



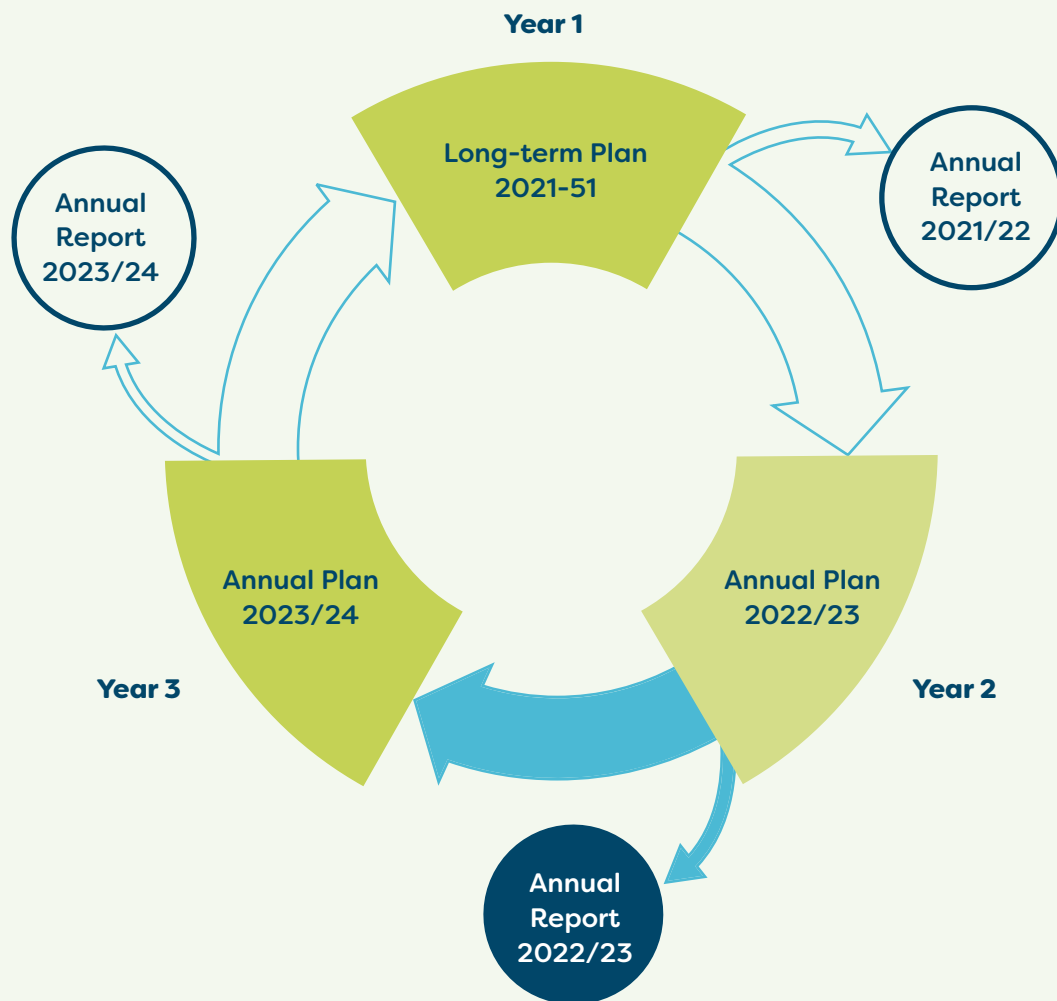
# Te arotake i te tau

## The year in review

**Te Pūrongo ā-Tau 2022/23**  
Annual Report 2022/23

## How we plan for the city

The Long-term Plan for our city is reviewed every three years and this is our Year 2 Annual Report, which shows what we've achieved together in 2022/23.



Our Long-term Plan took a 30-year view on what we aim to do in our city, how much it's expected to cost and what we will deliver for our community.

You can read our Long-term Plan 2021-51 at [porirua.govt.nz/long-term-plan](https://porirua.govt.nz/long-term-plan).

You can read the Annual Plan 2023/24 at [porirua.govt.nz/annual-plan](https://porirua.govt.nz/annual-plan).

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# Ngā ihirangi

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# Mai tō Koutou Koromatua me tō Tumuaki

## Message from your Mayor and Chief Executive

Tēnā koutou katoa. Every year we reflect on the work we as Council have completed for our city. During the successes and challenges, we've appreciated the support we've received from our partner Ngāti Toa Rangatira, residents, community groups and businesses who collectively contribute to making Porirua a great place to live and work.

The Annual Report summarises how we've performed, and is independently audited. Included in this report are our key projects, performance results and budget.

Despite the uncertainty of the 3 Waters reform, investment in 3 Waters infrastructure has continued to be a priority. Bridge access and site work commenced on our \$85 million CBD wastewater storage tank project (next to State Highway 59), which will help protect Porirua Harbour from untreated wastewater overflows. The wastewater treatment plant's discharge resource consent application was approved by Greater Wellington Regional Council which resulted in a 18-year consent being granted – a big step towards improving our harbour.

We successfully applied for \$7.2 million of additional funding from Waka Kotahi for a shared pathway along Papakōwhai road. Design work was tendered and the path's construction will be completed next year. Another, smaller, shared path, fully funded by Waka Kotahi was completed during the year in Pukerua Bay.

We're working towards our goal to reduce Council emissions by 30 per cent, and we've introduced e-scooters to the city, built new shared paths and playgrounds, and upgraded roads, walking tracks, and footpaths. The Wi Neera to Onepoto Shared

Pathway Coastal Resilience project received non-notified resource consents for the coastal work component of the project.

We've reduced speed limits for cars around schools to ensure our tamariki are kept safe. Our hazardous tree removal programme saw a large stand of pine trees removed from Titahi Bay Rd reserve opposite the North City Shopping Centre, to make the road safer. In the east we removed seven hectares of pine, gum and macrocarpa trees from Cannons Creek and Bothamley parks as part of our work with the Eastern Porirua Development to replace wastewater infrastructure in Bothamley Park.

We were able to access central government funding and work with community groups on multiple planting projects to restore our streams and harbour – one of the Council and Ngāti Toa Rangatira's priority areas for the city. The Council won the 2022 Local Government New Zealand Supreme Award for our Streamside Planting Programme and the Excellence Award for Environmental Wellbeing.

We have notified the Proposed District Plan and incorporated central government-mandated changes to increase housing supply and intensification in urban areas. The Proposed District Plan takes a risk-based approach to managing development in areas prone to natural hazards, thus increasing the resilience of new development in our



Wai-o-Hata Duck Creek planting day.

city. It also increases the protection of the areas we value in our city, like natural areas and the outstanding landscapes. We have completed hearings and are now waiting on decisions.

Our Council has been working with Kāinga Ora as it explores the opportunity for making the Northern Growth Area, the hills north of Camborne, into a Specified Development Project. We have just consulted the public on the objectives for the project and have advocated for outcomes that enhance the cultural recognition, transport and environment in this area.

This year, there were significant changes to the rules that govern how Wellington Water measure and report on the safety of drinking water, as Taumata Arowai (the national regulator for water services) replaced the previous standards with new more rigorous drinking water quality assurance standards. These standards came into effect on 15 November 2022.

We know the current economic situation is a challenge for our residents, it is for Council too. We are proud to see Porirua residents continuing to support one another as we all face the cost of living challenges. We will continue to be mindful of this as we plan ahead in our work for you.

Noho ora mai.

A handwritten signature in black ink, reading 'Anita Baker'.

**Anita Baker**  
Mayor of Porirua City  
Koromatua

A handwritten signature in black ink, reading 'Wendy Walker'.

**Wendy Walker**  
Chief Executive  
Kaiwhakahaere Matua



# Ngā mea hira o te tau kua hipa

## Highlights of the past year

Despite most of the Covid-19 restrictions being behind us, the impacts of the global pandemic have had an ongoing impact on the economy. Like other councils and households across the country, we too are facing the full effects of inflation. That means the core services that we provide like rubbish, recycling, roading and pipes, cost more than they ever have before. Higher interest rates have also had an impact on what it costs to service our debt.

Major weather events in Gisborne and the Hawke's Bay Regions had an inadvertent impact on our projects creating shortages in materials and contractors who were re-directed to other parts of the country delaying projects and pushing up costs in some cases.

The slowdown in the economy has also impacted our overall revenue. We have seen a drop in building and land developments which have implications on the revenue we receive for building consents. This has flow on effects on revenue from development contributions and vested assets.

These increased costs have been more than was initially budgeted for in the Annual Plan 2022/23.

Despite the challenges, we were able to manage our budgets internally and through the Annual Plan

2022/23, agreed to keep the average rate increase at 7.65% for the period between 1 July 2022 to 30 June 2023 (or Year 2 of the current Long-term Plan).

Our challenges were, in part, reflected in our performance results, where we have seen a drop in some areas, particularly around water and customer satisfaction. The results have provided us with an opportunity to review our performance measures, targets and how we report against these to enable meaningful improvements.

Regardless of the challenges, we have delivered many projects and improvements in the activities we provide the city and are detailed in the following sections of the Annual Report.



## Our vision and priorities for Porirua

**Our vision** is that Porirua City is a great place to live, work, and raise a family. To achieve this we have identified community outcomes (long-term goals for the city) and the strategic priorities we will focus on to help achieve those outcomes.

Our three community outcomes are:

### Our people



### Our harbour



### Our home



**The strategic priorities** are the things we are focusing on in the Long-term Plan 2021-51 (LTP). As the needs of our city and the role of Council changes, so will our priorities. Our strategic priorities for the LTP are:

- Investing in 3 Waters infrastructure and catchment restoration
- Proactively responding to the climate crisis
- Advocating for and providing a safe, healthy and thriving community
- Putting children and young people at the heart of our city.



Here's a snapshot of some of the mahi we've completed this past year and how it contributes to our strategic priorities.

## Investing in 3 Waters infrastructure and catchment restoration

### Key emergency repairs completed this year

Each year weather events take their toll on the city's roading infrastructure, which requires us to carry out some emergency repairs. This year we completed several major repair projects, including:

- the construction of a large retaining wall (pictured below) on Flightys Rd in Pāuatahanui after it was washed out during a flooding event
- the replacement of a collapsed culvert and associated headwall on Paekākāriki Hill Rd in Pāuatahanui
- repairs to a section of seawall to protect Beach Rd near the Plimmerton Fire Station
- reconstruction of a section of bridge on Belmont Rd in Pāuatahanui after it was washed out during flooding.

### Structure upgrades and green infrastructure planting

Structure upgrades to the Secret Valley in Pukerua Bay and Te Ara Piko were required as a result of ongoing erosion occurring at the individual sites, which had rapidly increased over the last few years to the point where the assets needed to be physically removed. Both Karehana Bay debris fences and Ascot Park improvements are designed to protect downstream assets from future flood events.

Council engaged local contractors to prepare and plant some erosion prone pockets of reserve land including Spinnaker Lookout (3000 plants), Rangituhi Reserve (2800 plants) and Conclusion Walkway (650 plants).

This will help intercept the natural stormwater run-off and (once canopy closure is achieved) create a layer of mulch that will help catch and hold water, before it is ultimately discharged into nearby streams and waterways.

### Taupō stream gets a makeover

Taupō Stream, from the end of our wonderful Taupō Wetland down to the estuary at Plimmerton beach, has been getting a makeover. Restoring our streams and getting them into a healthy state has been hard and dedicated work for members of the Rotary Club of Plimmerton and their many supporters – from nearby schools, local residents, members of the New Zealand Motor Caravan Association, Scouts and many other organisations and individuals who have planted more than 25,000 plants.



Without efforts like this from our community, achieving our goal for restoring our streams and harbour would be that much harder.

### Success in the harbour

The harbour edge of Pāuatahanui Inlet at Motukaraka Point and along Camborne Walkway is gradually being restored. Over the decades, saltmarsh and plants on the edge have been removed leaving poor quality areas for fish-breeding and homes for birds.

The last three years have seen thousands of saltmarsh species replanted on the mudflats and, despite this being a very difficult environment to restore, the survival rates have been good. It's been a good team effort with many people in the community helping to plant and look after the plants as they establish in those first few hard years. Special thanks go to the Guardians of Pāuatahanui Inlet who have helped source funding for the restoration.

On dry land, the twiggy coastal bushes, important homes for lizards and birds and for stabilising the foreshore and erosion, have really taken off. Often restoration planting looks very untidy and special thanks go to the residents who have helped plant but have also had to look out on a sometimes untidy looking area as the plants established themselves.

### Know Your Pipes project

The Know Your Pipes project aims to reduce overloading and overflow of the wastewater (sewage) system that occurs during heavy rain by implementing a roving crew to identify faults on private stormwater and wastewater pipes across the city. The project has an annual budget of \$250,000 and to date:

- 325 properties have been surveyed
- 67 properties notified they have a major fault
- 36 major faults were fixed
- 5 major faults are in progress
- 26 properties have not responded.



### Wastewater Treatment Plant upgrade

The hydraulic upgrade and milli-screen channel corrosion project is now complete. Projects now under way as part of the ongoing major project to upgrade the plant include:

- the solids handling upgrade. This is to upgrade the sludge thickening and disposal equipment, and to increase capacity for growth. The project is currently in concept design phase. Full completion of the project including construction is expected in the 2026/27 financial year.
- the odour control system project for the plant is currently in the investigation phase. Hydrogen sulphide monitoring required in the new consent has commenced.

In addition to the plant upgrades, the new consent for treated wastewater for the plant came into effect on 12 July 2023 with no appeals on the commissioners' decision. The consent was awarded with an 18-year duration and requires all wastewater to be fully treated prior to discharge. The upgrades to enable that condition have been completed, including the new UV system that was completed in the 2021/22 financial year.

### Central City Wastewater storage tank

Bridge access and site work commenced for our \$85 million CBD wastewater storage tank next to SH59 (pictured below).

The holding tank sits at the confluence of Porirua City and northern Wellington's wastewater networks. The project provides wastewater holding capacity to divert and store wastewater in peak weather events, minimising impacts on the Wastewater Treatment Plant.

Due to the delayed lizard relocation programme and the Greater Wellington Regional Council winter works restrictions, tank earthworks will now be delayed until after the winter period, into the next financial year. However the project construction is still expected to be complete by mid-2026.



## Proactively responding to the climate crisis

### Council Emission Reduction Plan

The Council has endorsed its Emission Reduction Plan that aims to reduce emissions by 30 percent. The plan includes electric vehicles, solar, gas boiler replacements and organic waste diversion projects at Spicer Landfill. Work has begun and this will be progressively implemented, with the bulk of the reductions being realised in the next three years.

### E-scooters power up Porirua

In March 2023, Beam and Flamingo were granted a two-year trial licence to operate e-scooters in Porirua. Uptake has exceeded expectations with more than 17,000 trips, at an average of 203 trips per day. Residents and tourists alike have been enjoying using the e-scooters as part of their commute and to explore our city.

Initially there were two key areas of concern raised – safety, and ensuring e-scooters didn't end up in the waterways. Both operators have worked closely with Porirua City to ensure our high standards were met.

Local businesses and organisations are also getting on board with e-scooters and encouraging staff to use them instead of driving to work which contributes to Council's objective of reducing carbon emissions.

### Pukerua Bay shared pathway – stage two complete

Stage two of this project to improve the shared pathway intersection connections through Pukerua Bay was completed in early 2023.

Improvements were carried out at the intersections of SH59 with Pukerua Beach Rd & Wairaka Rd, and Haunui Rd & Pukerua Beach Rd to make them safe for all users (especially non-vehicular users such as pedestrians and cyclists). This work included narrowing both intersections by building out the kerbs, new road markings, dropped kerbs and improved pathway connections.

Porirua City Council managed the project, which was 100 per cent funded by Waka Kotahi NZ Transport Agency through its programme of highway cycle improvements. Stage one of this project was completed in July 2021.

### Karehana Bay flood prone response

Council approved Wellington Water to start work on upgrades to reduce flooding in Karehana Bay, starting with upgrading sumps in Gordon Rd. This is to be followed with upgrading the stormwater system in upper Airlie Rd in early 2024, followed by improvements to the Airlie Rd outfall.



## Advocating for and providing a safe, healthy and thriving community

### Upgraded tracks

We've upgraded over 1200 metres of tracks, including Stuart Park, Titahi Bay Beach, the Skyline Walkway, Stemhead Walkway, Rough Justice, Cannons Creek Lakes, and Camborne Walkway along Dolly Varden Beach.

The Titahi Bay tracks and Rough Justice have had long-term drainage issues that were able to be addressed by improving the shape of the tracks to better shed water and by upgrading the culverts to a larger size. The Skyline and Stemhead projects came about as new housing developments were completed to improve connections and access to recreation opportunities.

### Improving air quality at the Arena

A new external air intake system was installed to assist with increasing fresh air through the arena environment and will help to minimise warm or humid air during the warmer periods. This has increased the air pressure and flow within the arena environment, and the amount of air turnover per hour from 10 to 12 cycles which sits above the standard recommendations.

Visual indicators (flags) were installed near the entry to the ceiling vents that can assist staff to identify any issues and a faster response (than previously) in checking the air flow system and rectify any issues.

### Major footpath, kerb and channel improvements

We replaced more than 300 metres of footpath, kerb and channel on Wi Neera Drive in one of the biggest footpath renewal projects carried out in several years. This section of Wi Neera Drive on the inland side between Tutuira Place and Titahi Bay Rd was replaced because it was in poor condition and affected by water issues.

### Slower speeds paying off on Raiha St in Elsdon

Early this year we lowered the speed along a section of Raiha St in Elsdon from 70km/h to 50km/h to keep consistent with the rest of the street. The key reason was to promote road safety as this section of the road is a popular parking spot for nearby walking and mountain bike trails and because the nearby housing development is increasing traffic volumes.

Council agreed to drop the speed in June 2022 following a public submission process. Since then we have seen crash rates drop substantially – 27 crashes were reported in the five years prior, and just two reported since June 2022.



## Sweet success with ChoctoberFest 2022

The inaugural ChoctoberFest was a huge success for local businesses and consumers from across the region. Local cafes and eateries were encouraged to come up with their best chocolate drink or baking using Whittaker's chocolate. Customers could vote on their favourite to win either 'Top of the Chocs' or the 'Whittaker's Bake Off'. Feedback from participating businesses was that ChoctoberFest 2022 was a resounding winner, with many reporting they had their biggest weekends/days of sales during the campaign. Social media was hot with customer excitement about the campaign and consumers raving about their favourites.

## Property refurbishments and upgrades

Our Council provides fit-for-purpose facilities, infrastructure and services within the Council's property portfolio, which includes fitting out and upgrading Council buildings as required. Here is a brief overview of some of the highlights:

- **Niblick Lane** A new toilet block was built for Niblick Lane, Titahi Bay. The old block was demolished and the new building sits on the same footprint. This block will complement the new commemorative landscape park being built on the former Marines Hall site.
- **Aquatic Centre** As part of the biennial shutdown of Te Rauparaha Arena Aquatic Centre, a new automatic sliding door leading into the family change rooms corridor was installed. This will enable easier access for those customers with accessibility issues. One of the family changing rooms was altered and an adult change table installed to provide a more user-friendly space for our customers and caregivers who have additional requirements in terms of accessibility.
- **Porirua Park** was chosen as a training ground for a FIFA Women's World Cup team. To accommodate the team and the FIFA requirements, we refurbished two changing rooms in the main pavilion to gender neutral standards. The changing rooms now have heating and ventilation, improved lighting, more toilets, baby change tables and showers with privacy.
- **Titahi Bay Beach** An electronic gate was installed at the southern end of Titahi Bay Beach. This replaced the padlock and key gate access for those authorised to take their vehicles on to the beach area to load or unload at their boatshed or launch their boats. A similar gate will be installed at the northern, Bay Drive end of the beach in the last quarter of 2023.



## Putting children and young people at the heart of the city

### Youth Week

Youth Week was a nationwide festival of events to celebrate the talents and success of local young people. Events were designed to encourage rangatahi (aged 12 to 24 years) to take on challenges, share ideas and focus on the positive aspects of being young. The week also recognised the youth workers, youth service providers and others working with, and for, young people.

In Porirua, agencies collaborated to bring a co-ordinated approach to Youth Week, ensuring a variety of events were available for the city's young people to get involved in. Some of the events that took place included:

- Cannons Creek Boxing Academy youth night
- Pasifika Leadership, Symposium & Careers Expo
- Mayoral forum
- Partners Porirua – Youth Jam.

### Wairaka Park Playspace

Pukerua Bay's Wairaka Park Playspace (pictured below) emerged out of a positive consultation process centred around the concept of a local natural playspace. There is a growing body of evidence that play in a natural environment has a multitude of benefits including development of social skills, language and comprehension, improving physical and mental health, and environmental learning. Beyond the theory, end users and traditional play values drove the concept design.

Local builder Dan Albert of Quality Construction designed and built the bespoke timber fort focal point, quirky timber fence and entranceway arch. Sustainable locally sourced gum tree logs and recycled bark mulch were installed, with existing playground equipment parts repurposed where possible.

### School safety improvements underway

We've been improving the safety around our schools through our School Safety Programme this year, with a focus on making physical improvements, such as installing raised pedestrian crossings and better signage.

The first stage of this programme involved working with a group of top priority schools, including Cannons Creek School, Maraeroa School, Porirua College, Holy Family School, Brandon Intermediate and Titahi Bay School. Improvements under way include the construction of eight new raised crossing points to improve existing school crossings.

We have 35 schools in Porirua. The schools have been prioritised based on the safety risks affecting them and our intention is to work with the top 40 per cent – 14 high priority schools to improve safety by 30 June 2024.



## Keeping our kids safe in vehicles

This year we worked with New Zealand Police to run monthly child restraint check points to check that vehicles carrying children are fitted with correctly installed child restraint seats. We also trained six new child-restraint technicians to help carry out this work. The programme has seen an increased improvement with the way children are restrained in vehicle seats.

## Mahi Rangatahi

Council's work experience programme returned for its second year with Aotea College, Porirua College and Mana College participating. The intention of the programme is to give students valuable opportunities across a broad range of jobs and the chance to see a range of work within their chosen field of interest.

Eight successful students were placed in seven positions across the Council. Students had to prepare a CV, attend an interview and work one day a week for the 10 weeks of a term. Each student was assigned a mentor who guided them during their time at Council and made sure they settled in and got the most out of the experience.

## Inspiring the future

In collaboration with the Tertiary Education Commission, Porirua City Council facilitated three Inspiring the Future events in Porirua schools in 2023. Role models from all walks of life including council staff and Mayor Anita Baker participated in a programme designed to broaden young people's horizons and challenge stereotypes.

## Graffiti Minimisation Programme

The city has more than 4400m<sup>2</sup> of murals painted on Council property and on private property installed for wider community benefit and to remove areas of frequently tagged sites. As part of the wider programme we had two initiatives that involved young people:

- **Community Art Wall Project** – this initiative gave young people the opportunity to get inspired and be mentored by a professional artist to create a new mural. With a new design created by young people and local artist Antz that incorporates

cultural diversity, Ascot Park now has the first bilingual (Samoan and English) mural in the city.

- **Street Art Explorer** – more than 500 children took up this fun, free activity – collecting their books to participate in Street Art Explorer for primary school aged children in the city in the term 3 school holidays. The book took participants on a journey across the city, viewing 20 selected murals to receive a reward of a free swim at Arena Aquatics, or if caregivers helped, the reward was a family swim pass.

## Te Pahi community bus

The Council provides a free bus service (Te Pahi) to decile 1-5 schools to enable students to have access to local and regional facilities, events and experiences that would otherwise be out of reach due to the cost of transport.

In the past year Te Pahi supported 152 trips from schools in Porirua to places like Wellington Zoo, Kaitoke Camp, Zealandia, Battle Hill Forest Park and Adrenalin Forest. Other generous supporters of Te Pahi are Derek Wootton Memorial Trust, Hutt Mana Charitable Trust, Kapura Restaurants Group, Nuku Ora, Trust House Foundation and The Nikau Foundation.

## Court upgrades and resurfacing

Tennis courts one and two at Ngāti Toa Domain were resurfaced with coloured plexipave in the summer. These year-round high-use courts are used for both tennis and netball, with lighting giving extended hours of play.

Following the successful installation at Cannons Creek cage, Capital Zone Basketball Trust in partnership with Porirua City Council installed quality height-adjustable basketball hoops at Richard Tautolo Park, Waitangirua Community Park and Chapel St Playground half court.

This partnership commits Porirua City Council to re-mark the outdated line-marked courts with coloured plexipave, which is scheduled to be completed in the summer months once ground temperatures have risen.

## Other achievements across the business

In our day-to-day business we are maintaining and improving roads, footpaths, parks, reserves and Council venues, providing safe drinking water, issuing Council resource and building consents for our growing city, working with our partner Ngāti Toa and many stakeholders and friends in the wider community.

We do this, and much more, on an ongoing basis. Here are a few specific things we've done in the past year.

### Improving our roads

Our road resurfacing programme improved more than 12km of Porirua City roads this year. The programme, worth \$4.5 million, focused on our key arterial routes. This included upgrades to several major inner-city intersections and stretches of road, plus sections of Titahi Bay Rd, Whitford Brown Ave, Mungavin Ave, Champion St, Discovery Drive and Kenepuru Drive.

Drainage inspections and repairs, and pre-seal road repairs are carried out prior to the roads being resurfaced.

### Construction of a new Kenepuru accessway

This year we completed the development of a new accessway on Lower Main Drive in Kenepuru for Bishop Viard College, the Seventh-day Adventist Church and Te Ngākau Tapu Parish.

This work was required because the existing accessways for the college, church and parish off Kenepuru Drive have been closed to enable the future upgrade of the Kenepuru Drive intersections with Lower Main Drive and Lyttelton Ave. These intersection upgrades are currently in the planning and design stage.

### Proposed District Plan

Our Proposed District Plan, which enables economic and residential growth while protecting the things that make Porirua special, was publicly notified in August 2022. We received 275 submissions with over 6000 individual points. An independent hearing panel is currently considering these, with decisions expected at the end of 2023.

We also publicly notified Variation 1 to the Proposed District Plan in August 2022 in response to Government policy requiring greater housing intensification throughout the city.

### Improving our customer experience

Council received a high number of phone calls, emails and requests for service this year. Our contact centre team answered 63,412 phone calls and actioned 25,985 emails and online requests. They also logged the majority of the 24,340 requests for service during the past year, with 4054 of these requests received and logged via the Antenno app.

During the past year service requests have been logged into our new software called Datascape. This gives us greater visibility over a request, resulting in an improved customer experience for our customers. We are now logging service requests for enquiries received via the contact centre and customer service centre front counter relating to building consents, resource consents and rates enquiries that can't be resolved at the first point of contact.

Here is a quick look at some of the types of customer requests that were logged and responded to:

Activity	Number of Requests
Rubbish and recycling	3668
Water supply	3561
Roading and trees	2972
Animal control	2769
Rates enquiries	2015
Building enquiries	1840
Bylaws	1675
Noise control	1575
Parks and trees	898
Wastewater	640
Resource consents	579
Stormwater	518
Abandoned vehicles	161

*The removal of pines from alongside Titahi Bay Rd.*



## Wellbeing indicators

In the Long-term Plan 2021-51 we identified indicators that would be used to track progress towards achieving our community outcomes and align to the social, cultural, environmental and economic aspects of wellbeing.

The table that follows shows new data we have for some of the indicators. To view the full list of indicators refer to the Long-term Plan 2021-51.

Wellbeing indicator	Recent results	Previous results	Trend*
<b>Social Wellbeing</b>			
Percentage of 15-24 year olds not in education, employment or training (NEET)	13.4%	14.2%	○
Percentage of residents confident in Council decision-making	28% (2022)	30% (2020)**	-
Percentage of residents who feel begging is a problem in Porirua	55% (2022)	57% (2020)	-
Percentage of residents who feel their quality of life is good or better	84% (2022)	91% (2020)	●
Percentage of residents who feel their physical health is good or better	72% (2022)	75% (2020)	●
Percentage of residents who feel their mental health is good or better	71% (2022)	76% (2020)	●
Percentage of residents who feel safe in the city centre after dark	37% (2022)	41% (2020)	●
Number of ACC claims each year	15,289 (2022/2023)	14,468 (2021/22)	●
Percentage of residents who feel they can influence council decision-making	31% (2022)	35% (2020)	●
Student stand downs per 1000 students	28 (2021)	20 (2020)	●
Student suspension per 1000 students	4.2 (2021)	3.1 (2020)	●
Students leaving school below Level 1	21.5%	14.2%	●
<b>Environmental Wellbeing</b>			
Percentage of residents who perceive water pollution as a problem	73% (2022)	71% (2020)	-
Percentage of residents who feel public transport is easy to access	69% (2022)	76% (2020)	●
Percentage of residents who feel public transport is reliable	51% (2022)	58% (2020)	●
Percentage of residents who use public transport at least weekly	21% (2022)	29% (2020)	●
Percentage of residents who feel public transport is affordable	34% (2022)	45% (2020)	●

### Trend key

● a lot better    ○ a little better    - no change    ● a little worse    ● a lot worse

Wellbeing indicator	Recent results	Previous results	Trend*
<b>Economic Wellbeing</b>			
Number of applicants on the Public Housing Register waiting for public housing	327 (Mar 2023)	391 (Dec 2021)	●
The number of businesses in Porirua	5058 (2022)	4686 (2021)	●
Housing affordability index (lower = more affordable), average house value/average annual household income	4.9 (2023)	6.6 (2022)	●
Rental affordability index (lower = more affordable), average weekly rent/average weekly household income	19.3% (2023)	20.0% (2022)	○
Number of emergency housing grants	423 (June quarter 2023)	431 (December quarter 2022)	○
Percentage of residents who have experienced homelessness or housing insecurity in the past twelve months, or know someone who has	28% (2023)	31% (2022)	-
Percentage of residents who feel people sleeping in cars or outside is a problem in Porirua	52% (2022)	50% (2020)	-
Unemployment rate	3.30% (June 2023)	3.20% (June 2022)	-**
Porirua GDP Growth	3.0% (Year to June 2023)	4.4% (Year to June 2022)	●
Ability of income to meet everyday needs	50% (2022)	80% (2020)	●
<b>Cultural Wellbeing</b>			
Percentage of residents who feel a sense of community in Porirua	59% (2022)	60% (2020)	-
Percentage of residents who feel cultural diversity makes Porirua a better place to live	59% (2022)	65% (2020)	○

\*To be considered 'a lot worse' or 'a lot better' results had to change by more than 20% over time

\*\*A result is considered 'unchanged' when it is within the margin of error at the 95% confidence interval.

#### Trend key

● a lot better    ○ a little better    - no change    ○ a little worse    ● a lot worse

## What we achieved with our partners

We work closely with our partners to achieve our strategic priorities and realise their vision and outcomes for our city. We work closely with central government with our goal being to provide a local voice and make sure local views are included in those discussions and work. A lot of what the city achieves each year is done in partnership with the community and other agencies. We thank everyone for their contribution.

### Te Rūnanga O Toa Rangatira

We have a long-established relationship with Ngāti Toa Rangatira. Council and Te Rūnanga O Toa Rangatira meet regularly to discuss a wide range of strategic and local issues. Key focus areas this year have been:

**Te Reo Strategy** – this strategy is being developed with a two-year plan to implement. A key focus is to normalise te reo in the community. Another area of focus is on sites of significance – Whitireia, Te Awarua-o-Porirua, Rangitūhi and Motukāra. Bilingual signage will be developed for parks and spaces at these sites of significance. A key activity was the hau tapu Matariki ceremony that was for all of the councils and mana whenua in the Wellington region.

**Wi Neera to Onepoto Shared Pathway** – work has continued in partnership with Ngāti Toa to address the radio range land ownership issue through the Māori Land Court.

**Rautaki Strategy** – workshops were undertaken with Ngāti Toa and Taurahere Māori to develop the Māori Strategy Plan called *Maunga Roa 2050*. This has provided the aspirations of what Porirua will be like in 2050.

**Eastern Porirua Regeneration Programme** – Ngāti Toa Rangatira and the Council continue to work as project partners within the Crown-led Eastern Porirua Regeneration Programme. Under this project partnership, Ngāti Toa Rangatira, Council and Kāinga Ora engage together at officer and executive levels to progress the goals and aspirations of this regeneration initiative.

### Village Planning Programme

The Village Planning Programme started in 2003 in one village (Plimmerton) and over the years has expanded to 14 villages across Porirua City. The programme supported the engagement and development of village plans in interested

communities that reflected community aspirations and guided the development of projects undertaken in each community.

Over the 20-year period the programme has delivered hugely successful projects across the city. However, the number and complexity of the projects increased and in 2021, when deliberating on the Long-term Plan, the Council agreed to pause new funding to the programme while we reviewed the model.

