	9 hours	Achieved – 1 hour, 30 minutes	Work order tracking/reporting through Council's Infrastructure asset management system.
	Attendance for non-urgent call-outs: from the time that council receives notification to the time that service personnel reach the site	2 working days	Achieved – 3 hours 0 minutes	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
	Resolution of non-urgent call-outs: from the time that council receives notification to the time the service personnel confirm resolution of the fault or interruption	5 working days	Achieved – 19 hours 30 minutes	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
	Number of unplanned disruptions:			
	Minor (between 5 and 50 connections affected)	<6	Achieved – 5	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
	Major (more than 50 connections affected)	<3	Not Achieved – 6	Work order tracking/reporting through Council's Infrastructure asset management system. Affected property numbers provided via GIS/Asset Management System
		This was impacted by 2 disruptions in Midhirst that was caused by power outages. This will be addressed through the installation of a power generator.		
Water has a pleasant taste and odour.	Customer Satisfaction - Total number of complaints received for: • Drinking water clarity • Drinking water taste • Drinking water odour • Drinking water pressure or flow • Continuity of supply • Council's response to any of these issues expressed per 1000 connections to council's networked reticulation system.[5]	<32	Achieved: - 17.16	Reporting against corporate CRM system.

[4] *An "urgent call-out" is one that leads to a complete loss of supply of drinking water. A "non-urgent" call-out is one where there is still a supply of drinking water.*

[5] *All complaints are included (even if for the same event & request for service).*

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
Demand management	The average consumption of drinking water per day per resident within the district (in litres).	<275	Stratford District – Not Achieved - 289 litres	Calculated from production records ex SCADA/Water Outlook, deducting commercial users as per water meter records as well as any other non-residential use and losses (as per bench loss), divided by number of residential connections and average number of residents per property.
		Council is in the process of introducing universal water metering in the Stratford urban area. It is expected that when this is completed, the demand will reduce.		
Water flow and pressure is appropriate for its intended use.	Water pressure at 50 properties within the water supply zone, including any that have complained about pressure and or flow meets council specifications (flow>10l/min & pressure>350kpa)	100%	Achieved –50 properties tested for water pressure and flow - all passed – 100%	Pressure and flow to be measured at a minimum of 50 properties per annum. Test results recorded by handheld device directly into asset management system against property's point of supply. Where test at tap inside property fails, test will be repeated at point of supply (toby/meter box) to isolate problems with private pipework from public network. Customer is advised if problem with internal plumbing.
Water supply meets firefighting requirements.	Fire hydrants meet NZFS Code of Practice conditions regarding supply.	100%	Achieved – 30 hydrants were tested and all 30 passed the test – 100%.	Flow & pressure testing carried out by council contractor and or NZ Fire Service to NZ Fire Fighting Code of Practice standards.

1.5 Key Future Projects

Project	Category	2026/27
Stratford Bore	Level of Service	$540,000
Chlorine and Pressure Monitoring Meters	Level of Service	$120,000
Laterals	Replacements	$52,634
Water renewals	Replacements	$105,268
Infrastructure general	Replacements	$52,634

1.6 Statement of Prospective Financial Performance

The detailed financial summary is shown below.

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Operating Expenditure	2,647	2,504	3,197	(693)
Revenue	674	664	827	163
Net Cost of Service	**1,973**	**1,840**	**2,370**	**(530)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
EXPENDITURE				
Operating Costs	956	884	1,403	(519)
Interest	444	352	500	(148)
Depreciation	872	878	862	17
Overheads	374	390	433	(43)
Total Operating Expenditure	**2,647**	**2,504**	**3,197**	**(693)**
Principal Loan Repayments	480	420	504	(84)
Capital Expenditure	2,506	211	871	(660)
Total Expenditure	**5,633**	**3,134**	**4,571**	**(1,437)**
FUNDED BY:				
Charges for Water Usage	674	664	827	(163)
Revenue	**674**	**664**	**827**	**(163)**
Targeted Rates	1,961	1,820	2,357	(537)
Transfer from (to) Reserves	2,740	630	(731)	1,361
Depreciation funded from reserves	0	0	0	0
Loan Funding	246	0	2,105	(2,105)
Grants and Donations - Capital	0	0	0	0
Other Funding	12	20	13	7
Total Funding	**5,633**	**3,134**	**4,571**	**(1,437)**

Council Controlled Organisations

COUNCIL CONTROLLED ORGANISATIONS

PERCY THOMSON TRUST

1.1 Background

The Local Government Act 2002 defines entities in which Council has more than a 50% shareholding, or the ability to appoint more than 50% of the directors, as Council Controlled Organisations. The Stratford District Council has one organisation that meets these criteria and is therefore a Council Controlled Organisation; the Percy Thomson Trust.

The Trust was established to fulfil the wishes and bequest of the late Percy Thomson to provide an art gallery, arboretum and herbarium. There are to be a minimum of six trustees and a maximum of seven on the trust and less than 50% of the trustees can come from elected representatives.

1.2 Nature and Scope of Activities

The Percy Thomson Trust covers three activities, the Art Gallery, the Arboretum, and the Herbarium.

The Percy Thomson Gallery is located in Prospero Place, and the arboretum on Cloten Road near the intersection with Ariel Street. The herbarium is delivered through the Trust's membership of the New Zealand Plant Conversation Network, and specifically through the website, https://www.nzpcn.org.nz/.

The Percy Thomson Gallery is Stratford's public art gallery and was opened in June 2002. The gallery contains both exhibition areas and work areas for use by local artists and community art groups. The gallery provides an active programme of exhibitions and events that is both internally generated and toured from other art collections.

The gallery's main display area totals 178m² which can be comfortably partitioned into two areas of 116m² and 62m² respectively.

The Trust Deed sets out the objectives of the Trust and the key points are:

- to manage and promote the facilities.
- to establish exhibition programmes and education policies.
- encouraging public enjoyment and utilisation of Trust facilities and collections.
- to care for any art collections loaned.
- to look at ways of raising revenue.

Council provides administration services to the Trust.

1.3 Why We Do It

The Percy Thomson Trust contributes to the community outcomes by providing for the cultural requirements of the District.

1.4 Performance Measures

Level of Service	Performance Measure	Target Year 3 2026/27	Actual 2024/25	How Measured
Delivery of art exhibitions	Deliver proposed art exhibitions which will include at least 1 local, 1 regional and 1 National.	Deliver proposed art exhibitions which will include local, regional and at least 1 National.	**Achieved**	Art Gallery Records
	Number of visitors to the Gallery to be not less than 12,000 per year	>12,000	**Achieved** – 23,481	Manual Records
Development and maintenance of arboretum	Supervise and participate in the maintenance of the arboretum to the standards in the facilities management contract.	Supervise and participate in the maintenance of the arboretum to the standards in the facilities management contract.	**Achieved** **Note:** The arboretum has been maintained by Stratford District Council on behalf of the Trust, and meets the standards as set out in the Facilities Management Contract. The planting programme was also maintained, and continued on in conjunction with the plantings/replacement of native trees.	Council Records

Financial Statements

PROSPECTIVE STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Revenue				
Rates Revenue (see Note 1)	19,938	20,888	21,114	226
User Charges For Services	3,745	3,813	3,946	133
Subsidies and Grants (Note 2)	6,707	14,571	6,765	(7,806)
Finance Revenue	410	420	408	(12)
Other Revenue - sale of land	0	0	0	0
Sundry Revenue	55	55	41	(14)
Total Revenue	**30,856**	**39,748**	**32,275**	**(7,473)**
Expenses				
Employee Benefit Expenses	6,576	6,430	7,377	(947)
Other Direct Operating Costs	13,495	13,579	14,816	(1,237)
Cost of sales - subdivision	0	0	0	0
Finance Costs	1,588	1,697	1,966	(269)
Depreciation and Amortisation	8,167	7,502	8,081	(579)
Total Operating Expenses	**29,826**	**29,207**	**32,240**	**(3,033)**
NET SURPLUS/(DEFICIT) BEFORE TAX	**1,030**	**10,540**	**34**	**(10,507)**
Income Tax Expense	0	0	0	0
SURPLUS/(DEFICIT) AFTER TAX (see Note below)	**1,030**	**10,540**	**34**	**(10,507)**
Surplus/Deficit attributable to;				
Stratford District Council	**1,030**	**10,540**	**34**	**(10,507)**
OTHER COMPREHENSIVE REVENUE AND EXPENSE				
Loss on sale of financial assets at fair value through other comprehensive revenue and expense	0	0	0	0
Revaluation of financial assets at fair value through other comprehensive revenue and expense	0	0	0	0
Gains/(Loss) on property revaluation	35,214	3,002	12,002	9,000
Total Other Comprehensive Revenue and Expense	**35,214**	**3,002**	**12,002**	**9,000**
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	**36,244**	**13,543**	**12,037**	**(1,506)**
Total Comprehensive Revenue and Expense attributable to:				
Stratford District Council	**36,244**	**13,543**	**12,037**	**(1,506)**

Note: The Net Surplus above includes roading subsidies of $3.9m from Waka Kotahi (NZTA) for capital expenditure, in the Roading Activity statement.

NOTES

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Note 1				
Rates Revenue consists of:				
- Rates	18,284	20,239	20,318	(79)
- Targeted rates for metered water supply	654	649	796	(147)
Total Rates Revenue	**18,938**	**20,888**	**21,114**	**(226)**
Note 2				
Subsidies and Grants consists of:				
- Subsidies from NZTA for financial assistance	6,051	14,017	6,655	7,363
- Grants	656	554	111	443
Total Subsidies and Grants Revenue	**6,707**	**14,571**	**6,765**	**7,807**

Note 3	2025/26 Annual Plan $	2026/27 Long Term Plan $	2026/27 Annual Plan $	Variance $
Investment in CCO's and other Entities				
- Percy Thomson Trust	$100	$100	$100	$0
- Stratford Health Trust	$10	$10	$10	$0
- Stratford Community House Trust	$10	$10	$10	$0
Total Investment in CCO's and other Entities	**$120**	**$120**	**$120**	**$0**

DEPRECIATION BY GROUP OF ACTIVITIES

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Depreciation Allocated to each Group of Activities				
Recreation and Facilities	1,550	1,744	1,563	181
Democracy	205	370	294	76
Community Development	75	89	84	5
Environmental Services	3	5	3	2
Roading	4,536	3,599	4,459	(860)
Stormwater Drainage	297	300	298	2
Wastewater (Sewerage)	589	470	470	(0)
Solid Waste (Rubbish and Recycling)	41	46	47	(1)
Water Supply	872	878	862	16
TOTAL DEPRECIATION ALLOCATED TO EACH GROUP OF ACTIVITIES	**8,167**	**7,501**	**8,081**	**(580)**

PROSPECTIVE STATEMENT OF FINANCIAL POSITION

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Current Assets				
Cash and Cash Equivalents	1,396	907	3,518	2,611
Financial Investments	5,000	6,000	6,000	0
Inventory	0	1,364	0	(1,364)
Debtors and Other Receivables	2,837	1,917	3,154	1,237
Total Current Assets	**9,233**	**10,188**	**12,672**	**2,484**
Non-Current Assets				
Investment in Other Financial Assets	8,467	8,820	8,500	(320)
Investment in CCO and other entities (Note 3)	0	0	0	0
Property, Plant & Equipment	567,184	569,799	546,468	(23,331)
Total Non-Current Assets	**575,651**	**578,619**	**554,968**	**(23,651)**
TOTAL ASSETS	**584,884**	**588,807**	**567,640**	**(21,167)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Current Liabilities				
Creditors and Other Payables	3,862	2,400	4,223	1,823
Provisions	0	0	0	0
Employee Benefit Liabilities	273	338	300	(38)
Borrowings	4,404	5,225	4,984	(241)
Total Current Liabilities	**8,539**	**7,963**	**9,507**	**1,544**
Non-Current Liabilities				
Borrowings	39,638	47,024	44,855	(2,169)
Provisions	0	0	0	0
Employee Benefit Liabilities	0	0	0	0
Total Non-Current Liabilities	**39,638**	**47,024**	**44,855**	**(2,169)**
Equity				
Accumulated comprehensive revenue and expense	206,661	230,695	201,329	(29,366)
Reserves/Special Funds	9,221	10,374	10,736	362
Asset Revaluation Reserves	320,825	292,754	301,213	8,459
Total Equity	**536,707**	**533,821**	**513,277**	**(20,544)**
TOTAL LIABILITIES & EQUITY	**584,884**	**588,807**	**567,640**	**(21,167)**

PROSPECTIVE STATEMENT OF CHANGES IN NET ASSETS/EQUITY

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
NET ASSETS/EQUITY - OPENING BALANCES				
Accumulated comprehensive revenue and expense	204,848	222,605	201,295	(21,310)
Reserves/Special Funds	9,815	7,812	8,088	276
Asset Revaluation Reserves	285,611	289,752	289,211	(541)
TOTAL NET ASSETS/EQUITY - Opening	**500,274**	**520,170**	**498,594**	**(21,575)**
CHANGES IN NET ASSETS/EQUITY				
Accumulated comprehensive revenue and expense	1,030	8,082	34	(8,048)
Reserves/Special Funds	192	2,562	2,648	86
Asset Revaluation Reserves	35,214	3,002	12,002	9,000
TOTAL COMPREHENSIVE REVENUE AND EXPENSE	**36,436**	**13,647**	**14,685**	**1,039**
NET ASSETS/EQUITY - CLOSING BALANCES				
Accumulated comprehensive revenue and expense	206,661	230,695	201,329	(29,366)
Reserves/Special Funds	9,221	10,374	10,736	362
Asset Revaluation Reserves	320,825	292,754	301,213	8,459
TOTAL NET ASSETS/EQUITY - Closing	**536,707**	**533,821**	**513,277**	**(20,544)**

PROSPECTIVE CASH FLOW STATEMENT

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash was Provided From:				
Rates	19,279	20,239	20,319	80
Water Supply Targeted Rate	674	649	827	178
NZTA Financial Assistance	6,051	14,017	6,655	(7,362)
Interest Revenue	410	420	408	(12)
Sundry Revenue	55	55	41	(14)
Grants and Donations	656	554	111	(443)
Other Revenue	3,743	3,811	3,943	132
Cash from Operating Activities	**30,853**	**39,746**	**32,271**	**(7,442)**
Cash was Applied To:				
Supply of Goods and Services	13,495	13,579	14,816	1,237
Payments to Employees	6,576	6,430	7,377	947
Interest Paid on Public Debt	1,395	1,588	1,777	189
Cash appplied to Operating Activities	**21,466**	**21,596**	**23,971**	**2,374**
NET CASH FROM OPERATING ACTIVITIES	**9,387**	**18,150**	**8,301**	**(9,816)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash was Provided From:				
Sale of Investments	0	0	0	0
Cash from Investing Activities	**0**	**0**	**0**	**0**
Cash was Applied To:				
Purchase of Fixed Assets	14,160	22,566	10,897	(11,669)
Purchase of Investments	0	0	0	0
Cash appplied to Investing Activities	**14,160**	**22,566**	**10,897**	**(11,669)**
NET CASH FROM INVESTING ACTIVITIES	**(14,160)**	**(22,566)**	**(10,897)**	**11,669**
CASH FLOWS FROM FINANCING ACTIVITIES				
Cash was Provided From:				
Loans Received	3,342	6,099	5,130	(969)
Cash fromFinancing Activities	**3,342**	**6,099**	**5,130**	**(969)**
Cash was Applied To:				
Repayment of Public Debt	0	0	0	0
Cash appplied to Financing Activities	**0**	**0**	**0**	**0**
NET CASH FROM FINANCING ACTIVITIES	**3,342**	**6,099**	**5,130**	**(969)**
NET INCREASE (DECREASE) IN CASH HELD	**(1,432)**	**1,682**	**2,534**	**852**
TOTAL CASH RESOURCES AT 1 JULY	**2,828**	**(775)**	**984**	**1,759**
TOTAL CASH RESOURCES AT 30 JUNE	**1,396**	**907**	**3,518**	**2,611**

PROSPECTIVE STATEMENT OF NET PUBLIC DEBT

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Opening Balance	**40,700**	**46,150**	**44,708**	**(1,442)**
Loan funded capital less repayments	3,342	6,099	5,130	(969)
Closing Balance	**44,042**	**52,249**	**49,838**	**(2,411)**
Net Debt	30,575	37,429	31,820	(5,609)
BORROWING HIGHLIGHTS				
Interest Expense as a % of Rates Revenue	7.96%	8.12%	9.31%	-1.19%
Net Debt as a % of Annual Operating Revenue	99.09%	94.17%	98.59%	-4.42%

PROSPECTIVE STATEMENT OF MOVEMENTS IN RESERVES

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
GENERAL RENEWALS RESERVE				
Opening Balance	6,638	6,917	6,895	(22)
Interest Credited	66	86	60	(26)
Transfers In	1,788	2,187	1,895	(292)
Transfers Out	(1,569)	(1,008)	(1,025)	(17)
Closing Balance	**6,924**	**8,182**	**7,825**	**(357)**
ROADING RENEWALS RESERVE				
Opening Balance	69	0	701	701
Interest Credited	0	0	0	0
Transfers In	4,906	5,009	4,397	(612)
Transfers Out	(4,575)	(4,383)	(4,598)	(215)
Closing Balance	**400**	**626**	**500**	**(126)**
CONTINGENCY RESERVE				
Opening Balance	505	505	505	0
Interest Credited	5	6	4	(2)
Transfers In	0	0	0	0
Transfers Out	(5)	(6)	(4)	2
Closing Balance	**505**	**505**	**505**	**0**
FARM RESERVE				
Opening Balance	70	2	298	296
Interest Credited	1	0	3	3
Transfers In	0	0	0	0
Transfers Out	(65)	0	(119)	(119)
Closing Balance	**6**	**2**	**181**	**179**
ASSET SALES PROCEEDS RESERVE				
Opening Balance	734	114	399	285
Interest Credited	7	1	3	2
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Closing Balance	**741**	**115**	**403**	**288**
TURF REPLACEMENT RESERVE				
Opening Balance	76	86	87	1
Interest Credited	1	1	1	(0)
Transfers In	10	10	10	0
Transfers Out	0	0	0	0
Closing Balance	**87**	**97**	**98**	**1**
STAFF GRATUITIES RESERVE				
Opening Balance	145	145	139	(6)
Interest Credited	1	2	1	(1)
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Closing Balance	**146**	**147**	**141**	**(6)**
MAYOR'S RELIEF FUND RESERVE				
Opening Balance	4	4	4	0
Interest Credited	0	0	0	(0)
Transfers In	0	0	0	0
Transfers Out	0	0	0	0
Closing Balance	**4**	**4**	**4**	**(0)**