At the point the project was paused, there were 35 projects to be completed. The following projects were completed this financial year:

- **Cannons Creek shops pedestrian safety railings** – were refurbished. These were first installed in the early 2000s. The original project was themed on the Patricia Grace book *Watercress Tuna and the Children of Champion Street*. The railings give the village a unique identity and the project was only made possible by a significant financial contribution by Te Rā Nui Eastern Porirua Development.
- **Cannons Creek shops bus shelter** – was replaced with a new modern and safe shelter. This bus stop is the second busiest in Porirua. This was a joint project with the Creeksiders Community Group, Metlink and Porirua City Council.
- **Waitangirua Village** – as part of the Waitangirua Village Community Group plan, the community wished to be able to celebrate Anzac Day to recognise those who had died in conflicts and the new public holiday of Matariki.
- **Takapūwāhia Village** – the community have been working with Council on a project with a focus on helping keep young feet dry on the way to and from school or college. Their first project was to upgrade the footpath to Ngāti Toa School in Whanga Crescent from Tangare Drive.

- The second project, which is almost complete, will see the formation of a new two metre-wide footpath up to 200 metres long, linking Ngatitōa St to Mana College. This well-used shortcut for students is very wet for most of the year and is also where the new Elsdon Wetland was created.
- The third project focused on wellbeing and allowing access to fresh peaches. Te Hiko St in Takapūwāhia in the past was famous for its abundant peach and apricot trees. The community group wished to recreate this opportunity of fresh delicious fruit for the current young people in the village. Mitre 10 MEGA Porirua funded half of the 15 peach trees planted in Te Hiko St.
- **Adventure Park, Whitby** – installation of an energy efficient LED lighting bollard solution was completed to provide a safe pedestrian link between the newly built subdivision along Resolution Drive and Whitby neighbourhood shops.

### Eastern Porirua Regeneration Project

There has been a significant amount of work occurring during the year, including the following activities:

- the ongoing construction of the wastewater main pipe through Bothamley Park
- as part of the works, a significant amount of exotic trees were removed in both Bothamley Park and Cannons Creek Park and both areas are due to be replanted with natives in the coming years
- a design and consent application is progressing for the proposed new reservoir to service the existing and proposed growth in eastern Porirua
- a large event to socialise the Te Rā Nui Spatial Plan and receive feedback was held
- a reset of the community group Te Pae is progressing
- an infrastructure funding agreement for enabling 3 Waters bulk infrastructure was executed.

*Trees were removed as part of the wastewater pipe upgrade through Bothamley Park.*



## Young People's Fund

- improve children and young people's health, education, skills and wellbeing
- enable them to participate, contribute and connect with their community/environment
- allow young people to be involved in city decision-making.

Six smaller projects were approved from the Tier 2 fund and granted \$6000 to complete their projects within 12 months. The successful projects were:

- **Aoga Amata Porirua EFKS** to provide a nutrition based, hands-on programme delivered through activities including organic gardening, visiting local gardens, preparing healthy meals, creating Pacific language songs, composting, recycling and recording experiences through video and journaling.
- **Papa Taiao Earthcare** to provide a 30-week conservation and regeneration programme for akonga to effect change in their community based on developing their strengths and interests.
- **Nature Schools NZ Trust** to provide a child-led, nature play programme for akonga nominated by Porirua East schools, that aims to develop resilience, capability, leadership, risk taking and confidence through strong relationships and the environment.
- **Te Rūnanga o Toa Rangatira – Rangatahi Trust** to run a rangatahi-led wānanga focused on climate change to strengthen connection, foster cultural identity, leadership and a network for rangatahi.

[illegible]

- **Youth Search and Rescue** to provide a youth development, adventure-based learning and environmental education programme for 14–18-year-olds to develop employment skills and volunteering to the community.
- **Cannons Creek Charitable Trust (Boxing Academy)** to provide opportunities for female boxers to gain confidence, provide coaching and leadership to others and develop skills.

## Events Investment Programme

Arts, recreation, cultural heritage, events, festivals and sporting activities all contribute to making Porirua City a great place to live. The Council supports many of these events through our Events Investment Programme, either by providing financial assistance or some other contribution.

The aim of the Events Investment Programme is to provide enjoyment for residents and showcase Porirua’s welcoming ways to visitors and improve public perceptions of our city by:

- supporting, encouraging and helping stage major events through the city; and
- promoting and enhancing the quality and variety of events hosted in Porirua.

The total amount allocated through the Events Investment Programme in 2022/23 was \$155,000. Of this total, \$99,472 was used for events (see table below). One event was cancelled due to weather.

Event	Organisation	Funding
<b>2022/23 funding</b>		
Wellington Lions Vs Hawke’s Bay Bunnings Warehouse NPC Championship game	Wellington Rugby Football Union	\$30,000
NZ Secondary Schools Championships	Badminton NZ	\$19,907
NZ Open One Dance Championship	NZ Federation of Dance Teachers	\$10,000
WPS 100 Stamp Show 2022	Wellington Philatelic Society Inc	\$9565
Porirua Grand Traverse 2022	PGT Trust	\$10,000
Pulse Netball Games	Netball Central	\$20,000

## Civic Awards

Civic Awards were given out to 16 Porirua volunteers recognising their service in areas such as the environment, children and young people, social services, cultural activities, recreation, older adults, education and arts. Running annually since 1993, the awards are the city’s highest recognition for voluntary service and achievement, highlighting individuals who give up their time to contribute to the community. The dedication of our city’s volunteers was recognised at Porirua’s 2023 Civic Awards at Pātaka.

### The 2023 Civic Award recipients:

**Elizabeth and Tere French** have lived in and contributed to the Cannons Creek community for decades. They are members of the Cannons Creek Residents’ Association and are regular helpers at the Cannons Creek community clean-up days. Liz has volunteered as a homework tutor and Tere, a former police officer at Porirua Police Station for 40 years, is a life member of six different Porirua clubs.

**Paula MacEwan** has been an active member of the Cannons Creek community for many years. She recently set up a Community Café outside her house as a place for residents to discuss local issues. Paula volunteers at the Awatea Community Garden, the local school, the Porirua Green Bike Trust and Neighbourhood Watch, and is the chairperson of Creeksiders.

**John Lyde** is a dedicated and reliable volunteer for the Mary Potter Hospice. He drives patients to and from Porirua’s Mary Potter Hospice’s Day Service, Te Whare Rānui and lifts everyone’s spirits with his unfailingly jovial and thoughtful manner. John is also practical and uses his skills to service the occupational therapy equipment and does many other odd jobs – a real Mr Fix-it.

**Rosemary Patterson** founded a group of volunteers in 1991 to clean up and maintain the Pāuatahanui Burial Ground which is the oldest cemetery in Porirua City. She and her team planted heritage roses in keeping with the historic site. For more than 30 years, Rosemary has volunteered time and care for the maintenance of the grave sites and her work on the garden is now nationally recognised.



2023 Civic Award recipients.

**Kim Livingstone** has spent many hours each week maintaining 20 pest traps catching rates, mice and stoats around Bothamley Park. It is estimated more than 2400 pests have been removed, enabling the native bush and birdlife to flourish. Kim volunteers for Forest & Bird and the Friends of Maara Roa groups, propagating and planting across Porirua and Wellington.

**Rendall Conwell** volunteers at Te Rito Gardens, helping to restore and preserve Porirua's natural environment. He began volunteering in 2012 and has been a board member and treasurer since around 2014. Rendall has mentored young volunteers, maintained funding applications and ensured accounts remained in good order. He also runs the pest control operation along the Te Rito Gardens boundary.

**Pania Houkamau-Ngaheu** – as kaiarahi of Horouta Marae led the charge and devoted thousands of hours to completing the renovation of Uenuku at Horouta Marae almost 10 years ago. With zero budget, her vision, determination, positivity and influence drove the success of the renovation that has benefitted the whole community during times of need over the years. Just recently, Pania led the response to support whānau affected by Cyclone Gabrielle. She has supported various local community initiatives and continues to improve the

wellbeing of our city through manaakitanga and leadership.

**Ngahiwi Meroiti** has been a dedicated, active leader of Kapi Mana Netball for more than 30 years and is passionate about netball in the Porirua community. She has coached hundreds of netballers at all levels, ages and ethnic backgrounds, working hard to raise the standard of netball on and off the court and through her administrative and organisational skills. Ngahiwi's kindness, fairness, encouragement, positive energy and commitment to Porirua's netball community has made a huge difference in so many people's lives.

**Jenny Taotua** has given 25 years' service to support Pacific youth in Porirua. She is a founding member of the inaugural Porirua Youth Council (2000) and from 1998-2000 provided support and pastoral care for youth in need by running youth programmes in Cannons Creek with Porirua Elim Church. Jenny has a strong drive to see Pacific women thrive. She is on the executive of PACIFIC INC advocating for Pacific women, is a member of the Whitireia PACIFIC branch and she is also part of the governance board of the MAFANA Youth Development Network in Porirua. Jenny is also the founding member of the Porirua Multicultural Council (PMC), where she is currently the vice president.

**Diane Strugnell** has been involved in local organisations for more than 30 years, helping with Pāuatahanui projects to improve pedestrian safety through the village and providing vital local knowledge and experience when working with the Council and other agencies. She is the secretary of Pāuatahanui Residents' Association and regularly joins working groups bringing the community and outside agencies together. One of her recent projects has been the establishment of the Pāuatahanui Freshwater Catchment Community. She undertakes research, organises workshops and provides hands-on practical input to local landowners.

**Merika Brown** volunteers at WELLfed in Cannons Creek and has helped people in need navigate through to various other groups in her community to achieve a better life for themselves and their whānau. Merika joined Mana Wāhine and after seeing the benefits for herself and other wāhine, she has encouraged others who want to join and become a better version of themselves. She also joined Cannons Creek Boxing Academy and again, brought people together cooking and preparing food for events. Merika also helps with the breakfast club at the kura her tamariki attend and often gives up her time to redistribute kai to people in need. She always goes above and beyond for people without creating any fuss.

**Ian Hallum** has been at the heart of the Hauora Kai fruit & vegetable co-op for more than eight years. During that time, he has helped to lift the spirits of all other volunteers while packing and distributing the fruit and vege packs. He picks up volunteers and together they deliver fresh, healthy produce for people to include in their diets. Ian's long-standing service, reliability and dedication to help improve the health of the community has ensured the smooth running of this service. He is much loved for his generosity and commitment to his community.

**Heniaka** and the late **Michael August** have been Ngāti Toa Māori wardens, giving voluntary service for the safety and wellbeing of the community for many years. They regularly attended community events at marae, sports games, Waitangi Day, Anzac Day, kai drop-offs and much more. Heniaka has a permanent seat on the local iwi justice liaison panel where she offers her whakairo and awhi to community members to help them make better life decisions. Michael was always by her side. Heniaka and Michael's collective leadership, inspiration and commitment to the Porirua community has made a significant impact to the lives of many.

**Soulivone Phonevilay** is a refugee who moved to New Zealand when she was seven years old. Since then, she has dedicated her life to the service of the refugee migrant community. She is a passionate advocate for young people not only in her Laos community but also for Porirua youth in general. Soulivone runs and teaches Laos dancing classes for young children to connect to their cultural identity and mentors rangatahi of refugee background at the Porirua Lao Temple. She helped set up the first Porirua Youth Council and is a founding member of the Porirua Multicultural Council. She was also part of the governance group that established the Porirua newcomers' Hapori Kaiwhakatere (community navigator role) which has been a major support for new migrants coming to live in Porirua.

# Ratonga mō a mātou tāone

## Services for our city

We are accountable for the services we provide to the city and we want to ensure that our residents and visitors get good quality services and value for money.

Each year we measure our performance against the targets we set ourselves in the Long-term Plan 2021-51 (LTP). This Annual Report 2022/23 details how we did for Year 2 of our LTP.

We measure the performance of our 17 activity groups using a variety of performance measures. Here is a map of the different services we provide to help guide you:

### Our people

We are diverse and inclusive – a city with lifelong economic & social opportunities

#### Democracy

Meetings  
Elections  
Representation review  
Civic functions  
District Licensing Committee

#### Community libraries

Library service  
E-services  
Reference collections

#### Pātaka

Museum  
Exhibitions & education  
Culture & heritage  
Community space

#### Arena, pools & events

Te Rauparaha Arena  
Arena Aquatics  
Arena Fitness  
Cannons Creek Pool  
City & recreation events

#### City partnerships

Community partnerships  
Grants & sponsorships  
Support & advice  
Children & young people

#### Emergency management

Emergency management & civil defence  
Recovery planning

### Our harbour

We have a healthy harbour and catchment – a thriving natural environment

#### Stormwater

Pipes, inlets & outlets  
Detention ponds & wetlands  
Hydraulic neutrality

#### Parks & reserves

Green spaces & nursery  
Playgrounds & dog parks  
Walkways & beaches  
Sports fields & outdoor courts  
Crematorium & cemetery

#### Wastewater

Sewer network  
Wastewater Treatment Plant  
Sludge processing  
Pump stations

#### Te Awarua-o-Porirua Harbour & catchments

Harbour Strategy implementation  
Harbour & stream improvements  
Healthy urban waterways  
Environmental planning

#### Drinking water

Water supply network  
Water flow & conservation  
Resilience  
Storage

### Our home

We build to last & adapt to change

#### Environmental, building & city planning

District planning  
Building assurance  
Resource consents & monitoring

#### Economic development

City centre  
Local economy  
Tourism  
Strategic investment

#### Transport

Roads  
Bridges, kerbs & channels  
Footpaths & streetlights  
Cycleways  
Traffic management & safety

#### Resource recovery & waste

Rubbish & recycling collection  
Waste diversion  
Spicer Landfill  
City cleaning & graffiti reduction  
Zero waste education

#### Climate Change Response

Low carbon transition  
Adaptation planning  
Community engagement

#### Regulatory standards

Animal control  
Noise control  
Environmental health  
Parking



*Performers at Pasifika Biz Fest, 2023.*

## Overview of results





This section provides a summary of the performance measure results for each of our activity groups. Our performance measures cover areas of service provision such as residents' satisfaction, user numbers, maintenance of assets, service responsiveness and statutory compliance.

There has been a decrease in our overall performance compared to the 2021/22 financial year from 55% of measures achieved as opposed to 46% of our measures achieved in the 2022/23 financial year. This is largely due to the following reasons:

- Decrease in reported customer satisfaction, with the commentary pointing towards the increased cost of living on residents and a general negative sentiment toward central government and local authorities.
- Staffing and contractor shortages meaning a number of our measures were not achieved due to contractor availability, at times causing a lag in deliverables.
- Drinking Water – while not having a material impact on the safety of our drinking water, we did not achieve seven out of nine measures in this area. This was largely associated to a technical non-compliance with water quality standards; water loss due to ageing infrastructure; and response and resolution times due to increasing work volume and resource constraints.

## Summary of results

The following table summarises how we categorise our performance against targets:

 Achieved	Our performance target has been met or exceeded
 Substantially achieved	Our performance target has been missed by a slim margin (within 5%)
 Not achieved	Our performance target has not been met (missed by more than 5%)
 Not applicable/no result	Results were not available, or were not required this year

### From the total of 78 measures:

- we achieved our target for 36 measures (46%)
- this included achieving targets for 10 out of 24 mandatory measures (42%)

**Transport**  
2 out of 5 

**Stormwater**  
4 out of 5 

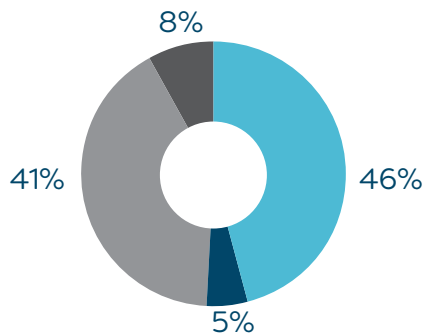
**Wastewater**  
3 out of 5 

**Drinking Water**  
1 out of 8 

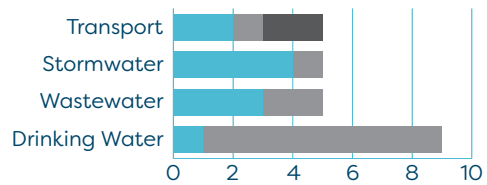
- we substantially achieved our target for 4 measures (5%)
- we did not achieve our target for 32 measures (41%)
- we did not have results for, or were not required to report on 6<sup>1</sup> measures (8%).

<sup>1</sup> Out of the 6 measures we did not have results for or were not required to report on:  
- 2 measures – the data was not due this financial year  
- 4 measures – data was not collected or not available for the financial year.

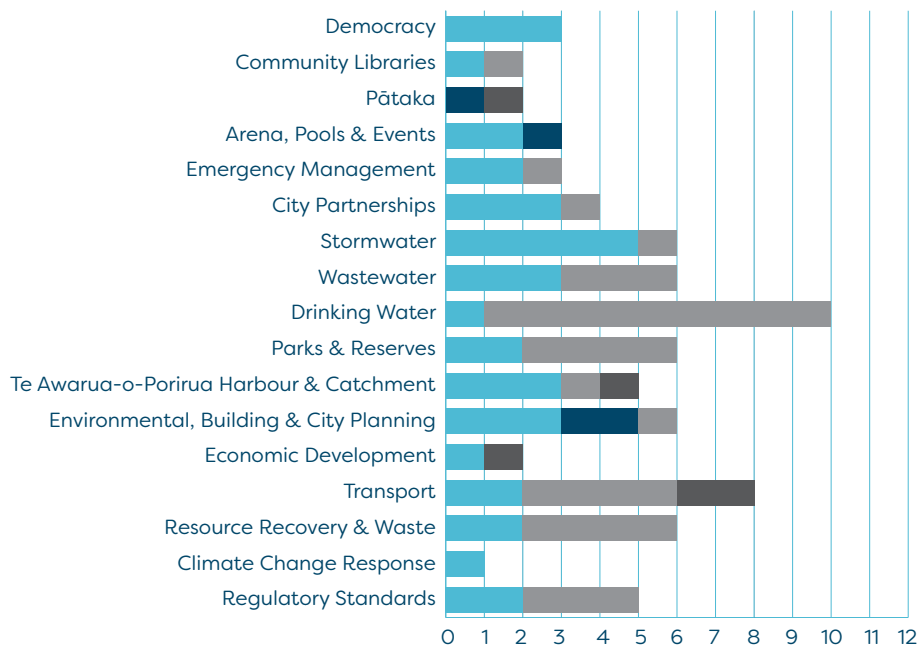
### Summary of performance measures



### Summary of mandatory measures<sup>2</sup>



### Performance measure results by activity



#### Key

- Achieved
- Substantially achieved
- Not achieved
- No result

<sup>2</sup> We did not achieve eight out of nine mandatory measures for drinking water. This was associated to a technical non-compliance with water quality standards (while not having a material impact on the safety of our drinking water); water loss due to ageing infrastructure; and response and resolution times due to increasing work volume and resource constraints. Wellington Water are prioritising the highest risks in regard to customer requests and prioritising available resources which has caused delays in repairs and response times in lower priority areas. Despite not achieving targets, our drinking water was always safe.

# Democracy

## What we do

We enable, promote and support local democracy by providing governance advice and support to elected members, the public and staff. We manage Council meetings, committee meetings and workshops, and the District Licensing Committee. We ensure meeting information is available to elected members and the public in accordance with the requirements of the Local Government Act 2002 (LGA) and Local Government Official Information and Meetings Act 1987.

## Why we do it

Under the LGA, elected members must represent their communities and make decisions in an open, transparent and accountable manner. Our democratic processes ensure Council make quality decisions in accordance with statutory requirements.

## How we did Democracy

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>3</sup>
We facilitate elections according to the Local Electoral Act 2001				
The number of complaints that are upheld by the Electoral Commission	No complaints	No complaints	Achieved	0
Information on matters to be considered at Council's meetings is transparent and accessible				
The percentage of meeting agendas and minutes released in accordance with LGA	100%	100%	Achieved	100%
We provide accurate responses to enquiries in a timely manner				
The percentage of enquiries relating to meetings responded to within 48 hours	100%	100%	Achieved	95%

<sup>3</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

## What it cost Democracy

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	2,967	3,426	3,487	2,831	3,125
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	-	-	-	-	-
Fees and charges	128	4	4	1	4
Internal charges recovered	56	56	57	56	56
Other operating	105	-	-	-	-
<b>Total Operating Funding</b>	<b>3,256</b>	<b>3,486</b>	<b>3,548</b>	<b>2,888</b>	<b>3,185</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	2,416	2,711	2,715	2,094	2,389
Finance costs	-	-	-	-	-
Internal charges applied	840	775	833	794	796
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>3,256</b>	<b>3,486</b>	<b>3,548</b>	<b>2,888</b>	<b>3,185</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	-	-	-	-	-
<b>Total Sources of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	-	-	-	-	-
- to replace existing assets	-	-	-	-	-
Movement in reserves	-	-	-	-	-
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Community Libraries

## What we do

We provide a seven day per week public library service and community space which is accessible by the whole community. We run libraries in five locations, providing a wide range of items for loan or reference. We provide access to online and interlibrary services, e-books, internet access, programmes for children and school groups, and spaces available for community use. The way the community use libraries is changing. Shifts in technology have moved some services from physical materials to digital resources. There is increasing use of e-books, audio books, and click and-collect services. We have seen growing demand for study and meeting places, internet access, printing services and staff assistance using ICT. Community libraries will need to continue evolving to meet the changing needs of the community.

## Why we do it

Our libraries provide access to a range of physical and online resources to support people who are in education as well as access to study spaces, public internet and ICT equipment for people who are applying for employment and do not have the resources to do so from home. The world is increasingly reliant on the internet and libraries provide a vital service for residents that don't have access to the internet at home.

## How we did Community Libraries

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>4</sup>
<b>Residents are satisfied with the facilities and services we provide</b>				
Resident satisfaction with Porirua City libraries	88%	81%	Achieved	>80% or improving
<b>Libraries are well utilised</b>				
The number of visits to Porirua City libraries	41%	45%	Not achieved <sup>5</sup>	50% of Porirua population

<sup>4</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>5</sup> Although the target was not achieved, traffic has improved by 35,000 over the previous year.

## What is cost Community Libraries

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	4,351	3,739	3,679	3,613	3,598
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	6	-	-	155	-
Fees and charges	84	91	112	105	109
Internal charges recovered	-	4	4	-	4
Other operating	(446)	-	-	-	-
<b>Total Operating Funding</b>	<b>3,995</b>	<b>3,834</b>	<b>3,795</b>	<b>3,873</b>	<b>3,711</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	2,118	2,040	2,043	2,161	1,998
Finance costs	-	-	-	-	-
Internal charges applied	1,582	1,499	1,466	1,424	1,425
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>3,700</b>	<b>3,539</b>	<b>3,509</b>	<b>3,585</b>	<b>3,423</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>295</b>	<b>295</b>	<b>286</b>	<b>288</b>	<b>288</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	-	-	-	-	-
Total Sources of Capital Funding	-	-	-	-	-
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	-	-	-	-	-
- to replace existing assets	398	404	404	346	331
Movement in reserves	(103)	(109)	(118)	(58)	(43)
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>295</b>	<b>295</b>	<b>286</b>	<b>288</b>	<b>288</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(295)</b>	<b>(295)</b>	<b>(286)</b>	<b>(288)</b>	<b>(288)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Pātaka

## What we do

Pātaka is recognised nationally and internationally as an industry leader in contemporary Māori, Pacific and Aotearoa New Zealand art, culture and heritage. Pātaka delivers diverse and engaging local art and heritage exhibitions, school programmes and scholarly publications that celebrate, educate and enrich the lives of Porirua residents. Pātaka delivers education programmes to over 5000 school children every year with a particular focus on our local history, communities, cultures, our waterways and environment. The education programmes support our exhibition programme, helping to inform and disseminate information to new generations of Porirua residents. Pātaka provides high-quality corporate and community venue hire facilities for meetings and events. Our modern facilities provide a professional and family-friendly environment that is welcoming for people of all ages, abilities, genders, ethnicities and occupations.

## Why we do it

Pātaka broadly contributes to our people. It is a place for diverse cultural interaction, learning opportunities and entertainment experiences that are accessible to all residents of Porirua. Our exhibitions and education programmes focus on diversity with a strong emphasis on Māori, Pacific and local Porirua art and histories. Pātaka delivers international-standard exhibitions, publications and events featuring acclaimed artists and performers from Porirua, Aotearoa New Zealand, Australia and the Pacific Rim. Pātaka regularly tours exhibitions of Porirua artists nationally and internationally, accompanied by publications that promote Porirua as a city that is renowned for producing excellent artists.

## How we did Pātaka

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>6</sup>
<b>Residents are satisfied with the facilities and services we provide</b>				
Resident satisfaction with Pātaka exhibitions and services	85%	78%	Substantially achieved	>80% or improving
<b>Facilities and exhibitions are well used</b>				
Number of visitors to Pātaka each year	No data	No data	No result <sup>7</sup>	More than 200,000 visitors each year

<sup>6</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>7</sup> A third party (Arcus) has been contracted to capture the data on the number of visitors to Pātaka. It was found that data capturing technology was not operating accurately at times through the year. An average has been calculated using the months where data was accurately captured, this equates to 332,416 visitors for the 2022/23 financial year. The data capturing technology is being replaced in the 2023/24 financial year.

## What it cost Pātaka

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	3,306	3,226	3,134	3,180	3,040
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	48	59	59	47	58
Fees and charges	333	271	271	242	264
Internal charges recovered	-	-	-	-	-
Other operating	92	89	88	134	86
<b>Total Operating Funding</b>	<b>3,779</b>	<b>3,645</b>	<b>3,552</b>	<b>3,603</b>	<b>3,448</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	1,925	1,859	1,800	1,914	1,753
Finance costs	2	2	2	2	2
Internal charges applied	1,290	1,222	1,203	1,164	1,169
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>3,217</b>	<b>3,083</b>	<b>3,005</b>	<b>3,080</b>	<b>2,924</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>562</b>	<b>562</b>	<b>547</b>	<b>523</b>	<b>524</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	3	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(7)	(7)	(7)	(7)	(7)
<b>Total Sources of Capital Funding</b>	<b>(7)</b>	<b>(7)</b>	<b>(7)</b>	<b>(4)</b>	<b>(7)</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	18	41	24	28	23
- to replace existing assets	19	16	16	6	15
Movement in reserves	518	498	500	485	479
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>555</b>	<b>555</b>	<b>540</b>	<b>519</b>	<b>517</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(562)</b>	<b>(562)</b>	<b>(547)</b>	<b>(523)</b>	<b>(524)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Arena, pools & events

### What we do

Our recreational facilities and services play an important part in enriching our lifestyles, building connections and making Porirua such a great place to live and raise a family. Through the services we provide we create great experiences for the people of Porirua. We promote Porirua as a great place to live, work and visit by celebrating our city and bringing people together through the delivery of a diverse range of Council-delivered events. We operate aquatic facilities across our city at Te Rauparaha Arena and Cannons Creek Pool. Our Dash learn-to-swim programme is primarily delivered out of Cannons Creek pool – catering to ages 4 months to 80 years plus. Te Rauparaha Arena also provides our community with recreation spaces,

activities, programmes, and events for all to enjoy in the heart of our city. Arena Fitness, located in Te Rauparaha Arena, provides our community with a gym and group fitness studio.

### Why we do it

We create experiences through our programmes and services that lead to a more safe, active and healthy Porirua. Our community programmes encourage residents to take part in physical activity and the Arena, gym, and pools provide many ways to do this. Our learn-to-swim programmes ensure our residents are able to enjoy our pools, harbour and beaches safely.

### How we did Arena, pools & events

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>8</sup>
<b>Residents' satisfaction with the facilities and services we provide</b>				
Resident satisfaction with recreational facilities	80%	79%	Substantially achieved	>80% or improving
Resident satisfaction with Council events	64%	66%	Achieved	>80% or improving
<b>We provide safe facilities and events</b>				
The number of notifiable safety incidents at Te Rauparaha Arena, Pools, or Council events	0	0	Achieved <sup>9</sup>	0

<sup>8</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>9</sup> A notifiable event is any of the following events that arise from work: a death; a notifiable illness or injury; a notifiable incident. A notifiable illness or injury is an incident that generally requires a person to be admitted to a hospital for immediate treatment. Examples include amputation of limbs, fractured skull or serious head injury involving loss of consciousness, temporary or permanent memory loss, loss of an eye or vision etc.

## What it cost Arena, pools & events

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	9,121	9,083	8,855	8,700	8,589
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	15	-	-	20	-
Fees and charges	3,062	2,523	2,524	2,078	2,469
Internal charges recovered	1,142	1,303	1,377	1,232	1,340
Other operating	212	175	174	73	172
<b>Total Operating Funding</b>	<b>13,552</b>	<b>13,084</b>	<b>12,930</b>	<b>12,103</b>	<b>12,570</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	6,670	6,294	6,397	5,896	6,264
Finance costs	147	132	97	99	101
Internal charges applied	5,784	5,708	5,504	5,229	5,326
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>12,601</b>	<b>12,134</b>	<b>11,998</b>	<b>11,224</b>	<b>11,691</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>951</b>	<b>950</b>	<b>932</b>	<b>879</b>	<b>879</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(157)	(157)	(170)	(165)	(165)
<b>Total Sources of Capital Funding</b>	<b>(157)</b>	<b>(157)</b>	<b>(170)</b>	<b>(165)</b>	<b>(165)</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	40	-	-	-	-
- to improve the level of Service	-	-	-	-	-
- to replace existing assets	276	331	217	36	139
Movement in reserves	478	462	545	678	575
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>794</b>	<b>793</b>	<b>762</b>	<b>714</b>	<b>714</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(951)</b>	<b>(950)</b>	<b>(932)</b>	<b>(879)</b>	<b>(879)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Emergency Management

## What we do

We are responsible for providing a co-ordinated response by declaring and managing all civil defence emergencies across our city. We work alongside the Wellington Regional Emergency Management Office (WREMO) in their planning for emergencies. We also provide regional emergency management services like planning and advice, training, emergency equipment and public education. We plan what steps we would take to recover in the event of an emergency and develop community response plans alongside our villages. To ensure we are as prepared as possible, we make sure that our staff are trained to act in such an event so we are ready to manage our city's Emergency Operations Centre if we need to.

## Why we do it

Ensuring we are able to respond to emergencies is vital for ensuring the safety of our community and protecting our homes. This requires proactive thinking so staff and the wider community are prepared for an emergency. Responding to an emergency is not just a local effort. It is important we are active contributors to regional and national emergency management. We create experiences through our programmes and services that inspires action that leads to a more safe, active and healthy community.

## How we did Emergency Management

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>10</sup>
<b>Council and the community are prepared to respond to an emergency</b>				
The time taken to activate Council's response and recovery systems	60 min	No activation required	Achieved <sup>11</sup>	60 min
The number of Community Hubs that are tested using their customised response plans	3	2	Not achieved <sup>12</sup>	3
Number of workshops delivered to local communities	4	17	Achieved	4

<sup>10</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>11</sup> Activation of the EOC was not required during the period due to no emergencies needing coordination.

<sup>12</sup> The WREMO Community Resilience Adviser has been on paternity leave and was unable to complete the third test of the plan.

## What it cost Emergency Management

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	1,169	1,185	1,172	1,096	1,130
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	-	-	-	-	-
Fees and charges	1	1	1	9	1
Internal charges recovered	-	-	-	-	-
Other operating	(6)	-	-	-	-
<b>Total Operating Funding</b>	<b>1,164</b>	<b>1,186</b>	<b>1,173</b>	<b>1,105</b>	<b>1,131</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	438	473	470	457	464
Finance costs	96	85	62	63	63
Internal charges applied	447	446	470	433	452
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>981</b>	<b>1,004</b>	<b>1,002</b>	<b>953</b>	<b>979</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>183</b>	<b>182</b>	<b>171</b>	<b>152</b>	<b>152</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(41)	(41)	(48)	(47)	(47)
<b>Total Sources of Capital Funding</b>	<b>(41)</b>	<b>(41)</b>	<b>(48)</b>	<b>(47)</b>	<b>(47)</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	-	-	-	-	-
- to replace existing assets	256	241	209	287	294
Movement in reserves	(114)	(100)	(86)	(182)	(189)
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>142</b>	<b>141</b>	<b>123</b>	<b>105</b>	<b>105</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(183)</b>	<b>(182)</b>	<b>(171)</b>	<b>(152)</b>	<b>(152)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# City Partnerships

## What we do

We work with government and non-government organisations and community groups to foster and grow partnerships that improve overall community well-being. We work alongside children and young people and partner with youth-based agencies to enhance their engagement and participation in local government. We provide community education and awareness programmes for schools, businesses, marae and the wider community to encourage active waste minimisation across the city. We enable and support Pacific networks to ensure their voice is heard. We support community partnerships that reduce graffiti vandalism and actively remove graffiti in public places. We develop village partnerships city-wide with communities to identify local needs and priorities – and contribute funding and support to implement village plans and projects that are unique to each area.

## Why we do it

The city partnerships activity plays a big part in delivering the community outcomes of our people. We encourage genuine participation in city decisions by working with communities whose voices are often not heard around Council. We work closely with children and young people in Porirua to ensure they are at the centre of our whānau. We try to understand the challenges they face to help them access quality education and diverse employment opportunities.

## How we did City Partnerships

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>13</sup>
Facilitate sincere and inclusive opportunities to participate in Council decision making processes				
The number of proactive opportunities for our partners to participate in Council decision making processes	18	40	Achieved	Maintain or improve baseline set in 2021/22
The number of sincere and inclusive opportunities for children and young people to participate in Council decision-making processes	9	9	Achieved	Maintain or improve baseline set in 2021/22
Porirua City Council and Ngāti Toa Rangātira are committed to working together				
Complete an annual relationship evaluation with Ngāti Toa Rangātira	Complete	Complete	Achieved	Complete
Review the relationship agreement with Ngāti Toa every three years by relevant representatives of each party	Complete	Not due	Not applicable <sup>14</sup>	Complete

<sup>13</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>14</sup> The review is undertaken every three years and was not due in the 2022/23 financial year.

## What it cost City Partnerships

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	3,145	2,963	3,457	2,708	3,234
Targeted rates	-	70	70	70	70
Subsidies for operating purposes	-	314	-	-	-
Fees and charges	21	-	-	-	-
Internal charges recovered	232	232	350	342	342
Other operating	93	53	53	21	52
<b>Total Operating Funding</b>	<b>3,491</b>	<b>3,632</b>	<b>3,930</b>	<b>3,141</b>	<b>3,698</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	1,865	2,049	2,104	1,424	1,946
Finance costs	173	151	122	111	118
Internal charges applied	1,483	1,426	1,658	1,583	1,611
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>3,521</b>	<b>3,626</b>	<b>3,884</b>	<b>3,118</b>	<b>3,675</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>(30)</b>	<b>6</b>	<b>46</b>	<b>23</b>	<b>23</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	16	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	109	104	(273)	(113)	153
<b>Total Sources of Capital Funding</b>	<b>109</b>	<b>104</b>	<b>(273)</b>	<b>(97)</b>	<b>153</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	314	346	-	147	403
- to replace existing assets	-	-	-	-	-
Movement in reserves	(235)	(236)	(227)	(221)	(227)
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>79</b>	<b>110</b>	<b>(227)</b>	<b>(74)</b>	<b>176</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>30</b>	<b>(6)</b>	<b>(46)</b>	<b>(23)</b>	<b>(23)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Changes to water measures and results

## Drinking Water standards

The Department of Internal Affairs (DIA) is responsible for the non-financial performance measures set out in rules made under the Local Government Act 2002 (LGA).

This year saw significant changes to the rules that govern how we measure and report on the safety of drinking water, as Taumata Arowai (the national regulator for water services) replaced the previous Drinking Water Standards Part 4 (1A) and Part 5 (1B) with new more rigorous Drinking Water Quality Assurance standards.

These standards came into effect on 15 November 2022. This year, we measured our performance against the old standards for the period 1 July 2022 – 14 November 2022 and the new standards from 15 November 2022 – 30 June 2023. The table below provides a breakdown of the results for the old and new water standards. More information is provided in the Drinking Water performance results section.

Measure	Result: 1 July 2022 – 14 November 2022	Result: 5 November 2022 – 30 June 2023	Performance note	Target 2022/23
Compliance with Drinking Water Standards Part 4 (bacterial compliance criteria)	Non-compliant	Compliant	Not achieved	Compliant
Compliance with Drinking Water Standards Part 5 (bacterial compliance criteria)	Non-compliant	Compliant	Not achieved	Compliant



## Restatement of prior year reported results

Wellington Water have made improvements to the methodology used to measure the attendance and resolution times for water supply and wastewater. These changes relate to excluding records that were previously included, the most significant of which was the inclusion of duplicate records (where multiple people reported the same incident).

Due to the treatment of this data, duplicate records are closed before the job is complete, impacting the results. Wellington Water have also removed additional jobs that were not strictly in line with the performance measure guidelines.

The times for the 2021/22 financial year have been restated and can be identified in bold in their associated water section reporting as well as the following table:

Measure	Target	Previously reported result 2021/22	Restated result 2021/22	Restatement disclosure
<b>Drinking Water</b>				
Where Wellington Water attend a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured: b) resolution of urgent callouts: from the time that Wellington Water receives notification to the time that service personnel confirm resolution of the fault or interruption	8 hours	1.7 hours	<b>6.3 hours</b>	The 2021/22 fault response time have been restated to remove duplicate callouts and those that related to private networks
<b>Wastewater</b>				
Where Wellington Water attend to sewerage overflows resulting from a blockage or other fault in the sewerage system, the following median response times measured: b) resolution time: from the time that Wellington Water receives notification to the time that service personnel confirm resolution of the blockage or other fault	≤8 hours	9 hours	<b>5.4 hours</b>	The 2021/22 fault response time have been restated to remove duplicate callouts, those that related to private networks and system faults that did not result in an overflow

# Stormwater

## What we do

Stormwater is rainwater that flows across the ground and does not get absorbed into the soil. It flows into stormwater pipes and streams and from there into our harbour. We provide a network of pipes and open channels to efficiently and safely remove stormwater in our city. We do this to protect people and property from the effects of flooding as well as maintain clean and safe streams, harbours and coastlines. We also aim to keep contaminants out of our stormwater system to protect waterways.

## Why we do it

Council is focusing on improving the 3 waters infrastructure, including the stormwater network. We need a stormwater network that can protect our people and property from heavy rainfall events and protect the environment from polluted runoff. We need to invest in stormwater to ensure we have a resilient network that meets the needs of a growing city. Council is committed to investing in the stormwater network to meet the needs of the community.

## How we did Stormwater

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>15</sup>
<b>Mandatory measures<sup>16</sup></b>				
<b>We provide a quality stormwater network</b>				
The number of flooding events that occurred in Porirua	4	0	Achieved <sup>17</sup>	≤2
For each flooding event, the number of habitable floors affected per 1000 properties connected to the stormwater system	0.4	0	Achieved <sup>18</sup>	≤0.57
Compliance with resource consents for discharge from the stormwater system, measure by the number of:	0	0	Achieved	Zero for all
a) abatement notices	0			
b) infringement notices	0			
c) enforcement orders	0			
d) convictions	0			
The number of complaints received about the performance of its stormwater system, per 1000 connections	18.7	28.15	Not achieved <sup>19</sup>	≤20 total

<sup>15</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>16</sup> Non-financial mandatory measures were introduced by the Department of Internal Affairs (DIA) in 2013.

<sup>17</sup> A flooding event means an overflow of stormwater from a territorial authority's stormwater system that enters a habitable floor.

<sup>18</sup> A habitable floor refers to a floor of a building (including a basement) but does not include ancillary structures such as stand-alone garden sheds or garages.

<sup>19</sup> This year featured the second wettest winter on record, as well as relatively wet summer, feeling the results of Cyclone Gabrielle. Despite this, there were no reported habitable floor flooding events during the year. Complaints exceeded target this year primarily due to continued debris and gravel wash down clogging drains inlets as a result of the wetter than normal winter. We conducted a thorough programme leading up to summer to clear the debris to prepare for future events such as Cyclone Gabrielle. A substantial fall-off in complaints was recorded after this was completed.

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>15</sup>
<b>We respond to faults within reasonable timeframes</b>				
The median response time to attend a flooding event, measured from the time that Wellington Water receives notification to the time that service personnel reach the site	10.75 mins	0 mins	Achieved	≤8 Hours
<b>Non-mandatory measures</b>				
<b>Residents are satisfied with the stormwater network</b>				
Resident satisfaction with stormwater services	37%	41%	Achieved	≥80% or improving

*Te-Kukuwai-o-Toa in Elsdon is now well established.*



## What it cost Stormwater

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	6,464	5,281	4,381	4,630	3,986
Targeted rates	14	14	14	14	14
Subsidies for operating purposes	170	1,180	-	723	421
Fees and charges	9	2	1	6	1
Internal charges recovered	-	-	-	-	-
Other operating	(10)	-	-	-	-
<b>Total Operating Funding</b>	<b>6,647</b>	<b>6,477</b>	<b>4,396</b>	<b>5,373</b>	<b>4,422</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	2,403	2,791	1,541	2,420	1,803
Finance costs	747	691	420	372	302
Internal charges applied	369	297	320	307	311
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>3,519</b>	<b>3,779</b>	<b>2,281</b>	<b>3,099</b>	<b>2,416</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>3,128</b>	<b>2,698</b>	<b>2,115</b>	<b>2,274</b>	<b>2,006</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	(429)	-	-	1,237	664
Development and financial contributions	238	128	128	327	103
Increase/(decrease) in borrowing	2,152	4,404	10,433	4,302	3,910
<b>Total Sources of Capital Funding</b>	<b>1,961</b>	<b>4,532</b>	<b>10,561</b>	<b>5,866</b>	<b>4,677</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	303	-	-	170	-
- to improve the level of Service	2,324	4,788	10,826	6,171	4,868
- to replace existing assets	366	676	169	828	165
Movement in reserves	2,096	1,766	1,681	971	1,650
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>5,089</b>	<b>7,230</b>	<b>12,676</b>	<b>8,140</b>	<b>6,683</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(3,128)</b>	<b>(2,698)</b>	<b>(2,115)</b>	<b>(2,274)</b>	<b>(2,006)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Wastewater

## What we do

Wastewater is the water which comes from our toilets, kitchens, bathrooms and laundries in our houses and businesses. It includes trade waste discharged from industrial premises into public sewers. We dispose of our sewage through a partnership with Wellington City Council. We manage an underground pipe network, pump stations and a wastewater treatment plant. When wastewater reaches our treatment plant it is treated until it is at an acceptable standard to be released into the environment.

## Why we do it

Council is focusing on improving the 3 Waters infrastructure, including the wastewater network. We work hard to ensure that our wastewater is managed and disposed of safely while minimising the impact on the environment. The current network needs significant investment to fix known issues, provide for a growing city and increase resilience. Council is committed to providing a wastewater network that meets the needs of the community.

*Porirua Wastewater Treatment Plant.*



# Drinking Water

## What we do

Our drinking water network is very important as it allows us to provide high-quality drinking water to everyone across our city. We receive water to drinking water standards from the Greater Wellington Regional Council bulk water network and we make sure the quality is maintained until it gets to the end user. We also ensure that we have enough water to put out any fires in our city when we need to. As part of providing a water supply, we manage water reservoirs, pump stations and underground pipe networks. We also look after the management of water flow and make sure that it runs at an appropriate pressure out of our taps. To encourage water conservation, we run awareness programmes and demand management techniques.

## Why we do it

Council is focusing on improving the 3 Waters infrastructure, including the drinking water network. We work hard to ensure that our residents have a reliable supply of safe water. As a growing region our network is nearing capacity. Identifying and fixing leaks in the network will reduce consumption. Not only will this improve the efficiency of the network, it will also give us more time before the network reaches capacity.

## How we did Drinking Water

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 022/23 <sup>25</sup>
<b>Mandatory measures<sup>26</sup></b>				
<b>We provide a quality drinking water network</b>				
Compliance with Drinking Water Standards Part 4 (bacterial compliance criteria)	Compliant	Non-compliant	Not achieved <sup>27</sup>	Compliant
Compliance with Drinking Water Standards Part 5 (bacterial compliance criteria)	Compliant	Non-compliant	Not achieved <sup>28</sup>	Compliant
The total number of complaints received per 1000 connections about: a) drinking water clarity b) drinking water taste c) drinking water odour d) drinking water pressure or flow e) continuity of supply f) responsiveness to water supply issues	13.1	28.9	Not achieved <sup>29</sup>	≤20 total

<sup>25</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>26</sup> Non-financial mandatory measures were introduced by the Department of Internal Affairs (DIA) in 2013.

<sup>27</sup> This year, there were significant changes to the rules that govern how WWL measure and report on the safety of drinking water, as Taumata Arowai (the national regulator for water services) replaced the previous standards with new standards. These standards came into effect on 15 November 2022.

**Non-compliance with old standards.** There was a period when WWL could not demonstrate that certain sensors were recalibrated or replaced within a 12-month period. When the sensors were recalibrated, it confirmed they were reading accurately, and the water was always safe to drink.

<sup>28</sup> See Note 27

<sup>29</sup> The network is ageing, and the associated fault volumes are increasing. We are battling with ageing pipes that are prone to bursts or in need of repairs.

## What it cost Wastewater

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	2,935	2,269	2,079	2,759	1,895
Targeted rates	12,863	12,853	11,767	10,946	10,770
Subsidies for operating purposes	7	663	-	884	420
Fees and charges	31	15	15	21	15
Internal charges recovered	-	43	44	-	43
Other operating	9,559	9,559	8,831	7,565	7,577
<b>Total Operating Funding</b>	<b>25,395</b>	<b>25,402</b>	<b>22,736</b>	<b>22,175</b>	<b>20,720</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	6,129	6,343	5,314	7,058	5,781
Finance costs	3,426	2,173	1,653	1,241	988
Internal charges applied	11,764	12,123	10,929	10,014	9,720
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>21,319</b>	<b>20,639</b>	<b>17,896</b>	<b>18,313</b>	<b>16,489</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>4,076</b>	<b>4,763</b>	<b>4,840</b>	<b>3,862</b>	<b>4,231</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	785	785	-	762
Development and financial contributions	-	1,234	1,234	291	952
Increase/(decrease) in borrowing	23,639	26,426	15,843	26,384	22,178
<b>Total Sources of Capital Funding</b>	<b>23,639</b>	<b>28,445</b>	<b>17,862</b>	<b>26,675</b>	<b>23,892</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	12,963	228	-	9,444	-
- to improve the level of Service	6,970	23,665	17,307	14,840	18,053
- to replace existing assets	10,609	13,994	6,416	4,246	9,570
Movement in reserves	(2,827)	(4,679)	(1,021)	2,007	500
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>27,715</b>	<b>33,208</b>	<b>22,702</b>	<b>30,537</b>	<b>28,123</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(4,076)</b>	<b>(4,763)</b>	<b>(4,840)</b>	<b>(3,862)</b>	<b>(4,231)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Drinking Water

## What we do

Our drinking water network is very important as it allows us to provide high-quality drinking water to everyone across our city. We receive water to drinking water standards from the Greater Wellington Regional Council bulk water network and we make sure the quality is maintained until it gets to the end user. We also ensure that we have enough water to put out any fires in our city when we need to. As part of providing a water supply, we manage water reservoirs, pump stations and underground pipe networks. We also look after the management of water flow and make sure that it runs at an appropriate pressure out of our taps. To encourage water conservation, we run awareness programmes and demand management techniques.

## Why we do it

Council is focusing on improving the 3 Waters infrastructure, including the drinking water network. We work hard to ensure that our residents have a reliable supply of safe water. As a growing region our network is nearing capacity. Identifying and fixing leaks in the network will reduce consumption. Not only will this improve the efficiency of the network, it will also give us more time before the network reaches capacity.

## How we did Drinking Water

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 022/23 <sup>25</sup>
<b>Mandatory measures<sup>26</sup></b>				
<b>We provide a quality drinking water network</b>				
Compliance with Drinking Water Standards Part 4 (bacterial compliance criteria)	Compliant	Non-compliant	Not achieved <sup>27</sup>	Compliant
Compliance with Drinking Water Standards Part 5 (bacterial compliance criteria)	Compliant	Non-compliant	Not achieved <sup>28</sup>	Compliant
The total number of complaints received per 1000 connections about: a) drinking water clarity b) drinking water taste c) drinking water odour d) drinking water pressure or flow e) continuity of supply f) responsiveness to water supply issues	13.1	28.9	Not achieved <sup>29</sup>	≤20 total

<sup>25</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>26</sup> Non-financial mandatory measures were introduced by the Department of Internal Affairs (DIA) in 2013.

<sup>27</sup> This year, there were significant changes to the rules that govern how WWL measure and report on the safety of drinking water, as Taumata Arowai (the national regulator for water services) replaced the previous standards with new standards. These standards came into effect on 15 November 2022.

Non-compliance with old standards. There was a period when WWL could not demonstrate that certain sensors were recalibrated or replaced within a 12-month period. When the sensors were recalibrated, it confirmed they were reading accurately, and the water was always safe to drink.

<sup>28</sup> See Note 27

<sup>29</sup> The network is ageing, and the associated fault volumes are increasing. We are battling with ageing pipes that are prone to bursts or in need of repairs.

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 022/23 <sup>25</sup>
<b>Water is supplied efficiently</b>				
The percentage of real water loss from the networked reticulation system	27%	31%	Not achieved <sup>30</sup>	≤20%
The average consumption of drinking water per day per resident	321	339	Not achieved <sup>31</sup>	≤320 litres
<b>We respond to faults within reasonable timeframes</b>				
Where Wellington Water attend a call-out in response to a fault or unplanned interruption to its networked reticulation system, the following median response times measured:				
a) attendance for urgent callouts: from the time that Wellington Water receives notification to the time that service personnel reach the site	53 mins	145 mins	Not achieved <sup>32</sup>	≤90 minutes
b) resolution of urgent callouts: from the time that Wellington Water receives notification to the time that service personnel confirm resolution of the fault or interruption	6.3 hrs	4.2 hrs	Achieved	≤8 hours
c) attendance for non-urgent callouts: from the time that Wellington Water receives notification to the time that service personnel reach the site	5.6 days	21 days	Not achieved <sup>33</sup>	≤20 working days
d) resolution of non-urgent callouts: from the time that Wellington Water receives notification to the time that service personnel confirm resolution of the fault or interruption	7.3 days	30 days	Not achieved <sup>34</sup>	≤20 working days
<b>Non-mandatory measures</b>				
<b>Residents are satisfied with the drinking water network</b>				
Resident satisfaction with water supply	77%	70%	Not achieved <sup>35</sup>	≥80% or improving

30 WWL stood up a dedicated water loss management team within the organisation, and contracted dedicated crews to sweep the cities and district for leaks and repair those they find with the biggest impact. This team surveyed nearly 2,800km of pipes over the past financial year, equivalent to 112% of the network (as some high-risk areas were surveyed twice) and detected more than 2,400 leaks. We fixed a total of 8,169 leaks this year, resulting partial of water saved – fix this. However, despite our best efforts, leaks are continuing to rise as a result of old infrastructure.

31 Per capita consumption across all councils in the metro area has continued to increase primarily due to leakage, but also in part due to high residential use relative to other cities in New Zealand. We continue to promote increased investment in water loss activities and network renewals to bring down water loss to more sustainable levels, together with investment in universal smart metering and additional source capacity work in the near future to better manage the increasing supply/demand balance risk.

32 Response and resolution times are exceeding targets due to the increasing work volume and resource constraints. WWL continues to manage this by prioritising the highest risks and the available resources accordingly which has an impact on the response times.

33 See Note 32

34 See Note 32

35 Satisfaction with the City's Drinking Water has experienced a decline. There were mixed comments related to satisfaction including 'our water is not that clean for drinking', 'Council is doing an excellent job in managing the 3 Waters in Porirua', and '3 Waters is a good idea since the current system has failed us for several years'. In the Long-term Plan 2021-51 Council increased their investment in 3 Waters particularly the ageing 3 Waters network with the focus on improving the condition and performance of our core infrastructure.

## What it cost Drinking Water

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	804	1,891	1,794	707	1,725
Targeted rates	7,561	7,562	7,176	6,928	6,903
Subsidies for operating purposes	3,047	787	-	2,189	1,867
Fees and charges	1,366	1,408	1,517	1,337	1,375
Internal charges recovered	269	475	353	426	323
Other operating	(5)	-	-	(29)	-
<b>Total Operating Funding</b>	<b>13,042</b>	<b>12,123</b>	<b>10,840</b>	<b>11,558</b>	<b>12,193</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	9,369	8,506	7,543	8,652	9,279
Finance costs	483	354	303	269	227
Internal charges applied	1,154	938	879	831	844
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>11,006</b>	<b>9,798</b>	<b>8,725</b>	<b>9,752</b>	<b>10,350</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>2,036</b>	<b>2,325</b>	<b>2,115</b>	<b>1,806</b>	<b>1,843</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	1,033	1,033	-	708
Development and financial contributions	-	408	408	128	219
Increase/(decrease) in borrowing	1,635	3,545	17,189	473	2,534
<b>Total Sources of Capital Funding</b>	<b>1,635</b>	<b>4,986</b>	<b>18,630</b>	<b>601</b>	<b>3,461</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	869	3,288	17,898	76	2,667
- to improve the level of Service	952	2,164	1,252	725	1,010
- to replace existing assets	6,204	10,194	1,850	3,930	3,023
Movement in reserves	(4,354)	(8,335)	(255)	(2,324)	(1,396)
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>3,671</b>	<b>7,311</b>	<b>20,745</b>	<b>2,407</b>	<b>5,304</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(2,036)</b>	<b>(2,325)</b>	<b>(2,115)</b>	<b>(1,806)</b>	<b>(1,843)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



Te Mārua Water Treatment Plant.

# Parks & Reserves

## What we do

As well as complying with the Reserves Act 1977, we make sure that our city has a publicly accessible network of open spaces and parks for our community to use. We look after our city's parks, reserves, playgrounds, and beaches to ensure they are safe, clean, tidy and well-presented for all users. We build and maintain recreational cycle trails and walkways across the city. We run a nursery to provide plants for developments and to maintain our own landscaped areas. We maintain public sports fields and outdoor courts for public use across Porirua. We protect the environment through the revegetation programmes and pest control. We maintain the cemeteries and crematorium and manage the associated services.

## Why we do it

The provision of a safe, well-designed and well-maintained parks network strongly supports Council's outcome of safe, active and healthy communities. The activity provides outdoor spaces for children and young people to play and for people of all ages to exercise, enjoy nature and play sport. Such activities support physical and mental wellbeing. Porirua's open spaces are a vital part of improving health outcomes in the community.

## How we did Parks & Reserves

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>36</sup>
<b>Residents are satisfied with our parks and reserves</b>				
Resident satisfaction with parks and reserves	76%	72%	Not achieved <sup>37</sup>	>80% or improving
Resident satisfaction with tracks and walkways	77%	69%	Not achieved <sup>38</sup>	>80% or improving
Resident satisfaction with our play spaces	73%	65%	Not achieved <sup>39</sup>	>80% or improving
Resident satisfaction with sports fields and courts	77%	73%	Not achieved <sup>40</sup>	>80% or improving
Resident satisfaction with cemeteries and crematorium	88%	83%	Achieved	>80% or improving
<b>We will maintain 10 years of future capacity at our cemeteries</b>				
Capacity of our cemeteries based on the previous 10 years of actual burials	16 years	14 years	Achieved	10 years

<sup>36</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>37</sup> Results from the survey indicated those who visited parks and reserves were more likely to be satisfied (74%) compared to non-visitors (61%). Comments in support related to satisfaction with parks being well maintained and kept, clean, and inviting. In a post-Covid environment, there has been an increase in frustrated customers over normally minor things.

<sup>38</sup> Although we did not achieve our target, comments in support related to satisfaction with walkways and tracks being well maintained. In a post-Covid environment, there has been an increase in frustrated customers over normally minor things.

<sup>39</sup> Results from the survey indicate those who visited playgrounds were more likely to be satisfied (68%) compared to non-visitors (52%). Comments in support related to satisfaction with facilities being well kept, clean and inviting. In a post-Covid environment, there has been an increase in frustrated customers over normally minor things.

<sup>40</sup> Results from the survey indicated those who used/visited sports fields and courts were significantly more satisfied (77%) than non-users/visitors (56%). Comments in support related to satisfaction with sports fields being well looked after. In a post-Covid environment, there has been an increase in frustrated customers over normally minor things.

## What it cost Parks & Reserves

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	14,049	13,870	13,007	12,157	12,310
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	24	12	12	57	12
Fees and charges	1,704	1,555	1,452	1,807	1,329
Internal charges recovered	398	233	236	433	233
Other operating	(49)	3	3	(514)	3
<b>Total Operating Funding</b>	<b>16,126</b>	<b>15,673</b>	<b>14,710</b>	<b>13,940</b>	<b>13,887</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	6,866	6,267	6,212	6,004	6,060
Finance costs	496	384	261	271	248
Internal charges applied	4,971	4,776	4,372	4,253	4,218
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>12,333</b>	<b>11,427</b>	<b>10,845</b>	<b>10,528</b>	<b>10,526</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>3,793</b>	<b>4,246</b>	<b>3,865</b>	<b>3,412</b>	<b>3,361</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	61	-
Development and financial contributions	50	59	59	136	46
Increase/(decrease) in borrowing	526	553	6	1,349	427
<b>Total Sources of Capital Funding</b>	<b>576</b>	<b>612</b>	<b>65</b>	<b>1,546</b>	<b>473</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	21	63	63	31	10
- to improve the level of Service	924	926	392	1,848	787
- to replace existing assets	2,133	3,143	2,046	1,288	1,694
Movement in reserves	1,291	726	1,429	1,791	1,343
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>4,369</b>	<b>4,858</b>	<b>3,930</b>	<b>4,958</b>	<b>3,834</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(3,793)</b>	<b>(4,246)</b>	<b>(3,865)</b>	<b>(3,412)</b>	<b>(3,361)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Te Awarua-o-Porirua Harbour & catchment

## What we do

The goal of this activity is to provide clean and safe water in our streams and the harbour, reduce flooding and climate change risks, improve asset value of stream corridors and ensure there is a diversity of organisms in our waterways. We work with the government and non-government organisations and community groups to achieve our shared goal of a healthier environment. We are developing a long-term harbour strategy to address current issues and future risks to the health of the harbour. We have a number of programmes to improve the health of the harbour and waterways of the city. We aim to reduce sedimentation of the harbour through better management of streams, working with Wellington Water to address infrastructure issues, better sedimentation control at development sites and restoration of salt marshes. We are cleaning up the harbour with the help of the community through litter and pollution control programmes.

## Why we do it

The health of the harbour is of great importance to the residents of Porirua and is one of the Council's three pillars. As a Council we aim to make the harbour a place to gather food, a place for recreation, a healthy environment for diverse organisms and a taonga. The health of Porirua Harbour and surrounding streams has declined at a much faster rate in the last five years and this activity is at the forefront of the Council's response. The Te Awarua-o-Porirua Harbour activity is focused on improving the health of the harbour and is vital for achieving the community outcomes of our harbour. Our streams and harbour have huge cultural, recreational and environmental significance to our community. This activity plays a critical part in improving the state of the harbour and our streams.

## How we did Te Awarua-o-Porirua Harbour & catchment

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>41</sup>
<b>Community groups supported by Council are satisfied with help for citizen science and catchment activities</b>				
Satisfaction of community groups supported by Council with citizen science and catchment activities	80%	90%	Achieved	80% or improving
<b>We will improve the health of the harbour</b>				
The percentage of indicators from an independent harbour and stream environment report card that have improved (commissioned every three years by Council)	Not due	Not due	Not applicable <sup>42</sup>	10%
The percentage of required recreational water quality tests undertaken at selected sites in Porirua	71%	93%	Not achieved <sup>43</sup>	100%
The percentage of samples during summer that indicate sites monitored by WWL are suitable for swimming	69%	93%	Achieved	90%
The percentage of sites monitored by WWL where the 12-month median enterococci value is below 280cfu/100ml – fair or better swimming conditions	56%	100%	Achieved	90%

<sup>41</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>42</sup> The review is undertaken every three years and was not due in the 2022/23 financial year.

<sup>43</sup> There was a significant increase in completing water quality tests when compared with the previous year. Sampling dates missed can occur as a result of adverse weather conditions meaning it's prohibitive from a health and safety standpoint.

## What it cost Te Awarua-o-Porirua Harbour & catchment

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	981	1,507	1,487	494	843
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	-	-	-	181	-
Fees and charges	52	-	-	-	-
Internal charges recovered	484	-	-	-	-
Other operating	617	618	618	182	-
<b>Total Operating Funding</b>	<b>2,134</b>	<b>2,125</b>	<b>2,105</b>	<b>857</b>	<b>843</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	1,625	1,928	1,758	448	524
Finance costs	-	-	12	-	-
Internal charges applied	554	192	330	404	314
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>2,179</b>	<b>2,120</b>	<b>2,100</b>	<b>852</b>	<b>838</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>(45)</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	-	474	(9)	-	413
<b>Total Sources of Capital Funding</b>	<b>-</b>	<b>474</b>	<b>(9)</b>	<b>-</b>	<b>413</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	50	-	-	-	-
- to improve the level of Service	(50)	474	42	-	413
- to replace existing assets	-	-	-	-	-
Movement in reserves	(45)	5	(46)	5	5
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>(45)</b>	<b>479</b>	<b>(4)</b>	<b>5</b>	<b>418</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>45</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>	<b>(5)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Environmental, Building & City Planning

## What we do

We ensure that the correct balance between regulation and development is provided. We balance the needs of developers, businesses, property owners and residents with the need to protect the natural and physical environment. We promote the sustainable use, protection and restoration of our harbour and surrounding catchment, facilitate research and promote education. We are also responsible for protecting our natural environment and reviewing the District Plan, which sets the objectives, policies and rules for buildings and activities. The District Plan and other regulations guide what people can and can't do in terms of development and help manage the adverse effects. We give advice when a building consent is needed, we inspect consented building work at required stages during construction and we issue code compliance certificates once work is complete. We also support and give advice to our community on general building-related enquiries and fulfil requirements in relation to earthquake-prone

buildings, swimming pool fencing, building warrant of fitness and building certificates. We process and monitor all resource consents and related applications. We work closely with our community to provide guidance on development proposals and related resource consent matters. We monitor land use, business and residential growth, and provide planning advice on all resource management related topics. We administer the District Plan and where appropriate we initiate compliance and enforcement proceedings under the Resource Management Act.

## Why we do it

The environment, building and city planning activity has a broad influence on our people, our harbour and our home. It is responsible for reviewing and maintaining the District Plan, which is the principal statutory planning document for the city. All of Council's strategic priorities and community outcomes will be influenced by the activity in some way.



## How we did Environmental, Building & City Planning

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>44</sup>
<b>Key District Plan milestones are completed on time</b>				
Key District Plan milestones are completed on time	Milestones not completed	Milestones not completed	Substantially achieved <sup>45</sup>	100%
<b>We will process and monitor consents within statutory timeframes</b>				
The percentage of resource consent applications processed within statutory timeframes	96.3%	94.9%	Not achieved <sup>46</sup>	100%
The percentage of resource consents that are monitored in accordance with the Compliance Monitoring Strategy	100%	100%	Achieved	100%
The number of successful judicial reviews of resource consents	0	0	Achieved	0
The percentage of building consent applications granted, and compliance certificates issued within statutory timeframes	80.75%	97.32%	Substantially achieved	100%
The percentage of required three-yearly pool inspections carried out	100%	100%	Achieved	100%

44 Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

45 The hearings on the Proposed District Plan were completed on time. However, due to the requirements introduced by the Resource Management Act-Enabling Housing Supply Act, the time for receiving the Independent Hearing Panel's decisions report was extended to 20th August 2023.

46 The number of extra days required to process 4 consents was largely caused by staffing capacity shortages.

## What it cost Environmental, Building & City Planning

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	6,474	6,041	6,061	5,345	5,848
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	-	-	-	-	-
Fees and charges	3,645	3,818	3,991	4,340	3,526
Internal charges recovered	16	-	-	-	-
Other operating	-	-	-	16	-
<b>Total Operating Funding</b>	<b>10,135</b>	<b>9,859</b>	<b>10,052</b>	<b>9,701</b>	<b>9,374</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	6,202	6,235	6,703	6,467	6,226
Finance costs	42	39	29	30	32
Internal charges applied	3,781	3,475	3,211	3,096	3,008
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>10,025</b>	<b>9,749</b>	<b>9,943</b>	<b>9,593</b>	<b>9,266</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>110</b>	<b>110</b>	<b>109</b>	<b>108</b>	<b>108</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(114)	(114)	(118)	(115)	(115)
<b>Total Sources of Capital Funding</b>	<b>(114)</b>	<b>(114)</b>	<b>(118)</b>	<b>(115)</b>	<b>(115)</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	-	-	-	-	-
- to replace existing assets	-	-	-	-	-
Movement in reserves	(4)	(4)	(9)	(7)	(7)
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>(4)</b>	<b>(4)</b>	<b>(9)</b>	<b>(7)</b>	<b>(7)</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(110)</b>	<b>(110)</b>	<b>(109)</b>	<b>(108)</b>	<b>(108)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Economic Development

## What we do

Our objective is to create more employment and business opportunities for Porirua residents. To achieve this our focus is on stimulating business growth, supporting new business start-ups, attracting commercial investment and Government projects, education, training and building pathways into employment. What we know is that compared with similar-sized cities, Porirua is well behind in the number of businesses, and subsequently employment opportunities, it should have. An Infometrics report estimates that at a minimum Porirua requires an additional 1200 businesses, creating employment for up to 3300 people, to be at the same level of similar-sized cities. Economic development is a relatively new service here at Council. We have been on a journey for the last few years building our relationships, economic development capability toolbox and establishing a co-ordinated programme of activities. To ensure there are strong foundations for business growth and employment, the approach has been to clearly understand the issues through research and engagement, explore opportunities and work with partners to deliver the best projects and programmes. Having a strong economy will impact indirectly on other community outcomes such as

having more things for residents to do, enabling active communities, outcomes for young people, access to a range of tertiary education options and the need for a range of housing options to cater for a diverse workforce and population.