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
ELSIE FRASER BEQUEST RESERVE				
Opening Balance	(62)	(78)	(5)	73
Interest Credited	(1)	(1)	(0)	1
Transfers In	50	29	56	27
Transfers Out	(122)	(29)	(58)	(29)
Closing Balance	**(136)**	**(80)**	**(7)**	**72**
RMA FINANCIAL CONTRIBUTIONS RESERVE				
Opening Balance	946	587	1,035	448
Interest Credited	9	7	9	2
Transfers In	0	0	0	0
Transfers Out	(152)	(291)	(352)	(61)
Closing Balance	**803**	**303**	**693**	**390**
STORMWATER RESERVE				
Opening Balance	1,029	1,222	1,154	(68)
Interest Credited	10	15	10	(5)
Transfers In	297	300	298	(2)
Transfers Out	(103)	(126)	(126)	(0)
Closing Balance	**1,233**	**1,410**	**1,335**	**(76)**
WATER SUPPLY RESERVE				
Opening Balance	(784)	(2,364)	(2,096)	268
Interest Credited	0	(29)	0	29
Transfers In	872	878	2,307	1,429
Transfers Out	(2,260)	(211)	(211)	0
Closing Balance	**(2,172)**	**(1,726)**	**(0)**	**1,726**
SOLID WASTE (RUBBISH AND RECYCLING) RESERVE				
Opening Balance	(4)	100	(118)	(218)
Interest Credited	0	1	(1)	(2)
Transfers In	41	46	47	1
Transfers Out	(57)	(46)	(59)	(13)
Closing Balance	**(21)**	**101**	**(131)**	**(232)**
WASTE WATER RESERVE				
Opening Balance	449	574	(910)	(1,484)
Interest Credited	4	7	(8)	(15)
Transfers In	589	470	470	0
Transfers Out	(343)	(363)	(363)	(0)
Closing Balance	**698**	**688**	**(811)**	**(1,499)**
TOTAL PROJECTED RESERVES (excluding Asset Revaluation Reserves)	**9,221**	**10,374**	**10,736**	**359**
ASSET REVALUATION RESERVES				
Opening Balance	285,611	289,752	289,211	(541)
Transfers In	35,214	3,002	12,002	9,000
Transfers Out	0	0	0	0
Closing Balance	**320,825**	**292,754**	**301,213**	**8,459**
TOTAL PROJECTED RESERVES (including Asset Revaluation Reserves)	**330,046**	**303,128**	**311,949**	**8,818**

Purpose of each reserve fund

Council's reserve funds are classified in to three categories:

- Council Created Reserves
- Restricted Reserves
- General Renewals Reserve

The purpose of the reserves are as follows:

General Renewals Reserve *(All activities)*

This reserve has been created for the accumulation of depreciation on buildings, plant, vehicles, office equipment and furniture and fittings. The funds are set aside to provide for the ongoing replacement of operational assets in these categories, and also to maintain and enhance existing Council assets. Funds are also provided for new projects where necessary.

Roading Renewals Reserve *(Roading)*

This reserve has been created for the accumulation of depreciation on roads, bridges and street services assets. The funds are set aside to provide for the ongoing replacement of operational assets in these categories, and also to maintain and enhance existing Council assets. Funds are also provided for new projects where necessary.

Contingency Reserve *(All activities)*

This reserve has been created to assist in the event of an emergency. Purposes for which funds are currently set aside are such things as natural disasters e.g. floods, earthquakes, volcanic eruptions etc.

Asset Sales Proceeds Reserve *(All activities)*

The purpose of this reserve is to accumulate the net proceeds from the sale of Council assets that have not been specifically tagged for a particular purpose. These funds can then be used to acquire new capital assets.

Staff Gratuities Reserve *(All activities)*

These funds are for the payment of gratuities, redundancies, and farewells/recognition of long service of staff or elected members, however there are no other specific restrictions on this reserve.

Mayor's Relief Fund *(Community)*

This fund has been in existence since at least 1934 and was originally set up to provide funds for the 'relief of distress' in the Stratford District. In recent years the reserve has been funded by donations and distributions of these monies has been at the Mayor's discretion.

Turf Replacement Reserve *(Parks and Reserves)*
This reserve was created to accumulate funds annually to contribute towards the replacement of the hockey turf, when required.

Farm Reserve *(Farm)*
This reserve was created to accumulate funds annually to contribute to rates as recommended by the Farm and Aerodrome Committee.

Restricted Reserves

Elsie Fraser Bequest Reserve *(Investment Property)*

These funds came from a bequest from Elsie Fraser in 1985 for the provision of a 'home for the less affluent old people within the Stratford community'. All surpluses from operations of these units are credited to the reserve.

RMA/Financial Contributions Reserve *(All activities)*

Financial contributions are required by the Stratford District Plan. Council has received these funds from the subdivision of land and various land use activities. The reserve is used to fund growth related capital works and services.

Targeted Rate Reserves

Water Supply, Solid Waste and Wastewater Reserves *(Water Supply, Solid Waste and Waste Water activities)*

These reserves represent the balance of funds collected from various targeted rates which have not yet been spent. The funds can only be used for the purpose for which they were originally levied. The reserves include depreciation on infrastructural assets, costs of any capital/renewal expenditure and any surplus/deficit from operations for the year.

CAPITAL EXPENDITURE PROGRAMME

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Roading				
Level of Service Improvement	960	12,730	1,130	11,600
Replacements	5,239	5,583	5,359	224
Stormwater				
Level of Service Improvement	-	158	158	0
Replacements	103	126	126	(1)
Water Supply				
Level of Service Improvement	246	-	660	(660)
Replacements	2,260	211	211	0
Solid Waste (Rubbish and Recycling)				
Level of Service Improvement	20	162	162	0
Replacements	10	10	10	(0)
Wastewater				
Level of Service Improvement	513	158	-	157
Replacements	343	363	363	(0)
Recreation and Facilities				
Level of Service Improvement	1,057	1,842	1,386	456
Replacements	363	214	244	(30)
Community Development				
Meet Additional Demand	2,655	835	835	0
Level of Service Improvement	26	26	70	(44)
Replacements	-	-	-	0
Administration				
Replacements	367	148	183	(35)
TOTAL PROJECTS (excl GST)	**14,161**	**22,566**	**10,897**	**11,669**
FUNDING				
Loans	4,494	7,400	3,837	3,563
Reserves	9,074	14,676	7,013	7,663
Grants/Donations	592	490	47	443
TOTAL (excl GST)	**14,161**	**22,566**	**10,897**	**11,669**

Prospective Accounting Policies

PROSPECTIVE ACCOUNTING POLICIES

Reporting Entity

The prospective financial statements of the Stratford District Council are for the year ended 30 June 2027.

The Stratford District Council (Council) is a territorial local authority governed by the provisions of the Local Government Act 2002 (the Act) and is domiciled in New Zealand.

The financial statements in this Annual Plan are those of the Council as a separate legal entity and not of the Council group.

The primary objective of Council is to provide services or goods for the community for social benefit rather than making a financial return. Accordingly, having regard to the criteria set out in the Public Benefit Entity Internal Public Sector Accounting Standards (PBE IPSAS), as a defined public entity under the Public Audit Act 2001, the Council is audited by the Auditor – General and is classed as a Public Sector Benefit Entity (PBE) for financial reporting purposes. Council has designated itself as a Tier 2 entity.

The financial information contained within this document is in terms of FRS 42: Prospective Financial Information. It has been prepared to enable the public to participate in the decision making processes regarding the services to be provided by Council over the financial year 2026/27 and to provide a broad accountability mechanism of Council to the community.

The operations of Council have been divided into the following Groups of Activities:

- Recreation and Facilities.
- Democracy.
- Community Development.
- Environmental Services.
- Roading.
- Stormwater.
- Wastewater (Sewerage)
- Solid waste.
- Water Supply.

Council also advise caution that the information in these statements may not be appropriate for purposes other than those described.

The prospective financial statements were authorised for issue by Council on 12 May 2026. The Mayor and Chief Executive that authorise the issue of the prospective financial statements by Council are responsible for the prospective financial statements presented, including the appropriateness of the assumptions underlying the prospective financial statements and all other required disclosures. No actual results have been incorporated in these prospective financial statements. It is not intended to update the prospective financial statements subsequent to presentation.

Measurement Base

The measurement base adopted is that of historical cost, modified by the revaluation of certain assets.

Accounting Policies

The following accounting policies which materially affect the measurement of results and financial position have been applied consistently to all years presented from 1 July 2026 unless otherwise stated.

1 BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

The prospective financial statements have been prepared in accordance with the requirements of the Local Government Act 2002: Part 6, Section 93 and Part 1 of Schedule 10, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP).

These financial statements have been prepared in accordance with NZ GAAP. They comply with NZ PBE IPSAS, and other applicable Financial Reporting Standards, as appropriate for public benefit entities. Council is a tier 2 reporting entity using the public sector Public Benefit Entity Accounting Standards, as it has expenses between $2.0m and $33.00m and is not publicly accountable.

Although Council is not publicly accountable, Council has included a separate Cost of Services Statement for each significant activity.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars ($000). The functional currency of Council is New Zealand dollars.

The financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

The 2024/34 Long Term Plan adopted by the Council in July 2024 has been provided as a comparator for these prospective financial statements. The closing balance in this comparative differs from the opening position used to prepare these prospective financial statements, which is based on the most up-to-date forecast information.

2 BUDGET FIGURES

The budget figures have been prepared in accordance with NZ GAAP and comply with NZ PBE IPSAS, and other applicable Financial Reporting Standards, using accounting policies that are consistent with those adopted in preparing these financial statements. Then as a tier 2 reporting entity, Council uses the public sector Public Benefit Entity Accounting Standards.

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

3 REVENUE

Revenue is measured at the fair value of consideration received or receivable.

Rates Revenue
The following policies for rates have been applied:

- General rates, targeted rates (excluding water-by-meter), and uniform annual general charges are recognised at the start of the financial year to which the rates resolution relates. They are recognised at the amounts due. The Council considers the effect of payment of rates by instalments is not sufficient to require discounting of rates receivables and subsequent recognition of interest revenue.
- Rates arising from late payment penalties are recognised as revenue when rates become overdue.
- Revenue from water-by-meter rates is recognised on an accrual basis based on usage. Unbilled usage, as a result of unread meters at year end, is accrued on an average usage basis.
- Rate remissions are recognised as a reduction of rates revenue when the Council has received an application that satisfies its rates remission policy.

- Rates collected on behalf of the Taranaki Regional Council (TRC) are not recognised in the financial statements, as the Council is acting as an agent for the TRC.

Development and Financial Contributions
Development and financial contributions are recognised as revenue when the Council provides, or is able to provide, the service for which the contribution was charged. Otherwise, development and financial contributions are recognised as liabilities until such time as the Council provides, or is able to provide, the service.

New Zealand Transport Agency roading subsidies
The Council receives funding assistance from the New Zealand Transport Agency, which subsidises part of the costs of maintenance and capital expenditure on the local roading infrastructure. The subsidies are recognised as revenue upon entitlement, as conditions pertaining to eligible expenditure have been fulfilled.

Other grants received
Other grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when conditions of the grant are satisfied.

Building and Resource Consent revenue
Fees and charges for building consent services are recognised on receipt of the fees, which is when the service is provided. Fees and charges for resource consent revenue is recognised on the provision of an invoice.

Entrance Fees
Entrance fees are fees charged to users of the Council's local facilities, such as the pool. Revenue from entrance fees is recognised upon entry to such facilities.

Transfer Station Fees
Fees for disposing of waste at the Council's transfer station are recognised as waste is disposed of by users.

Sales of Goods
Revenue from the sale of goods is recognised when a product is sold to the customer.

Infringement Fees and Fines
Infringement fees and fines mostly relate to traffic and parking infringements and are recognised when the infringement notice is issued. The Council recognises revenue at an amount based on the probability of collecting fines, which is estimated by considering the collection history of fines over the preceding 2 year period.

Vested or Donated Physical Assets
For assets received for no or nominal consideration, the asset is recognised at its fair value when the Council obtains control of the asset. The fair value of the asset is recognised as revenue, unless there is a use or return condition attached to the asset.

For long-lived assets that must be used for a specific use (e.g. land must be used as a recreation reserve), the Council immediately recognises the fair value of the asset as revenue. A liability is recognised only if the Council expects it will need to return or pass the asset to another party.

Interest and Dividends
Interest revenue is recognised using the effective interest method. Interest revenue on an impaired financial asset is recognised using the original effective interest rate.

Dividends are recognised when the right to receive payment has been established. When dividends are declared from pre-acquisition surpluses, the dividend is deducted from the cost of the investment.

Sale of Land
Revenue from the Sale of Land is recognised in full when the sale and purchase agreement becomes legally enforceable, as at the date the contract becomes unconditional.

4 INVENTORIES

Inventories are held for distribution or for use in the provision of goods and services. The measurement of inventories held for commercial distribution, are measured at the lower of cost and net realisable value.

Council inventory is made up of land held for development and future resale.

When land held for development and future resale is transferred from investment property/property, plant, and equipment to inventory, the fair value of the land at the date of the transfer is its deemed cost.

5 BORROWING COSTS

Borrowing costs are recognised as an expense in the period in which they are incurred.

6 GRANT EXPENDITURE

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

Discretionary grants are those grants where the Council has no obligation to award on receipt of the grant application and are recognised as expenditure when approved by the Council and the approval has been communicated to the applicant. The Council's grants awarded have no substantive conditions attached.

7 INCOME TAX

Income tax expense includes current tax and deferred tax.

Current tax is the amount of tax payable based on the taxable profit for the current year, and any adjustments to income tax payable in respect of prior years. Current tax is calculated using tax rates (and tax laws) that have been enacted or substantively enacted at balance date.

Deferred tax is the amount of income tax payable or recoverable in future periods in respect of temporary differences and unused tax losses. Temporary differences are differences between the carrying amount of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable surplus.

Deferred tax is measured at tax rates that are expected to apply when the asset is realised or the liability is settled, based on tax rates that have been enacted or substantively enacted at balance date. The measurement of deferred tax reflects the tax consequences that would follow from the manner in which the entity expects to recover or settle the carrying amount of its assets and liabilities.

Deferred tax liabilities are generally recognised for all taxable temporary differences. Deferred tax assets are recognised to the extent that it is probable that taxable profits will be available against which the deductible temporary differences or tax losses can be utilised.

Current and deferred tax is recognised against the profit or loss for the period, except to the extent that it relates to items recognised in other comprehensive revenue and expenses or directly in equity.

In general, local authorities are only subject to income tax on income derived from a council-controlled organisation and income derived as a port operator.

8 LEASES

Finance Leases
A finance lease is a lease that transfers to the lessee substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred.

At the commencement of the lease term, finance leases are recognised as assets and liabilities in the statement of financial position at the lower of the fair value of the leased item or the present value of the minimum lease payments.

The finance charge is charged to the surplus or deficit over the lease period so as to produce a constant periodic rate of interest on the remaining balance of the liability.

The amount recognised as an asset is depreciated over its useful life. If there is no certainty as to whether Council will obtain ownership at the end of the lease term, the asset is fully depreciated over the shorter of the lease term and its useful life.

Operating Leases
An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

9 CASH AND CASH EQUIVALENTS

Cash and cash equivalents includes cash on hand, deposits held with banks and other short term investments with maturities of three months or less, and bank overdrafts. Bank overdrafts are shown as a current liability in the statement of financial position. The carrying value of cash at bank and short-term deposits with original maturities less than three months approximates their amortised cost.

10 DEBTORS AND OTHER RECEIVABLES

Debtors and other receivables are initially recorded at the amount due, less any provision for impairment (expected credit losses). Receivables are generally short-term and non-interest bearing and receipt is normally on 30 day terms.

The Council and group apply the simplified ECL model of recognising lifetime ECL for receivables. In measuring ECLs, receivables have been grouped into rates receivables, and other receivables, and assessed on a collective basis as they possess shared credit risk characteristics. They have then been grouped based on the days past due. A provision matrix is then established based on historical credit loss experience, adjusted for forward looking factors specific to the debtors and the economic environment.

Rates are "written-off":
- when remitted in accordance with the Council's rates remission policy; and
- in accordance with the write-off criteria of sections 90A (where rates cannot be reasonably recovered) and 90B (in relation to Māori freehold land) of the Local Government (Rating) Act 2002.

Other receivables are written-off when there is no reasonable expectation of recovery.

11 NON-CURRENT ASSETS HELD FOR SALE

Non-current assets held for sale are classified as such if their carrying amount will be recovered principally through a sale transaction, not through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Non-current assets are not depreciated or amortised while they are classified as held for sale.

12 PROPERTY, PLANT AND EQUIPMENT

Items of a capital nature over $2,000 are treated as property, plant and equipment. Property, plant and equipment are classified into three categories:

- Operational Assets – These include land, buildings, library books, plant and equipment, motor vehicles, furniture and fittings, and office equipment.
- Restricted Assets – Restricted assets are mainly parks and reserves owned by the council and group that provide a benefit or service to the community and cannot be disposed of because of legal or other restrictions.
- Infrastructure Assets - Infrastructure assets are the fixed utility systems owned by the council and group. Each asset class includes all items that are required for the network to function. For example wastewater reticulation includes reticulation piping and wastewater pump stations.

In most instances, an item of property, plant or equipment is recognised at its cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition.

Property, plant and equipment classes of assets whose fair value can be measured reliably shall be carried at a revalued amount, being its fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses. Revaluations shall be made with sufficient regularity to ensure that the carrying amount does not differ materially from that which would be determined using fair value at the balance sheet date.

If there is no market-based evidence of fair value because of the specialised nature of the item of property, plant or equipment, Council will carry those classes of assets at its cost less any accumulated depreciation and any accumulated impairment losses value.