## Why we do it

There are some major changes occurring in Porirua that will stimulate economic growth. Transmission Gully motorway, the Eastern Porirua regeneration by Kāinga Ora (formerly Housing New Zealand) and a review of the region's District Plan to support growth. Also, Government has shown interest in Porirua for its Regional Accommodation Project (moving Ministry staff out of Wellington CBD) and issued directives on urban growth allowing more height for developments near train stations and removing the need for car parking. By working closely with Government, iwi, business and investors, we can aim to get the best outcomes for the city and residents through all of this change and ensure that opportunities for business and employment growth out of these major projects are maximised. Within this engagement and work programme, we are also able to foster and encourage moves towards a lower carbon economy that provides better resilience for our economic future.

## How we did Economic Development

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>47</sup>
<b>We will create a city centre people want to visit</b>				
Foot traffic around the city centre	15,754	No data	No result <sup>48</sup>	Increasing
<b>Businesses are satisfied with the support they received from Council</b>				
Satisfaction with the services offered to the target business groups	No result	91%	Achieved	Baseline set

<sup>47</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>48</sup> The survey was not completed within the financial year.

## What it cost Economic Development

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	1,750	2,338	2,670	1,951	2,296
Targeted rates	958	957	957	957	957
Subsidies for operating purposes	-	-	-	-	-
Fees and charges	17	-	-	-	-
Internal charges recovered	-	-	-	-	-
Other operating	-	-	-	-	-
<b>Total Operating Funding</b>	<b>2,725</b>	<b>3,295</b>	<b>3,627</b>	<b>2,908</b>	<b>3,253</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	918	1,634	1,708	1,331	1,637
Finance costs	461	406	460	301	304
Internal charges applied	942	888	1,033	939	976
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>2,321</b>	<b>2,928</b>	<b>3,201</b>	<b>2,571</b>	<b>2,917</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>404</b>	<b>367</b>	<b>426</b>	<b>337</b>	<b>336</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(218)	3,730	5,170	(320)	5,173
<b>Total Sources of Capital Funding</b>	<b>(218)</b>	<b>3,730</b>	<b>5,170</b>	<b>(320)</b>	<b>5,173</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	3,661	3,661	-	3,554
- to improve the level of Service	36	287	1,878	144	1,865
- to replace existing assets	-	-	-	-	-
Movement in reserves	150	149	57	(127)	90
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>186</b>	<b>4,097</b>	<b>5,596</b>	<b>17</b>	<b>5,509</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(404)</b>	<b>(367)</b>	<b>(426)</b>	<b>(337)</b>	<b>(336)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Transport

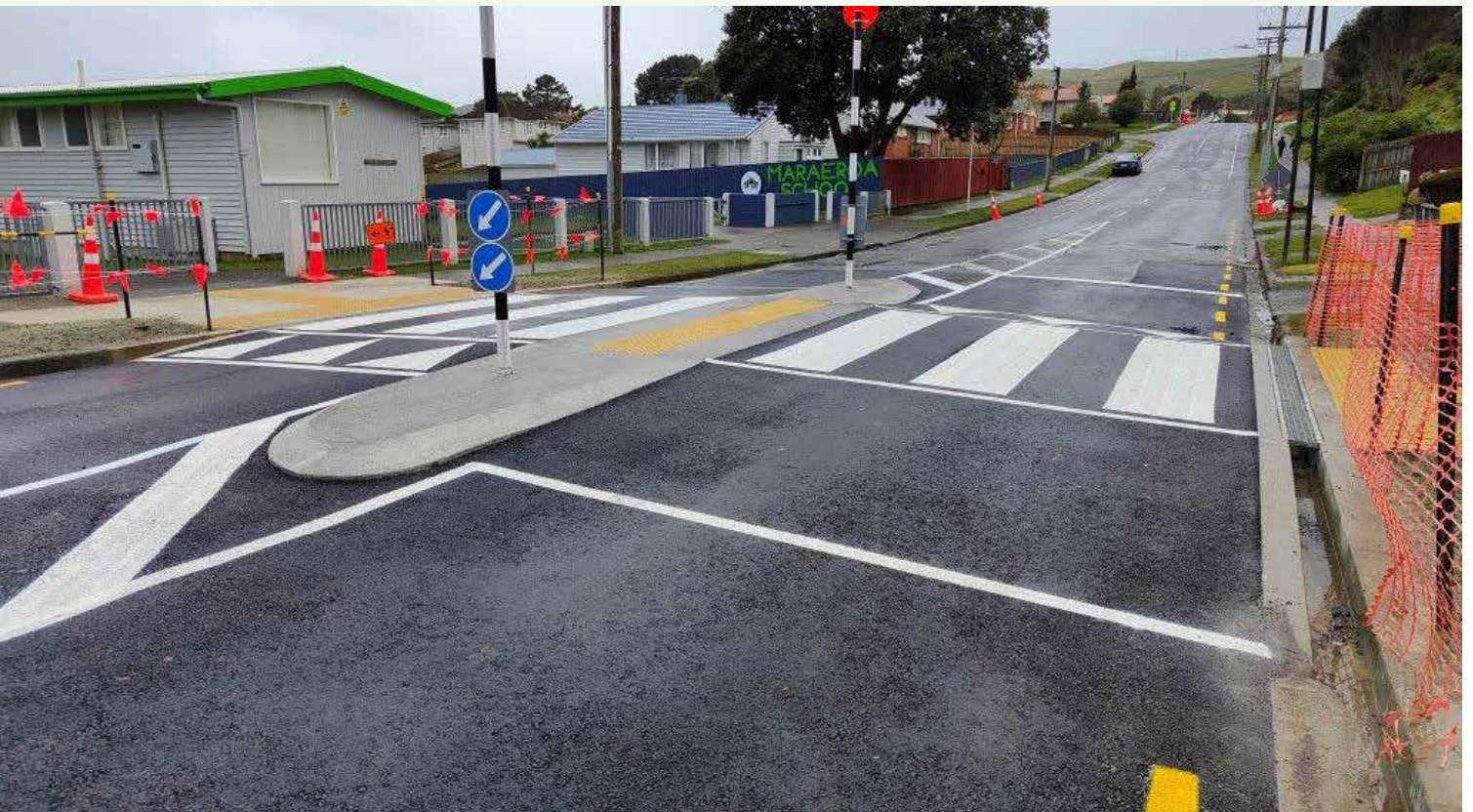
## What we do

The transport network allows people and goods to move throughout the city, connecting Porirua to the wider Wellington region. Council delivers the sustainable provision and management of the roading network and maintenance of its transport facilities. The transport activity manages traffic flow demand through the network to provide efficient routes, confine major negative effects (particularly noise) to specific routes and facilitates growth in a predictable manner. Council's transport activities involve the maintenance of roads, bridges and other objects in road corridor, as well as non-recreational walkways and cycleways to ensure that the movement of people and goods is safe and efficient. It also includes major drainage control, emergency work and renewal of footpaths, safety projects and preventative maintenance.

## Why we do it

The transport activity will play a big part in responding to a climate crisis. New infrastructure will need to be resilient to increased instances of extreme weather. We will manage building and development in natural hazard areas and encourage growth to locations with lower hazard risks.

*Safety improvements outside Maraeroa School.*



## How we did Transport

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>49</sup>
<b>Mandatory measures<sup>50</sup></b>				
<b>Reduce and maintain safety risk on the transport network</b>				
The number of fatalities and serious injury crashes on the local road network in the previous year	8	15	Not achieved <sup>51</sup>	<14
<b>Our roads and footpaths are in good condition</b>				
The average quality of ride on sealed local roads	71%	No data	No result <sup>52</sup>	75%
The percentage of sealed local road network that is resurfaced	2.89%	4.32%	Achieved	2.50%
The percentage of footpaths that are in fair or better condition	No data	No data	No result <sup>53</sup>	Baseline set
<b>We respond to faults within reasonable timeframes</b>				
The percentage of customer service requests relating to roads and footpaths investigated and responded to within five working days	No data	>85%	Achieved <sup>54</sup>	85%
<b>Non-mandatory measures</b>				
<b>Residents are satisfied with the condition of our roads, footpaths, and cycleways.</b>				
Resident satisfaction with condition of roads	35%	24%	Not achieved <sup>55</sup>	>80% or improving
Resident satisfaction with condition of footpaths	44%	39%	Not achieved <sup>56</sup>	>80% or improving
Resident satisfaction with condition of cycleways	50%	46%	Not achieved <sup>57</sup>	>80% or improving

49 Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

50 Non-financial mandatory measures were introduced by the Department of Internal Affairs (DIA) in 2013.

51 Whilst the combined Deaths & Serious Injury rate of 15, being an almost doubling of 2021/22, is, at face value, a concern it should be noted that (a) there have been no Fatal Crashes this past year and (b) none of the 15 Serious Crashes are recorded as being attributable to road condition and/or alignment (ie all 15 crashes are primarily attributable to driver error/issues over which, as a moving vehicle offence, Council has very little influence other than education).

52 There was no report for 2022/23, this survey will be undertaken in the next financial year.

53 Analysis of the data was not completed so the baseline has not been set. Condition parameters are to be agreed early in 2023/24 along with the baseline being set.

54 The transition over to Datascape is proving a good tool for actioning service requests, however, there are still some changes to be made in reporting, we have found that it's not differentiating between 'responding' vs 'close-out'. With the transition to Datascape the anticipated result is expected to be greater than 95%.

55 La Niña, the ocean-driven system that has been impacting New Zealand's weather and climate since the start of the decade has generally delivered increased widespread rain. Coupled with local marine heatwave conditions, La Niña's dominance has coincided with New Zealand's two latest warmest years on record (2021, 2022); three back to back record warm winters (2020, 2021 & 2022); our wettest year (2022); and a slew of local rainfall records. With water being the number one problem with pavements and surfacing, the additional rain has caused pavement and surfacing problems (eg potholes) nationally. Increased focus on pavement drainage will continue in 2023/24.

56 There was a high number of incorrect tree specimen planting in the incorrect locations in the past 10-15+ years. This has resulted in significant damage to footpaths, kerbs and channels from tree roots. In the short-term we are repairing existing footpaths with asphaltic concrete sections (which are more flexible) with the longer plan to replace problem trees with site specific appropriate trees.

57 See footnote 55.

## What it cost Transport

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	11,981	9,797	8,313	8,839	7,766
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	3,911	4,130	3,632	3,692	3,522
Fees and charges	265	289	289	319	284
Internal charges recovered	95	-	-	-	-
Other operating	(133)	-	-	-	-
<b>Total Operating Funding</b>	<b>16,119</b>	<b>14,216</b>	<b>12,234</b>	<b>12,850</b>	<b>11,572</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	7,612	6,539	5,320	5,443	5,096
Finance costs	1,712	1,534	1,179	983	1,000
Internal charges applied	3,024	2,370	2,110	2,470	2,033
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>12,348</b>	<b>10,443</b>	<b>8,609</b>	<b>8,896</b>	<b>8,129</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>3,771</b>	<b>3,773</b>	<b>3,625</b>	<b>3,954</b>	<b>3,443</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	5,276	16,547	11,458	6,859	9,182
Development and financial contributions	862	544	544	2,007	441
Increase/(decrease) in borrowing	3,643	12,768	4,658	2,693	5,936
<b>Total Sources of Capital Funding</b>	<b>9,781</b>	<b>29,859</b>	<b>16,660</b>	<b>11,559</b>	<b>15,559</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	4,892	14,122	12,107	6,698	13,457
- to improve the level of Service	4,184	16,015	52	3,444	51
- to replace existing assets	6,690	7,989	10,816	3,980	7,997
Movement in reserves	(2,214)	(4,494)	(2,690)	1,391	(2,503)
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>13,552</b>	<b>33,632</b>	<b>20,285</b>	<b>15,513</b>	<b>19,002</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(3,771)</b>	<b>(3,773)</b>	<b>(3,625)</b>	<b>(3,954)</b>	<b>(3,443)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Resource Recovery & Waste

## What we do

The resource recovery & waste activity is responsible for the safe management of the city's waste and enables resource materials to be recovered for beneficial uses. We provide kerbside collection of household rubbish and recyclable material. We manage the Spicer Landfill, including the bulk recycling facility and Trash Palace, to ensure it meets the needs of the community now and in the future. In addition to safely disposing of waste, we also seek to reduce the amount of waste going to the city's landfill. This is the result of less waste being produced and more material being diverted from the landfill as a result of both education and regulation. We provide green waste diversion and run waste minimisation programmes in the community.

## Why we do it

Household and industrial waste has the potential to be harmful to the community. This activity plays a vital role in ensuring that we have safe, active and healthy communities now and in the future. We make sure buried waste won't impact the health of residents. We also plan for the future to ensure we can continue to safely deal with the city's waste.

*Trash Palace in Broken Hill Road receives and sells used items.*



## How we did Resource Recovery & Waste

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>58</sup>
<b>Residents are satisfied with waste management and minimisation services</b>				
Resident satisfaction with waste management	69%	65%	Not achieved <sup>59</sup>	>80% or improving
<b>We will provide reliable rubbish and recycling collection</b>				
The number of collections missed per 1000 households for rubbish collection	9	11	Not achieved <sup>60</sup>	8
The number of collections missed per 1000 households for recycling collection	37	22	Not achieved <sup>61</sup>	10
<b>We minimise waste at the landfill and around the city</b>				
Tonnes of recycled material recovered from kerbside collection, bulk recycling, tip face and transfer station, and by Trash Palace	3545 tonnes	4036 tonnes	Achieved	Maintain or increase
The percentage of kerbside recycling collection disposed to a landfill	18%	23%	Not achieved <sup>62</sup>	Decreasing
The number of businesses participating in a resource recovery programme increases each year	No data	16	Achieved	Baseline set

58 Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

59 Although satisfaction has dropped compared to the previous year, comments associated with waste management reflected a positive level of satisfaction, eg 'waste services are great, amazing', 'kerbside recycling is the best I have ever experienced in New Zealand. We now take number five plastics', 'I have used the landfill once and it was very good' and 'waste services are to a good standard'.

60 Through the reporting period there were driver replacements due to injuries, and mechanical breakdown. When new or replacement drivers are unfamiliar with each days run, the number of missed collections has increased. Various mechanical breakdowns of the primary collection truck have necessitated the contractor using smaller trucks and back-up staff to complete collections, sometimes delayed. Our contractors are currently undergoing a risk assessment to eliminate/reduce injuries which would allow for continuous service.

61 Missed collections have occurred with bins being placed in inaccessible locations, put out too late, and bins found to be contaminated which requires rectification by residents. Our contractor has also undertaken staff training to improve this performance.

62 High contamination which can't be processed at sorting facilities has resulted in recycling to be disposed at the landfill. With a "three strikes" campaign and recycling ambassadors in place we aim to educate the residents in order to reduce contamination and the amount of kerbside recycling going to the landfill.

## What it cost Resource Recovery & Waste

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	3,423	2,149	2,097	1,933	2,024
Targeted rates	1,014	1,013	998	970	954
Subsidies for operating purposes	-	-	-	-	-
Fees and charges	14,669	13,442	12,830	12,484	11,256
Internal charges recovered	1,959	2,247	1,819	1,975	1,609
Other operating	5,389	674	574	801	564
<b>Total Operating Funding</b>	<b>26,454</b>	<b>19,525</b>	<b>18,318</b>	<b>18,163</b>	<b>16,407</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	10,779	12,604	11,966	10,395	9,935
Finance costs	322	345	333	431	330
Internal charges applied	2,616	2,258	2,251	2,038	2,156
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>13,717</b>	<b>15,207</b>	<b>14,550</b>	<b>12,864</b>	<b>12,421</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>12,737</b>	<b>4,318</b>	<b>3,768</b>	<b>5,299</b>	<b>3,986</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	(220)	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(174)	(174)	(178)	(173)	(173)
<b>Total Sources of Capital Funding</b>	<b>(394)</b>	<b>(174)</b>	<b>(178)</b>	<b>(173)</b>	<b>(173)</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	463	1,046	1,778	255	2,046
- to improve the level of Service	124	2,772	2,615	54	406
- to replace existing assets	1,339	2,483	387	1,639	482
Movement in reserves	10,417	(2,157)	(1,190)	3,178	879
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>12,343</b>	<b>4,144</b>	<b>3,590</b>	<b>5,126</b>	<b>3,813</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(12,737)</b>	<b>(4,318)</b>	<b>(3,768)</b>	<b>(5,299)</b>	<b>(3,986)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Climate change response

## What we do

The climate change response activity has been established to direct and co-ordinate Porirua City Council's response to climate change. The activity provides expert advice to Council, identifies and manages key projects that address specific climate related issues, and supports other groups within Council that are working on climate-related issues. Our work is delivered through three focus areas, or workstreams: mitigation, adaptation and transition. Climate change is an issue that requires an all-of-Council response. The work done by the activity does not encompass the entirety of Council's climate change response. Many of the initiatives will be delivered, funded, or managed by other groups within Council with support from the climate change response activity.

## Why we do it

The activity is a vital part of Council's proactive response to the climate crisis. The activity provides expert advice to Council, identifies and manages key projects that address specific climate related issues, and co-ordinates the response across Council. It will work with the community, especially those in areas vulnerable to the impact of climate change, to help them adapt and mitigate the impacts of climate change. Residents are an integral part of our climate change response. Engagement with our community will be part of our ongoing business as usual as we develop and deliver our response.

## How we did Climate Change Response

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>63</sup>
<b>Key Climate Change Response milestones are completed on time</b>				
2022/2023 – Greenhouse gas targets are adopted by Council	Not complete	Complete	Achieved <sup>64</sup>	100% completed on time

<sup>63</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>64</sup> The emissions reduction plan was endorsed by Council on 29 June 2023. The agreed programme of works will result in a 30% reduction in Council's emissions. Further information on the emissions reduction plan can be found on our website [porirua.govt.nz](https://porirua.govt.nz)

## What it cost Climate Change Response

	Actual 2023 \$000	Annual Plan 2023 \$000	Long-term Plan Year 2 \$000	Actual 2022 \$000	Long-term Plan Year 1 \$000
<b>Source of Operating Funding</b>					
General rates	249	236	273	157	262
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	-	-	-	-	-
Fees and charges	-	-	-	-	-
Internal charges recovered	-	-	-	-	-
Other operating	-	-	-	-	-
<b>Total Operating Funding</b>	<b>249</b>	<b>236</b>	<b>273</b>	<b>157</b>	<b>262</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	96	84	171	77	165
Finance costs	-	-	-	-	-
Internal charges applied	153	152	102	80	97
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>249</b>	<b>236</b>	<b>273</b>	<b>157</b>	<b>262</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	-	-	-	-	-
<b>Total Sources of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	-	-	-	-	-
- to replace existing assets	-	-	-	-	-
Movement in reserves	-	-	-	-	-
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# Regulatory Standards

## What we do

We promote safe and healthy public environments contributing to good health and wellbeing through food business registration, verifications and responding to concerns. We ensure appropriate standards are maintained for food businesses, hairdressers, mortuaries, offensive trades, trade waste, hazardous substances, noise and housing. We ensure recreational water quality is monitored and work with Regional Public Health with investigating infectious diseases and other impacts to protect our residents. We also promote safe and responsible host practices for premises and events through alcohol licensing, inspections and enforcement. We ensure that dogs are appropriately managed and controlled so that all residents can safely enjoy their city and community. We promote, encourage, monitor and enforce responsible dog ownership practices with

public education, registration process, patrolling and neutering initiatives. We respond to all issues relating to the control of dogs and have a 24-hour animal control and impound service responding to dogs and stock found wandering and menacing or dangerous dogs. We monitor additional activities covered by local bylaws such as parking, litter disposal, signage and the use of our public places to protect and enhance the amenity value of the area and promote wellbeing and enjoyment for all our communities.

## Why we do it

While it is a legislative requirement to conduct these activities, we work hard to promote and protect the health and wellbeing of our community by ensuring that animals are a positive addition to our community and that all of our food businesses and licensed premises are operating to high standards.

## How we did Regulatory Standards

What are we measuring?	Result 2021/22	Result 2022/23	Performance note	Target 2022/23 <sup>65</sup>
<b>We will process applications and respond to requests in a timely manner</b>				
The percentage of food businesses verified within statutory timeframes	100%	100%	Achieved	100%
The percentage of noise complaint responses that are initiated within one hour of receiving notification	94%	60%	Not achieved <sup>66</sup>	100%
<b>We keep the community safe from roaming and menacing dogs</b>				
The percentage of urgent animal related complaints are responded to within 1 hour	54%	82%	Not achieved <sup>67</sup>	100%
The percentage of all known dogs in the city on 1 July that are registered by 30 June the following year or action taken	100%	100%	Achieved	100%
<b>We will ensure licensed premises are minimising harm to the community</b>				
The percentage of premises with an alcohol licence inspected at least once during the year	51%	50%	Not achieved <sup>68</sup>	100%

<sup>65</sup> Information sources are mainly Council-managed information systems. Our survey results are conducted independently. Other information sources are noted.

<sup>66</sup> Noise control is contracted out to external providers, with the previous contractor not performing – a new contractor was employed from March 2023. There was a significant drop in the level of service during the transition period, however, we are starting to see improvements and are confident the performance will improve significantly in 2023/24.

<sup>67</sup> The after-hour services are contracted out to an external provider. All jobs that were not responded to within the one hour time frame occurred during after hours. The same previous contractor was used for noise control and the new contractor is showing improvements.

<sup>68</sup> Due to high staff turnover the number of inspections performed has been impacted. We expect to increase the number of inspections for 2023/24.

## What it cost Regulatory Standards

	Actual 2023	Annual Plan 2023	Long-term Plan Year 2	Actual 2022	Long-term Plan Year 1
	\$000	\$000	\$000	\$000	\$000
<b>Source of Operating Funding</b>					
General rates	1,849	1,958	1,269	1,959	1,624
Targeted rates	-	-	-	-	-
Subsidies for operating purposes	4	-	-	5	-
Fees and charges	2,393	2,423	2,821	1,620	2,282
Internal charges recovered	-	-	-	-	-
Other operating	-	-	-	33	-
<b>Total Operating Funding</b>	<b>4,246</b>	<b>4,381</b>	<b>4,090</b>	<b>3,617</b>	<b>3,906</b>
<b>Application of Operating Funding</b>					
Payments to staff and suppliers	2,037	2,313	2,209	1,833	2,138
Finance costs	18	15	4	5	-
Internal charges applied	2,110	1,973	1,846	1,747	1,736
Other operating funding applications	-	-	-	-	-
<b>Total Applications of Operating Funding</b>	<b>4,165</b>	<b>4,301</b>	<b>4,059</b>	<b>3,585</b>	<b>3,874</b>
<b>Surplus/(Deficit) of Operating Funding</b>	<b>81</b>	<b>80</b>	<b>31</b>	<b>32</b>	<b>32</b>
<b>Sources of Capital Funding</b>					
Subsidies for capital expenditure	-	-	-	-	-
Development and financial contributions	-	-	-	-	-
Increase/(decrease) in borrowing	(33)	27	55	397	127
<b>Total Sources of Capital Funding</b>	<b>(33)</b>	<b>27</b>	<b>55</b>	<b>397</b>	<b>127</b>
<b>Application of Capital Funding</b>					
Capital expenditure					
- to meet additional demand	-	-	-	-	-
- to improve the level of Service	19	58	58	397	127
- to replace existing assets	-	-	-	-	-
Movement in reserves	29	49	28	32	32
Movement in investments	-	-	-	-	-
<b>Total Application of Capital Funding</b>	<b>48</b>	<b>107</b>	<b>86</b>	<b>429</b>	<b>159</b>
<b>Surplus/(Deficit) of Capital Funding</b>	<b>(81)</b>	<b>(80)</b>	<b>(31)</b>	<b>(32)</b>	<b>(32)</b>
<b>Funding Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



# Te Pūrongo a Te Kaiarotake Motuhake

## Independent Auditor's Report

### To the readers of Porirua City Council's Annual Report for the year ended 30 June 2023



The Auditor-General is the auditor of Porirua City Council (the City Council). The Auditor-General has appointed me, Sam Nicolle, using the staff and resources of Ernst & Young, to report on the information in the City Council's annual report that we are required to audit under the Local Government Act 2002 (the Act). We refer to this information as "the audited information" in our report.

We are also required to report on:

- whether the City Council has complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- the completeness and accuracy of the City Council's disclosures about its performance against benchmarks that are required by the Local Government (Financial Reporting and Prudence) Regulations 2014.

We refer to this information as "the disclosure requirements" in our report.

We completed our work on 26 October 2023. This is the date on which we give our report.

#### Opinions

##### **Opinion on the audited information, excluding the statement of service provision**

In our opinion:

- the financial statements on pages 79 to 125:
  - present fairly, in all material respects:
    - the City Council's financial position as at 30 June 2023;
    - the results of its operations and cash flows for the year ended on that date; and

- comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Reporting Standards;
- the funding impact statement on pages 126 and 127, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the City Council's annual plan;
- the statement about capital expenditure for each group of activities on pages 30 to 72, presents fairly, in all material respects, actual capital expenditure as compared to the budgeted capital expenditure included in the City Council's annual plan; and
- the funding impact statement for each group of activities on pages 30 to 72, presents fairly, in all material respects, the amount of funds produced from each source of funding and how the funds were applied as compared to the information included in the City Council's Long-term plan.

##### **Qualified opinion on the statement of service provision**

In our opinion, except for the possible effects of the matters described in the 'Basis for our opinions on the audited information, including basis for qualified opinion on the statement of service provision' section of our report, the statement of service provision on pages 26 to 72:

- presents fairly, in all material respects, the City Council's levels of service for each group of activities for the year ended 30 June 2023, including:
  - the levels of service achieved compared with

the intended levels of service and whether any intended changes to levels of service were achieved;

- the reasons for any significant variation between the levels of service achieved and the intended levels of service; and
- complies with generally accepted accounting practice in New Zealand.

### **Report on the disclosure requirements**

We report that the City Council has:

- complied with the requirements of Schedule 10 of the Act that apply to the annual report; and
- made the disclosures about performance against benchmarks as required by the Local Government (Financial Reporting and Prudence Regulations 2014) on pages 128 to 131, which represent a complete list of required disclosures and accurately reflects the information drawn from the City Council's audited information and, where applicable, the City Council's long-term plan and annual plans.

The basis for our opinion is explained below and we draw attention to other matters. In addition, we outline the responsibilities of the Council and our responsibilities relating to the audited information, we comment on other information, and we explain our independence.

### **Basis for our opinions on the audited information, including basis for qualified opinion on the statement of service provision**

#### **Reliability of prior year performance information**

*Total number of complaints received per 1,000 connections – Drinking Water, Wastewater, and Stormwater*

Six councils, including the City Council, are joint shareholders in Wellington Water Limited (Wellington Water). Wellington Water manages the six councils' water assets and services on their behalf. A Committee represented by a member of each shareholding council monitors the performance of Wellington Water. Wellington Water reports its performance in respect of water services to the six councils, which are required to report thereon in their respective statements of service provision.

In the prior year, Porirua City Council was unable to accurately report the number of complaints received for each of the three waters services and passed to Wellington Water Limited.

Complete records of all complaints were not available, and the after-hour complaints system used also did not classify complaints between water supply, wastewater and stormwater.

We accordingly expressed a qualified opinion on the statement of service provision for the year ended 30 June 2022 in respect of the matters above. Our opinion on the current year's statement of service provision is qualified because of the possible effect of these matters on the comparability of the current year's results and the corresponding results.

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. We describe our responsibilities under those standards further in the "Responsibilities of the auditor for the audited information" section of this report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion on the statement of service provision and our unmodified opinion on the remainder of the audited information.

### **Emphasis of matter - The Government's three waters reform programme**

Without further modifying our opinion, we draw attention to the note *Three Waters reform programme* in the *Significant Accounting Policies* section on page 94, which outlines that the Water Services Entities Act 2022, as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023 and the Water Services Legislation Act 2023 on 31 August 2023, establishes ten publicly owned water services entities to carry out responsibilities for the delivery of three waters services and related assets and liabilities currently controlled by local authorities. Water services entities' establishment dates are staggered, with all the water services entities becoming operational between 1 July 2024 and 1 July 2026. The financial impact of

the water services reform on the Council remains uncertain until the relevant water services entity's establishment date is known, and the allocation schedule of assets, liabilities, and other matters to be transferred is approved.

### **Responsibilities of the Council for the audited information**

The Council is responsible for meeting all legal requirements that apply to its annual report.

The Council's responsibilities arise under the Local Government Act 2002 and the Local Government (Financial Reporting and Prudence) Regulations 2014.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare the information we audit that is free from material misstatement, whether due to fraud or error.

In preparing the information we audit the Council is responsible for assessing its ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to amalgamate or cease all of the functions of the City Council or there is no realistic alternative but to do so.

### **Responsibilities of the auditor for the audited information**

Our objectives are to obtain reasonable assurance about whether the audited information, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an audit report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of this audited information.

For the budget information reported in the audited information, our procedures were limited to checking

that the budget information agreed to the City Council's annual plan.

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

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the audited information, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We determine the appropriateness of the reported intended levels of service in the statement of service provision, as a reasonable basis for assessing the levels of service achieved and reported by the City Council.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast a significant doubt on the City Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our audit report to the related disclosures in the audited information or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause

the City Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the audited information, including the disclosures, and whether the audited information represents, where applicable, the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

### Other Information

The City Council is responsible for the other information included in the annual report. The other information comprises the information included on pages 2 to 25 and 132 to 136, but does not include the audited information and the disclosure requirements, and our auditor's report thereon.

Our opinion on the audited information and our report on the disclosure requirements do not cover the other information, and we do not express any form of audit opinion or assurance conclusion thereon.

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the audited information and the disclosure requirements, or our knowledge obtained during our work, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

### Independence

We are independent of the City Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

For the year ended 30 June 2023 and subsequently, the independent Chair of the Council's Audit and Risk Committee is also the independent Chair of the Auditor-General's Audit and Risk Committee. The Auditor-General's Audit and Risk Committee is regulated by a Charter that specifies that it provides independent advice to the Auditor-General and does not assume any management functions. There are appropriate safeguards to reduce any threat to auditor independence, as a member of the Auditor-General's Audit and Risk Committee has no involvement in, or influence over, the audit of the City Council.

In addition to our audit of the audited information and our report on the disclosure requirements, we have performed a limited assurance engagement related to the City Council's debenture trust deed.

Other than this engagement, we have no relationship with, or interest in, the City Council.



Sam Nicolle

**Ernst & Young**

On behalf of the Auditor-General  
Wellington, New Zealand

# Ngā tau

## The numbers

### Statement of compliance

#### Compliance

The Council and management of Porirua City Council confirm that all the statutory requirements of the Local Government Act 2002 in relation to the Annual Report have been complied with.

#### Responsibility

The Council and management of Porirua City Council accept responsibility for the preparation of the annual financial statements and the judgements used in them.

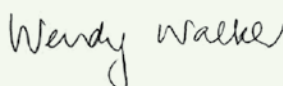
The Council and management of Porirua City Council accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In the opinion of the Council and management of Porirua City Council, the annual financial statements for the year ended 30 June 2023 reflect the financial position and operations of Porirua City Council.



**Anita Baker**  
Mayor of Porirua City

26 October 2023



**Wendy Walker**  
Chief Executive

26 October 2023

## Financial statements

The accompanying notes from page 83 form part of these financial statements.