Property, plant and equipment are valued as follows:

Class	**Method of Valuation**
Land	Fair Value
Buildings	Optimised Depreciated Replacement Cost
Roads, Bridges and Footpaths	Optimised Depreciated Replacement Cost
Water Supply Reticulation	Optimised Depreciated Replacement Cost
Water Supply Treatment	Optimised Depreciated Replacement Cost
Wastewater Reticulation	Optimised Depreciated Replacement Cost
Wastewater Treatment	Optimised Depreciated Replacement Cost
Stormwater system	Optimised Depreciated Replacement Cost

Revaluation
Unless stated valuations are carried out or reviewed by independent qualified valuers and are carried out at least on three yearly cycles. Valuations will be undertaken more regularly if necessary to ensure no individual item of property, plant or equipment within a class has a carrying value that is materially different from its fair value.

Council's land and building assets have been revalued by Telfer Young (Taranaki) Limited, independent valuers as at 30 June 2023 at fair value as determined from market-based evidence.

Council's infrastructure assets consisting of Stormwater, Waste Water and Water Supply were revalued by Beca Projects NZ Ltd, independent valuers, as at 30 June 2024 in accordance with Financial Reporting Standard (PBE IPSAS 17) and the New Zealand Infrastructure Asset Valuation and Depreciation Guidelines.

Roading assets (except land under roads) have been revalued by the independent valuers, Beca Projects NZ Ltd, as at 30 June 2024.

Roading Corridor Land is valued on the fair value of adjacent land. This assumes land in its bare state without the benefit of roading, water supply, sewer etc. The valuation takes into consideration the sale of vacant land in the area which is suitably adjusted to reflect an unimproved state.

Land under roads was valued based on fair value provided by previous valuations in 2016 of the Roading Network. This valuation was carried out by Calibre Consultants Ltd. Council elected to use the fair value of Land under Roads as at 1 July 2016 as the deemed cost. Land under roads is no longer revalued.

Public Benefit Entity Revaluation
Revaluation increases and decreases relating to individual assets within a class of assets are offset. Revaluation increases and decreases in respect of assets in different classes are not offset. Where the carrying amount of a class of assets is increased as a result of a revaluation, the net revaluation increase is credited to the revaluation reserve. The net revaluation increase shall be recognised in the Statement of Comprehensive Revenue and Expenses to the extent that it reverses a net revaluation decrease of the same class of assets previously recognised in the Statement of Comprehensive Revenue and Expense. A net revaluation decrease for a class of assets is recognised in the Statement of Comprehensive Revenue and Expense, except to the extent that it reverses a revaluation increase previously recognised in the revaluation reserve to the extent of any credit balance existing in the revaluation reserve in respect of the same class of asset.

Impairment
The carrying amount of Council's non-financial assets, other than investment property are reviewed at each Statement of Financial Position date to determine whether there is any indication of impairment. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). Where it is not possible to estimate the recoverable amount of an individual asset, Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where the future economic benefits of an asset are not primarily dependant on the asset's ability to generate net cash flows, and where Council, if deprived of the asset, replaces its remaining future economic benefits, value in use shall be determined as the depreciated replacement cost of the asset.

Where Council accounts for revaluations of property, plant and equipment on a class of asset basis, an impairment loss on a revalued asset is recognised directly against any revaluation reserve in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation reserve for that same class of asset.

Where Council accounts for revaluations of property, plant and equipment on a class of asset basis, a reversal of an impairment loss on a revalued asset is credited directly to the revaluation reserve. However, to the extent that an impairment loss on the same class of asset was previously recognised in the Statement of Comprehensive Revenue and Expense, a reversal of that impairment loss is also recognised in the Statement of Comprehensive Revenue and Expense.

Disposals
Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset. Gains and losses on disposals are reported net in the surplus or deficit. When revalued assets are sold, the amounts included in asset revaluation reserves in respect of those assets are transferred to accumulated funds.

Subsequent Costs
Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Security
Council do not have any Property, Plant and Equipment pledged as security.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

Additions
The cost of an item of property, plant and equipment is recognised as an asset only when it is probable that future economic benefits or service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

Work in progress is recognised at cost less impairment and is not depreciated.

In most instances, an item of property, plant, and equipment is initially recognised at its cost. Where an asset is acquired through a non-exchange transaction, it is recognised at its fair value as at the date of acquisition.

Costs incurred subsequent to initial acquisition are capitalised only when it is probable that future economic benefits for service potential associated with the item will flow to the Council and the cost of the item can be measured reliably.

The costs of day-to-day servicing of property, plant and equipment are recognised in the surplus or deficit as they are incurred.

13 INTANGIBLE ASSETS

Acquired software licences are capitalised on the basis of the costs incurred to acquire and bring to use the specific software.

The carrying value of an intangible asset with a finite life is amortised on a straight line basis. The amortisation charge is recognised in the Statement of Comprehensive Revenue and Expense. The useful lives of intangible assets have been estimated as follows:

- Software 3-10 years.

14 DEPRECIATION

Depreciation is calculated on a straight line basis on all property, plant and equipment, excluding land, at rates that will write off the value of the assets, less their estimated residual values, over their useful lives.

The useful lives of the classes of assets have been estimated as follows:

	Years
Buildings	10-100
Plant	5-10
Motor Vehicles	5
Fixtures and Fittings	5-10
Office Equipment	4-10
Roading Basecourse	15-80
Roading Seal	2-16
Roading Culverts	20-80
Roading Sumps	80
Signs	10
Bridges (including Tunnels)	60-100
Footpaths	20-80
Streetlights	30
Stormwater	20-80
Water Supply	50-120
Sewerage	40-80
Street Beautification	10-100

15 BUSINESS UNIT

Business Unit gains or losses are recorded in the equity of the Stratford District Council.

16 GOODS AND SERVICES TAX (GST)

All items in the financial statements are exclusive of GST, with the exception of receivables and payables which are stated as GST inclusive. When GST is not recoverable as an input tax, it is recognised as part of the related asset or expense.

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

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

Commitments and contingencies are disclosed exclusive of GST.

17 COST OF SERVICE STATEMENTS

The Cost of Service Statements report the net cost of services for significant activities of Council, and are represented by the costs of providing the service less all revenue that can be allocated to these activities.

Cost Allocation
The Cost of Service Statements reflect the full cost of significant activities, by including direct costs, internal transfers, depreciation and indirect costs (overheads) allocated on the ‘step’ method, based on hours of service supplied to each activity.

‘Direct Costs’ are those costs directly attributable to a significant activity.

‘Indirect Costs’ are those costs which cannot be identified in an economically feasible manner with a specific significant activity.

18 FINANCIAL INSTRUMENTS

Council is party to financial instruments as part of its normal operations.

19 OTHER FINANCIAL ASSETS

Financial assets (other than shares in subsidiaries) are initially recognised at fair value.

Purchases and sales of financial assets are recognised on trade-date, the date on which the Council commits to purchase or sell the asset. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and the Council has transferred substantially all the risks and rewards of ownership.

Financial assets are classified into the following categories for the purpose of measurement:

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

The classification of a financial asset depends on the purpose for which the instrument was acquired. Transaction costs are included in the carrying value of the financial asset at initial recognition, unless it has been designated at FVTSD, in which case it is recognised in surplus or deficit.

The classification of a financial asset depends on its cash flow characteristics and the Council and group's management model for managing them. A financial asset is classified and subsequently measured at amortised cost if it gives rise to cash flows that are 'solely payments of principal and interest (SPPI)' on the principal outstanding, and is held within a management model whose objective is to collect the contractual cash flows of the asset.

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

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

Initial recognition of concessionary loans

Loans made at nil or below-market interest rates are initially recognised at the present value of their expected future cash flows, discounted at the current market rate of return for a similar financial instrument. For loans to community organisations, the difference between the loan amount and present value of the expected future cash flows of the loan is recognised in surplus or deficit as a grant expense.

Subsequent measurement of financial assets at amortised cost

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

Subsequent measurement of financial assets at FVTOCRE

Financial assets in this category that are debt instruments are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense, except expected credit losses (ECL) and foreign exchange gains and losses are recognised in surplus or deficit. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is reclassified to surplus and deficit. The Council and group do not hold any debt instruments in this category.

Financial assets in this category that are equity instruments designated as FVTOCRE are subsequently measured at fair value with fair value gains and losses recognised in other comprehensive revenue and expense. There is no assessment for impairment when fair value falls below the cost of the investment. When sold, the cumulative gain or loss previously recognised in other comprehensive revenue and expense is transferred to accumulated funds within equity. The Council and group designate into this category all equity investments that are not included in its investment fund portfolio, and if they are intended to be held for the medium to long-term.

Subsequent measurement of financial assets at FVTSD

Financial assets in this category are subsequently measured at fair value with fair value gains and losses recognised in surplus or deficit.
Interest revenue and dividends recognised from these financial assets are separately presented within revenue.
Instruments in this category include the Council and group's investment fund portfolio (comprising of listed shares, bonds, and units in investment funds) and LGFA borrower notes.

Expected credit loss allowance (ECL)

The Council and group recognise an allowance for ECLs for all debt instruments not classified as FVTSD. ECLs are the probability-weighted estimate of credit losses, measured at the present value of cash shortfalls, which is the difference between the cash flows due to Council and group in accordance with the contract and the cash flows it expects to receive. ECLs are discounted at the effective interest rate of the financial asset.

ECLs are recognised in two stages. ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). However, if there has been a significant increase in credit risk since initial recognition, the loss allowance is based on losses possible for the remaining life of the financial asset (Lifetime ECL).

When determining whether the credit risk of a financial asset has increased significantly since initial recognition, the Council and group considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis based on the Council and group's historical experience and informed credit assessment and including forward-looking information.

The Council and group considers a financial asset to be in default when the financial asset is more than 90 days past due. The Council and group may determine a default occurs prior to this if internal or external information indicates the entity is unlikely to pay its credit obligations in full.

20 PAYABLES

Short-term creditors and other payables are recorded at the amount payable.

Borrowings
Borrowings are initially recognised at their fair value plus transaction costs. After initial recognition, all borrowings are measured at amortised cost using the effective interest method.

Borrowings are classified as current liabilities unless the Council or group has an unconditional right to defer settlement of the liability for at least 12 months after balance date.

Employee entitlements

Short-term employee entitlements
Employee benefits expected to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, annual leave earned to, but not yet taken at balance date, and sick leave.

A liability and an expense are recognised for bonuses where the Council or group has a contractual obligation or where there is a past practice that has created a constructive obligation.

Presentation of employee entitlements
Annual leave is classified as a current liability. Retirement gratuities expected to be settled within 12 months of balance date are classified as a current liability. All other employee entitlements are classified as a non-current liability.

21 PROVISIONS

Council recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditures will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

22 EQUITY

Equity is the community's interest in the Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- accumulated funds;
- restricted reserves;
- property revaluation reserve; and
- fair value through other comprehensive revenue and expense reserve.

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

Restricted reserves include those subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to the Courts or a third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met.

Also included in restricted reserves are reserves restricted by Council decision. The Council may alter them without reference to any third party or the Courts. Transfers to and from these reserves are at the discretion of the Council.

Property revaluation reserve
This reserve relates to the revaluation of property, plant, and equipment to fair value.

Fair value through other comprehensive revenue and expense reserve
This reserve comprises the cumulative net change in the fair value of assets classified as fair value through other comprehensive revenue and expense.

23 CRITICAL ACCOUNTING ESTIMATES AND ASSUMPTIONS

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

As operator of the urban and rural landfills in the district, Council has a legal obligation to provide ongoing maintenance and monitoring services at the landfill sites after closure.

To provide for the estimated cost of aftercare, a provision has been created, and a charge is made each year based on the estimated value of restoration works over the number of years Council is required to maintain these sites.

A number of assumptions and estimates are used when performing depreciated replacement cost valuations over infrastructural assets. These include:

- The physical condition of the asset. This is particularly so for those assets which are not visible, for example stormwater, wastewater and water supply pipes that are underground. This risk is minimised by Council performing physical inspections and condition modelling assessments of underground assets.
- Estimating any obsolescence or surplus capacity of any asset.
- The remaining useful life over which the asset will be depreciated. These estimates can be impacted by local conditions, for example weather patterns and traffic growth. If useful lives do not reflect the actual consumption of the benefits of the asset, Council could be over or underestimating the depreciation charge recognised in the Statement of Comprehensive Revenue and Expense. To minimise this risk useful lives are determined with reference to the NZ Infrastructural Asset Valuation and Depreciation guidelines published by the National Asset Management Steering Group. Asset inspections and condition modelling are also carried out regularly as part of Council's asset management planning activities.

- The replacement cost of an asset is based on recent construction contracts in the region for modern equivalent assets, from which unit rates are determined. Unit rates have been applied to components of the network based on size, material, depth and location.

24 ROUNDING ERRORS

Some rounding errors may occur in the financial statements due to stating dollar amounts to the nearest $1,000.

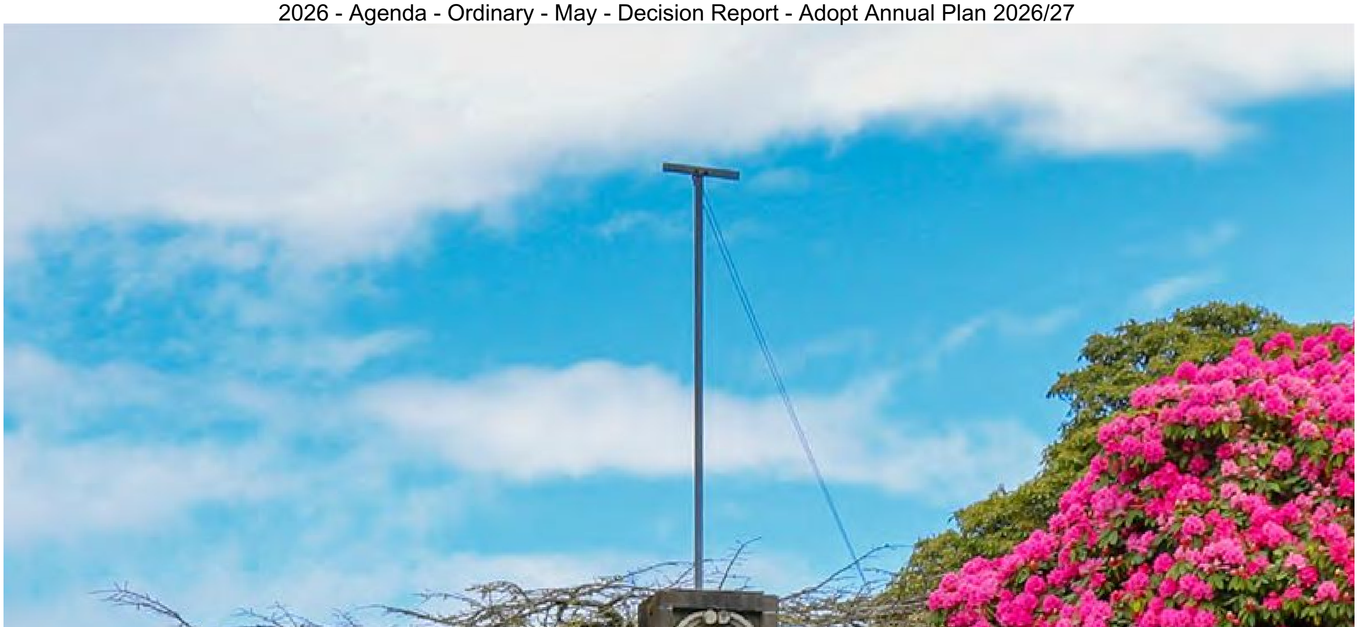
25 CRITICAL JUDGEMENTS IN APPLYING ACCOUNTING POLICIES

Management has exercised the following critical judgements in applying accounting policies for the year ended 30 June 2027:

Classification of property
The Council owns a number of properties held to provide housing to pensioners. The receipt of market-based rental from these properties is incidental to holding them. The properties are held for service delivery objectives as part of the Council's social housing policy. The properties are therefore accounted for as property, plant, and equipment rather than as investment property.

26 CHANGES IN ACCOUNTING POLICIES

There has been no changes in accounting policies.



Funding Impact Statement

FUNDING IMPACT STATEMENT 2026/27

INTRODUCTION

This Statement sets out the information required by Schedule 10 of the Local Government Act 2002 (LGA). It details the rating mechanisms to be used to cover the estimated expenses for the years of the plan.

The Funding Impact Statement should be read in conjunction with Council's Revenue and Financing Policy. Note: The Council will not invite lump sum contributions in respect of any targeted rate.

Important: All charges are stated GST inclusive, and funds raised are stated GST exclusive.

DEFINITION OF SEPARATELY USED OR INHABITED PARTS OF A RATING UNIT (SUIP)

A SUIP is a Separately Used or Inhabited Part of a rating unit and includes any part of a rating unit that is used or inhabited by any person. This definition applies to the application of the UAGC, the Rubbish and Recycling targeted rate, Wastewater targeted rate, and the Community Centre targeted rate.

This definition includes separately used parts, whether or not actually occupied at any particular time, which are provided by the owner for rental or other form of occupation on an occasional or long term basis. For the purpose of this definition, vacant land and vacant premises are separately used by the owner if it is available for separate sale, or provided by the owner for rental (or other form of occupation).

For a commercial rating unit (other than motels/hotels), this includes a building or part of a building that is, or is capable of being, separately tenanted, leased or subleased, and is not integral to the commercial operation. Motels/hotels are treated as one SUIP even if each accommodation unit may be capable of separate habitation.

For a residential rating unit, this includes a building or part of a building which is used, or is capable of being used, as an independent unit. An independent unit is any unit containing either separate cooking and living facilities, or a separate entrance; and that has its own toilet or bathroom facilities.

Separate parts of buildings, after the first, that are uninhabitable and declared unsanitary under the Health Act 1956 or the Building Act 2004 are not SUIPs.

EXAMPLES	**NO. OF SUIP'S per rating unit**
Single Dwelling	1
Dwelling plus self-contained flat	2
Six flats	6
Corner dairy with integral dwelling attached	1
Dwelling with nail business within dwelling	1
Dwelling with hair salon in structure detached from main house	2
Three retails shops and one industrial building	4
Garden centre with separate café	2
Farm with 1 dwelling	1
Farm with 3 dwellings	3
Farm run-off	1
Farm with 1 dwelling plus a contracting business	2
Hotel/Motel with six rooms (one commercial business activity)	1
Hotel/Motel with attached restaurant	1
Caravan park with six cabins (one commercial business activity)	1
Rest home with 10 self-contained residential units	11

GENERAL RATE

Council set a general rate under section 13 of the Local Government (Rating) Act 2002 (LGRA) calculated on the capital value of each rateable rating unit within the district.