### Statement of comprehensive revenue and expense for the year ended 30 June 2023

	Note	Actual 2023 \$000	Long-term Plan 2023 \$000	Actual restated 2022 \$000
<b>Revenue</b>				
Rates	1	86,782	86,505	79,203
Fees and charges		27,479	26,117	25,117
Development and financial contributions		1,151	2,373	2,889
Subsidies and grants		13,870	26,844	17,314
Revenue from vested assets	2	1,345	9,436	10,841
<b>Total revenue</b>	3	<b>130,627</b>	<b>151,275</b>	<b>135,364</b>
<b>Expenses</b>				
Personnel costs	4	35,193	35,996	32,094
Depreciation and amortisation	5	31,708	30,328	26,242
Other expenses	6	56,790	51,802	51,641
<b>Total expenses</b>		<b>123,691</b>	<b>118,126</b>	<b>109,977</b>
<b>Finance costs</b>				
Interest expense		9,296	7,456	4,949
Investment revenue	7	(2,507)	(393)	(381)
<b>Net finance costs</b>		<b>6,789</b>	<b>7,063</b>	<b>4,568</b>
<b>Operating surplus</b>		<b>147</b>	<b>26,086</b>	<b>20,819</b>
<b>Other gains/(losses)</b>				
Net gain/(loss) on disposal of PP&E		(746)	2,226	(442)
Net gain on interest rate swaps	12	10,642	-	6,469
Share of associate's net surplus/(deficit)	14	(214)	-	328
Net gain/(loss) on investment property valuations	15	(237)	366	2,483
Net gain/(loss) on held for sale properties	11	(414)	-	1,677
Re-measurement of landfill asset	24	3,880	-	-
<b>Net other gains/(losses)</b>		<b>12,911</b>	<b>2,592</b>	<b>10,515</b>
<b>Net surplus</b>		<b>13,058</b>	<b>28,678</b>	<b>31,334</b>
Other comprehensive revenue				
Revaluation of property, plant and equipment	26	329,813	59,102	55,134
<b>Total comprehensive revenue and expense</b>		<b>342,871</b>	<b>87,780</b>	<b>86,468</b>

**Statement of changes in equity** for the year ended 30 June 2023

	Note	Actual 2023 \$000	Annual Plan 2023 \$000	Actual 2022 \$000
<b>Equity opening balance</b>				
Ratepayers' equity		484,195	505,399	459,117
Prior year balance adjustment		844	-	-
<b>As at 1 July 2022 restated</b>		<b>485,039</b>	<b>505,399</b>	<b>459,117</b>
Special funds and reserves		5,875	(18,445)	(381)
Revaluation reserves		1,123,561	1,133,158	1,068,427
<b>Total equity opening balance</b>		<b>1,614,475</b>	<b>1,620,112</b>	<b>1,527,163</b>
<b>Comprehensive income</b>				
Net surplus		13,058	28,678	31,334
Revaluation reserves		329,813	59,102	55,134
<b>Total comprehensive revenue and expense</b>		<b>342,871</b>	<b>87,780</b>	<b>86,468</b>
<b>Transfers</b>				
Ratepayer equity		(2,286)	-	(6,256)
Special funds and reserves		2,286	-	6,256
<b>Total transfers</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>Equity closing balance</b>				
Ratepayers' equity		495,811	534,077	484,195
Special funds and reserves	25	8,161	(18,445)	5,875
Revaluation reserves	26	1,453,374	1,192,260	1,123,561
<b>Total equity closing balance</b>		<b>1,957,346</b>	<b>1,707,892</b>	<b>1,613,631</b>

**Statement of financial position** as at 30 June 2023

	<b>Note</b>	<b>Actual 2023 \$000</b>	<b>Annual Plan 2023 \$000</b>	<b>Actual 2022 \$000</b>
<b>Assets</b>				
<b>Current assets</b>				
Cash and cash equivalents	8	16,401	26,471	21,408
Trade and other receivables	9	15,082	24,571	13,567
Interest rate swaps	12	108	-	1,371
Prepayments		1,070	31	1,957
Inventories	10	581	379	477
Non-current assets held for sale	11	3,210	-	5,262
<b>Total current assets</b>		<b>36,452</b>	<b>51,452</b>	<b>44,042</b>
<b>Non-current assets</b>				
Term receivables		15,179	230	10,566
Interest rate swaps	12	7,628	-	-
Investments	13	14,442	3,899	18,551
Investment in associate	14	384	275	598
Investment properties	15	19,535	17,542	19,304
Property, plant and equipment	16	2,043,103	1,822,087	1,693,568
Work in progress	17	56,558	52,754	43,027
Intangible assets	18	5,321	12,089	7,891
<b>Total non-current assets</b>		<b>2,162,150</b>	<b>1,908,876</b>	<b>1,793,505</b>
<b>Total assets</b>		<b>2,198,602</b>	<b>1,960,328</b>	<b>1,837,547</b>
<b>Liabilities and equity</b>				
<b>Current liabilities</b>				
Employee entitlements	20	2,072	2,011	1,978
Provisions	21	100	-	1,841
Trade and other payables	22	25,876	33,159	27,707
Interest rate swaps	12	-	-	4,277
Borrowings	23	10,000	15,000	15,000
<b>Total current liabilities</b>		<b>38,048</b>	<b>50,170</b>	<b>50,803</b>
<b>Non-current liabilities</b>				
Borrowings	23	186,500	180,038	156,500
Development contribution levies		11,358	13,493	10,113
Contract Retentions		1,958	1,070	2,000
Landfill aftercare provision	24	3,392	7,665	4,500
<b>Total non-current liabilities</b>		<b>203,208</b>	<b>202,266</b>	<b>173,113</b>
<b>Total liabilities</b>		<b>241,256</b>	<b>252,436</b>	<b>223,916</b>
<b>Equity</b>				
Ratepayers' equity		495,811	534,077	484,195
Special funds and reserves	25	8,161	(18,445)	5,875
Asset revaluation reserves	26	1,453,374	1,192,260	1,123,561
<b>Total equity</b>		<b>1,957,346</b>	<b>1,707,892</b>	<b>1,613,631</b>
<b>Total liabilities and equity</b>		<b>2,198,602</b>	<b>1,960,328</b>	<b>1,837,547</b>

**Statement of cash flows** for the year ended 30 June 2023

	<b>Note</b>	<b>Actual 2023 \$000</b>	<b>Annual Plan 2023 \$000</b>	<b>Actual 2022 \$000</b>
<b>Cash flows from operating activities</b>				
Rates (including Greater Wellington Regional Council)		103,632	101,020	95,541
Non-rates income		42,248	67,535	40,277
Development contribution levies		2,393	2,373	4,630
Interest revenue		2,257	393	251
Suppliers and employees		(101,269)	(95,399)	(65,089)
Interest expense		(7,621)	(7,221)	(4,263)
Greater Wellington Regional Council rates		(15,273)	(14,515)	(14,004)
Goods and services tax (net)		618	(254)	(2,699)
<b>Net cash flows from operating activities</b>	<b>27</b>	<b>26,985</b>	<b>53,932</b>	<b>54,644</b>
<b>Cash flows from investing activities</b>				
Sale of property, plant and equipment and held for sale assets		1,282	3,562	-
Term receivables repaid/(advanced)		52	(14)	44
Investment in NZLGFA Borrower notes		(891)	(480)	(876)
Purchase of investment properties		-	-	-
Term deposits invested (net)		5,000	-	(15,000)
Purchase of property, plant and equipment		(62,303)	(85,929)	(59,760)
Purchase of intangible assets		(132)	(2,161)	(5,188)
<b>Net cash flows from investing activities</b>		<b>(56,992)</b>	<b>(85,022)</b>	<b>(80,780)</b>
<b>Cash flows from financing activities</b>				
Loans raised		40,000	47,000	40,000
Loans repaid		(15,000)	(15,000)	(10,000)
<b>Net cash flows from financing activities</b>		<b>25,000</b>	<b>32,000</b>	<b>30,000</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>(5,007)</b>	<b>910</b>	<b>3,864</b>
Cash and cash equivalents opening balance		21,408	25,561	17,544
<b>Cash and cash equivalents closing balance</b>	<b>8</b>	<b>16,401</b>	<b>26,471</b>	<b>21,408</b>

# Notes to financial statements

## Statement of accounting policies

### Reporting entity

Porirua City Council (Council) is a territorial local authority governed by the Local Government Act 2002 (LGA).

Council does not have any subsidiaries and is not required to prepare group financial statements.

The primary activity of Council is the provision of local authority services, including infrastructure, regulatory, recreation and cultural services.

The financial statements for the year ended 30 June 2023 were authorised for issue by Council on 26 October 2023.

### Basis of preparation

#### Statement of compliance

The financial statements have been prepared in accordance with the LGA, which requires compliance with gensier 1 PBE standards.

#### Measurement base

The financial statements have been prepared on a historical cost basis, modified by the revaluation of certain assets and liabilities as identified in this summary of significant accounting policies.

The financial statements are presented in New Zealand dollars and all values are rounded to the nearest thousand dollars (\$000) unless otherwise stated.

#### New standards and interpretations adopted during the period

PBE IPSAS 41 Financial Instruments replaces parts of PBE IPSAS 29 Financial Instruments: Recognition and Measurement, bringing together all three aspects of the accounting for financial instruments: classification and measurement; impairment; and hedge accounting. The Council has adopted PBE IPSAS 41 with a date of initial application of 1 July 2022.

The changes have been made in accordance with the transitional provision of PBE IPSAS 41, Council is not electing to restate the comparatives to comply with PBE IPSAS 41. Council has not restated the

comparative information, which continues to be reported under PBE IPSAS 29.

Differences arising from the adoption of PBE IPSAS 41 have been recognised directly in opening equity balance as at 1 July 2022.

	1 July 2022
<b>Impact on statement of changes in equity</b>	<b>\$000</b>
Increase in opening ratepayers' equity (as at 1 July 2022)	844
<b>Total impact on ratepayers' equity</b>	<b>844</b>

The changes to the Council's accounting policies resulting from its adoption of PBE IPSAS 41 are summarised below.

#### Classification and measurement of financial instruments

The Council classified its financial instruments in the following categories:

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

Council determines the classification of financial assets at initial recognition.

The classification of financial assets is driven by the council's business model for managing financial assets and their contractual cash flow characteristics. The classification is based on two criteria: (1) the Council's business model for managing the assets; and (2) whether the instruments' contractual cash flows represent 'solely payments of principal and interest' ('SPPI') on the principal amount outstanding.

Financial assets classified and measured at amortised cost are held within a business model with the objective to hold financial assets in order to collect contractual cash flows, while debt instruments classified and measured at FVTOCRE are held within a business model with the objective of both holding to collect contractual cash flows and selling.

## accompanying notes

Financial assets with cash flows that are not SPPI are classified and measured at FVTSD, irrespective of the business model.

Equity instruments that are held for trading are classified as FVTSD. For other equity instruments, on inception Council can make an irrevocable election (on an instrument by instrument basis) to designate them as FVOCRE.

Financial liabilities are measured at amortised cost. The Council has not designated any financial liabilities as at fair value through surplus or deficit.

Council completed a detailed assessment of financial assets and liabilities as at 1 July 2022. The following table shows the original classification under PBE IPSAS 29 and the new classification under PBE IPSAS 41.

			Carrying amount \$000	
Measurement classification			30-Jun-22	1-Jul-22
	PBE IPSAS 29	PBE IPSAS 41	PBE IPSAS 29	PBE IPSAS 41
<b>Financial Assets</b>				
Cash and cash equivalent	Loans and receivables	Amortised cost	21,408	21,408
Sundry debtors	Loans and receivables	Amortised cost	13,567	14,411
Term deposits	Loans and receivables	Amortised cost	15,000	15,000
Community loans	Loans and receivables	Amortised cost	80	80
LGFA borrower notes	Loans and receivables	FVTSD	3,418	3,418
Interest rate swap	FVTSD	FVTSD	1,371	1,371
Share investments	Available for sale	FVOCRE	133	133
<b>Financial Liabilities</b>				
Trade creditor	Amortised cost	Amortised cost	27,707	27,707
Borrowings	Amortised cost	Amortised cost	146,014	146,014
Interest rate swap	FVTSD	FVTSD	4,277	4,277

### Impairment of financial assets

PBE IPSAS 41 replaces the 'incurred loss' model in PBE IPSAS 29 with an 'expected credit loss' (ECL) model, so it is no longer necessary for a trigger event to have occurred before recognising credit losses. PBE IPSAS 41 requires the group-based measurement of expected credit losses on forward-looking information, as well as current and historic information.

Council has applied the simplified approach to sundry receivables, which requires the recognition of lifetime expected credit losses at all times.

ECL's are recognised in two stages. For credit exposures for which there has not been a significant

increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposure for which there has been significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

For term deposits, Council applies the low credit risk simplification. At every reporting date, the Group evaluates whether it is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, Council reassesses

the internal credit ratings. In addition, Council considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due. Term deposits and LGFA borrower notes are graded in the top investment category, therefore considered to be low credit risk investments. It is Council's policy to measure ECLs on term deposits and LGFA borrower notes on a 12- month basis.

Upon adoption of PBE IPSAS 41 the council recognised a reduction in impairment on the Council's sundry receivables amounting to \$844,000. Refer to Note 9 for further details.

The adjustments result in an increase in Accumulated comprehensive revenue and expense of \$844,000 as at 1 July 2022.

The following information set out below is the reconciliation of the closing impairment allowances in accordance with PBE IPSAS 29 to the opening loss allowances determined in accordance with PBE IPSAS 41:

	<b>Allowance for impairment under PBE IPSAS 29 as at 30 June 2022</b>	<b>Remeasurement</b>	<b>ECL under PBE IPSAS 41 as at 1 July 2022</b>
Sundry Receivables	979	(844)	135

PBE Financial Reporting Standard 48 Service Performance Reporting establishes requirements for PBEs to select and present service performance information. This standard is effective for periods beginning on or after 1 January 2022 and has been adopted in the current financial year. The new standard requires the Council to disclose the key judgements that have the most significant effect on the selection, measurement, aggregation and presentation of service performance information.

Other than those mentioned above, there have been no other changes in accounting policies for the year ended 30 June 2023. Accounting policies and disclosures are consistent with those applied by Council in the previous financial year.

***Standards issued but not yet effective and not early adopted***

All other standards, interpretations and amendments approved but not yet effective in the current year are either not applicable to the Council or are not expected to have a material impact on the financial statements and, therefore, have not been disclosed.

### Significant accounting policies

#### Basis of consolidation

##### *Joint Operations*

The Council has an interest in joint operations. A joint operation is a joint arrangement whereby the Council has rights to the assets and obligation for the liabilities, relating to the arrangement. The Council recognises its interest in the joint operation by recognising its interest in the assets and the liabilities of the joint operation. The Council also recognises the expenses that it incurs and its share of revenue that it earns from the sale of the output by the joint operation.

##### *Associates*

An associate is an entity over which the Council has significant influence and that is neither a controlled entity nor a joint venture. Council's associate investment is accounted for using the equity method. The investment in an associate is initially recognised at cost and the carrying amount is increased or decreased to recognise the group's share of the surplus or deficit of the associate after the date of acquisition.

#### Revenue

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

Revenue is comprised of:

- Non-exchange transactions: rates, government grants, vested assets, rental revenue (subsidised), fees and charges (subsidised).
- Exchange transactions: rental revenue (full cost recovery), fees and charges (full cost recovery) and development and financial contributions.
- Non-exchange revenue in general includes revenue for activities that are partially funded by general rates, as set out in the Council's 2021-51 Long-term Plan Revenue and Financing Policy.

##### *Rates*

Rates are a statutory annual charge and are recognised as revenue when the assessments are issued. Where Council is acting as an agent for the receipt and dispersal of monies, eg regional rates, the transactions are excluded from revenue in the Statement of comprehensive revenue and expense.

##### *Government grants*

Government grants are recognised as revenue at the fair value where there is reasonable assurance that the grant will be received and all attaching conditions are complied with.

##### *Vested assets*

Assets vested to Council are recognised as revenue using the fair value of the asset when the asset is received.

##### *Development and financial contributions*

Development contribution levies are recognised as revenue when the development in respect of which the contribution was received is completed and it is no longer probable that the contributions will be refunded to the developer. Until that time they are recognised as a liability.

##### *Rental revenue*

Rental revenue from investment property is recognised as revenue on a straight-line basis over the term of the lease.

##### *Other revenue*

Other revenue is recognised when billed or earned on an accrual basis.

##### *Donated services*

Council receives the benefits of many services provided by volunteers. These services are greatly valued. Due to the difficulty in determining the value of these donated services in monetary terms with sufficient reliability, donated services are not recognised in the financial statements.

## Expenses

### Borrowing costs

Borrowing costs are recognised as an expense when incurred, except borrowing costs directly attributable to the construction of a qualifying asset which are capitalised as part of the cost of that asset.

### Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Council is party to financial instrument arrangements as part of its everyday operations. Revenue and expenses relating to financial instruments are recognised in the Statement of Comprehensive revenue and expense.

Financial instruments are comprised of:

- Financial assets – cash and cash equivalents, trade and other receivables, term deposits, community loans, LGFA borrower notes, unlisted shares, available for sale investments and derivative financial instruments
- Financial liabilities – trade and other payables, borrowings, derivative financial instruments.

Council initially recognises financial assets at its fair value plus, in the case of a financial asset not at fair value through surplus or deficit, transaction costs. Financial assets measured at fair value through surplus and deficit are initially recorded at fair value excluding transaction costs.

The Council's financial liabilities are initially recognised at fair value plus transaction costs and subsequently measured at amortised cost using the effective interest rate method.

### Cash and cash equivalents

Cash and cash equivalents are held for the purpose of meeting short-term cash commitments. They comprise cash balances on hand, cash held in bank accounts, demand deposits and other highly liquid investments of short maturity, in which Council invests as part of its day-to-day cash management.

Cash and cash equivalents are initially recorded at fair value. Cash and cash equivalents are held for the purpose of collecting contractual cash flows and solely for the purpose of collecting principal and interest therefore subsequently recognised at amortised cost.

### Trade and other receivables

Rates and sundry receivables, which generally have 30-60-day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

Council has various powers under the Local Government (Rating) Act 2002 to recover outstanding rates. Thus the Council does not provide for any impairment of rates receivables. 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 Maori freehold land) of the Local Government (Rating) Act 2002.

Collectability of sundry receivables are reviewed on an on-going basis. Receivables that are known to be uncollectible are written off. Council has applied the simplified approach to sundry receivables, which requires the recognition of lifetime expected credit losses at all times.

### Term deposits

Term deposits are fixed or determinable payments that are not quoted in an active market. Term deposits are included in non-current assets, except where the maturity is less than 12 months in which case they are included in current assets.

Term deposits are initially recognised at fair value. Term Deposits are held for the purpose of collecting contractual cash flows and solely for the purpose of collecting principal and interest therefore subsequently recognised at amortised cost and measured using the effective interest rate method, less an allowance for impairment.

For term deposits, Council applies the low credit risk simplification. At every reporting date, the Council evaluates whether it is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, Council reassesses the internal credit ratings. In addition, Council considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due. Term deposits are graded in the top investment category, therefore considered to

## accompanying notes

be low credit risk investments. It is Council's policy to measure ECLs on term deposits on a 12-month basis.

### **Community loans**

Loans to community organisations made at nil or below market interest rates are held with the objective of collecting contractual cash flows, solely for the purpose of recovering the principal and interest. These loans are provided at market rates with the intention that they will be fully repaid. Community loans are initially recognised at fair value and subsequently recognised at amortised cost and measured using the effective interest rate method, less allowance for impairment.

For community loans, ECL is based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancement that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12-month ECL). For those credit exposures for which there has been significant increase in credit risk since initial recognition, a loss allowance is recognised for credit losses expected over the remaining life of the exposure, irrespective of timing of the default (a lifetime ECL).

### **LGFA borrower notes**

Borrower notes are subordinated convertible debt instruments that the Council is required to subscribe for when borrowing from the LGFA, currently set at 2.5% of the amount borrowed. The LGFA will redeem borrower notes when the Council's related borrowings are repaid or are no longer owed to the LGFA or may convert them to equity under specific circumstances. Borrower notes are at fair value.

Council's intention to hold LGFA borrower notes is to collect contractual cash flows, therefore loans are subsequently recognised at amortised cost and measured using the effective interest rate method, less allowance for impairment.

For LGFA borrower notes, Council applies the low credit risk simplification. At every reporting date, the Council evaluates whether it is considered to have low credit risk using all reasonable and supportable information that is available without undue cost or effort. In making that evaluation, Council reassesses the internal credit ratings. In addition, Council considers that there has been a significant increase in credit risk when contractual payments are more than 30 days past due. LGFA borrower notes are graded in the top investment category, therefore considered to be low credit risk investments. It is Council's policy to measure ECLs on LGFA borrower notes on a 12-month basis.

### **Unlisted shares**

Unquoted equity shares are initially measured at fair value excluding transaction cost. The fair values are determined by reference to the Council's share of net assets in these companies as there is no market information on the value of the organisations' shares.

The council has made the irrevocable election to designate unquoted equity shares at FVOCRE. Gains or losses on unquoted equity shares are recorded in OCORE and not recycled to surplus or deficit. Equity instruments designated at FVOCRE are not subject to impairment assessment.

### **Trade and other payables**

These amounts represent liabilities for goods and services provided to Council prior to the end of each financial year which are unpaid. These amounts are unsecured and are usually paid within 30 days of recognition. They are initially recognised at fair value and then carried at amortised cost. Due to the short term nature they are not discounted.

### **Borrowings**

Borrowings is initially recognised at cost, being the fair value of the consideration received net of issue costs associated with the borrowing. Subsequent to initial recognition, loans and borrowings are measured at amortised cost using the effective interest method. Amortised cost is calculated by taking into account any issue costs and any discount or premium on settlement.

### **Derivative financial instruments**

The Council uses derivative financial instruments (interest rate swaps) to economically hedge the risks associated with interest rate fluctuations. Such derivatives are initially recognised at fair value on the date on which the derivative is entered into and are subsequently measured at fair value. Fair value of interest rate swaps is determined by reference to market values of similar instruments. Any gains or losses arising from changes in the fair value of the derivatives are taken directly to the Statement of Comprehensive revenue and expense.

### **Non-current assets held for sale**

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than 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.

Any impairment losses for write-downs of non-current assets held for sale are recognised in the Statement of Comprehensive revenue and expense.

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

### **Investment properties**

Investment properties are properties which are held either to earn rental revenue or for capital appreciation or both. Investment properties are initially recognised at cost, including transaction costs. After initial recognition, investment properties are measured at fair value as determined annually by an independent valuer.

Any gain or loss arising from a change in fair value is recognised in the Statement of Comprehensive revenue and expense.

### **Property, plant and equipment**

Council's property, plant and equipment consists of:

- Infrastructure assets – these comprise utility assets that provide a continuing service to the community and are not generally regarded as tradable. Infrastructure assets include the fixed utility systems comprising the roading, water, reticulation and stormwater systems, land under roads and infrastructure land. Each asset type includes all items that are required for the network to function.
- Operational assets – these comprise tangible assets able to be dealt with as part of the operating strategy. Operational assets include land, the landfill post closure asset, buildings, library collections and plant and equipment.
- Restricted assets – these comprise assets that cannot be disposed of because of legal or other restrictions and provide a benefit or service to the community. Restricted assets include art and cultural assets, buildings on restricted land, parks and reserves.

### **Recognition**

Expenditure is capitalised as property, plant and equipment when it creates a new asset or increases the economic benefits of an existing asset. Costs that do not meet the criteria for capitalisation are expensed.

### **Measurement**

Land, buildings, roading assets and reticulation systems and plant are measured at fair value, less accumulated depreciation and any impairment losses recognised after the date of the revaluation. Additions since the last valuation are recorded at cost, except vested assets which are recorded at the current market value at the time the asset is vested in Council.

The revaluations are completed at regular intervals by independent registered valuers or whenever the carrying amount differs materially to fair value. In the case of assets that are of a "tradable nature", fair value is assessed using sales and market evidence. Assets considered to be of a "non-tradable" or of a specialised nature are assessed having regard to the optimised depreciated replacement cost.

## accompanying notes

Optimised depreciated replacement cost is a valuation methodology where the value of an asset is based on the cost of replacement with an efficient modern equivalent making allowance for obsolesce or surplus capacity. The value is adjusted by allowing for depreciation, taking into account age, remaining life, remaining value and condition to bring the replacement cost to a fair value.

Increases in the valuation of a class of assets are credited to the appropriate asset revaluation reserve. Decreases in the valuation of a class of assets are debited to the appropriate asset revaluation reserve to the extent that it reverses previous increases and then expensed in the Statement of Comprehensive Income.

Any impairment loss is treated, first as a revaluation decrease and then as an expense in the Statement of Comprehensive Income to the extent that the impairment exceeds the amount in the revaluation reserve in respect of that asset.

Other property, plant and equipment including motor vehicles, library collections, museum collections and other heritage assets are recorded at cost, less accumulated depreciation and any accumulated impairment.

### Depreciation

Depreciation is provided on all property, plant and equipment with the exception of land and assets under construction (work-in progress).

Depreciation is calculated on a straight-line basis to allocate the cost or value of the asset (less any assessed residual value) over its estimated useful life. The estimated useful lives for the major classes of property, plant and equipment are as follows:

Asset class	Useful lives (years)
<b>Infrastructure – water systems</b>	
Pipes	40 – 100
Valves, hydrants, meters, tobies	20 – 60
Pump stations	15 – 90
Reservoirs	60 – 90
<b>Infrastructure – sewerage systems</b>	
Pipes	50 – 120
Manholes	100
Valves	40
Pump station structures	90
Pump station pumps	25
Pump station components	45
Treatment Plant	18 – 90
<b>Infrastructure – stormwater systems</b>	
Pipes	50 – 125
Manholes	100
Sumps	75
<b>Infrastructure – roading networks</b>	
Base course	40 – 100
Top surface (seal)	14 – 18
Footpaths	60 – 80
Kerb and channel	80
Signs	0 – 15
Street and traffic lights	5 – 30
Bridges	70 – 100
Bus shelters	30 – 80
<b>Operational assets</b>	
Buildings	25 – 100
Plant, furniture and fittings	5 – 10
Motor vehicles and mechanical plant	2 – 5
Library collections	5 – 10
Tools and equipment	5
Museum collections and heritage assets	100
<b>Restricted parks assets</b>	
Bridges	25 – 70
Car parks	12 – 60
Courts	10 – 15
Footpaths	5 – 60
Playgrounds	8 – 70
Sport fields	5 – 10
Streetlights	10 – 20
Structures	10 – 70
Tracks	15 – 60

### **Impairment**

The carrying amounts of property, plant and equipment, except for those assets that are valued using the revaluation model, are reviewed at each reporting date to determine if there is any indication of impairment. Where an asset's recoverable amount is less than its carrying amount, it will be reported at its recoverable amount and an impairment loss will be recognised. The recoverable amount is the higher of an item's fair value less costs to sell and value in use. Value in use for non-cash generating assets is determined as the depreciated replacement cost where the future economic benefits are not dependent on the assets ability to generate cash flows. Losses resulting from impairment are reported in the Statement of Comprehensive Income.

### **Derecognition**

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits or service potential are expected from its use or disposal. Gains and losses on disposal are determined by comparing proceeds with the carrying amount and are included in the Statement of Comprehensive Income.

### **Assets under construction (work-in progress)**

Assets under construction are not depreciated. The total cost of a project is transferred to the relevant asset class on its completion and then depreciated.

## **Intangible Assets**

### **Computer Software**

Acquired computer software licenses are capitalised on the basis of costs incurred to acquire and bring to use the specific software. These costs are amortised over the estimated useful lives on a straight-line basis. Typically, the estimated useful lives of these assets are 2.5 to 10 years.

Costs associated with developing or maintaining computer software programmes are recognised as an expense when incurred. Costs that are directly associated with the production of identifiable and unique software products controlled by Council, and that will probably generate economic benefits exceeding costs beyond one year, are recognised as intangible assets. Direct costs include the software development, employee costs and an appropriate portion of relevant overheads. Computer software development costs recognised as assets are amortised over the estimated useful life of the asset.

### **Software-as-a-Service (SaaS) arrangements**

SaaS arrangements are service contracts providing the Council with the right to access the cloud provider's application software over the contract period.

Costs incurred to configure or customise, and the ongoing fees to obtain access to the cloud provider's application software, are recognised as operating expenses when the services are received.

Some of these costs incurred are for the development of software code that enhances or modifies, or creates additional capability to, existing on-premise systems and meets the definition of and recognition criteria for an intangible asset. These costs are recognised as intangible software assets and amortised over the useful life of the software on a straight-line basis. The useful lives of these assets are reviewed at least at the end of each financial year, and any change accounted for prospectively as a change in accounting estimate.

### **Indefinite life intangibles**

Intangible assets, such as carbon credits and view easements, with indefinite useful lives are not amortised, but are reviewed annually for impairment. Carbon credits and view easements are initially and subsequently recorded at cost.

Carbon credits are realised by either surrendering units to settle obligations or selling units. Any gain or loss arising on derecognition is included in profit or loss in the year the asset is derecognised.

## **Inventory**

Inventories are valued at the lower of cost or net realisable value. The method of determining cost is weighted average.

## **Employee entitlements**

Provision is made in respect of Council's liability for short and long-term employee entitlements.

Liabilities for annual leave and time off in lieu are accrued at the full amount owing at the pay period ending immediately prior to the reporting date.

Liabilities for accumulating short-term compensated absences (eg sick leave) are measured as the amount of unused entitlement accumulated at the pay period ending immediately prior to the reporting date, that Council anticipates employees will use in future periods, in excess of the days that they will be entitled to in each of those periods.

## accompanying notes

### Superannuation schemes

Obligations for contributions to KiwiSaver are accounted for as defined contribution superannuation schemes and are recognised as an expense in the Statement of Comprehensive Income when incurred.

### Leases

#### Finance leases

Lease of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset are transferred to Council, are classified as finance leases. These are capitalised at the lower of the fair value of the asset or the present value of the minimum lease payments.

#### Operating leases

Leases where Council retains substantially all the risks and benefits of ownership of the asset are classified as operating leases. Initial direct costs incurred in negotiating an operating lease are added to the carrying amount of the leased asset and recognised over the lease term on the same basis as the lease revenue.

Where Council is lessee, operating lease payments are recognised as an expense on a straight-line basis over the lease term.

### Provisions

A provision is recognised when Council has a present legal or constructive obligation as a result of a past event, and it is probable that an outflow of economic benefits, the amount of which can be reliably estimated, will be required to settle the obligation. Provisions are recorded at the best estimate of the expenditure required to settle the obligation. Provisions to be settled beyond 12 months from the reporting date are recorded at the discounted present value.

#### Landfill closure and post-closure costs

Council, as operator of the Spicer Valley Landfill, has a legal obligation under the resource consent to provide on-going maintenance and monitoring services at the landfill site after closure. A provision for post-closure costs is recognised as a liability when the obligation for post-closure costs arises. The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including new legal requirements and known improvements

in technology. The provision includes all costs associated with landfill closure and post-closure. Amounts provided for landfill closure and post-closure are capitalised to the landfill asset where they give rise to future economic benefits. Components of the capitalised closure and post-closure asset are depreciated over the expected life of the landfill. The average Treasury risk free rate used is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

#### Weathertightness provision

Council recognises a provision for the estimated liability relating to the settlement of weathertightness claims made under the Weathertightness Homes Resolution Services Act 2006.

Estimated future settlements are reviewed annually and adjusted as appropriate. Changes in estimated future settlements or in the discount rate are recognised in the Statement of Comprehensive Income.

### Equity

Equity reflects the community's interest in Council and is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into a number of components to enable clearer identification of the specified uses of equity within Council.

#### Ratepayers' equity

Previously accumulated funds and current year net surplus.

#### Special funds and reserves

Special funds and reserves are those reserves that are subject to specific conditions of use and may be legally restricted or created by Council.

#### Asset revaluation reserves

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

## Capital management policy

The Council's capital is its equity (or ratepayers' funds), which comprise retained earnings and reserves. Equity is represented by net assets.

The LGA requires the Council to manage its revenues, expenses, assets, liabilities, investments, and general financial dealings prudently and in a manner that promotes the current and future interests of the community. Ratepayers' funds are largely managed as a by-product of managing revenues, expenses, assets, liabilities, investments, and general financial dealings.

The objective of managing these items is to achieve intergenerational equity, which is a principle promoted in the LGA and applied by Council. 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. Additionally, Council has in place asset management plans for major classes of assets detailing renewal and maintenance programmes, to ensure ratepayers in future generations are not required to meet the costs of deferred renewals and maintenance.

## Goods and Services Tax (GST)

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

The net amount of GST recoverable from, or payable to, Inland Revenue is included as part of receivables or payables in the Statement of Financial Position.

Commitments and contingencies are disclosed exclusive of GST.

## Income tax

All Council's sources of income are exempt from Income Tax under the provisions of the Income Tax Act 2007, and therefore no charge for income tax has been provided for.

## Budget figures

The budget figures are those approved by Council in the Long-term Plan 2021-2051.

The budget figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial statements. The budget figures are not audited.

## Statement of cash flows

The Statement of Cash Flows has been prepared using the direct approach subject to the netting of certain cash flows. Cash flows in respect of investments and borrowings that have been rolled-over under arranged finance facilities have been netted in order to provide more meaningful disclosures.

Operating activities include cash received from all revenue sources of Council, the cash payments made for the supply of goods and services and includes cash flows from other activities that are neither investing nor financing activities.

Investing activities relate to the acquisition and disposal of assets.