The general rate is set with no differential.

The rate (in cents per dollar of capital value) for 2026/27 is 0.17984 cents, raising $6,879,000.

General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

UNIFORM ANNUAL GENERAL CHARGE

Council set a UAGC under section 15 of the LGRA in respect of every separately used or inhabited part of a rateable rating unit (SUIP) within the district.

The UAGC for 2026/27 is $1,008 per SUIP, raising $4,585,000.

TARGETED RATE – ROADING

Council set a targeted roading rate under section 16 in respect of roading and street services based on the capital value of each rating unit within the District as follows:

The Default category rate (in cents per dollar of capital value) under section 16 for 2026/27 is 0.09209 cents (and a differential factor of 1), raising $3,467,000

The Forestry category rate (in cents per dollar of capital value) under section 16 for 2026/27 is 0.57916 cents (and a differential factor of 6.29), raising $350,000.

For the purposes of this rate the differential categories are defined as follows:

Default Category:

All rateable land not in the Forestry Category

Forestry Category:

This category includes:

a) All rating units where the primary land use is exotic forestry; and
b) All land used for exotic forestry with an area of greater than 10 ha in any rating unit where the primary land use is not exotic forestry.

The capital value of rating units to which b) applies will be apportioned between the Forestry category and the Default category.

For the purposes of this definition, "exotic forestry" does not include land that is categorised under the valuer general's rules as indigenous forests or protected forests of any type.

The Roading rates for 2026/27 will be used to fund the Roading activity.

TARGETED RATE – SOLID WASTE (RUBBISH AND RECYCLING)

Council set a targeted rate under section 16 of the LGRA for refuse and recycling collection on the basis of the extent to which the property receives a refuse and recycling service in the Stratford and Midhirst domestic collection area. Refer to the maps of the collection area on Council's website, https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps.

The Solid Waste rate under section 16 for 2026/27 is $564 per extent of provision of service, raising $1,374,000. An additional rate of $564 per each additional refuse and/or recycling container provided will be charged to eligible properties that have had approval by council for additional containers.

The Solid Waste rates for 2026/27 will be used to fund the Solid Waste (Rubbish and Recycling) activity.

TARGETED RATE – WASTEWATER (SEWERAGE)

Council set a targeted rate under section 16 of the LGRA for sewerage as a fixed amount per SUIP, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council wastewater reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 30 metres of a public wastewater drain, but are not connected.

For all non-commercial properties the differential factor is 1 (base), and the Wastewater rate for each rating unit is $488 per SUIP, and for serviceable properties is $244 per rating unit, being 50% of the targeted rate.

Commercial properties are rated separately based on the number of toilets, and serviceable properties are not charged. Commercial properties are defined as properties that are used for a commercial purpose under the valuer general rules, and are connected to the Wastewater network.

Commercial properties are differentiated by use as follows:

Commercial base category (all commercial rating units not included in any other commercial category) and the differential factor is also 1 (base) and the amount is $488 per SUIP

- Commercial 2 (commercial rating units used for an activity requiring 2 toilets) differential factor 150% of base and the amount is $732 per SUIP.
- Commercial 3 (commercial rating units used for an activity requiring 3 toilets) differential factor 200% of base and the amount is $976 per SUIP.
- Commercial 4 (commercial rating units used for an activity requiring 4 toilets) differential factor 225% of base and the amount is $1,098 per SUIP.
- Commercial 5 (commercial rating units used for an activity requiring 5 toilets) differential factor 250% of base and the amount is $1,220 per SUIP.
- Commercial 6 (commercial rating units used for an activity requiring 6 toilets) differential factor 275% of base and the amount is $1,342 per SUIP.
- Commercial 7 (commercial rating units used for an activity requiring 7 toilets) differential factor 300% of base and the amount is $1,464 per SUIP.
- Commercial Large (commercial rating units used for an activity requiring 8 or more toilets) differential factor 325% of base and the amount is $1,586 per SUIP.

The sewerage system rates for 2026/27 is to raise $1,286,000 and will be used to fund the Wastewater activity.

TARGETED RATES - WATER SUPPLY

Council set a targeted rate under section 16 of the LGRA for water supply on the basis of the number of connections to the Stratford, Midhirst, or Toko Water Supply per rating unit under Schedule 3, Clause 8 of the LGRA, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council water reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 100 metres of a water main, but are not connected.

The Water Supply rate for properties connected is $856 per connection, and for serviceable properties is $428 per rating unit, being 50% of the targeted rate, and raising $2,357,000.

In addition, Council set a targeted rate for extraordinary water supply under section 19 of the LGRA on the basis of an amount per unit of water supplied as follows:

- Stratford Water Supply Area - to any rating unit which meets the definition of an Extraordinary Use Property in the Council Water Supply Bylaw and has been fitted with a water meter in the application of clause 13.7.3 of the Bylaw.
  Refer to the Water Supply Bylaw on Council's website, https://www.stratford.govt.nz/our-council/council-documents/bylaws
  The Stratford water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $763,000.

- Midhirst Water Supply Area - to any rating unit which has been fitted with a water meter.

  The Midhirst water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $28,000.

- Toko Water Supply Area - to any rating unit which has been fitted with a water meter.

  The Toko water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $5,000.

The water supply rates for 2026/27 will be used to fund the water supply activities in the Stratford, Midhirst and Toko areas.

TARGETED RATES - COMMUNITY CENTRES

Council sets targeted rates under section 16 of the LGRA for community centres on the basis of an amount per separately used or inhabited part of a rating unit in the listed community areas. This rate uses a fixed charge based on the location of the rating unit.

The community centre rates for 2026/27 are:

- A fixed charge of $23.00 within the Wharehuia Community Centre area per SUIP collecting $1,980.
- A fixed charge of $23.00 within the Te Popo Community Centre area per SUIP collecting $1,020.
- A fixed charge of $13.80 within the Pembroke Road Community Centre area per SUIP collecting $1,944.
- A fixed charge of $50.00 within the Toko Community Centre area per SUIP collecting $6,521.
- A fixed charge of $17.25 within the Pukengahu Community Centre area per SUIP collecting $825.
- A fixed charge of $17.25 within the Midhirst Community Centre area per SUIP collecting $5,460.
- A fixed charge of $11.50 within the Makahu Community Centre area per SUIP collecting $530.
- A fixed charge of $30.00 within the Cardiff Community Centre area per SUIP collecting $2,870.

The community centre rates for 2026/27 will be used to fund the operating costs of the community centres and will raise $21,150.

Refer to the boundary maps for each Community Centre area on council's website, https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps.

PAYMENT DUE DATES AND PENALTIES

All rates, except those for metered water supply, will be payable in four equal instalments due on:

1st Instalment:	26 August 2026
2nd Instalment:	25 November 2026
3rd Instalment:	24 February 2027
4th Instalment:	26 May 2027

Pursuant to Sections 57 and 58 of the LGRA the following penalties on unpaid rates (excluding metered water rates) will be added:

- A charge of 10% on so much of any instalment that has been assessed after 1 July 2026, and which remains unpaid after the due date for that instalment. The penalty will be added on the following dates:
  - 1st Instalment 2 September 2026
  - 2nd Instalment 2 December 2026
  - 3rd Instalment 3 March 2027
  - 4th Instalment 2 June 2027
- A charge of 10% on so much of any rates assessed before 1 July 2026 which remain unpaid on 1 July 2026. The penalty will be added on 13 July 2026.
- A continuing additional penalty of 10% on so much of any rates assessed before 1 July 2026, to which a penalty has been added under the immediately preceding bullet point, and which remain unpaid six months after the previous penalty was added. The penalty will be added on 13 January 2027.
- Penalties imposed are exempt from GST.

Payment Due Dates for Metered Water Supply

The due dates are set out in the table below. A charge of 10% on any amount outstanding for the quarter which remains unpaid on the following dates will be added on the dates below:

Period	**Due Date**	**Penalty Date**
1 July to 30 September 2026	25 November 2026	2 December 2026
1 October to 31 December 2026	24 February 2027	3 March 2027
1 January to 31 March 2027	26 May 2027	2 June 2027
1 April to 30 June 2027	25 August 2027	1 September 2027

EARLY PAYMENT

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers Council to allow for the early payment of rates.

- Council proposes to accept early payment of all rates assessed for the 2026/27 year, but no discount will be applied for early payment. (Section 55).
- Council proposes to accept early payment of all rates assessed for the 2027/28 and subsequent years, but no discount will be applied for early payment. These payments will be applied to general rates or individual targeted rates if requested by the ratepayer, otherwise they will be applied against future general rates. (Section 56).

PAYMENT LOCATIONS – ALL RATES AND CHARGES

Direct Debits are the preferred method of payment. Direct Debit Authority Forms are available at our Council office, or online.

Payments can be made online at the Council website https://www.stratford.govt.nz.
Mail and electronic payments shall be deemed to be received at the Council Office on day of receipt.

The Council accepts payments by cash, eftpos or credit card between the hours of 8.30 am to 4.30 pm, Monday to Friday, at the Council offices, 63 Miranda Street, Stratford.

STRATFORD DISTRICT COUNCIL FUNDING IMPACT STATEMENTS FOR THE YEAR ENDED 30 JUNE 2027

For the Whole of Council

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	10,714	11,040	11,465
Targeted rates	9,226	9,848	9,651
Subsidies and grants for operating purposes	2,404	2,570	2,825
Fees and charges	3,745	3,813	3,946
Sale of sections		-	-
Interest and dividends from investments	410	420	408
Local authorities fuel tax, fines, infringement fees, and other receipts	55	55	41
Total operating funding (A)	**$26,554**	**$27,746**	**$28,336**
Applications of operating funding			
Payment to staff and suppliers	20,070	20,009	22,193
Finance costs	1,588	1,697	1,966
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$21,658**	**$21,705**	**$24,160**
Surplus (deficit) of operating funding (A-B)	**$4,896**	**$6,041**	**$4,176**
Sources of capital funding			
Subsidies and grants for capital expenditure	4,303	12,002	3,940
Development and financial contributions	-	-	-
Increase (decrease) in debt	3,342	6,099	5,130
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**$7,645**	**$18,100**	**$9,070**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	2,655	835	835
- improve the level of service	2,821	15,076	3,566
- replace existing assets	8,685	6,656	6,496
Increase (decrease) in reserves	(1,620)	1,575	-
Increase (decrease) in investments	-	-	2,349
Total applications of capital funding (D)	**$12,540**	**$24,141**	**$13,246**
Surplus (deficit) of capital funding (C-D)	**($4,895)**	**($6,040)**	**($4,175)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

The Funding Impact Statement is required under the Local Government Act 2002 Schedule and conforms to the Local Government (Financial Reporting) Regulations 2014.

Generally accepted accounting practice does not apply to the preparation of the Funding Impact Statement as stated in Section 111(2) of the Local Government Act.

Reconciliation between the surplus in the Prospective Statement of Revenue and Expense and Surplus(Deficit) of operating funding in the Funding Impact Statement

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Surplus of operating funding from Funding Impact Statement	4,896	6,041	4,176
Subsidies and grants for capital expenditure	4,303	12,002	3,940
Gross proceeds from sale of assets	-	-	-
Depreciation	(8,167)	(7,502)	(8,081)
Net Surplus before taxation in Prospective Statement of Revenue and Expense	**$1,031**	**$10,540**	**$34**

For Recreation and Facilities

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	5,853	5,906	6,172
Targeted rates	21	19	21
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	1,144	1,222	1,187
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	45	68	49
Total operating funding (A)	**$7,063**	**$7,215**	**$7,430**
Applications of operating funding			
Payment to staff and suppliers	4,564	4,037	4,364
Finance costs	487	481	548
Internal charges & overheads applied	1,423	1,355	1,624
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$6,473**	**$5,873**	**$6,537**
Surplus (deficit) of operating funding (A-B)	**$590**	**$1,342**	**$893**
Sources of capital funding			
Subsidies and grants for capital expenditure	582	443	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(461)	(465)	(435)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**$121**	**($21)**	**($435)**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	1,057	1,842	1,386
- replace existing assets	363	214	244
Increase (decrease) in reserves	(709)	(734)	(1,172)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$710**	**$1,322**	**$458**
Surplus (deficit) of capital funding (C-D)	**($590)**	**($1,343)**	**($893)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Roading

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	(6)	(30)	(12)
Targeted rates	4,152	5,037	3,817
Subsidies and grants for operating purposes	2,340	2,480	2,761
Fees and Charges	471	518	503
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	12	21	13
Total operating funding (A)	**$6,969**	**$8,025**	**$7,083**
Applications of operating funding			
Payment to staff and suppliers	4,207	4,499	4,695
Finance costs	51	229	85
Internal charges & overheads applied	386	354	440
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$4,644**	**$5,082**	**$5,220**
Surplus (deficit) of operating funding (A-B)	**$2,326**	**$2,943**	**$1,864**
Sources of capital funding			
Subsidies and grants for capital expenditure	3,710	11,537	3,893
Development and financial contributions	-	-	-
Increase (decrease) in debt	499	4,465	538
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**$4,210**	**$16,002**	**$4,431**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	960	12,730	1,130
- replace existing assets	5,239	5,583	5,359
Increase (decrease) in reserves	337	632	(195)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$6,535**	**$18,945**	**$6,294**
Surplus (deficit) of capital funding (C-D)	**($2,326)**	**($2,943)**	**($1,863)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Water Supply

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	2,620	2,468	3,153
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	15	15	31
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	12	20	13
Total operating funding (A)	**$2,647**	**$2,504**	**$3,197**
Applications of operating funding			
Payment to staff and suppliers	956	884	1,403
Finance costs	444	352	500
Internal charges & overheads applied	374	390	433
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$1,775**	**$1,626**	**$2,335**
Surplus (deficit) of operating funding (A-B)	**$872**	**$878**	**$862**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(234)	(420)	1,601
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**($234)**	**($420)**	**$1,601**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	246	-	660
- replace existing assets	2,260	211	211
Increase (decrease) in reserves	(1,868)	248	1,592
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$638**	**$458**	**$2,463**
Surplus (deficit) of capital funding (C-D)	**($872)**	**($878)**	**($862)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Wastewater (Sewerage)

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	-	-	-
Targeted rates	1,208	1,061	1,286
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	41	42	32
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	3	6	4
Total operating funding (A)	**$1,253**	**$1,109**	**$1,321**
Applications of operating funding			
Payment to staff and suppliers	458	458	608
Finance costs	105	71	128
Internal charges & overheads applied	102	109	115
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$664**	**$638**	**$851**
Surplus (deficit) of operating funding (A-B)	**$589**	**$470**	**$470**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	408	82	684
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**$408**	**$82**	**$684**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	513	158	-
- replace existing assets	343	363	363
Increase (decrease) in reserves	141	31	791
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$997**	**$552**	**$1,154**
Surplus (deficit) of capital funding (C-D)	**($589)**	**($470)**	**($470)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**($0)**

For Stormwater

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	486	499	546
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 receipts	2	3	2
Total operating funding (A)	**$488**	**$503**	**$548**
Applications of operating funding			
Payment to staff and suppliers	80	84	136
Finance costs	51	54	46
Internal charges & overheads applied	60	65	68
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$191**	**$203**	**$251**
Surplus (deficit) of operating funding (A-B)	**$297**	**$300**	**$298**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(51)	100	117
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**($51)**	**$100**	**$117**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	-	158	158
- replace existing assets	103	126	126
Increase (decrease) in reserves	144	115	130
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$246**	**$399**	**$414**
Surplus (deficit) of capital funding (C-D)	**($297)**	**($300)**	**($298)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Solid Waste (Rubbish and Recycling)

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	31	31	35
Targeted rates	1,224	1,263	1,374
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	223	225	258
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	12	21	13
Total operating funding (A)	**$1,490**	**$1,540**	**$1,679**
Applications of operating funding			
Payment to staff and suppliers	1,051	1,060	1,194
Finance costs	32	33	38
Internal charges & overheads applied	380	400	416
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$1,464**	**$1,494**	**$1,648**
Surplus (deficit) of operating funding (A-B)	**$26**	**$46**	**$32**
Sources of capital funding			
Subsidies and grants for capital expenditure	10	47	47
Development and financial contributions	-	-	-
Increase (decrease) in debt	(22)	79	81
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**($12)**	**$126**	**$128**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	20	162	162
- replace existing assets	10	10	10
Increase (decrease) in reserves	(17)	-	(12)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$14**	**$172**	**$160**
Surplus (deficit) of capital funding (C-D)	**($26)**	**($46)**	**($32)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Democracy

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	1,455	1,519	1,578
Targeted rates	-	-	-
Subsidies and grants for operating purposes	-	-	-
Fees and Charges	150	85	180
Internal charges and overheads recovered	2,147	2,198	2,570
Local authorities fuel tax, fines, infringement fees, and other receipts	32	54	36
Total operating funding (A)	**$3,784**	**$3,856**	**$4,363**
Applications of operating funding			
Payment to staff and suppliers	2,777	2,785	3,182
Finance costs	-	-	-
Internal charges & overheads applied	1,007	1,070	1,181
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$3,784**	**$3,856**	**$4,363**
Surplus (deficit) of operating funding (A-B)	**$0**	**$0**	**$0**
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 (C)	**$0**	**$0**	**$0**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	-	-	-
- replace existing assets	367	148	367
Increase (decrease) in reserves	(367)	(148)	(367)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$0**	**$0**	**$0**
Surplus (deficit) of capital funding (C-D)	**$0**	**$0**	**$0**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Community Development

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	822	888	969
Targeted rates	-	-	-
Subsidies and grants for operating purposes	64	64	64
Fees and Charges	725	727	756
Sale of Sections		-	-
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	14	23	16
Total operating funding (A)	**$1,626**	**$1,702**	**$1,805**
Applications of operating funding			
Payment to staff and suppliers	1,059	1,035	1,098
Finance costs	224	370	431
Internal charges & overheads applied	459	471	521
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$1,741**	**$1,876**	**$2,051**
Surplus (deficit) of operating funding (A-B)	**($115)**	**($174)**	**($246)**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	2,655	833	766
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**$2,655**	**$833**	**$766**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	2,655	835	835
- improve the level of service	-	26	-
- replace existing assets	26	26	70
Increase (decrease) in reserves	(141)	(228)	(385)
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$2,539**	**$659**	**$520**
Surplus (deficit) of capital funding (C-D)	**$115**	**$174**	**$246**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

For Environmental Services

	Annual Plan 2025/26 $000	Long Term Plan 2026/27 $000	Annual Plan 2026/27 $000
Sources of operating funding			
General rates, uniform annual general charges, rates penalties	2,070	2,225	2,175
Targeted rates	-	-	-
Subsidies and grants for operating purposes (and loan receipts)	-	-	407
Fees and Charges	977	979	998
Internal charges and overheads recovered	-	-	-
Local authorities fuel tax, fines, infringement fees, and other receipts	40	65	44
Total operating funding (A)	**$3,087**	**$3,269**	**$3,625**
Applications of operating funding			
Payment to staff and suppliers	1,818	1,964	2,108
Finance costs	2	2	11
Internal charges & overheads applied	1,262	1,296	1,460
Other operating funding applications	-	-	-
Total applications of operating funding (B)	**$3,082**	**$3,262**	**$3,579**
Surplus (deficit) of operating funding (A-B)	**$4**	**$7**	**$45**
Sources of capital funding			
Subsidies and grants for capital expenditure	-	-	-
Development and financial contributions	-	-	-
Increase (decrease) in debt	(2)	(2)	(42)
Gross proceeds from sale of assets	-	-	-
Lump sum contributions	-	-	-
Other dedicated capital funding	-	-	-
Total sources of capital funding (C)	**($2)**	**($2)**	**($42)**
Applications of capital funding			
Capital expenditure to:			
- meet additional demand	-	-	-
- improve the level of service	-	-	-
- replace existing assets	-	-	-
Increase (decrease) in reserves	2	5	2
Increase (decrease) in investments	-	-	-
Total applications of capital funding (D)	**$2**	**$5**	**$2**
Surplus (deficit) of capital funding (C-D)	**($4)**	**($7)**	**($44)**
Funding balance ((A-B) + (C-D))	**$0**	**$0**	**$0**

BALANCING THE BUDGET

Introduction

In terms of the Local Government Act 2002, Council is balancing the budget over the period of the LTP due to the budgeted operating income exceeding budgeted operating expenditure. There are some areas of expenditure that Council has resolved not to fund, which are discussed further.

Local Government Act 2002

The financial statements within this plan do contain a balanced budget as outlined in Section 100 of the Local Government Act 2002 (the Act) for the 2026/27 year. Council is required under the Act to generate sufficient revenue to cover operational costs including depreciation.

The financial summary including inflation is shown below.

	2025/26 Annual Plan $000	2026/27 Long Term Plan $000	2026/27 Annual Plan $000	Variance $000
Funding:				
Depreciation funded from reserves				
- Roading	(2,586)	(2,072)	(2,540)	468
- Buildings	(615)	(646)	(645)	(1)
Loan Proceeds for Capital Expenditure	(4,494)	(7,400)	(6,500)	(900)
Capital Expenditure funded from reserves	(6,904)	(4,482)	(4,396)	(86)
Applied To:				
Operational Expenditure funded from reserves	124	1,095	1,687	(592)
Total loan repayments	1,232	1,381	1,450	(69)
Rates transferred to reserves	10	10	10	0
Interest transferred to reserves	100	91	79	12
Landfill aftercare provision	7	0	7	(7)
Capital Expenditure	14,160	22,566	10,897	11,669
Net Surplus/(Deficit) from Operations	**1,030**	**10,540**	**34**	**10,507**

Use of Reserves

Council is forecasting to record overall surpluses in each year of the Annual Plan, however, in some activities, Council has resolved not to set revenue to fund all of the costs relating to that activity. In some cases Council has resolved to use reserves to fund some specific expenditure. This is particularly the case where Council actively uses the Reserves, built up by surpluses recorded from targeted rate activities, to fund the capital expenditure and in limited cases one off operating expenditure of those activities.

Intergenerational Equity

Council considers the issue of intergenerational equity when funding depreciation in areas where it may not be fair to impose a cost for depreciation to this generation. Intergenerational equity requires today's ratepayers to meet the costs of utilising Council's assets and not expecting them to meet the full cost of long term assets that will benefit ratepayers in future generations.

Council has given careful consideration to the required funding for the provision and maintenance of certain assets throughout their useful life, and the equitable allocation of responsibility for this funding. Council does not consider it equitable for current ratepayers to fund the financing cost of interest and principal repayments on loans and at the same time fund depreciation for the eventual replacement of the asset.

Funding of Depreciation

Council primarily uses the Depreciation Reserve to fund:

Replacements/Renewals – works to upgrade, refurbish, or replace exciting facilities with facilities of equivalent capacity or performance capability.

Capital expenditure – expenditure used to create new assets or to increase the capacity of existing assets beyond their original design capacity or service potential.

Depreciation is calculated on a straight line basis on all applicable property, plant and equipment, excluding land. The depreciation rates are set for the assets to be written off, less their estimated residual values, over their useful lives. Council does not consider it prudent to fund full depreciation on assets that may or may not be replaced, and doubt exists as to the form of the possible replacement, as a result a portion of the depreciation is funded on those assets. Assets that have an alternative funding source also have not had depreciation funded in full.

The Assets are:

Assets	Rationale for Not Funding Depreciation
Library books	Not funded to the extent of book renewals
Civic Amenities	May not be replaced
Roading (part)	Waka Kotahi's portion of subsidy
Swimming Pool	Expectation of grant funding for future replacement (part)

Depreciation on some assets of Council are not fully funded. Those assets are the ones that Council elected not to replace at the end of their useful life; and those that Council expects to receive funding for by way of grants.

Fees and Charges

FEES AND CHARGES 2026/27

Note all prices include GST if any

ABANDONED VEHICLES

Towage	At Cost
Inspection *Fixed fee, includes inspection and administration*	$230.00
Storage of vehicle	At Cost

AERODROME

Commercial Strip Hire Fee	$10.00	Per tonne of fertiliser
Private / Commercial Ground Leases	$4.49*	Per square metre
Clubhouse Ground Lease	25%*	of private / commercial ground lease
Club Hangar Ground Lease	50%*	of private / commercial ground lease

** Leases are to be reviewed as per the rent review date in the individual lease contract. Where the lease review would result in an increase in the annual lease of more than 10%, a 10% increase will be applied to the existing annual lease amount **instead** of the per square metre rate.*

AQUATIC SERVICES

CASUAL		
Pool		
Adult	$7.00	Per entry
Child *(15 years and under)*	$6.00	Per entry
Senior/Green Prescription	$6.00	Per entry
Caregiver/Parent Supervising a child *(in water)*	$3.50	Per entry
Caregiver/Parent Supervising a person with a disability (in water)	$0	Per entry
Family Pass - (2 Adult, 2x Child or 1 Adult, 3x Child)	$17.50	Per entry
Spectator	$0	Per entry
Group Fitness		
Adult	$12.00	Per session
Child/Senior/Green Prescription	$9.50	Per session

CONCESSIONS (Valid for 12 months)			
Pool	**x10**	**x25**	**x50**
Adult	$65.00	$156.00	$300.00
Child/Senior/Green Prescription	$54.00	$129.00	$246.00
Group Fitness	**x10**	**x25**	**x50**
Adult	$108.00	$264.00	$516.00
Child/Senior/Green Prescription	$86.50	$210.00	$408.00

MISCELLANEOUS		
Schools		
School Group – Pool Entry	$3.00	Per student
School Group - Swimming Sports (Available to schools once per year, maximum 4 hours, includes lane hire)	$4.50	Per student

School Group - Instructor Hire	$44.00	Per hour
Stratford Flyers Swimming Club		
Swim Club High Use – 2 entries/week	$9.50	Per week
Swim Club High Use – 3 entries/week	$13.50	Per week
Swim Club High Use – 4+ entries/week	$17.00	Per week
Swimming Club Event (Applicable to Swimming Taranaki and Stratford Swimming Club)	50% discount on Private Hire Full Pool Complex	
Private Hire		
Full Pool Complex Exclusive Use. Maximum of 200 swimmers (includes multipurpose rooms)	$660.00	Per hour
Full Pool Complex Exclusive Use. Additional charge per 50 extra swimmers	$65.00	Per hour
Main Pool – Per lane	$30.00	Per hour
Learn To Swim Pool – Per lane	$18.00	Per hour
Programme Pool – Per lane	$36.00	Per hour
Small – Multi Purpose Room	$30.00	Per hour
Big – Multi Purpose Room	$36.00	Per hour
Programmes and Activities		
Wai o Rua - Learn to Swim Programme (includes entry) *Based on 10 week term, pro-rata adjustment where term is longer or shorter	$155.00	Per Term *
Wai o Rua – Learn to Swim Programme 3 or more family members	10% discount applied	
Big Inflatable	$150.00	Per hour
Aquabike (private use)	$18.00	Per hour
Use of Showers (only)	$7.00	Per entry
Locker Hire (plus refundable bond of $10)	$4.50	Per session
Party Hire	As advertised	
Private Lessons 1:1 or 1:2	$42.50	Per half hour
Other	As advertised	

BUILDING CONTROL

Government levies
Certain building consent applications must pay government levies in addition to Council's building consent fees below. We collect the levies and pay them to the Building Research Association of New Zealand (BRANZ) and the Ministry of Business, Innovation and Employment (MBIE). The BRANZ levy is $1.00 per $1,000.00 for building work valued at $20,000 including GST or more. The MBIE levy is $1.75 per $1,000.00 for building work valued at $65,000.00 including GST or more.
Accreditation fee
All building consent applications must pay a Council accreditation fee, in addition to Council's building consent fees. To issue building consents, we have to meet certain standards set by the government (accreditation). This fee helps to cover the cost of meeting those requirements (Building Accreditation of Building Consent Authorities Regulations 2006)

Accreditation levy (applies to all Building Consents)	$1.90	per $1,000.00 building work
Building Research levy (BRANZ)	$1.00	per $1,000 value or part thereof for project valued at $20,000 or more
MBIE levy	$1.75	per $1,000 value or part thereof for project valued at $65,000 or more
Electronic Lodgement Fee This fee is an external cost from a third-party service provider for the full process of a consent application, and is an additional charge on any Base Fee (refer to the Objective Pricing Model Schedule page on SDC's website)	As per Pricing Model Schedule	

There are two fee types:

Fixed fee
This fee covers projects where the costs are easily identified before application, or where an average rate is appropriate. The amount is fixed. No additional costs will be charged by Stratford District Council (SDC) in regards to the fee quoted.

Base fee
The base fee is based on the anticipated costs for the processing of the application. In some cases, actual costs of a project may exceed the estimated base fee due to external specialist input, amendments, additional information submitted, application complexity, inspection complexity or additional inspections undertaken. When this happens any additional amount will be charged in accordance with the staff charge out rates.
**Base 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 (technical) fees.*

A typical calculation for the fee to pay can be done using this formula:

- Base Fee for category + MBIE/BRANZ levies (if applicable) + Inspections + Accreditation levy + Electronic Lodgement Fee
- SDC inspection list can be found at https://www.stratford.govt.nz/our-services/building/building-inspections

Project Information Memorandum (PIM) application (1.5 hrs)* (When applied separate from a Building Consent)	$660.00	Base fee
Fee for ALL manual/hardcopy applications (This fee will be charged on ALL Building applications not submitted via the online portal)	$185.00	Fixed fee
Provision of a Record of Title	$30.00	Fixed fee
Record of Schedule 1 exempt work	$120.00	Fixed fee
Waiver/B2 Modification (2 hrs)*	$356.00	Base fee + Cost of amendment
Private BCA Filing Fee	$178.00	Fixed fee
Building Consent Data (One year)	$265.00	Fixed fee
Section 71, Building Act 2004 - Building on land subject to natural hazards.	$565.00	Fixed fee
Section 75, Building Act 2004 - Construction of building on 2 or more allotments	$565.00	Fixed fee
Amendments	At Cost	
Minor Variation Assessments	$115.00	Fixed fee
New residential dwelling (8 hrs)* house/townhouse/multi-unit (First unit)	$3,168.00	Base fee
Residential Multi-units (Subsequent units) (5 hrs)*	$1100.00	Base fee
New Commercial buildings (commercial/Industrial) (16 hrs)*	$5,778.00	Base fee
Commercial value fee	$400.00	Per $100,000 over $1 million
Relocated/Re-piled buildings (3 hrs)*	$1,670.00	Base fee
Minor Works (Residential) (2.5 hrs)* (e.g Internal wall removal/Minor Kitchen/Bathroom alterations)	$1,183.00	Base fee
Residential Alterations/Additions (5.5 hrs)*	$2,398.00	Base fee
Commercial Alterations/Additions (8 hrs)*	$3,358.00	Base fee
Proprietary Garages		
Standard (1.5 hrs)	$963.00	Base fee
With fire wall, Sleepout, or Plumbing & Drainage (2.5 hrs)*	$1,183.00	Base fee
Fully self-contained use residential dwelling rates.		
Pole sheds (Res/Com)		
1-6 Bays (1.5 hrs)*	$963.00	Base fee
6 Bays (2.5 hrs)*	$1,183.00	Base fee
Swimming pools		
Swimming pool >1200mm above ground and fences	$300.00	Fixed fee
In-ground swimming pools (1.5 hrs)*	$874.00	Base fee

Fireplaces		
Inbuilt or with plumbing (1 hr)*	$588.00	Base fee
Free-standing without plumbing (1 hr)*	$462.00	Base fee
Plumbing & Drainage (1 hr)*	$764.00	Base fee
Onsite Effluent System (1 hr)*	$764.00	Base fee
Wet Shower Installation (1 hr)*	$764.00	Base fee
Tents/marquees >100m2	$558.00	Fixed fee
Amusement devices		
Application to operate an amusement devise		Prescribed by the Amusement Devices Regulations 1978
Pool Inspections:		
Registration and audit inspection	$220.00	Per inspection
Re-inspection (if non-compliance identified)	$220.00	Per re-inspection
Building Consent Authority Fees		
Inspections and re-inspections	$220.00	Per inspection
Technical	$220.00	Per hour
Administration	$178.00	Per hour
Development Engineer	$252.00	Per hour
Late cancellation (Less than 24hrs)	$85.00	Fixed fee
Costs for engineering review or other professional services not available in-house	Cost	plus 10%
Certificate of Acceptance	$2 x	Base fee for relevant building consent, plus BRANZ/MBIE levies
Notice to Fix - Dangerous/Insanitary Notification (1 hr)*	$440.00	Base fee +Inspection/Processing time
Building Consent Extension of Time	$135.00	Fixed fee.
Schedule 1, Clause 2 Exemptions (1.5 hrs)*	$419.00	Base fee
Certificate of Public Use (2 hrs)*	$749.00	Base fee
Sale of Alcohol Building Certificate (2 hrs)*	$440.00	Base fee
E/Q Prone Buildings (2 hrs)*	$440.00	Base fee
E/Q Prone (EPB) Notice	$178.00	Fixed fee
Change of Use Assessment (assessment and record of) (2 hrs)*	$440.00	Base fee
Miscellaneous Notices		Infringements
Review after refusal of code compliance certificate		
2-5 years since grant date	$350.00	Fixed fee
5-10 years since grant date	$415.00	Fixed fee
10+ years since grant date	$800.00	Fixed fee
Compliance Schedules		
New Compliance schedules (2 hrs)*	$440.00	Base fee. A $80 fee per

Amendment to Compliance Schedule (2 hrs)*	$440.00	Specified system also applies. Base fee. A $80 fee per Specified system also applies.
Building Warrant of Fitness (BWoF)		
Site audit and findings report (2 hrs)*	$440.00	Base Fee
BWoF annual renewal fee	$150.00	Fixed fee
BWoF late reminder notice	$250.00	Fixed fee
Independently Qualified Persons (IQP) registration		As per Central IQP register fee schedule
Compliance Action	At cost	

BYLAWS

All licences and certificates as required under Council bylaw*	$242.00	
Call Out Fee (in breach of bylaw, charged to offender)	$300.00	
Release of Impounded Stereo	$200.00	
Release of Impounded wheeled device, e.g. Skateboard or Cycle	$50.00	
Permit for Stands and Stalls in a Public Place **	$24.20	Per stand or stall per day.