Financing activities relate to activities that change the equity and debt capital structure of Council.

## Cost allocation

The net cost of service for significant activities of Council are the costs of providing the service less all revenue that can be allocated to these activities.

The costs of internal services not directly charged to activities are allocated on an appropriate basis as overheads. The basis included gross costs, rates contribution, personnel numbers, usage of information systems, purchasing transactions and loan usage.

## Elimination of internal transactions

All significant internal transactions arising from trading between Council's various activity centres have been eliminated from the financial statements, to ensure the financial statements reflect only those transactions conducted with parties external to Council.

### Judgements and estimates

To comply with PBE accounting standards, the financial statements require certain judgements, estimates and assumptions. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

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

Areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements are discussed in the following specific notes:

11. Impairment of non-current assets held for sale
15. Revaluation of investment properties
16. Revaluation, impairment, useful lives and residual values of property, plant and equipment
20. Employee entitlements.

### 3 Waters reform programme

The New Zealand Government is implementing a water services reform programme that is intended to ensure all New Zealanders have safe, clean and affordable water services. The Government believes this will be achieved by establishing new public entities to take on the delivery of drinking water, wastewater and stormwater services across New Zealand. The reform will be enacted by three pieces of legislation:

- The Water Services Entities Act 2022, which (as amended by the Water Services Entities Amendment Act 2023 on 23 August 2023) establishes ten publicly owned water services entities and sets out their ownership, governance and accountability arrangements. A water services entity is established (for transitional purposes) on the date on which the appointment of the entity's establishment board takes effect, and its establishment date (operational date) will be a date between 1 July 2024 and 1 July 2026.

- The Water Services Legislation Act 2023, which amended the Water Services Entities Act 2022 on 31 August 2023 to provide for the transfer of water services assets and liabilities to the water services entities.
- The Water Services Economic Efficiency and Consumer Protection Act 2023, which provides the economic regulation and consumer protection framework for water services. The consumer protection framework will come into force on 1 July 2024 and the rest of the Act came into force on 31 August 2023.

Porirua's stormwater, drinking water and wastewater networks are owned by Council and operated by Wellington Water Limited. High level guidance has been issued that outlines which assets would transfer to the new entity, however there is not yet enough clarity to be able to quantify the financial impacts on asset values, revenue and associated debt with any certainty. As at 30 June 2023, the total 3 water infrastructure assets were \$591 million. Not all of these assets may transfer although the majority will, and other non-infrastructure assets may also transfer. The fair values of these assets have not been adjusted to reflect the transfer of assets. Once the transfer has been legislated and details around the mechanism for the transfer of the water assets and any compensation has been established, the values of these assets may require adjustment.

## 1. Rates

	2023	2022
	\$000	\$000
<b>General rates</b>		
General rates	58,667	53,713
Uniform annual general charge	8,054	7,903
Penalties	310	263
less rates on Council properties	(2,220)	(2,058)
<b>Total general rates</b>	<b>64,811</b>	<b>59,821</b>
<b>Targeted rates</b>		
Sewerage	12,342	10,434
Kerbside recycling	1,014	970
City Centre development	1,034	1,030
Pauatahanui Sewerage Disposal Scheme	20	20
Water	7,561	6,928
<b>Total targeted rates</b>	<b>21,971</b>	<b>19,382</b>
<b>Total rates revenue</b>	<b>86,782</b>	<b>79,203</b>

Rates are shown net of remissions amounting to \$656,000 (2022: \$713,000).

Targeted rates for metered water supply amounting to \$1,384,000 (2022: \$1,328,000) are included in fees and charges.

Council is required by the NZLGFA Guarantee and Indemnity Deed to disclose its annual rates income. That Deed defines annual rates income as an amount equal to the total revenue from any funding mechanism authorised by the Local Government (Rating Act) 2002 together with any revenue received by Council from other local authorities for services provided by that Council for which those other local authorities rate. The annual rates income of Council for the purposes of the LGFA Guarantee and Indemnity Deed disclosure is shown below:

	2023	2022
	\$000	\$000
Rates	86,782	79,203
Revenue from GWRC	237	219
<b>Total rates revenue</b>	<b>87,019</b>	<b>79,422</b>

Council provides services to Greater Wellington Regional Council (GWRC) in respect of rating.

### Rating base information

This disclosure is required to comply with the Local Government Act 2002 Schedule 10 clause 30A and the information is at the end of the preceding financial year.

	2023	2022
Number of rating units (rateable and non-rateable)	20,065	19,631
Total capital value of rating units (rateable and non-rateable)	\$15,219 million	\$14,962 million
Total land value of rating units (rateable and non-rateable)	\$7,278 million	\$7,165 million

## 2. Revenue from vested assets

	2023	2022
	\$000	\$000
Roading	565	5,178
Water services	209	1,532
Stormwater reticulation	381	2,690
Wastewater reticulation	152	1,441
Reserves	38	-
<b>Total income from vested assets</b>	<b>1,345</b>	<b>10,841</b>

Revenue from vested assets relates to the value of new roads, reticulation systems, and reserves that are vested in Council through the subdivision process.

Revenue from vested assets is non-cash revenue and Council assumes the ongoing maintenance obligations for these vested assets.

### 3. Revenue from exchange and non-exchange transactions

	2023	2022
	\$000	\$000
<b>Revenue from non-exchange transactions</b>		
Rates	86,782	79,203
Fees and charges - subsidised	15,015	13,942
Subsidies and grants	13,870	17,314
Revenue from vested assets	1,345	10,841
<b>Total revenue from non-exchange transactions</b>	<b>117,012</b>	<b>121,300</b>
<b>Revenue from exchange transactions</b>		
Fees and charges - full cost recovery	12,464	11,175
Development and financial contributions	1,151	2,889
<b>Total revenue from exchange transactions</b>	<b>13,615</b>	<b>14,064</b>
<b>Total revenue</b>	<b>130,627</b>	<b>135,364</b>
<b>Breakdown of subsidies and grants</b>		
Waka Kotahi roading subsidies	8,968	10,325
Wage subsidy	98	272
Petrol tax subsidy	203	218
Water reform grant	3,242	-
Other subsidies and grants	1,359	6,499
<b>Total subsidies and grants</b>	<b>13,870</b>	<b>17,314</b>

Revenue is comprised of:

- Non-exchange transactions – rates, government grants, vested assets, rental revenue – subsidised, fees and charges – subsidised.
- Exchange transactions – rental revenue – full cost recovery, fees and charges – full cost recovery and development and financial contributions.

Non-exchange revenue in general includes revenue for activities that are partially funded by general rates, as set out in Council's 2021-2051 Long-term Plan Revenue and Financing Policy.

### 4. Personnel costs

	2023	2022
	\$000	\$000
Salaries, wages and other employee related expenditure	35,866	32,793
less internal labour capitalised	(1,587)	(1,512)
Defined contribution plan employer contributions	914	813
<b>Total personnel costs</b>	<b>35,193</b>	<b>32,094</b>

Employer contributions to defined contribution plans include contributions to KiwiSaver.

## 5. Depreciation and amortisation

The following tables show the depreciation and amortisation expense for assets by category and by activity.

	2023	2022
	\$000	\$000
Depreciation		
Buildings	4,078	3,591
Construction and improvements	12,487	10,421
Reticulation systems and plant	11,840	9,604
Library books	267	265
Heritage assets	14	14
Tools and equipment	616	450
Computer equipment and photocopiers	383	330
Motor vehicles and mechanical plant	669	341
Furniture and equipment	385	272
<b>Total depreciation</b>	<b>30,739</b>	<b>25,288</b>
Amortisation		
Computer software	969	954
<b>Total depreciation and amortisation</b>	<b>31,708</b>	<b>26,242</b>

	2023	2022
	\$000	\$000
Arena, pools and events	1,369	1,058
City partnerships	6	6
Community Libraries	344	349
Democracy	13	5
Drinking Water	2,641	2,276
Economic development	397	353
Emergency management	298	185
Environmental, building and city planning	168	141
Parks & reserves	4,250	3,604
Pātaka	842	628
Regulatory standards	148	64
Resource recovery & waste	239	202
Stormwater	3,782	2,856
Te Awarua-o-Porirua harbour and catchment	7	6
Transport	8,309	6,776
Wastewater	4,161	3,293
Wastewater treatment plant	1,347	1,164
Landfill management	318	322
<b>Total depreciation and amortisation related to activities</b>	<b>28,639</b>	<b>23,288</b>
<b>Not directly related to activities</b>	<b>3,069</b>	<b>2,954</b>
<b>Total depreciation and amortisation</b>	<b>31,708</b>	<b>26,242</b>

## 6. Other expenses

	2023	2022
	\$000	\$000
Fees to Ernst & Young for the audit of financial statements	255	232
Bad debts written off	81	87
Doubtful debt provision	41	33
Contractors	26,974	24,685
Consultants and legal fees	9,277	6,594
Entertainment	8	9
Grants	1,076	945
Impairment	698	-
Insurance premiums	2,616	2,317
Rental expense on operating leases	155	150
Subscriptions, fees and contributions to organisations	373	415
Other operating expenses	15,236	16,174
<b>Total other expenses</b>	<b>56,790</b>	<b>51,641</b>

Other operating expenses includes advertising, bank charges, cleaning, computer costs, levies, motor vehicle expenses, plant expenses, postage, power, purchases of materials and tools, printing and stationery, repairs and maintenance, security, travel and accommodation expenses.

## 7. Investment revenue

	2023	2022
	\$000	\$000
<b>Interest from investments</b>		
Special funds and reserves	129	44
Interest revenue	2,378	337
<b>Total investment revenue</b>	<b>2,507</b>	<b>381</b>

## 8. Cash and cash equivalents

	2023	2022
	\$000	\$000
Bank	16,401	21,408
<b>Total cash and cash equivalents</b>	<b>16,401</b>	<b>21,408</b>

## 9. Trade and other receivables

	2023	2022
	\$000	\$000
<b>Receivables from non-exchange transactions</b>		
Rates	2,588	1,543
Sundry receivables and water rates	4,795	5,092
Subsidies, claims and accruals	5,509	7,632
<b>Receivables from exchange transactions</b>		
Sundry receivables	2,354	255
<b>Other receivables</b>		
Current portion of community loans	12	24
<b>Gross debtors and other receivables</b>	<b>15,258</b>	<b>14,546</b>
Less allowance for credit losses	(176)	(979)
<b>Total trade and other receivables</b>	<b>15,082</b>	<b>13,567</b>

### Provision for Impairment

The provision for impairment of receivables is determined based on an expected credit loss (ECL) model.

In assessing credit losses for receivables, the Council applies the simplified approach and records lifetime ECL on receivables. Lifetime ECL results from all possible default events over the expected life of a receivable.

In assessing ECL on receivables the Council considers both quantitative and qualitative inputs. Quantitative inputs include past collection, ageing of receivables. Council has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the receivables and the economic environment.

To measure the ECL, all receivables have been grouped based on shared credit risk characteristics and the days overdue. Expected loss rates are applied based on payment profiles and corresponding historical credit losses experienced within the year. Expected loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the debtors to settle their debt.

Movements in the allowance for credit losses are as follows:

The status of receivables are detailed below	Gross 2023	Expected credit loss rate	Lifetime ECL 2023
	\$000	%	\$000
Not past due	3,345	1.64%	55
Past due 31 - 60 days	961	1.99%	19
Past due 61 - 90 days	190	5.62%	11
Past due > 90 days	2,653	3.42%	91
	<b>7,149</b>		<b>175</b>
	Gross 2022	Expected credit loss rate	Lifetime ECL 2022
	\$000	%	\$000
Not past due	2,887	0.88%	25
Past due 31 - 60 days	463	9.65%	45
Past due 61 - 90 days	107	7.73%	8
Past due > 90 days	2,371	2.41%	57
	<b>5,828</b>		<b>135</b>
		<b>2023</b>	<b>2022</b>
		<b>\$000</b>	<b>\$000</b>
Balance at 1 July measured under PBE IPSAS 29		979	988
ECL adjustment due to adoption of PBE IPSAS 41		(844)	-
<b>Opening balance for credit losses at 1 July</b>		<b>135</b>	<b>988</b>
Additional provisions/(utilised) made during the year		40	(9)
<b>Closing balance</b>		<b>175</b>	<b>979</b>

The Chief Executive approved the write-off of rates receivable during the year under the Local Government (Rating) Act 2002 as follows:

- Section 90A: nil (2022: nil)
- Section 90B: nil (2022: nil).

## 10. Inventories

	2023	2022
	\$000	\$000
Consumables	478	390
Inventories held for resale	103	87
<b>Total inventories</b>	<b>581</b>	<b>477</b>

Consumables are assets in the form of materials or supplies which will be consumed in the delivery of services. Consumables within Council predominately comprise nursery plants and waste consumables and other materials held by the Works Operations business unit.

Inventories held for resale include inventories at Pātaka, the aquatic centres and the rubbish bags held for sale.

## 11. Non-current assets held for sale

There is one property that is expected to be sold within the next 12 months that meets the accounting standard definition of being held for sale. One property has been transferred to investment properties as it no longer meets the definition of held for sale.

	2023	2022
	\$000	\$000
Opening balance	5,262	3,562
Assets disposed	(1,170)	-
Assets purchased	-	23
Transferred to investment properties	(468)	-
Net revaluation of held for sale assets	(414)	1,677
<b>Total held for sale assets</b>	<b>3,210</b>	<b>5,262</b>

## 12. Interest rate swaps

The notional principal amounts of the outstanding interest rate contracts for Council were \$128 million (2022: \$158.5 million). \$52 million of the interest rate swaps are forward start swaps covering future debt as it is predicted to occur as per the Long-term Plan. At 30 June 2023 the fixed interest rates of interest rate swaps varied from 1.82% to 4.68% (2022: 1.82% to 4.68%).

	2023	2022
	\$000	\$000
Opening balance	(2,906)	(9,375)
Fair value movement through surplus/(deficit)	10,642	6,469
<b>Closing balance</b>	<b>7,736</b>	<b>(2,906)</b>

	2023	2022
	\$000	\$000
Current asset	108	-
Non-current asset	7,628	1,371
Current liability	-	(4,277)
<b></b>	<b>7,736</b>	<b>(2,906)</b>

## 13. Investments

	2023	2022
	\$000	\$000
Term Deposits maturity greater than 3 months	10,000	15,000
Civic Financial Services Limited	133	133
NZLGFA Borrower Notes	4,309	3,418
<b>Total investments</b>	<b>14,442</b>	<b>18,551</b>

In August 2014, Council signed up as a guarantor borrower of the New Zealand Local Government Funding Agency Ltd (NZLGFA). The NZLGFA purpose is providing debt funding to local authorities in New Zealand.

## 14. Investment in Council Controlled Organisation

During the 2013/14-year Council invested \$120,000 in the associate Wellington Water Limited (previously Capacity Infrastructure Services Limited). As at 30 June 2023 Council held 20% (2022: 20%) Class A shares (voting rights) and 12.63% (2022: 12.63%) Class B shares (financial entitlements). Wellington Water Limited jointly manages water services for Wellington, Lower Hutt, Upper Hutt and Porirua cities and the Greater Wellington Regional Council. Wellington Water Limited is an unlisted company.

Council's share of the assets, liabilities, revenues and surplus/(deficit) of the associate are as follows:

	2023	2022
	\$000	\$000
Revenue	48,364	38,223
Surplus/(deficit)	(213)	328
Assets	9,982	7,730
Liabilities	9,221	7,053

The investment in the associate in the financial statements represents Council's share of the net assets of the associate. This is reflected in the financial statements as follows:

	2023	2022
	\$000	\$000
Opening balance	598	270
Equity accounted earnings of associate	(214)	328
<b>Closing balance</b>	<b>384</b>	<b>598</b>

## 15. Investment properties

	2023	2022
	\$000	\$000
Investment properties opening balance	19,304	16,821
Investment properties transferred to assets held for sale	468	-
Net revaluation	(237)	2,483
<b>Investment properties closing balance</b>	<b>19,535</b>	<b>19,304</b>

All investment properties were valued by Aon Risk Solutions, a registered independent valuer, as at 30 June 2023. The net revaluation consists of negative revaluations totalling \$553,000 offset by positive revaluations of \$316,000. Three properties devalued during the year.

The fair value of investment properties has been determined using the capitalisation of net revenue and discounted cash flow methods.

The following factors would result in a higher/(lower) fair value of the investment properties:

- Increases/(decreases) in estimated rental value and rent growth per annum
- (Decreases)/increases in the long-term vacancy rate and discount rate.

	2023	2022
	\$000	\$000
Rental income from investment properties	1,265	1,700
Direct operating expenses (excluding overheads, depreciation and financial costs)	17	100

## 16. Property, plant and equipment

The following table shows the movement in the carrying value for each class of property, plant and equipment.

### Property, plant and equipment 30 June 2023

	Opening Cost/ Valuation	Additions	Disposals	Transfers	Vested	Revaln	Closing Cost/ Valuation
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Infrastructure assets</b>							
Roads and footpaths	349,692	14,839	-	(5,888)	565	44,021	403,229
Water supply reticulation systems	88,476	7,541	(5)	-	209	14,368	110,589
Stormwater reticulation systems	206,410	1,525	(13)	-	381	28,990	237,293
Wastewater reticulation systems	150,159	6,519	-	-	152	21,005	177,835
Wastewater treatment plant	54,402	4,748	-	38	-	8,023	67,211
Land	609,716	1,124	-	4,054	-	15,183	630,077
<b>Total infrastructure assets</b>	<b>1,458,855</b>	<b>36,296</b>	<b>(18)</b>	<b>(1,796)</b>	<b>1,307</b>	<b>131,590</b>	<b>1,626,234</b>
<b>Restricted assets</b>							
Reserves	108,009	1	(182)	-	38	121,982	229,848
Buildings	1,370	170	-	-	-	(153)	1,387
Construction and improvements	43,532	5,008	(19)	-	-	(4,321)	44,200
<b>Total restricted assets</b>	<b>152,911</b>	<b>5,179</b>	<b>(201)</b>	<b>-</b>	<b>38</b>	<b>117,508</b>	<b>275,435</b>
<b>Operational assets</b>							
Land	19,945	1,011	(159)	1,834	-	21,217	43,848
Buildings	75,496	1,376	-	-	-	7,228	84,100
Construction and improvements	841	327	-	-	-	-	1,168
Motor vehicles and mechanical plant	4,923	470	(503)	-	-	-	4,890
Furniture and equipment	4,141	703	(9)	-	-	-	4,835
Computer equipment and photocopiers	3,739	598	-	-	-	-	4,337
Tools and equipment	6,269	818	-	-	-	-	7,087
Library books	6,847	664	(1,428)	-	-	-	6,083
Heritage assets	1,391	18	-	-	-	-	1,409
Landfill aftercare	678	2,559	-	-	-	-	3,237
Construction and improvements	13,759	-	-	-	-	24	13,783
<b>Total operational assets</b>	<b>138,029</b>	<b>8,544</b>	<b>(2,099)</b>	<b>1,834</b>	<b>-</b>	<b>28,469</b>	<b>174,777</b>
<b>Total property, plant and equipment</b>	<b>1,749,795</b>	<b>50,019</b>	<b>(2,318)</b>	<b>38</b>	<b>1,345</b>	<b>277,567</b>	<b>2,076,446</b>

**Property, plant and equipment** 30 June 2023

	Opening Accum Depr	Current Year Depr	Disposals	Transfers	Impairment	Depr reversed on revaln	Closing Accum Depr	Closing NBV
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Infrastructure assets</b>								
Roads and footpaths	9,900	8,234	-	-	-	(13,978)	4,156	399,073
Water supply reticulation systems	1,009	2,637	(1)	-	-	(3,646)	(1)	110,590
Stormwater reticulation systems	1,813	3,782	-	-	-	(5,595)	-	237,293
Wastewater reticulation systems	1,818	4,160	-	-	-	(5,978)	-	177,835
Wastewater treatment plant	521	1,347	-	-	-	(1,867)	1	67,210
Land	-	-	-	-	-	-	-	630,077
<b>Total infrastructure assets</b>	<b>15,061</b>	<b>20,160</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(31,064)</b>	<b>4,156</b>	<b>1,622,078</b>
<b>Restricted assets</b>								
Reserve lands	-	-	-	-	-	-	-	229,848
Buildings	234	104	-	-	-	(278)	60	1,327
Construction and improvements	8,661	3,927	(16)	-	-	(10,338)	2,234	41,966
<b>Total restricted assets</b>	<b>8,895</b>	<b>4,031</b>	<b>(16)</b>	<b>-</b>	<b>-</b>	<b>(10,616)</b>	<b>2,294</b>	<b>273,141</b>
<b>Operational assets</b>								
Land	-	-	-	-	-	-	-	43,848
Buildings	8,588	3,973	-	-	-	(10,441)	2,120	81,980
Construction and improvements	617	82	-	-	-	-	699	469
Motor vehicles and mechanical plant	2,098	669	(407)	-	-	-	2,360	2,530
Furniture and equipment	3,245	385	(3)	-	-	-	3,627	1,208
Computer equipment and photocopiers	2,907	383	-	-	-	-	3,290	1,047
Tools and equipment	3,526	616	-	-	-	-	4,142	2,945
Library books	5,590	268	(983)	-	-	-	4,875	1,208
Heritage assets	179	14	-	-	-	-	193	1,216
Landfill aftercare	3,322	(85)	-	-	-	-	3,237	-
Construction and improvements	2,199	243	-	-	-	(92)	2,350	11,433
<b>Total operational assets</b>	<b>32,271</b>	<b>6,548</b>	<b>(1,393)</b>	<b>-</b>	<b>-</b>	<b>(10,533)</b>	<b>26,893</b>	<b>147,884</b>
<b>Total property, plant and equipment</b>	<b>56,227</b>	<b>30,739</b>	<b>(1,410)</b>	<b>-</b>	<b>-</b>	<b>(52,213)</b>	<b>33,343</b>	<b>2,043,103</b>

## accompanying notes

### Property, plant and equipment 30 June 2022

	Opening Cost/ Valuation	Additions	Disposals	Transfers	Vested	Revaln	Closing Cost/ Valuation
	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Infrastructure assets</b>							
Roads and footpaths	298,421	46,093	-	-	5,178	-	349,692
Water supply reticulation systems	87,908	2,034	(32)	-	1,532	(2,966)	88,476
Stormwater reticulation systems	156,753	15,239	-	-	2,690	31,728	206,410
Wastewater reticulation systems	124,700	13,926	(14)	-	1,441	10,106	150,159
Wastewater treatment plant	56,043	38	-	-	-	(1,679)	54,402
Land	601,976	7,740	-	-	-	-	609,716
<b>Total infrastructure assets</b>	<b>1,325,801</b>	<b>85,070</b>	<b>(46)</b>	<b>-</b>	<b>10,841</b>	<b>37,189</b>	<b>1,458,855</b>
<b>Restricted assets</b>							
Reserves	108,009	-	-	-	-	-	108,009
Buildings	1,370	-	-	-	-	-	1,370
Construction and improvements	42,139	1,393	-	-	-	-	43,532
<b>Total restricted assets</b>	<b>151,518</b>	<b>1,393</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>152,911</b>
<b>Operational assets</b>							
Land	19,945	-	-	-	-	-	19,945
Buildings	72,050	4,026	(580)	-	-	-	75,496
Construction and improvements	841	-	-	-	-	-	841
Motor vehicles and mechanical plant	4,086	1,570	(733)	-	-	-	4,923
Furniture and equipment	4,055	86	-	-	-	-	4,141
Computer equipment and photocopiers	3,683	56	-	-	-	-	3,739
Tools and equipment	5,641	628	-	-	-	-	6,269
Library books	6,847	-	-	-	-	-	6,847
Heritage assets	1,375	16	-	-	-	-	1,391
Landfill aftercare	3,934	(3,256)	-	-	-	-	678
Construction and improvements	13,759	-	-	-	-	-	13,759
<b>Total operational assets</b>	<b>136,216</b>	<b>3,126</b>	<b>(1,313)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>138,029</b>
<b>Total property, plant and equipment</b>	<b>1,613,535</b>	<b>89,589</b>	<b>(1,359)</b>	<b>-</b>	<b>10,841</b>	<b>37,189</b>	<b>1,749,795</b>

**Property, plant and equipment** 30 June 2022

	Opening Accum Depr	Current Year Depr	Disposals	Transfers	Impairment	Depr reversed on revaln	Closing Accum Depr	Closing NBV
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Infrastructure assets</b>								
Roads and footpaths	3,189	6,711	-	-	-	-	9,900	339,792
Water supply reticulation systems	3,329	2,272	(1)	-	-	(4,591)	1,009	87,467
Stormwater reticulation systems	3,619	2,856	-	-	-	(4,662)	1,813	204,597
Wastewater reticulation systems	4,739	3,292	-	-	-	(6,213)	1,818	148,341
Wastewater treatment plant	1,855	1,164	-	-	-	(2,498)	521	53,881
Land	-	-	-	-	-	-	-	609,716
<b>Total infrastructure assets</b>	<b>16,731</b>	<b>16,295</b>	<b>(1)</b>	<b>-</b>	<b>-</b>	<b>(17,964)</b>	<b>15,061</b>	<b>1,443,794</b>
<b>Restricted assets</b>								
Reserve lands	-	-	-	-	-	-	-	108,009
Buildings	131	103	-	-	-	-	234	1,136
Construction and improvements	5,226	3,435	-	-	-	-	8,661	34,871
<b>Total restricted assets</b>	<b>5,357</b>	<b>3,538</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,895</b>	<b>144,016</b>
<b>Operational assets</b>								
Land	-	-	-	-	-	-	-	19,945
Buildings	5,161	3,488	(61)	-	-	-	8,588	66,908
Construction and improvements	555	62	-	-	-	-	617	224
Motor vehicles and mechanical plant	2,343	341	(586)	-	-	-	2,098	2,825
Furniture and equipment	2,973	272	-	-	-	-	3,245	896
Computer equipment and photocopiers	2,577	330	-	-	-	-	2,907	832
Tools and equipment	3,076	450	-	-	-	-	3,526	2,743
Library books	5,325	265	-	-	-	-	5,590	1,257
Heritage assets	165	14	-	-	-	-	179	1,212
Landfill aftercare	3,302	20	-	-	-	-	3,322	(2,644)
Construction and improvements	1,986	213	-	-	-	-	2,199	11,560
<b>Total operational assets</b>	<b>27,463</b>	<b>5,455</b>	<b>(647)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,271</b>	<b>105,758</b>
<b>Total property, plant and equipment</b>	<b>49,551</b>	<b>25,288</b>	<b>(648)</b>	<b>-</b>	<b>-</b>	<b>(17,964)</b>	<b>56,227</b>	<b>1,693,568</b>

## accompanying notes

### Valuation

Valuations are completed on a regular cyclic basis for each of the following asset classes. Valuations will be undertaken more regularly if the carrying value is likely to be materially different from fair value.

#### Land and buildings

Land and building assets are revalued at least every three years.

Land and buildings were valued by an independent valuer, Aon Valuation Services, at 31 December 2022. The fair value of the land and buildings (excluding roading land) as per this valuation was \$385.580 million.

Land is valued at fair value using market-based evidence based on its highest and best use with reference to comparable values. Land has been valued as vacant with assessments to comparable market evidence taking into consideration adjustments for size, contour, quality, location, zoning and designation, current and potential uses. Where it is identified that the land is designated reserve the appropriate adjustments to reflect the restricted nature of any future development potential has been made.

Buildings are valued at fair value using optimised depreciated replacement cost by either adopting industry benchmarks or actual cost information for each asset when constructed then deducted physical and economic obsolescence.

#### Reticulation systems and plant

The reticulation systems and plant are revalued on a cyclic basis at least every 2 years. They were last revalued on 31 December 2021.

Reticulation systems and plant were valued by an independent valuer, Aon Valuation Services, at 30 June 2023. The fair value of the reticulation assets as per this valuation was \$616.2 million. Included in the valuation figure is \$92 million of assets held by the joint venture, in which Council has a 72.4% interest. Vested additions are valued on the same basis as used in the above valuation.

Reticulation systems and plant were valued using the depreciated replacement cost method. This method involves calculating the current replacement cost of a modern equivalent asset, which is then adjusted for over-design, over-capacity and/or redundant assets, less an allowance for physical

deterioration, functional or technical obsolescence and economic and external obsolescence. Such an approach is therefore used to determine a value of the assets by reference to the replacement cost of the industry assessed lowest cost alternative.

The most recent replacement cost estimate for revalued assets completed as at 30 June 2023 was as follows:

	\$000
Water supply reticulation systems	226,047
Stormwater reticulation systems	396,933
Wastewater reticulation systems	350,759
Wastewater treatment plant (Council's share only)	111,404
	<b>1,085,143</b>

#### Roading assets

The roading assets are revalued on a cyclic basis at least every two years.

Roading assets (excluding roading land) were valued by an independent valuer, AECOM New Zealand Limited, at 31 December 2022. The fair value of the Roothing Assets as per this valuation was \$400.209 million. The asset valuation was completed mostly using the RAMM Asset Valuation Module. Roothing assets were valued using the depreciated replacement cost method

Depreciated replacement cost was calculated by determining quantities of assets optimised to relate to those required for current service delivery and foreseeable demand, unit rates that reflect replacement with modern engineering equivalent assets, effective lives that take account of local influences, and depreciation that defines current value given a definable remaining life.

Land under roads was valued by an independent valuer, Aon Valuation Services, at 31 December 2022. The fair value of the roading land as per this valuation was \$608.9 million. Land under roads was valued based on fair value of adjacent land with 50% discount for land use restrictions.

Parks assets were revalued at 31 December 2022 and are revalued every three years. Parks assets were valued by an independent valuer, Aon Valuation Services. The fair value of the Parks assets was \$40.198 million.

## Asset management

Asset management plans have been updated for the 2021-2051 Long-term Plan.

### Insurance information

This disclosure is required to comply with the Local Government Act 2002 Schedule 10 clause 31A.

	2023	2022
	\$000	\$000
Total value of property, plant and equipment - Including land	2,076,446	1,613,535
Total value of property, plant and equipment - excluding land	1,172,673	883,605
Total insured value of assets covered by insurance contracts	1,438,796	1,072,074
Maximum amount to which they are insured	497,648	447,366
Total value of assets covered by financial risk sharing arrangements	-	-
Maximum amount available under those arrangements	-	-
Total value of assets that are self-insured	-	-
Value of any fund maintained by PCC for self-insurance	-	-

The total value of property, plant and equipment excluding land is the depreciated replacement value.

The maximum amount to which the property, plant and equipment is insured is at the replacement value of the assets.

In assessing the adequacy of insurance cover in the event of a natural disaster Council has relied on Central Government contributing 60% towards the restoration of Council owned underground drainage, waste and water assets and the Waka Kotahi NZ Transport Agency will contribute around 54% towards the restoration of roading assets.

The maximum amount insured is based on the maximum probable loss aggregated across four Councils (Porirua City, Kāpiti, Hutt City and Upper Hutt City) who are jointly insured to maximise insurance coverage and premium savings. The maximum probable loss is based on risk assessment

modelling that takes into account that a natural disaster is not likely to result in 100% damage/loss.

## Properties for sale

Council has one property available for sale. This has been approved by Council and meets the accounting definition of available for sale. This property is expected to be sold within the next 12 months.

## Disposals

Disposals include several lots of land that were surplus to Council's requirements. A number of vehicles were sold as part of Council's standard replacement program.

## Impairments

There were no impairments during the reporting period (2022: no impairments).

## Restrictions

Land and buildings in the "Restricted Asset" category are subject to either restrictions on use or disposal, or both. This includes restrictions from legislation (such as land declared as a reserve under the Reserves Act 1977) or other restrictions (such as land or buildings under a bequest or donation that restricts the purpose for which the assets can be used).

## 17. Work-in progress

	2023	2022
	\$000	\$000
Opening balance	43,027	74,509
Additions	65,109	61,401
Transfers to property, plant and equipment and intangibles	(51,578)	(92,883)
<b>Closing balance</b>	<b>56,558</b>	<b>43,027</b>

## 18. Intangible assets

	2023	2023	2023	2023
	Carbon credits	Computer software	View Easement	Total
	\$000	\$000	\$000	\$000
Opening cost or valuation	4,417	8,294	591	13,302
Additions	-	131	-	131
Consumption	(410)	-	-	(410)
Disposals	-	(1,047)	-	(1,047)
<b>Closing cost or valuation</b>	<b>4,007</b>	<b>7,378</b>	<b>591</b>	<b>11,976</b>
Opening accumulated amortisation	-	5,411	-	5,411
Amortisation	-	969	-	969
Disposal	-	(614)	-	(614)
Impairment	889	-	-	889
Closing accumulated amortisation	889	5,766	-	6,655
<b>Net book value</b>	<b>3,118</b>	<b>1,612</b>	<b>591</b>	<b>5,321</b>

	2022	2022	2022	2022
	Carbon credits	Computer software	View Easement	Total
	\$000	\$000	\$000	\$000
Opening cost or valuation	1,350	8,277	591	10,218
Additions	5,171	17	-	5,188
Consumption	(2,104)	-	-	(2,104)
Closing cost or valuation	4,417	8,294	591	13,302
Opening accumulated amortisation	-	4,457	-	4,457
Amortisation	-	954	-	954
<b>Closing accumulated amortisation</b>	<b>-</b>	<b>5,411</b>	<b>-</b>	<b>5,411</b>
<b>Net book value</b>	<b>4,417</b>	<b>2,883</b>	<b>591</b>	<b>7,891</b>

### Carbon credits

Council has reviewed carbon credits at year end and considers there is an impairment of \$889,000 as the fair value is lower than cost. Council's share is \$689,000.