** Excludes licences under:*

- *the Tattoo and Beauty Parlour Bylaw, see Health Licences;*
- *Solid Waste, see Refuse (Solid Waste);*
- *Trade Waste, see Trade Waste;*
- *Water Supply Bylaw, see Water Supply Bylaw Charges.*

**Also excludes licenses under the Trade Waste*

*** Excludes not for profit organisations and community groups. See Licences section for Mobile or Travelling Shops Bylaw.*

CEMETERY

Plot purchase		
• Adult (16+ years)	$2,800.00	
• Child (2 – 15 years)	$2,000.00	
• Infant (under 2 years)	$1,200.00	
• Ashes plot	$1,200.00	
• RSA plot	no charge	
• Memorial Wall	$198.00	
Interments (includes grave digging)		
• Adult (16+ years)	$2,100.00	
• Child (2 - 15 years)	$1,500.00	
• Infant (under 2 years)	$1,000.00	
• Stillborn	$550.00	
• Ashes	$600.00	
Miscellaneous Charges		
• Bond for damage (Private Users) as per clause 19.4 of Cemeteries Bylaw	$300.00	Damage in excess of bond will be charged at cost

Notes:

- *Weekends/Public Holidays Fees are included in above charges.*
- *Administration and Permit Fees are included in above charges.*
- *Disinterment and Reinterment are the same as interment charges above.*
- *Extra Depth is included in above charges.*
- *Services Cemetery fees are the same as the adult interment charge above.*
- *Services Cemetery Purchase of Plot is free as per Stratford Borough Council decision at meeting on 16 July 1917.*
- *Memorial Wall Plaque - Permanite material, size 390mm x 190mm*

DOG AND ANIMAL CONTROL

Registration Fees	**Discounted Fee if paid by the due date (Per dog)**	**Standard Fee if paid on or after the due date (Per dog)**
Rural dog (for every dog up to and including first three dogs)	$51.30	$68.40
Rural dog (for every dog after first three dogs)	$39.90	$51.30
General Dog Owner	$165.30	$210.90
Good Dog Owner (refer Dog Control Policy)	$131.10	$171.00
Select Dog Owner (refer Dog Control Policy)	$68.40	$91.20
Select Owner application	$45.00	
Urban Multiple Dog Licence		
• Application	$70.00	
• Annual Renewal	$40.00	
Micro chipping	*At cost*	
Replacement Tag	$5.00	
Bark Collar Hire (2 weeks)	$54.00	
Impounding Fees		
Dogs:		
• Registered dog, 1st Impounding	$150.00	
• Registered dog, subsequent Impounding	$250.00	
• Unregistered dog	$300.00	Plus registration
• Unregistered dog under 3 months	$150.00	Plus registration
• After hours pound release fee	$60.00	Requires payment of all applicable fees (impounding, sustenance & after-hours release) at the Library or Pool during opening hours prior to release
• Sustenance fee per dog	$12.00	Per day
• Destruction	*At cost*	
• Re-housing fee	$50.00	
Other animals:		
• Stock	$100.00	
• Sustenance fee per animal (all stock)	$10.00	Per day
• Advertising	*At cost*	
• Droving		As per staff charge out rates or cost if provided by contractor
• Call Out Fee		As per staff charge out rates
• Transporting of Stock	*At cost*	

Notes

- *The criteria for these categories are given within the Stratford District Council Dog Control Policy.*
- *Any application to be a Select Dog Owner must be made before 30 April 2026.*
- *Infringements may be issued for all outstanding registrations after 1 October 2026.*
- *The Dog Control Act 1996 prescribes that an additional penalty fee may not exceed 50% of the fee that would have been payable if the dog had been registered on the first day of the registration year.*

HEALTH LICENCES

Health Act Registrations and Annual Renewals

• Hairdressers	$242.00	Annual fee
• Offensive Trade	$412.00	Annual fee
• Funeral Directors	$242.00	Annual fee
• Camping Ground	$242.00	Annual fee
• Complaint driven investigation	$170.00	Per hour
• Transfer of registration	$242.00	
• Campground exemptions	$242.00	

Food Act 2014

• Application for registration of a food control plan	$460.00	Fixed fee (includes up to 2 hours processing time)
• Renewal of registration of food control plan	$315.00	Annual fee
• Application for registration of a national programme	$315.00	Fixed fee (includes up to 1 hour processing time)
• Renewal registration of a national programme	$315.00	Annual fee
• Transfer of registration (Food control plan)	$400.00	
• Transfer of registration (National Programme)	$315.00	
• Initial verification visit	$400.00	Fixed fee (includes up to 2 hours processing time)
• Monitoring for food safety and suitability and subsequent verification investigation	$170.00	Per hour, plus disbursements at cost.
• Complaint driven investigation	$170.00	Per hour
• Application for review of improvement notice	$170.00	Per hour
• Application for second sites	$170.00	Per hour
• Significant amendment	$170.00	Fixed fee (includes up to 1 hour of processing time)
• New business assistance, or pr-opening visit	$170.00	Fee applied after the first hour
• Ministry of Primary Industries Food Act Levies *Levies charged pursuant to the Food (fees, Charges and Levies) Amendment Regulations 2024 and noted on the Council's website*		
• Food Act Levy administration fee	$11.00 excl	

Mobile and Travelling Shop Bylaw

• Licence for mobile and travelling shop as per the Mobile and Travelling Shop Bylaw	$60.00	Per day up to a maximum of $500.00 per annum
• Complaint driven investigation	$170.00	Per hour

Tattoo and Beauty Therapy Bylaw

• Application for registration of a High Risk Activity	$375.00	Fixed fee (includes up to 1.5 hours processing time and annual inspection)
• Renewal of registration	$250.00	Fixed fee (includes up to 1 hour processing time and annual inspection)
• Transfer of registration	$375.00	Fixed fee
• Complaint driven investigation	$170.00	Per hour

HOUSING FOR OLDER PERSONS

(Rent reviews are subject to 60 days notice period)
Charges will be initially set as per the individual tenancy agreement, and reviewed every 12 months, in line with Council's Housing for Older Persons policy available on our website.

LAND INFORMATION MEMORANDUM

When requesting Property information; the information included is based on a search of Council records only. There may be other information relating to the land whic is unknown to the Council. Council records may not show illegal or unauthorised building works on the property The applicant is solely responsible for ensuring that the land is suitable for a particular purpose.

Standard Application *(Processed within 10 working days)*		
• residential	$350.00	
• commercial	$500.00	
Property File Information		
• Electronic data (USB storage device)	$25.00	Per property file (plus $4.00 postage fee if required)
• Property File by Email or Download Link	$20.00	Per property file

LIBRARY

Fees		
• Inter-loaning a Book (between libraries in NZ)	$12.00	Per item
• Membership Card Replacement Fee	$6.00	Per card

Overdue Fines
With a grace period of 3 days before fine for total overdue days is imposed
Replacement books, *At cost*

Laminating:		
• A4	$2.00	Per page
• A3	$4.00	Per page
Scanning:		
• Self Service	No charge	
• Staff assisted	$1.00	
Photocopying/Printouts		As per Photocopying, Printing
3D Printing	$0.20	Per gram material, plus $2.00 setup fee
Ready Made 3D Items	*At Cost*	As advertised
Programmes & Events		As advertised
Wheelchair Use refundable bond (please book in advance)	$50.00	Refundable (hireage is free)
Kowhai Room Hire	$5.00	Per hour

The Kowhai Room hire fee will be waived for non-profit community groups

Ticket Booking Fees		
Commission	$1.50	Per ticket sold
Credit Card payments via phone	$2.00	Per ticket (capped at $10)
General Booking Fee (such as accommodation, bus ferry etc)	$2.00	

MISCELLANEOUS

Debt Collection Referral to debt management agency (addition to amount outstanding)	10%	Of invoice outstanding

PARKING ** penalties are charged, pursuant to Schedule 2 of the Land Transport Act 1998 and noted on the Council's website*

Temporary "No Parking" Signs Application

• Fee	$15.00
• Refundable deposit	$20.00

PHOTOCOPYING & PRINTING

Photocopying & Printing

• A4 Black and White	$0.40	Per page
• A4 Black and White (double sided)	$0.60	Per page
• A4 Coloured	$1.00	Per page
• A4 Coloured (double sided)	$1.20	Per page
• A3 Black and White	$0.50	Per page
• A3 Black and White (double sided)	$1.00	Per page
• A3 Coloured	$1.50	Per page
• A3 Coloured (double sided)	$2.00	Per page

PUBLICATIONS

• Annual Plan	$50.00
• Long Term Plan (LTP)	$50.00
• Annual Report	$50.00
• Bylaws	$20.00
• District Plan (excluding planning maps)	$125.00
• Planning Maps	$125.00

REFUSE (SOLID WASTE)

Bylaws

• Licensing - Application Fee for Commercial Waste Collectors and Waste Disposal Operators	$150.00	Per annum
• Removal of Trade Refuse (Clause13.4 of Solid Wast Management and Minimisation Bylaw)	At cost	
• Application Fee for Event Waste Management and Minimisation Plan (EWMMP) Approval	$100.00	Per event, plus contractor fee and disposal costs

First Year Service Fee for refuse collection is Pro rata amount of applicable targeted rate equivalent. *A service charge will apply from the first month following connection with the same conditions that would apply to the owner as if they were a ratepayer for that year*

Replacement Receptacles

• Recycling crate	$40.00	Per crate
• Wheelaway bin	$128.00	Per bin

Transfer Station

Description	General Waste	Green Waste	Recyclables	Scrap Metal	E-Waste
Bag (60 Ltr)	$6.00	$3.00	Free	N/A	N/A
120 Ltr Wheelie Bin (at transfer station)	$12.00	$12.00	Free	N/A	N/A
240 Ltr Wheelie Bin (at transfer station)	$24.00	$24.00	Free	N/A	N/A
Car Boot	N/A	N/A	Free	$15.00	N/A
Cars and Station Wagons	$44.00	$20.00	Free	$20.00	N/A
Drum (200 Ltr)	N/A	N/A	Free	$20.00	N/A
Standard Single Axle Trailer (no cage) and Utes	$65.00	$25.00	Free	$25.00	N/A
Vans and SUVs	$109.00	$45.00	Free	N/A	N/A
Tandem Trailers	$250.00	$130.00	Free	$50.00	N/A
All Other (per m3)	$100.00	$40.00	Free	$50.00	N/A
Small Appliances (Drills, Alarm Clocks, Jugs, Cameras, Toasters and Phones)	N/A	N/A	N/A	N/A	$10.00
Desktop and Laptop Computers, DVD and Video Players, Stereos and	N/A	N/A	N/A	N/A	$12.00
Microwaves, Heaters and Vacuum Cleaners	N/A	N/A	N/A	N/A	$18.00
Whiteware	N/A	N/A	N/A	N/A	$19.00
Flat Screen for Computer Monitor and TV, Fax Machines and Domestic	N/A	N/A	N/A	N/A	$25.00
CRT Screen for Computer Monitor and TV	N/A	N/A	N/A	N/A	$35.00
Commercial/Office Printers	N/A	N/A	N/A	N/A	$70.00

RESOURCE MANAGEMENT

Resource Consents		
• Notified (full)	$6,000.00	Deposit with full cost recovery
• Notified (limited)	$4,000.00	Deposit with full cost recovery
• Non-notified	$1,500.00	Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
• Deemed Permitted/Boundary Activity	$500.00	Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
• Certificate of Compliance	$1,000.00	Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
• Bond agreement under S222	$350.00	Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
• S224 Certificate		As per staff charge out rates
• S 223 Certificate		As per staff charge out rates
• Consultation with District Land Registrar	$145.00	Fixed Fee
Miscellaneous		
• Request for Plan Change	$6,000.00	Deposit with full cost recovery
• Request for Designation or Heritage Order or removal/variation of Designation	$2,000.00	Deposit with full cost recovery
• Planning Certificates	$500.00	Base fee plus cost recovery for staff time as per staff charge out rates, and all direct disbursements
• Monitoring of Resource Consent Conditions	At cost	As per staff charge out rates
• Attendance to Noise Complaints (Charged to Offender)	$300.00	Per call out
• Joint Hearings with Other Authorities	At cost	As per staff charge out rates with deposits As required by either Taranaki Regional Council or Horizons Regional Council
• Seizure, impounding, transporting and storage pursuant to S.328 of the Resource Management Act	$300.00	

The following activities are exempt from all consent application, processing and monitoring fees:

- *The alteration, but not demolition, of any heritage structure listed in Appendix 6 of the Stratford District Plan*
- *Work to maintain or enhance indigenous fauna or flora in protected areas listed in Appendix 9 of the Stratford District Plan*

Any costs incurred from third parties in relation to any of the above applications will be on-charged to the applicant at cost.
Bonds held by Council do not accrue interest.
Any activities not listed above will be charged in accordance with staff charge out rates.

ROADING

Road Closure		
• Application, including - Traffic Management Plan - Advertising (Up to $200. Actual cost will be charged if it exceeds $200) - Inspection	$520.00	
• Additional Inspection	At cost	As per staff charge out rates
• Emergency Road Closure over 4 hours	At cost	
Fallen Trees		
• Clearing of privately owned fallen trees on road reserve	At cost	Applies to costs greater than $500.00
Temporary Obstruction Permit		
• Application, including - Traffic Management Plan - Inspection	$300.00	
• Additional Inspection	At cost	As per staff charge out rates
Traffic Management Plan		
• Generic Traffic Management Plan	$500.00	
• Site Specific Traffic Management Plan	$200.00	
Corridor Access Request (CAR)		
CAR application for:		
• Excavation >10m² in any CAR in carriageway	$400.00	
• Excavation <10m² in berm	$80.00	
• CAR additional inspection	$170.00	
Overweight Permit (set by statute, specified route)		
• Single or multiple trip overweight permit	$20.91	Plus disbursements
• Continuous overweight permit	$62.73	Plus disbursements
• Renewal of a continuous overweight permit	$10.45	Plus disbursements
• Over dimension permit	$32.20	Plus disbursements
• HPMV permit	$62.73	Plus disbursements
• Specialist vehicle permit	$62.73	Plus disbursements

There is an additional fee of $10.45 for overweight, HPMV or specialist vehicle permit applications if there are fewer than three working days available for processing.

Overweight Permits – District wide

- Generic Overweight Permit – valid for two years — $180.00

  Note: Issued when an area wide permit is required to cover Stratford District Council defined roads. Permit outlines roads to be used, bridges to be crossed, bridges which are prohibited.
- Individual Overweight Permit – single trip only — $120.00

  Note: Issued when an area wide permit is required to cover Stratford District Council defined roads. Permit outlines roads to be used, bridges to be crossed, bridges which are prohibited.
- Inspections (per hour) — $200.00

Licence to Occupy

• Application fee	$260.00	
• Rental	$260.00	Per annum

Street Event

• Damages	At cost

Other

• Damage to Street Furniture	At cost
• Application for Road Stopping (LGA, 2002)	$500.00
• Application for Petrochemical pipeline in the road reserve	$750.00
• Application for Stock Underpass	$200.00

<u>Vehicle Crossing</u>

Vehicle Crossing Application fee	$205.00

<u>Street Damage</u>

Inspection	$170.00	Per inspection

Street Damage

Damage to street furniture, footpath, kerb and channel	At cost
Costs to make good any damage to vehicle crossings as a result of building works	At cost
Cost to repair an unsafe vehicle crossing (trip hazard, dangerous condition to pedestrians)	At cost
Failure to comply with consent conditions to construct a new vehicle crossing	At cost

SALE OF ALCOHOL

Fees are set by regulation in accordance with the Sale and Supply of Alcohol (Fees) Regulations 2013 and are noted on the Council's website.

Fee must be confirmed with the Liquor Licensing Inspector prior to lodging an application

Other Fees

• Extract from Register	$50.00
• Compliance Certificate (RMA/Building)	$50.00
• Website Advertising Fee	$50.00
• Refer to the Building Control fees for the requirement of a s.100(f) building certificate (new licence only)	

Gambling Consent Fee

• Application Fee	$230.00

SPORTS GROUNDS/PARKS AND RESERVES

Sportsgrounds – seasonal use		
• Cricket (per block)	$600.00	
• Rugby (per field Page Street)	$500.00	
• Rugby (per field Victoria Park no 1 and no 2)	$850.00	
• Football (per field)	$500.00	
• Croquet (Victoria Park greens)	$500.00	
• Netball (King Edward Park hard courts)	$900.00	
• Tennis (King Edward Park hard courts)	$900.00	
• Other codes (per field Victoria Park)	$770.00	
• Other codes (per field elsewhere)	$420.00	
Sportsgrounds – casual use		
• Per field, per hour or part thereof (without lights)	$20.00	
• Per field, per hour or part thereof (with lights)	$30.00	
Sportsgrounds/Parks and Reserves – other events		
• Major event (public event) per day or part thereof	$155.00	
• Minor event (private event) per day or part thereof	$78.00	
• Refundable bond for damage to grounds		Determined by Council Officer upon initial assessment of application.
Page Street sports amenities building		
• Seasonal use	$420.00	
• Casual use per day or part thereof	$26.00	

STAFF CHARGE OUT RATES

Charge out rates are as follows:		
• Management	$240.00	Per hour or part thereof
• Technical	$210.00	Per hour or part thereof
• Research (includes LGOIMA, Cemetery enquiries)	$170.00	First 30 minutes free
• Administration	$170.00	Per hour or part thereof
• Vehicle Charge (Mileage)		Per current IRD mileage rate

STORMWATER CONNECTION

• Application Fee	$250.00	
• Connection Fee	N/A	Property owner to engage suitably qualified contractor

TRADE WASTE

The compliance monitoring fee component is based on the number of sampling events specified in a discharger's trade waste consent multiplied by the charge specified.

Annual License for Conditional Activity Consents		
Administration fee (includes up to 3 hours officer time)	$302.40	First fee pro-rata during year
Inspection fee (includes up to 1.5 hours officer time)	$194.40	
Total base fee* (administration and inspection)	$496.80	As advertised
• Sampling event	$239.40	Per event As advertised

Consent Application for Temporary Discharge Consents		As advertised
Administration fee (includes up to 1.5 hours officer time)	$151.20	As advertised
Inspection fee (includes up to 1 hour officer time)	$144.00	As advertised
• Total base fee* (administration and inspection)	$295.20	
Consent Application for Conditional Activity Consent		
Administration fee (includes up to 5 hours officer time)	$504.00	
Inspection fee (includes up to 5.5 hours officer time)	$597.60	
• Total base fee* (administration and inspection)	$1,102.50	
• Renewal fee (includes up to 3 hours officer time)	$302.40	
• Technical charge for officer time above base fee (includes technical officers and monitoring officers)		As per staff charge out rates
• Manager/external technical charge for officer time	$134.10	
Non-compliance Re-inspection Fee		
• Administration fee (includes up to 3 hours officer time)	$302.40	
• Inspection fee (includes 1.5 hours officer time)	$194.40	
Total base fee* (administration and inspection)	$496.80	
Sampling event	$239.40	Per event
Other Charges		
• Volume	$0.97	Per m^3
• Suspended solids (SS)	$0.85	Per kg
• Biochemical Oxygen Demand (BOD)	$2.22	Per kg
• Copper	$210.43	Per kg
• Nickel	$352.00	Per kg
• Zinc	$70.02	Per kg

In addition to the base fees the discharger will be charged for the cost of treating their effluent (BOD, SS, volume and toxic pollutants) as per the scale of trade waste charges, and the cost of any laboratory expenses incurred in characterising the waste. If the discharge is made into the wet well at the wastewater treatment plant, a handling fee is also charged.

**Base fee: the base fee is non-refundable except in accordance with the refund criteria. It is set at a level to cover a straight forward application with no external inputs or other case-specific costs. This fee will cover the receipt and issue of the application and initial inspection, and includes the number of hours of technical input specified. In some cases, the base fee will be exceeded. Matters that could cause the base fee to be exceeded include external or specialist inputs, amendments or additional information or application complexity. Any additional costs over and above the base fee will be invoiced to the applicant.*

VENUE HIRE (OTHER)

This includes hall-hirer insurance, if not already covered by insurance. All damages to be recovered at cost, including cleaning.

All Venues
10% Deposit (non-refundable within 60 days of the event).

Charges Description	Hire Length	Fee
Centennial Rest Rooms (45 people)		
Whole Complex Day Rate	All day	$800
Whole Complex per Hour	Per hour or part thereof	$50
Meeting Room without kitchen	Per hour or part thereof	$20
Meeting Room with kitchen	Per hour or part thereof	$25
Institute Room without kitchen	Per hour or part thereof	$25
Institute Room with kitchen	Per hour or part thereof	$30
Stratford Women's Club hireage *	Per annum	$5,000

War Memorial Centre		
Whole Complex Day Rate	All day	$1,100
Whole Complex Weekend Rate	Friday 12.00pm to Sunday 12.00pm	$2,750
Stadium	Per hour or part thereof for up to 24 hours	$35
	Per hour or part thereof for 24+ hours	$30
Function Facility (with kitchen) (90-120 people)	Per hour or part thereof for up to 24 hours	$30
	Per hour or part thereof for 24+ hours	$25
Function Facility (without kitchen)	Per hour or part thereof for up to 24 hours	$25
	Per hour or part thereof for 24+ hours	$20
TSB Chambers (30-50 people)	Per hour or part thereof for up to 24 hours	$20
	Per hour or part thereof for 24+ hours	$16
Projector	Per hire	$25
Piano	Per hire	$15

WASTEWATER

Bulk Discharge

• Tanker Load less than $2m^3$	$110.00	Use of bulk discharge point requires prior Council approval in writing.
• Tanker Load between $2m^3$ - $4m^3$	$220.00	
• Tanker Load between $4m^3$ - $6m^3$	$330.00	
• Tanker Load over $6m^3$	$440.00	
• Dump Station Clean up Fee	At Cost	

New Wastewater Connection

• Application fee	$250.00	
• Connection Fee	N/A	Property owner to engage suitably qualified contractor
• First Year Service Fee		Pro-rata amount of applicable targeted rate equivalent.*
• Reconnection Fee	At cost	

WATER SUPPLY

Bulk Supply (Tanker Load)	$8.00	Per cubic metre

New Water Connection

• Application fee	$250.00	
• Connection Fee	N/A	Property owner to engage suitably qualified contractor
• Reconnection Fee	At cost	
• First Year Service Fee		Pro rata amount of applicable targeted rate equivalent. *

**A service charge will apply from the first month following connection with the same conditions that would apply to the owner as if they were a ratepayer for that year.*

Water Supply Bylaw Charges

• Costs incurred in remedying breach of Water Bylaw	At cost
• Tampering/Interfering with Council equipment	At cost
• Unauthorised water abstraction from Council supply	At cost
• Correcting contamination of water supply	At cost
• Repair of private water assets	At cost
• Install backflow protection device	At cost

DECISION REPORT

F25/96/004 – D26/14924

To: Council
From: Director – Corporate Services
Date: 12 May 2026
Subject: Setting of Rates, Due Dates and Penalties Regime for 2026/27

Recommendations

1. THAT the report be received.

2. THAT the Stratford District Council sets the following rates, due dates, and penalties regime under the Local Government (Rating) Act 2002, in accordance with the relevant provisions of the *Annual Plan 2026/27* and Funding Impact Statement, on rating units in the Stratford District for the financial year commencing 1 July 2026, and ending 30 June 2027.

Important: All charges are GST inclusive, and funds raised are stated GST exclusive.

GENERAL RATE

Council set a general rate under section 13 of the Local Government (Rating) Act 2002 ("LGRA") calculated on the capital value of each rateable rating unit within the district.

The general rate is set with no differential.

The rate (in cents per dollar of capital value) for 2026/27 is 0.17984 cents, raising $6,879,000.

General rates will be used to fund all activities that are not covered by the uniform annual general charge, targeted rates or other funding mechanisms outlined in the Revenue and Financing Policy.

UNIFORM ANNUAL GENERAL CHARGE

Council set a UAGC under section 15 of the LGRA in respect of every separately used or inhabited part of a rateable rating unit (SUIP) within the district.

The UAGC for 2026/27 is $1,008 per SUIP, raising $4,585,000.

TARGETED RATE – ROADING

Council set a targeted roading rate under section 16 in respect of roading and street services based on the capital value of each rating unit within the District as follows:

The Default category rate (in cents per dollar of capital value) under section 16 for 2026/27 is 0.09209 cents, with a differential factor of 1, raising $3,467,000.

The Forestry category rate (in cents per dollar of capital value) under section 16 for 2026/27 is 0.57916 cents, with a differential factor of 6.29, raising $350,000.

For the purposes of this rate the differential categories are defined as follows:

Default Category

All rateable land not in the Forestry Category

Forestry Category

This category includes:
a) All rating units where the primary land use is exotic forestry; and
b) All land used for exotic forestry with an area of greater than 10 ha in any rating unit where the primary land use is not exotic forestry.

The capital value of rating units to which b) applies will be apportioned between the Forestry category and the Default category.

For the purposes of this definition, “exotic forestry” does not include land that is categorised under the valuer general’s rules as indigenous forests or protected forests of any type.

The Roading rates for 2026/27 will be used to fund the Roading activity.

TARGETED RATE – SOLID WASTE (RUBBISH AND RECYCLING)

Council set a targeted rate under section 16 of the LGRA for refuse and recycling collection on the basis of the extent to which the property receives a refuse and recycling service in the Stratford and Midhirst domestic collection area. Refer to the maps of the collection area on Council’s website, https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps.

The Solid Waste rate under section 16 for 2026/27 is $564 per extent of provision of service, raising $1,374,000. An additional rate of $564 per each additional refuse and/or recycling container provided will be charged to eligible properties that have had approval by council for additional containers.

The Solid Waste rates for 2026/27 will be used to fund the Solid Waste (Rubbish and Recycling) activity.

TARGETED RATE – WASTEWATER (SEWERAGE)

Council set a targeted rate under section 16 of the LGRA for sewerage as a fixed amount per SUIP, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council wastewater reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 30 metres of a public wastewater drain, but are not connected.

For all non-commercial properties the differential factor is 1 (base), and the Wastewater rate for each rating unit is $488 per SUIP, and for serviceable properties is $244 per rating unit, being 50% of the targeted rate.

Commercial properties are rated separately based on the number of toilets, and serviceable properties are not charged. Commercial properties are defined as properties that are used for a commercial purpose under the valuer general rules, and are connected to the Wastewater network.

Commercial properties are differentiated by use as follows:

Commercial base category (all commercial rating units not included in any other commercial category) and the differential factor is also 1 (base) and the amount is $488 per SUIP

- Commercial 2 (commercial rating units used for an activity requiring 2 toilets) differential factor 150% of base and the amount is $732 per SUIP.
- Commercial 3 (commercial rating units used for an activity requiring 3 toilets) differential factor 200% of base and the amount is $976 per SUIP.
- Commercial 4 (commercial rating units used for an activity requiring 4 toilets) differential factor 225% of base and the amount is $1,098 per SUIP.
- Commercial 5 (commercial rating units used for an activity requiring 5 toilets) differential factor 250% of base and the amount is $1,220 per SUIP.
- Commercial 6 (commercial rating units used for an activity requiring 6 toilets) differential factor 275% of base and the amount is $1,342 per SUIP.
- Commercial 7 (commercial rating units used for an activity requiring 7 toilets) differential factor 300% of base and the amount is $1,464 per SUIP.
- Commercial Large (commercial rating units used for an activity requiring 8 or more toilets) differential factor 325% of base and the amount is $1,586 per SUIP.

The sewerage system rates for 2026/27 is to raise $1,286,000 and will be used to fund the Wastewater activity.

TARGETED RATES - WATER SUPPLY

Council set a targeted rate under section 16 of the LGRA for water supply on the basis of the number of connections to the Stratford, Midhirst, or Toko Water Supply per rating unit under Schedule 3, Clause 8 of the LGRA, and a targeted rate as a fixed amount per rating unit for serviceable properties. Serviceable properties are properties that have Council water reticulation services adjacent, contiguous or nearby to the serviceable properties, and the property boundary is within 100 metres of a water main, but are not connected.

The Water Supply rate for properties connected is $856 per connection, and for serviceable properties is $428 per rating unit, being 50% of the targeted rate, and raising $2,357,000.

In addition, Council set a targeted rate for extraordinary water supply under section 19 of the LGRA on the basis of an amount per unit of water supplied as follows:

Stratford Water Supply Area - to any rating unit which meets the definition of an Extraordinary Use Property in the Council Water Supply Bylaw and has been fitted with a water meter in the application of clause 13.7.3 of the Bylaw.
Refer to the Water Supply Bylaw on Council's website, https://www.stratford.govt.nz/our-council/council-documents/bylaws

The Stratford water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $763,000.

Midhirst Water Supply Area - to any rating unit which has been fitted with a water meter.

The Midhirst water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $28,000.

Toko Water Supply Area - to any rating unit which has been fitted with a water meter.

The Toko water supply rate under section 19 for 2026/27 is $2.77 per cubic metre of supply in excess of 250 cubic metres per annum, raising $5,000.

The water supply rates for 2026/27 will be used to fund the water supply activities in the Stratford, Midhirst and Toko areas.

TARGETED RATES - COMMUNITY CENTRES

Council sets targeted rates under section 16 of the LGRA for community centres on the basis of an amount per separately used or inhabited part of a rating unit in the listed community areas. This rate uses a fixed charge based on the location of the rating unit.

The community centre rates for 2026/27 are:

- A fixed charge of $23.00 within the Wharehuia Community Centre area per SUIP collecting $1,980.
- A fixed charge of $23.00 within the Te Popo Community Centre area per SUIP collecting $1,020.
- A fixed charge of $13.80 within the Pembroke Road Community Centre area per SUIP collecting $1,944.
- A fixed charge of $50.00 within the Toko Community Centre area per SUIP collecting $6,521.
- A fixed charge of $17.25 within the Pukengahu Community Centre area per SUIP collecting $825.
- A fixed charge of $17.25 within the Midhirst Community Centre area per SUIP collecting $5,460.
- A fixed charge of $11.50 within the Makahu Community Centre area per SUIP collecting $530.
- A fixed charge of $30.00 within the Cardiff Community Centre area per SUIP collecting $2,870.

The community centre rates for 2026/27 will be used to fund the operating costs of the community centres and will raise $21,150.

Refer to the boundary maps for each Community Centre area on council's website, https://www.stratford.govt.nz/our-services/rates-and-property/district-boundaries-and-maps.

PAYMENT DUE DATES AND PENALTIES

All rates, except those for metered water supply, will be payable in four equal instalments due on:

1st Instalment:	26 August 2026
2nd Instalment:	25 November 2026
3rd Instalment:	24 February 2027
4th Instalment:	26 May 2027

Pursuant to Sections 57 and 58 of the LGRA the following penalties on unpaid rates (excluding metered water rates) will be added:

- A charge of 10% on so much of any instalment that has been assessed after 1 July 2026 which remains unpaid after the due date for that instalment. The penalty will be added on the following dates:
  - 1st Instalment 2 September 2026
  - 2nd Instalment 2 December 2026
  - 3rd Instalment 3 March 2027
  - 4th Instalment 2 June 2027
- A charge of 10% on so much of any rates assessed before 1 July 2026 which remain unpaid on 1 July 2026. The penalty will be added on 13 July 2026.
- A continuing additional penalty of 10% on so much of any rates assessed before 1 July 2026, to which a penalty has been added under the immediately preceding bullet point, and which remain unpaid six months after the previous penalty was added. The penalty will be added on 13 January 2027.
- Penalties imposed are exempt from GST.

Payment Due Dates for Metered Water Supply

The due dates are set out in the table below. A charge of 10% on any amount outstanding for the quarter which remains unpaid on the following dates will be added on the dates below:

Period	**Due Date**	**Penalty Date**
1 July to 30 September 2026	25 November 2026	2 December 2026
1 October to 31 December 2026	24 February 2027	3 March 2027
1 January to 31 March 2027	26 May 2027	2 June 2027
1 April to 30 June 2027	25 August 2027	1 September 2027

EARLY PAYMENT

Sections 55 and 56 of the Local Government (Rating) Act 2002 empowers Council to allow for the early payment of rates.

- Council proposes to accept early payment of all rates assessed for the 2026/27 year, but no discount will be applied for early payment. (Section 55).
- Council proposes to accept early payment of all rates assessed for the 2027/28 and subsequent years, but no discount will be applied for early payment. These payments will be applied to general rates or individual targeted rates if requested by the ratepayer, otherwise they will be applied against future general rates. (Section 56).

PAYMENT LOCATIONS – ALL RATES AND CHARGES

Direct Debits are the preferred method of payment. Direct Debit Authority Forms are available at our Council office, or online.

Payments can be made online at the Council website www.stratford.govt.nz .

Mail and electronic payments shall be deemed to be received at the Council Office on day of receipt.

The Council accepts payments by cash, eftpos or credit card between the hours of 8.30 am to 4.30 pm, Monday to Friday, at the Council offices, 63 Miranda Street, Stratford.

Recommended Reason

The *Annual Plan 2026/27* contains the activities and associated costs of Council and the funding mechanisms, including rates, to meet those costs. The Rates to be set above are consistent with the Funding Impact Statement in the *Annual Plan 2026/27*, as required by law.

/

Moved/Seconded

1. Purpose of Report

1.1 Having adopted the *Annual Plan 2026/27* earlier this meeting, the purpose of this report is to set the rates for the 2026/27 financial year. The rates are driven from the adopted *Annual Plan 2026/27*.

2. Executive Summary

2.1 The *Annual Plan 2026/27* has been workshopped previously with elected members and adopted earlier this meeting. The Plan contains the activities and associated costs of Council and the funding mechanisms, including rates, to meet those costs. Once the Annual Plan is adopted, the Rates Resolution may be adopted.

2.2 Council is required by law to adopt its Annual Plan, including the Funding Impact Statements which establishes the rates to be charged for the year, by 30 June of the year prior to which it relates.

3. Local Government Act 2002 – Section 10

Under section 10 of the Local Government Act 2002, the Council's purpose is to "enable democratic local decision making by and on behalf of communities; as well as promoting the social, economic, environmental, and cultural well-being of communities now and into the future"			
Does the recommended option meet the purpose of the Local Government 4 well-beings? And which:		Yes	
Social	**Economic**	**Environmental**	**Cultural**
✓	✓	✓	✓

3.1 The process of preparing, reviewing and adopting the *Annual Plan 2026/27* requires council officers and elected members to acknowledge how best it can deliver on the four well-beings (Economic, Cultural, Social, and Environmental) in a way that is cost-effective for businesses and households. The Rates Resolution supports and is consistent with the Annual Plan.

4. Background

4.1 The Council sets its rates pursuant to the provisions of the Local Government (Rating) Act 2002. This Act allows the Council to set the rates established in the adopted long-term plan or annual plan. The Council adopted its *Annual Plan 2026/27* earlier this meeting. This decision report (rates resolution) sets the rates established in that Plan.

4.2 The rates resolution is the legal document for setting rates and must be consistent with and adopted after the final long-term plan or annual plan has been adopted. Additionally, all rates set in the rates resolution must be provided for as sources of funding in Council's Revenue and Financing Policy.

4.3 The Rates Resolution sets the due dates for rates payments, on a quarterly cycle, and also provides authorisation for penalties to be charged on non-payment by the due date.

5. Consultative Process

5.1 Public Consultation - Section 82

Once a long-term plan or an annual plan has been adopted, the rates are set by resolution only. There are no additional public notice or consultation requirements.

5.2 Māori Consultation - Section 81

As above.

6. Risk Analysis

6.1 Council is required under the Local Government Act 2002 and the Local Government (Rating) Act 2002 to follow a formal process for the adoption of the Annual Plan and the setting of rates and fees and charges. This relates to risk 21 (Assessment of Rates) on the council's risk register.

7. Decision Making Process - Section 79

7.1 Direction

	Explain
Is there a strong link to Council's strategic direction, Long Term Plan/District Plan?	Yes, is based on the *Annual Plan 2026/27* and aligns closely with the direction set within that document.
What relationship does it have to the communities current and future needs for infrastructure, regulatory functions, or local public services?	Setting the rates for the financial year allows the Council to provide for the community's needs as set out in the *Annual Plan 2026/27*.

7.2 Data

Data is available in the *Annual Plan 2026/27* and the Funding Impact Statement 2026/27.

7.3 Significance

	Yes/No	Explain
Is the proposal significant according to the Significance Policy in the Long Term Plan?	No	
Is it: • considered a strategic asset; or	N/A	
• above the financial thresholds in the Significance Policy; or	No	
• impacting on a CCO stakeholding; or	No	
• a change in level of service; or	No	
• creating a high level of controversy; or	No	
• possible that it could have a high impact on the community?	No	

In terms of the Council's Significance Policy, is this proposal of high, medium, or low significance?		
High	**Medium**	**Low**
	✓	

7.4 **Options**

Council is required to formally set the rates for 2026/27 by adopting a rates resolution.

There are no alternative options, to be able to meet the commitments in the *Annual Plan 2026/27*.

7.5 **Financial**

This has been taken into account in the earlier adoption of the *Annual Plan 2026/27* decision report.

7.6 **Prioritisation & Trade-off**

This has been taken into account in the earlier adoption of the *Annual Plan 2026/27* decision report.

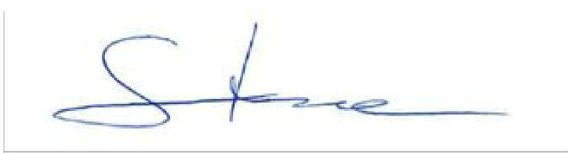
7.7 **Legal Issues**

No legal opinion required, however parts of the rates resolution have been prepared with legal advice.

7.8 **Policy Issues - Section 80**

The rates resolution for 2026/27 is consistent with the Council's Revenue and Financing Policy.

Raelene Johnson
DIRECTOR – CORPORATE SERVICES



[Approved by]
Sven Hanne
Chief Executive **Date** 4 May 2026

MONTHLY REPORT
District Mayor

F25/96/004 – D26/16774

To: Council
From: District Mayor
Date: 12 May 2026
Subject: District Mayor Monthly Report – April 2026

Recommendations

THAT the report be received.