### View easement

The view easement is an intangible asset with an indefinite life. The easement has been added to a land title to ensure a harbour view is protected for the benefit of the Porirua City community. It was valued on creation. No impairment losses have been recognised for the easement, as it has ongoing service potential.

## 19. Joint ventures

Council has interests in the following jointly controlled assets which operate as joint committees of Council:

**Wastewater Treatment Plant** – Council is a party to a joint venture with the Wellington City Council for the ownership and operation of a wastewater treatment plant and associated trunk sewers and pumping stations serving the Porirua Basin. The joint venture agreement provides that all assets of the joint venture are owned by the two councils as tenants in common with ownership being in proportion to the capacity of the plant allocated to the two councils. Currently 72.4% of the capacity is allocated to Porirua City Council and 27.6% to Wellington City Council (2022: 72.4% to PCC and 27.6% to WCC).

**Spicer Landfill** – Council is a party to a joint venture with the Wellington City Council for the ownership and operation of a sanitary landfill. The joint venture agreement provides that all assets of the joint venture are owned by the two councils as tenants in common with ownership being in proportion to the ratio of the populations of Porirua City and the area of the former Tawa Borough. Currently the ratio provides for 78.5% of the venture to be owned by Porirua City Council and 21.5% to be owned by Wellington City Council (2022: 78.5% to PCC and 21.5% to WCC).

Council's interest in the Joint Ventures as disclosed in the Joint Venture financial statements is shown below:

	2023	2022
	\$000	\$000
<b>Revenue</b>		
Fees and charges	18,927	16,095
Investment income	271	179
Re-measurement of landfill asset	3,880	-
<b>Share of revenue</b>	<b>23,078</b>	<b>16,274</b>
<b>Expenditure</b>		
Operating expenditure	10,490	10,696
Interest	1,870	964
Depreciation	1,665	1,486
<b>Share of expenditure</b>	<b>14,025</b>	<b>13,146</b>
<b>Share of net surplus</b>	<b>9,053</b>	<b>3,128</b>
<b>Assets</b>		
Property, plant and equipment	117,156	85,326
<b>Share of assets</b>	<b>117,156</b>	<b>85,326</b>
<b>Liabilities</b>		
Term loans	39,732	27,507
Landfill aftercare provision	3,392	4,500
<b>Total liabilities</b>	<b>43,124</b>	<b>32,007</b>
<b>Share of equity</b>	<b>74,032</b>	<b>53,319</b>

## 20. Employee entitlements

	2023	2022
	\$000	\$000
Annual leave	1,986	1,893
Sick leave	71	71
Retirement grant	15	14
<b>Total employee entitlements</b>	<b>2,072</b>	<b>1,978</b>

### *Movements in employee entitlements*

The cost of providing employee benefits (annual leave, sick leave and retirement grants) are recognised in the period in which the benefit is earned by the employee, rather than when it is paid or payable.

### *Nature and timing of employee entitlements*

There are a reducing number of employees entitled to a retirement grant of one weeks' pay for every year of service they had at 1 December 1995 if they retire from Council on grounds of age or ill health. This liability increases in line with current pay rates.

## 21. Provisions

	2023	2022
	\$000	\$000
<b>General claims provision</b>		
Opening balance	1,841	615
Additional provisions	1,766	1,376
Payments made	(3,557)	-
Release of provision	(50)	(150)
<b>General claims provision closing balance</b>	<b>-</b>	<b>1,841</b>
<b>Weathertight provision</b>		
Opening balance	-	-
Additional provisions	100	-
Release of provision	-	-
Payments made	-	-
<b>Weathertight provision closing balance</b>	<b>100</b>	<b>-</b>
<b>Total provisions</b>	<b>100</b>	<b>1,841</b>

### *General claims provision*

This provision is for settlements that may be required as part of legal disputes.

Movements in the provision are calculated with reference to past history of claims recently settled.

### *Professional indemnity claims*

During the year there were no new professional indemnity claims and no new public liability claims against Council (2022: no new professional indemnity claims and no new public liability claims). If the claims are successful, the cost of professional indemnity claims are covered under Council's insurance policies.

### *Weathertight provision*

Council is subject to claims in respect to weathertight building defects that were advised to it by the Weathertight Homes Resolution Service (WHRS). Council has also received claims directly. The total of claims against all parties is one (2022: nil).

## 22. Trade and other payables

	2023	2022
	\$000	\$000
<b>Payables from exchange transactions</b>		
Trade creditors	11,758	8,033
Accruals	2,498	11,929
<b>Deferred income from non-exchange transactions</b>		
Income in advance	3,325	2,228
<b>Other payables</b>		
Joint Venture partner balance	5,889	4,571
Interest payable	2,406	946
<b>Total trade and other payables</b>	<b>25,876</b>	<b>27,707</b>

## 23. Borrowings

	2023	2022
	\$000	\$000
<b>Porirua City Council</b>		
Current portion	10,000	15,000
Term portion	186,500	156,500
<b>Total Porirua City Council borrowings</b>	<b>196,500</b>	<b>171,500</b>

All debt associated with the joint ventures in which Council is involved is issued by and in the name of Porirua City Council and is secured against the rate revenue of the Porirua City Council. There is a term receivable recorded for \$15.146 million (2022: \$10.486 million) for Wellington City Council's share of the borrowings related to the joint venture.

	2023	2022
	\$000	\$000
Loans opening balance	171,500	141,500
Loans raised during the year	40,000	40,000
Loans repaid during the year	(15,000)	(10,000)
<b>Loans closing balance</b>	<b>196,500</b>	<b>171,500</b>

## 24. Landfill aftercare provision

	2023	2022
	\$000	\$000
Landfill liability opening balance	4,500	7,445
Additional provision made	215	310
Impact of interest rate change	(995)	(3,288)
Interest unwinding	(328)	33
<b>Landfill liability closing balance</b>	<b>3,392</b>	<b>4,500</b>

Porirua City Council was granted resource consent on 12 September 1996 to discharge contaminants onto or into land for the purpose of landfilling wastes at the Spicer Landfill. Council has responsibility under the resource consent to provide on-going maintenance and monitoring of the landfill after the site is closed. There are closure and post-closure responsibilities such as the following:

Closure responsibilities:

- final cover application and vegetation
- incremental drainage control feature
- completing facilities for leachate collection and monitoring
- completing facilities for water quality monitoring
- completing facilities for monitoring and recovery of gas.

Post-closure responsibilities:

- treatment and monitoring of leachate
- ground water and surface monitoring
- gas monitoring and recovery
- implementing remedial measures needed for cover and control system
- on-going site maintenance for drainage systems, final cover and vegetation.

The LTP and Solid Waste Asset Management Plan assumes the current resource consent is renewed and includes costs to enable this to happen.

The cash outflows for landfill post-closure are expected to occur between 2053 and 2083.

A provision for post-closure costs is recognised as a liability when the obligation for post-closure arises, which is when each stage of the landfill is commissioned, and refuse begins to accumulate. The provision is measured based on the present value of future cash flows expected to be incurred, taking into account future events including known changes to legal requirements and known improvements in technology.

The gross provision before discounting is \$33.467 million (2022: \$36.732 million). A discount rate of 4.79% (2022: 4.17%) has been used to discount the estimated future cash outflows. The present value of the gross provision is \$4.321 million (2022: \$5.732 million) before calculating Council's share. As the discount rate increases this reduces the present value of expected future cash flows.

Changes in the provision go to the landfill aftercare asset until exhausted. The amount deducted from the cost of the asset shall not exceed its carrying amount. In the current reporting period the decrease in the liability exceeded the carrying amount of the asset by \$3,880k (2022: nil). This has been recognised in comprehensive revenue and expense.

The following significant assumptions have been made in estimating the provision:

- the current resource consent is renewed before 2030
- the period of aftercare will last for 30 years
- the Spicer Valley site is likely to be used as a refuse transfer station once the landfill is filled.

## 25. Special funds and reserves

Reserve (and purpose)	Activity	2023 Opening Balance \$000	Transfers in \$000	Interest Allocated \$000	Transfers In and Interest Sub-total	Transfers Out \$000	2023 Closing Balance \$000
Share Responsibility Scheme	City Landscape	2,146	98	47	145	-	2,291
JV Sewerage Operating Reserve	Joint Venture Waste Water Treatment Plant	123	-	3	3	-	126
JV Landfill Operating Reserve	Joint Venture landfill Management	15,686	11,962	342	12,304	(1,798)	26,192
Refuse Collection Operating Reserve	Rubbish Collection	166	39	4	43	-	209
Depreciation Reserve		(8,841)	22,455	(193)	22,262	(28,414)	(14,993)
<b>Total Reserves</b>		<b>9,280</b>	<b>34,554</b>	<b>203</b>	<b>34,757</b>	<b>(30,212)</b>	<b>13,825</b>
Less Joint Venture Partner Share of Reserves		(3,405)	(2,572)	(74)	(2,646)	387	(5,664)
<b>Total Special Funds and Reserves</b>		<b>5,875</b>	<b>31,982</b>	<b>129</b>	<b>32,111</b>	<b>(29,825)</b>	<b>8,161</b>

## 26. Asset revaluation reserve

	2023	2022
	\$000	\$000
<b>Opening balance</b>		
Sewerage	138,160	121,002
Stormwater	131,213	94,874
Water supply	54,373	52,736
Roading	642,809	642,809
Operational	64,606	64,606
Restricted	92,400	92,400
<b>Total opening balance</b>	<b>1,123,561</b>	<b>1,068,427</b>
<b>Revaluation</b>		
Sewerage	42,976	17,158
Stormwater	34,584	36,339
Water supply	23,768	1,637
Roading	61,361	-
Operational	38,885	-
Restricted	128,239	-
<b>Total revaluations</b>	<b>329,813</b>	<b>55,134</b>
<b>Impairment</b>		
Operational	-	-
Restricted	-	-
<b>Total revaluations per Statement of Comprehensive Income and Expense</b>	<b>329,813</b>	<b>55,134</b>
<b>Closing balance</b>		
Sewerage	181,136	138,160
Stormwater	165,797	131,213
Water supply	78,141	54,373
Roading	704,170	642,809
Operational	103,491	64,606
Restricted	220,639	92,400
<b>Total closing balance</b>	<b>1,453,374</b>	<b>1,123,561</b>

## 27. Reconciliation of net surplus/(deficit) to net cash flow from operating activities

	2023	2022
	\$000	\$000
<b>Net operating surplus</b>	13,058	31,334
<b>Add/(deduct) non-cash items</b>		
Share of associate's net (surplus)/deficit	214	(328)
Depreciation and amortisation expense	31,708	26,242
Vested assets revenue	(1,345)	(10,841)
Intangibles impairment	889	-
Consumption of carbon credits	410	2,104
Re-measurement on landfill asset	(3,880)	-
Interest on provision for Landfill Aftercare	215	310
Movement in provision for doubtful debts	40	(9)
(Gain)/loss on sale of PP&E and intangibles	746	442
(Gain)/loss on interest rate swaps	(10,642)	(6,469)
(Gain)/loss on revaluation of investment property and held for sale	651	(4,160)
Non-cash movement in provisions	50	(150)
<b>Total non-cash items</b>	<b>19,056</b>	<b>7,141</b>
<b>Add/(deduct) movements in working capital items</b>		
(Increase)/decrease in trade and other receivables	(2,331)	7,758
(Increase)/decrease in other current assets	2,393	(265)
Increase in employee entitlements	94	286
Increase/(decrease) in creditors	(6,523)	6,649
Increase in development contribution levies	1,238	1,741
	<b>(5,129)</b>	<b>16,169</b>
<b>Net cash inflow from operating activities</b>	<b>26,985</b>	<b>54,644</b>

## 28. Commitments

	2023	2022
	\$000	\$000
<b>Capital commitments</b>		
Roads and footpaths	3,583	4,875
Wastewater treatment plant	61,212	6,165
Stormwater	-	-
Water supply	5,549	3,560
<b>Total capital commitments</b>	<b>70,344</b>	<b>14,600</b>
<b>Operating leases as lessee</b>		
Not later than one year	281	275
Later than one year and not later than five years	894	728
Later than five years	464	43
<b>Total operating leases as lessee</b>	<b>1,639</b>	<b>1,046</b>
<b>Operating leases as lessor</b>		
Not later than one year	2,022	1,536
Later than one year and not later than five years	7,158	4,149
Later than five years	7,783	7,447
<b>Total operating leases as lessor</b>	<b>16,963</b>	<b>13,132</b>

Capital commitments represent capital expenditure projects in excess of \$50,000 contracted for at balance date but not yet incurred. The majority of the capital commitments relate to contracts for the 3 Waters.

Operating leases as lessee is where Council leases buildings and plant and equipment in the normal course of its business.

## 29. Contingencies

Contingencies relate to a particular condition or situation which exists at the reporting date, the ultimate outcome of which will be determined only on the occurrence or non-occurrence of one or more uncertain future events after the completion of the financial statements.

### Contingent liabilities

In addition to the claims provided for in the provisions Note 21, Council also acknowledges that it may be liable for claims in the next 10 years relating to Weathertight building defects not yet identified. Council no longer has insurance cover for future claims. The value of these claims may be material.

Information surrounding these potential claims is subject to extreme uncertainty and, therefore, no provision has been made for them.

Porirua City Council was previously a member of the New Zealand Mutual Liability Riskpool scheme ('Riskpool'). Council exited this scheme in 2015. The Scheme is in wind down; however, the Council has an ongoing obligation to contribute to the scheme should a call be made in respect of any historical claims (to the extent those claims are not covered by reinsurance), and to fund the ongoing operation of the scheme. The likelihood of any call, in respect of historical claims diminishes with each year as limitation periods expire. However, as a result of the Supreme Court decision on 1 August 2023 in *Napier City Council v Local Government Mutual Funds Trustee Limited*, it has been clarified that Riskpool has a liability for that member's claim in relation to non-weathertight defects (in a mixed claim involving both weathertight and non-weathertight defects). Riskpool has advised that it is working through the implications of the Supreme Court decision. At this point any potential liability is unable to be quantified.

### Contingent assets

There were no contingent assets at balance date.

### Guarantees

Porirua City Council is a guarantor (not shareholder) of the New Zealand Local Government Funding Agency Limited (LGFA). The LGFA was incorporated in December 2011 with the purpose of providing debt funding to local authorities in New Zealand. LGFA has a local currency rating from Standard and Poor's of AAA and a foreign currency rating of AA+ LGFA has a local currency rating from Fitch of AA+ and a foreign currency rating of AA+.

As at 30 June 2023, Porirua City Council is one of 70 local authority guarantors and there are 30 local authority shareholders. In that regard it has uncalled capital of \$1 million. When aggregated with the uncalled capital of other shareholders, \$20 million is available in the event that an imminent default is identified. Also, together with the other shareholders and guarantors, Porirua City Council is a guarantor of all of LGFA's borrowings. At 30 June 2023, the LGFA had borrowings totalling \$17,684 million (2022: \$15,789 million).

Financial reporting standards require Porirua City Council to recognise the guarantee liability at fair value. However, Council has been unable to determine a sufficiently reliable fair value for the guarantee, and therefore has not recognised a liability.

Council considers the risk of the LGFA defaulting on repayment of interest or capital to be very low on the basis that:

- It is not aware of any local authority debt default events in New Zealand; and
- local government legislation would enable local authorities to levy a rate to recover sufficient funds to meet any debt obligations if further funds were required.

## 30. Related party disclosure

Related party disclosures have not been made for transactions with related parties that are within a normal supplier relationship on terms and conditions no more or less favourable than those that it is reasonable to expect Council would have adopted in dealing with the party at arm's length in the same circumstances. Transactions between Council and entities in which councillors are associated are undertaken at arm's length using market prices and commercial terms.

During the year councillors and key management, as part of a normal customer relationship, were involved in minor transactions with Council (such as payment of rates and the purchase of rubbish bags). Except for these transactions no key management personnel have entered into related party transactions with Council.

The Mayor and councillors disclose their personal interests in a register.

### Key management personnel compensation

The value of remuneration (including the value of any non-financial benefits paid or payable to the Executive Leadership Team including the Chief Executive is shown in the table below. The amount of defined contribution plan employer contributions, including KiwiSaver, included in the figures below is \$51,611 (2022: \$46,097).

	2023	2022
<b>Councillors</b>		
Remuneration	804,161	802,712
Number of Councillors	11	11
<b>Executive Management Team</b>		
Remuneration	1,794,387	1,621,782
Full-time Equivalent members	6	6

Due to the difficulty in determining the full-time equivalent for councillors, the number of councillors has been reported instead of the full-time equivalent.

### 31. Remuneration and staffing

#### Chief Executive

The total remuneration (including the value of any non-financial benefits) paid or payable for the year to the Chief Executive was \$388,505 (2022: \$383,136). The amount of defined contribution plan employer contributions, including KiwiSaver, included in these figures is \$10,881 (2022: \$10,545).

#### Elected representatives

Elected representatives received the following remuneration:

	2023	2022
A K Baker (Mayor)	155,338	147,787
I Ford	62,187	76,336
R Leggett	66,573	73,033
M Duncan	57,545	54,855
K Wihapi *	64,738	65,950
M Galo	55,986	54,337
G Hayward	57,715	54,738
J Trlin	61,706	54,738
N Waddle	55,701	54,337
T Johnson	40,381	-
K Filo	40,381	-
F Seiuli (to 14/10/2022)	15,320	54,338
E Murrell (to 14/10/2022)	16,771	59,478
T Parai	53,819	52,785
<b>Total elected representatives' remuneration</b>	<b>804,161</b>	<b>802,712</b>

\*These councillors received other remuneration as follows:

Councillor Wihapi: Chair of the District Licensing Committee \$13,006. Councillor Duncan: Alcohol Licensing \$1,248.

#### Council employees

The following table summarises the total remuneration (including non-financial benefits) for employees by band:

	2023	2022
\$59,999 and under	155	192
\$60,000 - \$79,999	105	70
\$80,000 - \$99,999	75	72
\$100,000 - \$119,999	45	38
\$120,000 - \$139,999	20	26
\$140,000 - \$159,999	15	9
\$160,000 - \$179,999	9	6
\$180,000 - \$399,999	8	7
<b>Total employees (headcount)</b>	<b>432</b>	<b>420</b>

\*If the number of employees for any band was five or less then it has been combined with the next highest band. This means that some rows span different bands across the two years shown.

A full time equivalent (FTE) employee is based on a 40 hour week.

	2023	2023	2022	2022
	FTE	Head Count	FTE	Head Count
Number of full time employees	283	283	271	271
Number of part time employees	97	149	88	149
<b>Total employees</b>	<b>380</b>	<b>432</b>	<b>359</b>	<b>420</b>

### Severance payments

For the year ended 30 June 2023, Council made two (2022: three) severance payments to employees totalling \$27,186 (2022: \$70,211). The value of each of the severance payments was \$16,724 and \$10,462.

For the year ended 30 June 2023, Council made one hurt and humiliation payment for \$7,500. In 2022 there were no payments.

## 32. Financial instruments

	2023 Carrying amount	2023 Fair value	2022 Carrying amount	2022 Fair value
	\$000	\$000	\$000	\$000
<b>Financial assets at amortised cost</b>				
Cash and cash equivalents	16,401	16,401	21,408	21,408
Accounts receivable	15,082	15,082	13,567	13,567
Term deposits	10,000	10,000	15,000	15,000
Term receivables	15,179	15,179	80	80
<b>Financial asset at fair value through surplus/(deficit)</b>				
Interest rate swaps	7,736	7,736	1,371	1,371
LGFA borrower notes	4,309	4,309	3,418	3,418
<b>Financial asset at fair value through other comprehensive revenue and expense</b>				
Share investments	133	133	133	133
<b>Total financial assets</b>	<b>68,840</b>	<b>68,840</b>	<b>54,977</b>	<b>54,977</b>
<b>Financial liabilities at amortised cost</b>				
Trade creditors	11,758	11,758	8,033	8,033
Interest payable	2,406	2,406	946	946
Borrowings	196,500	196,500	161,014	161,014
<b>Liability at fair value through surplus/(deficit)</b>				
Interest rate swaps	-	-	4,277	4,277
<b>Total financial liabilities</b>	<b>210,664</b>	<b>210,664</b>	<b>174,270</b>	<b>174,270</b>

## accompanying notes

### Fair value hierarchy

Council uses various methods in estimating the fair value of a financial instrument. The methods comprise:

**Level 1** – the fair value is calculated using quoted prices in active markets.

**Level 2** – the fair value is estimated using inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly (as prices) or indirectly (derived from process).

**Level 3** – the fair value is estimated using inputs for the asset or liability that are not based on observable market data.

The fair value of the financial instruments as well as the methods used to estimate the fair value are summarised in the table following.

	Level 1 Quoted Market Price	Level 2 Market Observable inputs	Level 3 Non-market observable inputs	Year Total
				<b>2023</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Financial assets</b>				
Share investments	-	-	133	133
Interest rate swaps	-	7,736	-	7,736
LGFA borrower notes	-	4,309	-	4,309
<b>Financial liabilities</b>				
Interest rate swaps	-	-	-	-
				<b>2022</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Financial assets</b>				
Share investments	-	-	133	133
Interest rate swaps	-	1,371	-	1,371
LGFA borrower notes	-	3,418	-	3,418
<b>Financial liabilities</b>				
Interest rate swaps	-	4,277	-	4,277

### Credit risk

Credit risk is the risk that a third party will default on its obligations to Council, causing Council to incur a loss. Financial instruments which potentially subject Council to credit risk consist of cash and cash equivalents, investments and accounts receivable. Council's main bank accounts are held with the Westpac Banking Corporation. Council's Treasury policy requires Council to invest surplus funds with registered banks and organisations with A to AA+ rating and also limits the amount of credit exposure to any one financial institution.

The maximum exposure to credit risk is equal to the carrying amount of all financial assets except share investments.

Council is exposed to credit risk as a guarantor of all of LGFA's borrowings. Information about this exposure is explained in Note 29.

The level and spread of accounts receivable minimises Council's exposure to credit risk.

The maximum credit risk exposure for each class of financial instruments is equal to the carrying amount.

The following table shows the credit quality of financial assets that are neither past due nor impaired by reference to Standard & Poor's credit ratings.

	2023	2022
	\$000	\$000
<b>Cash at bank and term deposits</b>		
AA-	26,401	36,408
<b>Derivative financial instrument assets</b>		
AA-	7,736	1,371

### Interest rate risk

Interest rate risk refers to the impact that movements in interest rates can have on Council's cash flows. Council adheres to its Treasury Policy in order to achieve interest rate certainty and to reduce interest rate risk. The maturity profile of Council's term liabilities gives rise to a direct exposure to interest rate movements. Council tries to reduce its exposure to interest rate movements by maintaining an appropriate percentage of long-term fixed rate or hedged borrowing. The limits on the level of fixed rate cover are based on future debt forecasts. At 30 June 2023, \$128 million (65.1%) of Council's gross debt was fixed rate stock or covered by fixed rate derivatives with the balance on floating rates (2022: \$114.0 million (66.5%) of Council's gross debt was fixed rate stock or fixed rate derivatives).

### Sensitivity Analysis

The table below shows the impact on surplus and deficit and equity if interest rates were to move by plus/minus 1%.

#### 2023

Interest rate risk		Potential impact on surplus and deficit	
Details	Amount \$000	Plus 100bps	Minus 100 bps
Variable Rate Borrowings	196,500	(1,873)	1,873
Interest Rate Derivatives	160,500	4,492	(4,780)

#### 2022

Interest rate risk		Potential impact on surplus and deficit	
Details	Amount \$000	Plus 100bps	Minus 100 bps
Variable Rate Borrowings	171,500	(1,607)	1,607
Interest Rate Derivatives	158,500	5,942	(3,757)

### Liquidity risk

Liquidity risk is the risk that Council will encounter difficulty raising liquid funds to meet commitments as they fall due. Present liquidity risk management implies maintaining sufficient cash and the availability of funding through a Council approved borrowing program.

The Council is exposed to liquidity risk as a guarantor of all of LGFA's borrowings. This guarantee becomes callable in the event of the LGFA failing to pay its borrowings when they fall due. Information about this exposure is explained in Note 29.

## accompanying notes

The financial years in which the public debt is to mature and the annual interest payable on the debt are set out below. Council's policy is to refinance term debt as required in the normal course of business.

	Weighted average rate	Gross debt	Weighted average rate	Gross debt
	2023	2023	2022	2022
Year of maturity	%	\$000	%	\$000
2022/23	-	-	2.8	15,000
2023/24	6.1	10,000	1.9	10,000
2024/25	6.1	15,000	2.5	15,000
2025/26	6.1	28,000	2.4	18,000
2026/27	6.1	33,500	2.5	23,500
2027/28	6.2	30,000	2.7	20,000
2028/29	6.2	20,000	1.9	10,000
2029/30	6.5	25,000	2.9	25,000
2030/31	6.1	20,000	2.6	20,000
2031/32	6.2	15,000	2.5	15,000
<b>Total borrowings</b>		<b>196,500</b>		<b>171,500</b>

Council's public debt is mostly issued at floating rates of interest. For floating rate debt, the interest rate is reset quarterly based on the 90-day bank bill rate plus a margin for credit risk. The interest rates in the table above do not include the impact of the interest rate swaps.

The following table summarises the maturity profile of Council's other financial liabilities:

	2023	2023	2023	2023	2023
	Less than 3 months	3-12 months	1-5 years	>5 years	Total
	\$000	\$000	\$000	\$000	\$000
Trade creditors	11,758	-	-	-	11,758
Accrued interest payable	2,406	-	-	-	2,406
<b>Total financial liabilities</b>	<b>14,164</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,164</b>

	2022	2022	2022	2022	2022
	Less than 3 months	3-12 months	1-5 years	>5 years	Total
	\$000	\$000	\$000	\$000	\$000
Trade creditors	8,033	-	-	-	8,033
Accrued interest payable	946	-	-	-	946
Interest rate swaps liability	-	65	1,457	2,755	4,277
<b>Total financial liabilities</b>	<b>8,979</b>	<b>65</b>	<b>1,457</b>	<b>2,755</b>	<b>13,256</b>

### 33. Internal borrowing

The following table discloses the internal borrowing for each activity and is required under the Local Government Act 2002.

	Opening Balance	New Borrowings	Interest	Repayments (Principal & Interest)	Closing Balance
	\$000	\$000	\$000	\$000	\$000
Arts and culture	52	-	2	(9)	45
Cemetery maintenance & operations	814	-	36	(79)	771
Outdoor recreation & open spaces	9,108	870	444	(733)	9,689
Sportsfields, courts & pavilions operations	25	-	1	(13)	13
Te Rauparaha Arena	2,730	-	122	(225)	2,627
Arena aquatic centre	95	-	4	(16)	83
Cannon's Creek pool	392	-	17	(59)	350
Environment and city planning	952	-	41	(155)	838
Parking	397	-	17	(50)	364
Village planning	3,647	314	167	(408)	3,720
Property management	29,744	1,401	1,336	(2,368)	30,113
Emergency management	2,063	-	93	(133)	2,023
Roading and safety	33,768	4,341	1,635	(2,304)	37,440
City centre and strategic property	9,877	36	448	(666)	9,695
Pedestrian facilities	402	-	-	(30)	372
Water supply	9,281	1,820	457	(642)	10,916
Wastewater	22,560	7,195	1,022	(1,464)	29,313
Stormwater	15,366	2,389	697	(934)	17,518
Kerbside recycling	1,111	-	47	(214)	944
City and community infrastructure	802	-	36	(58)	780
Software as a service	-	1,148	-	-	1,148
BTG	3,129	218	135	(481)	3,001
Plant operation	37,987	18,083	2,113	(3,310)	54,873
Landfill	7	-	-	(7)	-
<b>Total internal borrowing</b>	<b>184,309</b>	<b>37,815</b>	<b>8,870</b>	<b>(14,358)</b>	<b>216,636</b>

### 34. Comparison between 2023 Actual and the Annual Plan

#### Statement of Comprehensive Revenue and Expense

##### *Fees & Charges*

Fee income was higher than the Annual Plan by \$1.4 million due to an increase in revenues from the landfill, property and resource contents. This was offset by a reduction in building consents due to a reduction in applications.

##### *Subsidies and grants*

Overall subsidies and grants were down by \$13 million compared to plan. Transport projects were delayed resulting in a delay of receiving roading subsidies. There were two water projects with budgets of \$1.8 million that were not started this year.

##### *Development and financial contributions*

Income recognition of development contributions was below the Annual Plan by \$1.2 million due to the flow on impact of less building consents. Development contributions collected are recorded on balance sheet and are recognised as revenue when the development in respect of which the contribution was received is completed and it is no longer probable that the contributions will be refunded to the developer.

##### *Revenue from vested assets*

Vested assets of \$1.3 million were received during the year which was \$8.1 million less than the Annual Plan. Half of this was roading and the other half related to water supply, stormwater and wastewater.

The timing of the completion of subdivision work and the vesting of assets is outside the control of Council. Revenue from vested assets is non-cash revenue and Council assumes the on-going maintenance obligation for these vested assets.

##### *Depreciation and amortisation*

Depreciation and amortisation of \$31.7 million is \$1.4 million more than Annual Plan mainly due to annual and three yearly asset revaluations during the year.

##### *Net finance costs*

Net finance costs were in line with the Annual Plan. Interest expense was higher due to higher interest costs on our floating rate debt. Interest revenue was higher due to receiving money on our interest rates swaps where floating rate debt is swapped for fixed rate debt. Interest rates have increased across the year.

##### *Other expenses*

The unfavourable variance of \$5 million is due to unbudgeted SaaS costs of \$1.2 million, an unrecovered operating deficit of \$2.1 million and general increases across the board in fuel costs, gas, insurance and supplier purchases/contract negotiations/re-tendering.

##### *Net gain/(loss) on sale of assets*

The net gain on sale of assets is due to the sale of Moana Court during the year. Two other assets remained unsold at year end resulting in an unfavourable \$2.1 million compared to Annual Plan.

##### *Net gain/loss on interest rate swaps*

The net gain on interest rate swaps is \$10.6 million. Interest rate swaps are revalued to fair value as at 30 June 2023 to comply with accounting standards. The fair value is affected by movements in interest rates. They are not incorporated into the Long-term Plan.

##### *Revaluations*

In accordance with Council's Accounting Policies the following asset classes have been revalued this financial year:

- Land under roads
- Land
- Buildings
- Park assets
- Roads and footpaths
- Stormwater, wastewater, drinking water
- Investment properties.

The Long-term Plan assumed increases in the revaluations of the assets based on BERL indexes and general assumptions consistent with the Long-term Plan 2021-51.

## Statement of Financial Position

### ***Non-current assets held for sale***

Non-current assets held for sale are properties Council expects to sell within the next 12 months. Moana Court was sold during the year leaving two properties held for sale. Sale of these properties will help Council reduce net debt.

### ***Property, plant and equipment and work in progress***

Property, plant and equipment and work in progress combined is \$223 million more than Annual Plan due to the higher revaluation of assets partly offset by the delay in the Council capital programme.

### ***Public Debt***

Public debt actuals were \$186.5 million compared to Annual Plan of \$180 million due to the Annual Plan deducting a portion of Joint Venture debt. Borrowings are now shown gross of joint venture debt.

## 35. Post balance date events

There are no post balance date events.

**Porirua City Council funding impact statement** for the year ended 30 June 2023

	<b>Actual 2023</b>	<b>Annual Plan 2023</b>	<b>Actual 2022</b>	<b>Long-term Plan 2022</b>
	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>	<b>\$000</b>
<b>Source of Operating Funding:</b>				
General rates	64,303	64,037	59,312	58,510
Targeted rates - non water	14,918	14,906	12,962	12,764
Targeted rates - water	7,561	7,562	6,928	6,903
Subsidies for operating purposes	7,235	7,145	7,930	6,299
Fees and charges	17,160	16,081	16,274	15,366
Internal charges recovered	-	-	-	-
Interest and dividends from investments	2,236	173	202	180
Other operating	988	3,560	546	2,922
<b>Total Operating Funding (A)</b>	<b>114,401</b>	<b>113,464</b>	<b>104,154</b>	<b>102,944</b>
<b>Application of Operating Funding:</b>				
Payments to staff and suppliers	88,083	81,835	78,835	78,244
Finance costs	9,081	7,221	4,639	4,462
Internal charges applied	-	-	-	-
Other operating funding applications	-	-	-	-
<b>Total Applications Of Operating Funding (B)</b>	<b>97,164</b>	<b>89,056</b>	<b>83,474</b>	<b>82,706</b>
<b>Surplus/(Deficit) of Operating Funding (A-B)</b>	<b>17,237</b>	<b>24,408</b>	<b>20,680</b>	<b>20,238</b>
<b>Sources Of Capital Funding</b>				
Subsidies for capital expenditure	4,627	18,365	8,397	11,468
Development and financial contributions	1,151	2,373	2,889	1,761
Increase/(decrease) in borrowing	23,148	24,343	21,992	20,352
<b>Total Sources of Capital Funding (C)</b>	<b>28,926</b>	<b>45,081</b>	<b>33,278</b>	<b>33,581</b>
<b>Application Of Capital Funding</b>				
Capital expenditure				
- to meet additional demand	6,283	21,362	7,197	19,739
- to improve the level of Service	18,694	34,521	29,911	15,672
- to replace existing assets	27,151	37,919	13,116	24,109
Movement in reserves	(5,965)	(24,313)	3,734	(5,701)
Movement in investments	-	-	-	-
<b>Total Application of Capital Funding (D)</b>	<b>46,163</b>	<b>69,489</b>	<b>53,958</b>	<b>53,819</b>
<b>Surplus/(Deficit) of Capital Funding (C-D)</b>	<b>(17,237)</b>	<b>(24,408)</b>	<b>(20,680)</b>	<b>(20,238)</b>
<b>Funding Balance (A-B) + (C-D)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Reconciliation of funding impact statement with statement of comprehensive revenue and expense**  
for the year ended 30 June 2023

	Actual 2023	Annual Plan 2023	Actual 2022	Long-term Plan 2022
	\$000	\$000	\$000	\$000
<b>Reconciliation of Revenue - Sources of operating Funding</b>				
<b>Total operating funding (A) as per Funding Impact Statement</b>	<b>114,401</b>	<b>113,464</b>	<b>104,154</b>	<b>102,944</b>
<b>Add Sources of capital funding</b>				
Share of revenue from joint ventures	14,471	10,256	8,843	8,338
Subsidies and grants for capital expenditure	4,627	18,365	8,397	11,468
Development and financial contributions	1,151	2,373	2,889	1,761
	<b>20,249</b>	<b>30,994</b>	<b>20,129</b>	<b>21,567</b>
<b>Add Sources of Non Cash Revenue Transactions</b>				
Vested assets	1,345	9,436	10,841	9,161
Investment property revaluations	-	366	-	-
<b>Add/Subtract Other Revenue</b>				
(Gain)/loss on disposal of property, plant and equipment	748	-	442	(2,222)
Re-measurement of landfill asset	(3,880)	-	-	-
Interest revenue	(2,236)	-	(202)	(180)
<b>as per Statement of Comprehensive Income - Total revenue</b>	<b>130,627</b>	<b>154,260</b>	<b>135,364</b>	<b>131,270</b>
<b>Reconciliation of Expenditure</b>				
<b>Applications of Operating Funding</b>				
<b>Total applications of operating funding (B) as per Funding Impact Statement</b>	<b>97,164</b>	<b>89,056</b>	<b>83,474</b>	<b>82,706</b>
<b>Add applications of operating funding</b>				
Share of expenditure from joint ventures	3,900	6,198	4,900	5,051
<b>Add Applications of Non Cash Transactions</b>				
Depreciation and amortisation expense	31,708	30,328	26,242	27,210
<b>Subtract Other Expenditure</b>				
Interest expense	(9,081)	-	(4,639)	(4,691)
<b>as per Statement of Comprehensive Income - Total Operating Expenditure</b>	<b>123,691</b>	<b>125,582</b>	<b>109,977</b>	<b>110,276</b>
<b>Reconciliation of Total Comprehensive Income</b>				
<b>Surplus/(Deficit) of operating funding (A-B)</b>	<b>17,237</b>	<b>24,408</b>	<b>20,680</b>	<b>20,238</b>
Add Subsidies and grants for capital expenditure	4,627	18,365	8,397	11,468
Add Development and financial contributions	1,151	2,373	2,889	1,761
Add Vested assets	1,345	9,436	10,841	9,161
Add Share of joint ventures net surplus	10,571	4,058	3,943	355
Add Revaluation of property, plant and equipment	329,813	59,102	55,134	12,971
Add/(Less) Investment property revaluations/devaluations	(651)	366	4,160	-
Add/(Less) Net gain/(loss) on interest rate swaps	10,642	-	6,469	-
Joint Venture's Interest Income	271	-	179	3,287
Add/(Less) Share of associate's net surplus	(214)	-	328	-
Less Depreciation and amortisation expense	(31,708)	(30,328)	(26,242)	(27,210)
Less Interest Expense Landfill	(213)	-	(310)	-
Less JV loss on disposal of PP&E	-	-	-	-
<b>as per Statement of Comprehensive Income - Total Comprehensive Income</b>	<b>342,871</b>	<b>87,780</b>	<b>86,468</b>	<b>32,031</b>

# Pūrongo matawhāiti

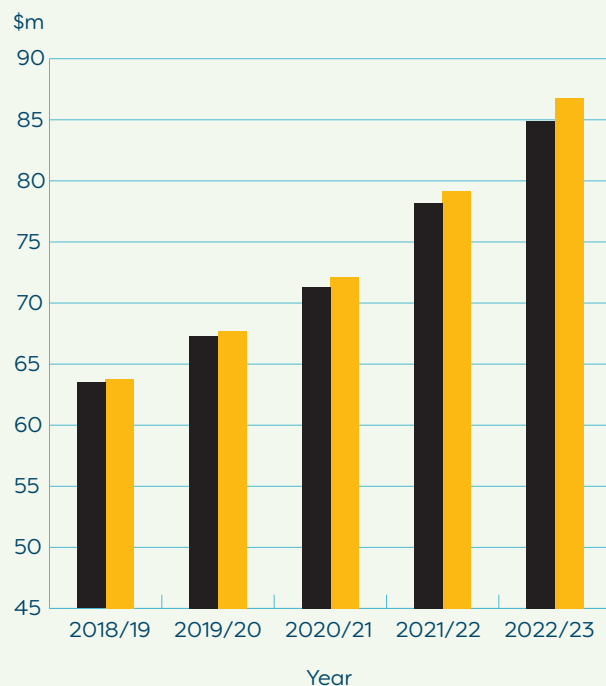
## Prudence reporting

The Council meets the rates affordability benchmark if:

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

### Rates revenue affordability

The graph compares the Council's actual rates revenue with a quantified limit on rates contained in the Financial Strategy included in the Council's Long-term Plan 2021-51. The quantified limit is the total rates revenue measured in \$ million.

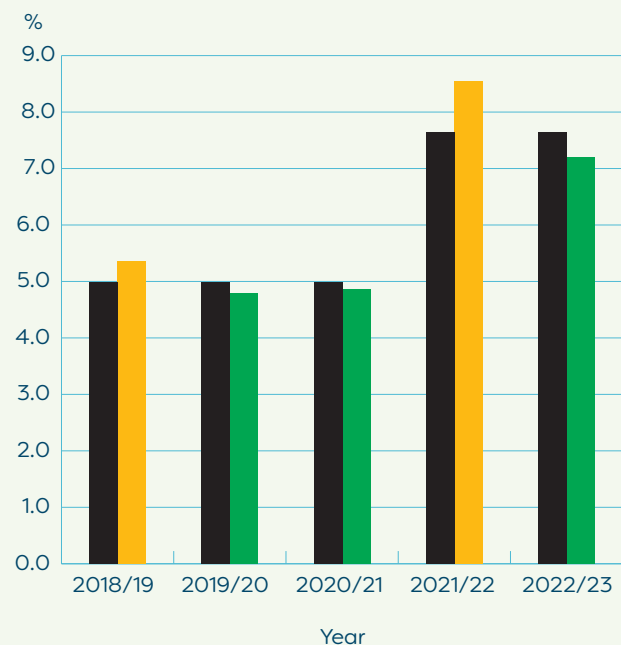


#### Key

- Quantified limit on rates income
- Actual rates income (at or within limit)
- Actual rates income (exceeds limit)

### Rates increases affordability

The following graph compares the Council's actual rates increases with a quantified limit on rates increases included in the Financial Strategy included in the Council's Long-term Plan 2021-51. The quantified limit is the average rates increase per rating unit and is measured as a percentage increase.

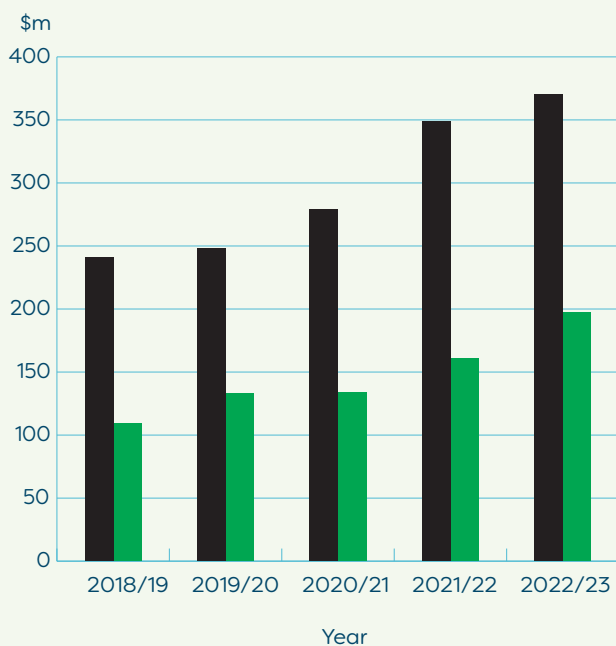


#### Key

- Quantified limit
- Actual debt (at or within limit)
- Actual rate increase (exceeds limit)

## Debt affordability benchmark

The Council meets the debt affordability benchmark if its actual borrowing is within the quantified limit on borrowing. The following graph compares the Council's actual borrowing with a quantified limit on borrowing stated in the Financial Strategy included in the Council's Long-term Plan 2021-51. The quantified limit is based on total public debt and is measured in \$ million.

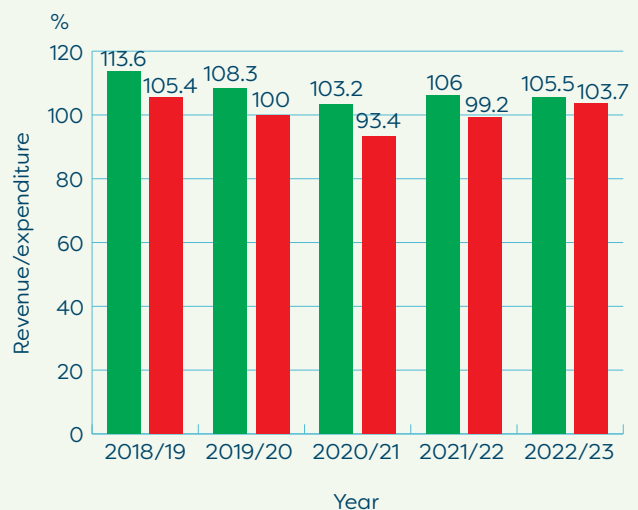


### Key

- Quantified limit
- Actual debt (at or within limit)
- Actual debt (exceeds limit)

## Balanced budget benchmark

The following graph displays the Council's revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment) as a proportion of operating expenses (excluding losses on derivative financial instruments and revaluations of property, plant or equipment). The Council meets this benchmark if its revenue equals or is greater than its operating expenses. Details on the calculation of the balanced budget are described on page 131 in the Long-term plan 2021-51.

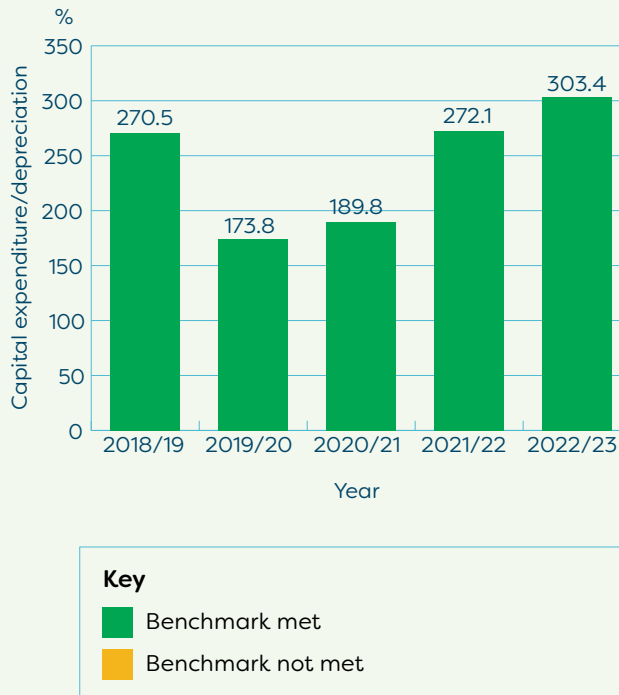


### Key

- Benchmark met
- Benchmark not met
- Porirua City balanced budget

## Essential services benchmark

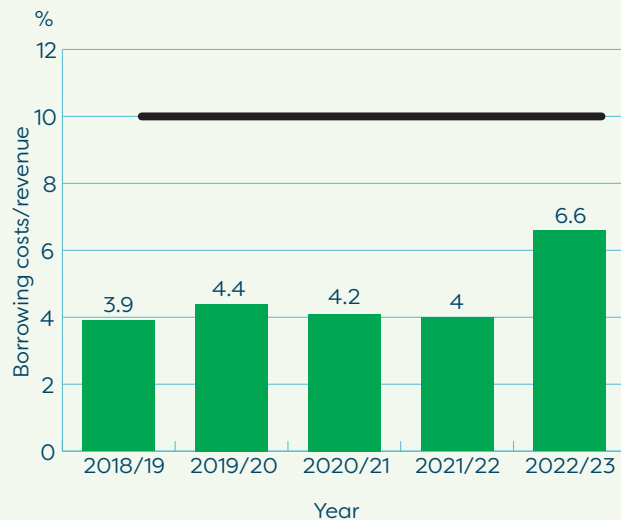
The following graph displays the Council's capital expenditure on network services as a proportion of depreciation on network services. The Council meets this benchmark if its capital expenditure on network services equals or is greater than depreciation on network services.



## Debt servicing benchmark

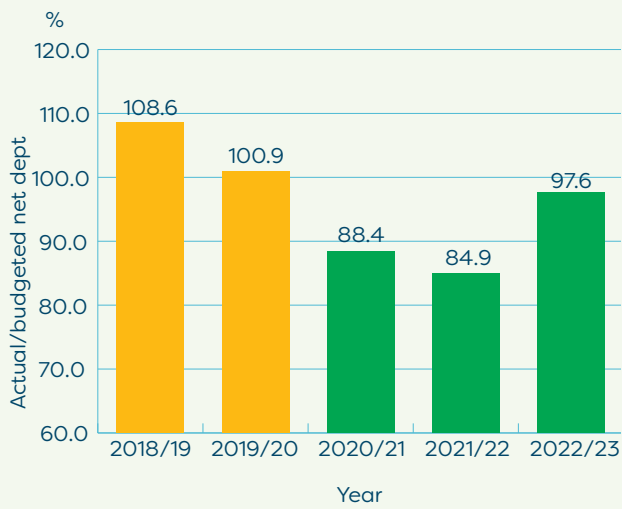
The following graph displays the Council's borrowing costs as a proportion of revenue (excluding development contributions, financial contributions, vested assets, gains on derivative financial instruments, and revaluations of property, plant or equipment). Because Statistics New Zealand projects the Council's population will grow at a similar rate as the national population growth rate, the Council will meet the debt servicing benchmark if its borrowing costs are equal to, or are less than, 10 per cent of its revenue.

The Council's Long-term Plan 2021-51 included a debt servicing ratio. This has not been included as one of the quantified limits in the debt affordability benchmark because it would have been duplicated.



### Debt control benchmark

The following graph displays the Council's actual net debt as a proportion of planned net debt. In this statement, net debt means financial liabilities less financial assets (excluding trade and other receivables). The Council meets the debt control benchmark if its actual net debt is equal to, or is less than, its planned net debt.

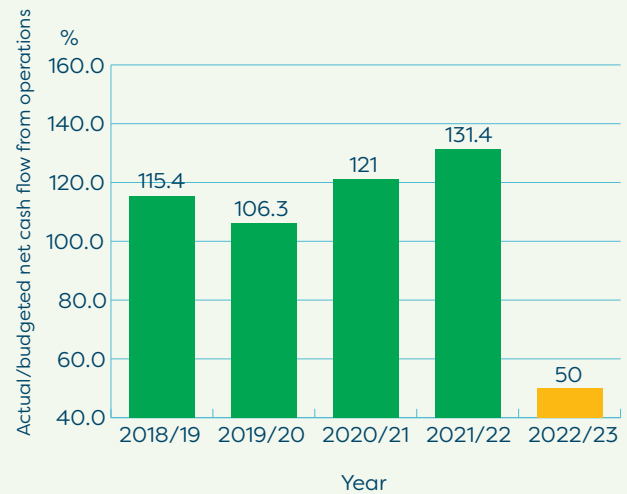


#### Key

- Benchmark met
- Benchmark not met

### Operations control benchmark

The following graph displays the Council's actual net cash flow from operations as a proportion of its planned net cash flow from operations. The Council meets the operational control benchmark if its actual net cash flow from operations is equal to, or is greater than, its planned net cash flow from operations.



# Ngā Āpiti hanga

## Appendices

### Surveys and other tools we use to measure success

There are a number of ways that we measure our success each year through a combination of surveys, audits, and a range of management reports. Here's a look at some of them:

#### Mandatory measures

In 2010, the Local Government Act 2002 was amended to require the Secretary for Local Government to make rules specifying non-financial performance measures for local authorities to use when reporting to their communities. The aim was to help the public to contribute to discussions on future levels of service for their communities and to participate more easily in their local authority's decision-making processes. Performance measures help provide better information about the levels of service for five groups of activities carried out by local authorities – stormwater drainage, sewerage and the disposal of sewage, flood protection and control works, water supply, and the provision of footpaths and roads. Local authorities are required to use a standard set of performance measures for these five activities when reporting to their communities.

#### Resident satisfaction survey

Since 2014 Key Research have undertaken an annual survey of resident satisfaction with our facilities, services and performance. In 2021/22 we moved to quarterly surveys in order to get more frequent feedback from residents.

#### Porirua Quality of Life

Every two years the Quality of Life survey gathers a wide range of information about life and wellbeing in a range of New Zealand cities, including Porirua. The survey provides an insight into the lives of residents that we otherwise wouldn't see.

#### peopleandplaces.nz

Demographic changes across New Zealand are recorded every five years by Statistics New Zealand through the Census. People and Places presents this data in an easy to understand way, to help inform

Council and the community. It is updated with population estimates when Statistics New Zealand releases new figures such as the annual Estimated Resident Population (ERP). Results for the Porirua city include population, age structure, ethnicity, religion, income, qualifications, field of qualifications, smoking behaviour, occupations, employment, unemployment, disability, disadvantage, unpaid work, family structure, household structure, housing tenure, mortgage and rental payments, and the size and type of the dwellings people live in.

#### Price Waterhouse Coopers Local Government Excellence Programme

This annual survey run by Price Waterhouse Coopers provides Porirua City with research findings, trends and meaningful comparisons on the management of workforce, finance, assets, risk, and corporate leadership from councils in both New Zealand and Australia.

#### Yardstick

We participate in the annual Yardstick parks performance review project. The report compares Porirua City's performance with other authorities across New Zealand and Australia.

#### Water NZ National Performance Review

This review provides a benchmarking tool for local authorities and other organisations who provide public drinking water, wastewater and stormwater services. In place since 2007, the review provides annual and trending information. Past review reports are available at [waternz.org.nz](https://www.waternz.org.nz)

#### Quarterly Economic Monitor

Infometric's Quarterly Economic Monitor provides insights into Porirua's GDP, industry structures, employment, productivity, population, business types, living standard indicators, workforce skillset, and tourist numbers.

# Rārangi Kupu

## Glossary

**Activity:** services provided by the Council.

**Annual Plan:** a document produced annually by an organisation to inform stakeholders of its objectives, major policies, intended activities, performance, income and expenditure required for a period of one financial year.

**Annual Report:** a document produced annually that reports performance against the Annual Plan or Long-term Plan, including significant differences from what was planned.

**Asset:** an item of value, usually of a physical nature, that the Council owns on behalf of the people of Porirua – that has a useful life of more than 12 months and creates future economic benefits over a period of time, such as roads, drains, parks and buildings. See both vested and infrastructure assets.

**Asset Management Plan (AMP):** a plan developed for the management of one or more infrastructure assets that combines multidisciplinary management techniques (including technical and financial) over the lifecycle of the asset in the most cost-effective manner to provide a specified level of service. A significant component of the plan is a long-term cash flow projection for the activities.

**Capital Costs:** transactions that have an effect on the longer term (ie greater than 12 months) financial position of the Council. Items include the repayment of loan principal, transfer of funds to reserve accounts and the purchase or construction of assets.

**Capital Financing:** transactions that have an effect on the longer-term financial position of the Council. Items include the raising of loan funds and transfers from reserve accounts.

**Central Business District (CBD):** the Porirua CBD is the city's commercial centre, roughly bounded by the Mungavin roundabout, Porirua Stream, Whitireia Community Polytechnic and Titahi Bay Rd.

**Current Assets:** assets that can be readily converted to cash, or will be used up during the year. These include cash, stock, debtors and operational investments.

**Current Liabilities:** creditors and other liabilities due for payment within the financial year. Public Debt to be refinanced within the financial year is excluded.

**Debt:** the value of outstanding obligations owed by the Council to external third parties.

**Depreciation:** assets lose their value over time as a result of wear and tear, age, or obsolescence (in other words, they depreciate), and must be replaced once the end of their useful life is reached. Depreciation is an accounting method to spread the replacement cost of items such as property, plant and equipment over their useful lives as an operating expense.

**Development Contributions:** contributions from developers, collected to help fund new infrastructural assets required by growth, as set out in the Local Government Act 2002.

**District Plan:** a plan under the Resource Management Act 1991 that manages, through objectives, policies and rules, the adverse impact of land uses on the environment of the city. The current Porirua City District Plan became operative on 1 November 1999.

**Expenditure:** the outflow of resources (usually cash) in return for goods and/or services.

**Financial Contributions:** contributions from developers collected under the District Plan for developing public facilities, including open spaces and parks. Contributions might be in cash or in the form of land.

**General Rate:** a levy by the Council to fund its general services, but not services funded by targeted rates, fees or charges.

**Greater Wellington Regional Council (GWRC):** the authority responsible for protecting the Wellington region's air, soil and water resources from pollution and ensuring their sustainable use. It also manages the demands on the region's transport systems and supports public transport services.

**Gross:** total without deductions, as opposed to net.

**Group of Activities:** Council groups all its services into 17 main categories of activities (which equate to 'groups of activities' in the Local Government Act 2002).

**Infrastructure Assets:** Stationary systems forming a network and serving whole communities, where the system as a whole is intended to be maintained indefinitely at a particular level of service potential by the continuing replacement and refurbishment of its components. The network may include normally recognised ordinary assets as components.

**Interest:** interest payable on bank overdrafts and debt.

**Loan Funding:** paying for capital costs by raising loans.

**Local Government:** comprises two types of local authority – regional councils and territorial authorities. These are autonomous and are accountable to the communities that they serve. They provide a vast range of services funded largely by rates and regulated by a series of local government acts. Territorial authorities such as Porirua City Council deal with day-to-day issues that contribute to the well-being of the people that live in their community, such as:

- community well-being and development
- environmental health and safety (including building control, civil defence, and environmental health matters)
- infrastructural services (roading and transport, sewerage, water/stormwater)
- recreation and culture
- resource management, including land-use planning and development control.

**Local Government Act (LGA) 2002:** the Local Government Act 2002 is the primary legislation governing the Council's operations and actions.

**Long-term Plan (LTP):** this document is usually a 10-year plan which sets out Council's response to shared strategic priorities and how Council will manage its finances and the community's resources. This year, Council set a 30 year period for their long-term planning. The LTP is a requirement of the LGA.

**Operating Expenditure:** expenditure through the Council's activities on such items as salaries, materials, electricity and plant hire. All these inputs are consumed within the financial year.

**Operating Revenue:** money earned through the activities in return for a service provided, or by way of a grant or subsidy to ensure particular services or goods are provided. Examples include Waka Kotahi NZ Transport Agency subsidies, rental income, permits and fees.

**Operating Surplus (Deficit):** the expressions 'operating surplus' and 'operating deficit' are accounting terms meaning the excess of income over expenditure and excess expenditure over income respectively. It includes non-cash items such as income and expenditure owing but not paid (Debtors and Creditors) and depreciation. It excludes 'capital' items such as the receipt or repayment of loans, the cost of capital works and transfers to and from Reserves.

**Output:** services the Council provides.

**Policy:** outlines the approach the Council takes to achieve a strategy.

**Porirua City:** refers to the geographical area governed by the Porirua City Council.

**Porirua City Council:** refers to both the elected members and to the organisation.

**Rates:** a property tax to fund local government activities. The amount of rates varies between properties because of difference in capital values, and differences in services provided for residential, rural and commercial properties. Property valuation changes, which the Council has no control over, will also affect the rates paid. See also Regional Rates.

**Rates Differential:** where a rate is applied at a different level to different types or categories of property, eg residential, non-residential or rural land.

**Rate Funding:** paying for capital or operating costs from rates.

**Regional Council:** the top tier of local government in New Zealand. There are 17 regions of New Zealand. Eleven are governed by an elected regional council, while six are governed by unitary authorities (ie territorial authorities that also perform the functions of a regional council). Porirua comes under the GWRC.

**Regional Rates:** Regional rates, charged by the GWRC, are part of the overall rates you pay, and are noted separately on your bill from Porirua City Council.

**Renewals:** activities required to upgrade, refurbish or replace existing facilities or assets, with facilities or assets of equivalent capability or service potential.

**Resources:** these are the assets, staff and funds needed to contribute to the activities of the Council, including goods, services and policy advice.

**Revenue:** income received by the Council to fund its services. Revenue sources include rates, and fees and charges for using a particular service, penalties and fines, such as parking fines, and grants and subsidies.

**Revenue and Financing Policy:** a statutory process that looks at who benefits from a service and who pays for it.

**Subcommittee:** formed by the elected council or standing committees as needs arise, such as for major projects.

**Submitter:** a person who puts forward their views in support of, or opposition to, a resource consent or Council proposal.

**Territorial Local Authority (TLA):** the second tier of local government in New Zealand, below regional councils.

**Transport:** sometimes referred to as public transport – includes buses, trains and ferries.

**Transport Corridor:** an area of land the Council has identified as necessary for future passenger transport developments, for example, road widening. The Council identifies and formally designates such corridors and protects them from development.

**Unitary Authority:** six territorial local authorities (Auckland Council, Nelson City Council, Gisborne, Tasman, and Marlborough district councils and the Chatham Islands council) also perform the functions of a regional council.

**Vested Assets:** infrastructural assets transferred to the Council by developers at the time of subdivision completion and approval.

**Working Capital:** the Council's net current assets held in cash, or readily convertible to cash, less liabilities due for payment within a year. This is indicative of the Council's ability to meet its obligations as they become due.

**We've put together a quick guide explaining the terms used in the prospective funding impact statements between pages 126 and 127.**

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**Application of operating funding:** where we spend on our day-to-day functions

---

**Capital expenditure:** what we spend on our capital projects

---

**Development and financial contributions:** funding from developers for capital projects that account for growth and capacity in our infrastructure, eg new reservoir for a subdivision to allow access to water

---

**Fees and charges:** what a user pays for a service, eg pool entrance fee

---

**Financial costs:** interest costs on loans to fund capital projects

---

**General rates:** the money from your rate bill that pays for local services

---

**Increase/decrease in borrowing:** new loans for capital projects minus repayments of existing loans

---

**Internal charges applied:** cost from other parts of the Council for services and a share of corporate overheads, eg ICT, finance

---

**Internal charges recovered:** charges from other parts of the Council for services provided

---

**Movements in investments:** changes in our investments

---

**Movements in reserves:** changes in funds that are held for specific purposes

---

**Other operating:** any other miscellaneous money received, eg asset sales

---

**Other operating funding applications:** any other money spent elsewhere

---

**Payments to staff and suppliers:** wages and salaries and payments to suppliers for goods and services

---

**Sources of capital funding:** where money comes from to fund capital projects

---

**Sources of operating funding:** where the money comes from to run our services

---

**Subsidises for operating services:** money from external parties to help fund some of our services

---

**Targeted rates:** paid by a specific group who receive a specific service

---

**To improve levels of service:** capital projects that upgrade existing assets, eg upgrading pipes to perform better

---

**To meet additional demand:** capital projects that are predominantly to enable new growth, eg a new reservoir

---

**To replace existing assets:** capital projects that replace an asset with a like-for-like item

---

**What it cost:** where the money comes from and where it is spent.

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# Ngā Taipitopito Whakapā

## Contact details

You can get in touch with us in person, by phone, fax or email. We're here to help.

### Porirua City Administration Building

**Physical address**

16 Cobham Court  
Porirua 5022  
New Zealand

**Postal address**

Porirua City Council  
PO Box 50218  
Porirua City 5240  
New Zealand

**Email** [enquiries@porirua.govt.nz](mailto:enquiries@porirua.govt.nz)

**Phone** 04 237 5089

**Fax** 04 237 6384



### Our libraries

**Email** [porirualibrary@porirua.govt.nz](mailto:porirualibrary@porirua.govt.nz)

**Facebook** @Porirua-Library

**City Centre Library****Address**

17 Parumoana St  
Porirua City, Porirua 5022  
(corner of Norrie and Parumoana Sts)

**Postal address**

PO Box 50218  
Porirua City 5240

**Phone** 04 237 1533

**Fax** 04 237 7320

**Cannons Creek Library****Address**

18 Warspite Ave  
Cannons Creek, Porirua City

**Phone** 04 237 8354

**Fax** 04 237 8305

**Pukerua Bay Library****Address**

6a Wairaka Rd  
Pukerua Bay, Porirua City

**Phone** 04 239 9587

**Titahi Bay Library****Address**

18a Whitehouse Rd  
Titahi Bay, Porirua City

**Phone** 04 236 7343

**Whitby Library****Address**

69c Discovery Drive  
Whitby, Porirua City

**Phone** 04 234 8666

## Ward populations

Ward	Population	Members	Electors per member
Pāuatahanui General Ward	23,000	4	5,750
Onepoto General Ward	30,300	5	6,060
Parirua Māori Ward	8,320	1	8,320

Source: Local Government Commission, June 2023.

## Your Mayor



You can contact your **Mayor Anita Baker** for a kōrero:

Phone: 04 237 1446

Email: [mayor@porirua.govt.nz](mailto:mayor@porirua.govt.nz)

Post: The Mayor, Porirua City Council, PO Box 50218, Porirua City 5240

## Your Councillors

You can contact any of your councillors:

### Pāuatahanui General Ward



**Cr Tracy Johnson**

027 844 8874

[Tracy.Johnson@porirua.govt.nz](mailto:Tracy.Johnson@porirua.govt.nz)



**Cr Josh Trlin**

027 374 0114

[Josh.Trlin@porirua.govt.nz](mailto:Josh.Trlin@porirua.govt.nz)



**Cr Ross Leggett**

027 536 7636

[Ross.Leggett@porirua.govt.nz](mailto:Ross.Leggett@porirua.govt.nz)



**Cr Nathan Waddle**

027 748 6803

[Nathan.Waddle@porirua.govt.nz](mailto:Nathan.Waddle@porirua.govt.nz)

### Onepoto General Ward



**Cr Mike Duncan**

027 236 6246

[Mike.Duncan@porirua.govt.nz](mailto:Mike.Duncan@porirua.govt.nz)



**Cr Kathleen Filo**

027 227 4490

[Kathleen.Filo@porirua.govt.nz](mailto:Kathleen.Filo@porirua.govt.nz)



**Cr Izzy Ford**

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**Cr Moze Galo**

021 170 2123

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**Cr Geoff Hayward**

021 213 1173

[Geoff.Hayward@porirua.govt.nz](mailto:Geoff.Hayward@porirua.govt.nz)

### Parirua Māori Ward



**Cr Kylie Wihapi (Deputy Mayor)**

027 826 0300

[Kylie.Wihapi@porirua.govt.nz](mailto:Kylie.Wihapi@porirua.govt.nz)

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