/
Moved/Seconded

1. Meeting with Minister Simon Watts

Mayor Phil Nixon and myself met with Minister Simon Watts recently and discussed the governments Simplifying Local Government proposals. We were keen to hear the Ministers views on the recent actions taken by NPDC and TRC, and the subsequent options that were available to us. While the Minister withheld any opinion on their decision he did provide a valuable, advance insight into the government's proposals to be announced in early May. Ironically as I write this comment, these proposals have just been announced and the options available are now clear. We are up for a busy three month period as we research, consult and decide on what the re-organisation of councils in Taranaki looks like.

2. Meeting with Andy Foster, Member of Parliament

Last month I had a visit from Andy Foster, a list Member of Parliament for New Zealand First. He was also a former Mayor of Wellington City Council. Andy's current parliamentary responsibilities include the role of Chairman of the Transport and Infrastructure Committee.

This was a good opportunity to talk about the roading issues facing our council including: special roads, the impact of forestry on our local roads, uneconomic bridges, resilience, RUC charges and emergency works. These are not issues that are unique to this council and he supported our view that these issues are best taken up at a national level. NZTA appears before this committee which provides an opportunity for him to raise some of the issues discussed directly with them and maybe over time changes might occur.

3. Fuel Updates

Through a series of on-line meetings, the government has been very good at communicating with councils regarding the fuel situation across the country. There have been regular updates and encouragement to ensure that we have "fuel plans" in place should the fuel availability situation change for the worse and fuel shortages arise. In this respect council is prepared and we anticipate that service delivery levels can be maintained.

4. Weather Events

In April we experienced a severe weather event that threatened to cause significant damage across the region. Fortunately, a late and slight change of direction saw the storm change its course and the Taranaki region dodged the worst of it. Remarkably the spate of severe weather events that dominated the early part of the year across most other regions have avoided us and storm damage overall has been minor.

However, it is a fair assumption that this won't always be the case and we can expect our turn will come at some stage. The regional Civil Defence set up is a well-resourced unit and the personnel are very skilled and experienced in disaster management. It gives some comfort knowing they are well prepared to cope with a severe weather event.

What is less comforting is the concern that, for different reasons, many families are not so well prepared, particularly for the likely scenarios of prolonged periods without electricity and holding basic food stocks that allows them to stay at home and out of harms way. It is important that we all take on board the warnings given by Civil Defence and promote the need for preparedness which is a key part of managing any event that may occur.

5. ANZAC Day Commemorations

The annual ANZAC Day commemorations were well supported this year. The number of people who attended was above the norm, perhaps helped by the beautiful, crisp, early morning air. But perhaps because of the conflicts that are happening around the world right now, giving us a timely reminder of the horrors of war and the battles our service personnel have been involved with in the past.

This year we added a special service at the Victoria Park gates that were erected to commemorate the soldiers who lost their lives in WW1. The gates were unveiled one hundred years ago on ANZAC Day 1926. At the service the Ode to the Fallen was read and the last post played, we also had wreath laying and the chairman of the Youth Council delivered an informative speech on the significance of the gates. History shows that many soldiers from our district have given their lives fighting for this country and in this conflicted world today, the phrase "we should never forget them" seems to be even more meaningful.

6. TOI Foundation Housing Fund Hui 3

Recently the TOI Foundation hosted the third co-design hui for the Taranaki Regional Housing Fund. It was a great opportunity to gather support across all the hui. The openness and willingness to share ideas was invaluable as the TOI Foundation moves toward their final Go/No-Go decision in May.

Key points from the discussion included:

- Clear agreement in the room that the Fund is still needed with housing challenges continuing across the region.
- Impact Framework will be made accessible so people can get a clear sense of expectations before approaching the Fund
- Clarifying the Fund available to play a role in Māori housing partnerships – spanning established providers as well as papakāinga developments – alongside its support for other groups and communities.
- Taranaki Regional Housing Strategy remains important and there is a need for others to continue to drive this – has to be separate from Fund.

Also in attendance was Steve Atkinson from Westpac, who presented on leasehold and shared equity arrangements.

The next step will be an update on the May Go/No-Go decision, and then all going well, the official launch of the Fund.

7. Citizenship Ceremony

Last month I hosted the first Citizenship Ceremony for the 2026 year. Ten individuals took the oath or affirmation of allegiance to His Majesty King Charles 3rd. The new Kiwis were from: Russia, Scotland, India, Thailand, UK, the Philippines and South Africa. A truly international mix.

Correspondence

- Signed Taranaki Triennial Agreement
- Stratford Volunteer Fire Brigade Call Outs – April 2026

Some Events Attended

- Attended – meeting of the Stratford District Youth Council (x1)
- Attended – meeting of the Ostler's Garden Trust
- Attended – meeting with Minister Mark Mitchell (by zoom)
- Attended – meeting with Minister Simon Watts (by zoom)
- Attended – meeting of the Stratford Park Steering Group
- Attended – meeting of the LGNZ National Council (by zoom)
- Attended – hosted Citizenship Ceremony
- Attended – Toi Foundation Housing Fund Co-Design Hui 3
- Attended – ANZAC Day Dawn Service
- Attended – ANZAC Day Victoria Park Memorial Gates Service
- Attended - Minister Willis Fuel Update/Developments meeting (by Zoom)
- Attended – meeting of the Stratford Health Trust (x1)
- Met – with Andy Foster – NZ First, Member of Parliament
- Met – with representative of the Stratford Diabetes Support Group (x2)
- Met – with Carl Bates – National, Member of Parliament
- Met – with NZTA Regional Relationships Director Linda Stewart
- Newspaper - Stratford Press Interviews (multiple)
- Newspaper - Daily News / Stuff (multiple)
- Access Radio – Conversation with Mayor Interview (x1)
- Attended - Regional Mayors and Chairs weekly meeting (x5)
- Attended - Council Pre-Agenda meetings (x3)
- Attended – Council Workshop (x2)
- Attended – Public Forum (x1)
- Attended - Council Meetings (x2)

N C Volzke JP
District Mayor **Date**: 6 May 2026

Stratford Volunteer Fire Brigade Callouts April 2026

The Stratford Fire Brigade responded to 16 calls in April 2026:

01-04-26	Alarm activation Stratford High School Swansea Road
01-04-26	Tanker required at vegetation fire Tangahoe Hill Hawera stood down before leaving the station
01-04-26	Alarm activation Chorus Exchange Portia Street
03-04-26	Grass fire Ohura Road Strathmore assist Toko fire brigade stood down before arrival
04-04-26	Investigate alarm sounding at the toilets Victoria Park Orlando Street
05-04-26	Investigate transformer on fire Orlando Street/ Lear Street
09-04-26	Investigate rubbish fire Fenton Street
16-04-26	Brigade van required house filled of smoke Egmont Street Kaponga assist Kaponga and Eltham Fire brigades
16-04-26	Meter board on fire Popuanui Road Strathmore assist Toko Fire Brigade
20-06-26	Tanker required Manutahi Hall fire assist Hawera Patea Okaiawa Manaia New Plymouth and Kohi Fire Brigades
20-04-26	Tanker required Pihama Hall fire South Road assist Opunake Kaponga Hawera Manaia Rahotu New Plymouth and Kohi fire brigades
22-04-26	Oil Spill Northern Roundabout
23-04-26	Alarm activation Avon Primary School Hamlet Street
25-04-26	Alarm activation Konini Lodge Manaia Road assist Kaponga fire brigade
28-04-26	Alarm activation Dynamite Bay Fenton Street
29-06-26	Investigate tractor fire Mountain Road Midhirst

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Taranaki Triennial Agreement 2025-2028

Purpose

1. This Triennial Agreement represents an expression of the desire of local government in the Taranaki region to work collaboratively, to optimise efficiency and to promote the sustainable development of both the Taranaki region as a whole and its different communities.
2. To achieve these objectives this Agreement outlines ways in which the parties have agreed to work together to align their efforts in addressing significant issues in which the parties have a common interest and/or achieve a range of mutually beneficial outcomes for the region.

Background

3. Under the Local Government Act 2002, the purpose of local government is to enable democratic local decision-making and action by, and on behalf of, communities, and to promote the social, economic, environmental, and cultural well-being of communities in the present and for the future.
4. The Act recognises that local authorities should collaborate and cooperate with one another and a variety of other organisations to find solutions to local issues and promote the development of their local communities.
5. This Agreement is deemed to meet the requirements of section 15 of the Local Government Act 2002 to ensure appropriate levels of communication, co-ordination, and collaboration between local authorities within the region by including:
   a) Principles that will guide the way in which the councils will work together and with other stakeholders
   b) protocols for communication and co-ordination between the councils;
   c) defining the role of the Mayoral Forum as a vehicle for leading implementation of this Agreement and in working with Government and other stakeholders on initiatives of significance to the Taranaki region
   d) the process by which councils will comply with section 16 of the Act, which applies to significant new activities proposed by regional councils;
   e) processes and protocols through which all councils can participate in identifying, delivering, and funding facilities and services of significance to more than one district.
6. The Agreement also incorporates formal recognition of the activities of the Taranaki Mayoral Forum and Chief Executives Forum.

Parties to the Agreement

7. The Parties to this Agreement are New Plymouth District Council (NPDC), Stratford District Council, South Taranaki District Council (STDC), and Taranaki Regional Council (TRC).

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Standing Together for Taranaki

8. The Parties agree to work collaboratively and in good faith for the good governance and sustainable development of their districts and the region. In doing so, they agree that they will use the Mayoral Forum as a key vehicle for presenting a voice on behalf of the region, acting as a nexus between central and local government, facilitating collaboration across the region, in deciding on, monitoring, and evaluating, significant programmes of work that might be undertaken at a regional level.
9. Strengthened institutions, governance, partnership, and collaborative arrangements will be more important in the future and the Mayoral Forum can play a leading role in influencing how those arrangements are formed and activated. The region's councils cannot address significant challenges on their own, requiring coordinated regional responses.
10. They need to work together closely and with key partners, funders, and collaborators.
11. The Mayoral forum can and should play a role in convening partners and collaborators, and in coalescing resources to support regionally significant programmes of work that are adjacent to or outside business as usual for Councils but serve to promote development of the region in the present and for the future.
12. The Chief Executive Forum is an important group in orchestrating and supporting a) the implementation and progress reporting of this triennial agreement, b) regionally significant and strategic programmes of work, and c) regional representation where required for and on behalf of the Mayoral Forum, the region's councils and the local communities they serve.
13. Given the level of change affecting the Taranaki region and local government generally, the parties acknowledge the need to be agile and proactive on behalf of their communities in the next three years. They will also have to lay the ground for longer-term programmes of work that serve regional and national interests.

Principles

The parties agree to work in good faith together for the good governance of their local communities and the region. The parties recognise that:

a) The communities within the region are diverse and encompass a range of desired outcomes
b) Issues and concerns that are shared by some councils may be of little relevance to others. This Triennial Agreement therefore acknowledges that it may, from time to time, be appropriate to have sub-agreements that address more localised or sub-regional issues between and among councils or with other groups.
c) Collaboration can aid in effective and efficient planning and encourage shared services and a collective approach to reduce costs, increase available resources, and help to make strategic judgements about the allocation of resources.
d) Collaboration can assist councils promote outcomes consistent with the purpose of local government including the delivery of quality public services and infrastructure that support development of the region.
e) There is a need for open communication, information sharing and seeking agreement on strategic issues.
f) They should speak as one voice and in good faith attempt to reach unanimity on issues of regional and national significance which are critical to the wellbeing of the region and its communities.
g) Common direction on all strategic issues may not be achieved given that each party to the agreement has functions, obligations, and rights to make decisions for their area which may conflict with the position of

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other signatories to this agreement. In such circumstances the party should not, in adopting a different view, be critical of the position reached by others.

h) Where a council(s) make (or propose to make) a decision that is significantly inconsistent with this Triennial Agreement or a previously agreed regional position, they will notify the other parties as soon as reasonably practical.

i) Where appropriate aligning with and influencing Central Government policy is important to the delivery of good quality, cost effective infrastructure, public services, and regulatory functions to promote and enhance the wellbeing of our communities.

j) The Mayoral Forum (and/or Chief Executives Forum) will play an active role negotiating with Central Government on common, agreed, positions on national policy that affect local government and their communities.

Communication and Coordination

14. Councils will work together on issues where it is agreed that the region will benefit from a collaborative approach.
15. When a council has a significant disagreement with the position of the others, the other councils will make every effort to accommodate, acknowledge or at least fairly represent the dissenting view.
16. When a significant decision or issue affects a particular council then that council should be consulted in formulating the region's response.
17. This Triennial Agreement acknowledges that each council has accountability to different communities.
18. Councils agree to act in good faith and in a transparent manner on issues of information and disclosure.
19. Councils should provide early notification of decisions that may affect other councils in the region. Communication protocols may be developed between Councils where it is agreed better communication is desired.
20. All formal public communications from Mayoral Forum meetings will be circulated to all councils for comment prior to release.
21. Councils will apply a 'no surprises' approach whereby early notice will be given over disagreements concerning policy or work programmes before critical public announcements are made.
22. If councils make decisions for their district/region that are inconsistent with the agreement, they must explicitly note that inconsistency and the reasons for it and notify the other councils that are parties to the agreement.

General Approach to Collaboration

23. The parties to this agreement will:
    a) Share resources for the purpose of preparing background information on the various communities within the region. Such information may include demographics, survey data and scientific studies and the analysis of social, economic, environmental, and cultural trends.
    b) Seek to attract investment and Government support into the region by aligning community interests, working collaboratively through the Mayoral Forum work streams and other options, developing agreed positions on matters of importance to the region and continuing to develop and strengthen existing joint approaches to engage with Government agencies and other organisations.
    c) Determine and prioritise strategic collaborative initiatives and projects.

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d) Promote communication and co-operation among the region's councils with respect to shared services and other collaborative opportunities.
e) Make draft strategies, policies and plans available to all councils in the region for discussion and development.
f) Provide guidance on the implementation of strategic collaborative projects and monitor progress of collaborative initiatives, such as the implementation of resource management reform including development of a Regional Spatial Plan.
g) Utilise the Mayoral Forum work streams and other collaborative options to ensure that all councils can participate in identifying, delivering, and funding regionally significant projects and programmes, facilities, and services to more than one council.
h) Invite Government Ministers, relevant officials, corporate, community and iwi leaders to meet to discuss issues of strategic importance to the region.
i) Advocate for strategic investment in the region and promote the strategic benefits and advantages of the Taranaki region.
j) If necessary, establish one or more joint committees or other joint governance arrangements to give better effect to communication and coordination or to assist with identifying, delivering and funding regionally significant projects and programmes, facilities, and services to more than one district, or to consider proposals for new regional council activities.

Significant New Activities

24. When a Party is considering a major policy initiative or proposal that may have implications for other Parties, it will give early notification to the affected Parties and share the information with the Taranaki Mayoral Forum and the Taranaki Chief Executives Forum.
25. If the Taranaki Regional Council (or one of its council controlled organisations) proposes a significant new activity, it will discuss the issues involved with the other Parties, provide early drafts for comment, and inform all territorial authorities of the nature, scope, reasons, and expected effects of the proposal. The affected authorities will be given a reasonable period to respond, and the Regional Council will fully consider all submissions.

Local Government Structure in Taranaki

26. Notwithstanding the spirit of co-operation and collaboration embodied in the Agreement, the Parties, individually or collectively, reserve the right to promote, consult on, and/or research change to the structure of local government within the Taranaki region.
27. This right is consistent with the intent to improve the effectiveness and efficiency of local government (Local Government Act 2002 s.24AA), having particular regard to communities of interest and community representation.

Implementation

28. A primary mechanism to implement this Agreement is the Taranaki Mayoral Forum. The Forum will meet quarterly (or as otherwise agreed).
29. The Taranaki Mayoral Forum will:

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a) develop and lead the implementation of a sustainable development strategy for the Taranaki region for the 2025–28 local government triennium;
b) advocate for the interests of the region, its councils, and communities;
c) explore the development of joint regional work programmes as agreed by the councils.

30. The Taranaki Mayoral Forum will be supported by the Taranaki Chief Executives Forum.
31. The Parties agree that responsibility for servicing this agreement (providing secretarial services and acting as a media contact) shall be shared, with the Taranaki Regional Council leading for the 2025-2028 term, after which it shall pass to the remaining local authorities alphabetically, unless otherwise agreed.

Agreement to Review

32. This triennial agreement may be varied by agreement between all the local authorities within the region and remains in force until local authorities ratify a new agreement. Any Party can request an amendment by writing to the Chair of the Mayoral Forum at least two weeks before a regular quarterly meeting.
33. The Taranaki Mayoral Forum will review this Agreement no later than the final meeting before the 2028 triennial local body elections and recommend any changes to the incoming councils.

Resolving Disagreement

34. In the event of a disagreement over the terms of this Agreement, the Parties agree to meet to try and resolve their differences.
35. If this process is not successful, then it will refer the matter to mediation before a mediator appointed by the president of the Taranaki Branch of the New Zealand Law Society.

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Authority

36. This Taranaki Triennial Agreement 2025–28 is signed on this day, 02 April 2026, by the following on behalf of their respective authorities:

New Plymouth District Council

Signed by:

C8BBD7C426864CD...

Max Brough- Mayor

South Taranaki District Council

Signed by:

F52B592BA94B425...

Phil Nixon- Mayor

Stratford District Council

Signed by:

88252ABD5EBF4C0...

Neil Volzke- Mayor

Taranaki Regional Council

Signed by:

6005D1BDC0E34ED...

Craig Williamson- Chair

Dated: 02 April 2026

TE KAUNIHERA Ā ROHE O
WHAKAAHURANGI
STRATFORD
DISTRICT COUNCIL

Our reference
F19/13/03-D21/40748

Karakia

Kia uruuru mai	I draw in (to my being)
Ā hauora	The reviving essence
Ā haukaha	The strengthening essence
Ā haumāia	The essence of courage
Ki runga, Ki raro	Above, Below
Ki roto, Ki waho	Within, Around
Rire rire hau Paimārire	Let there be peace.

Stratford District
In the heart of Taranaki

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